2025

Sustainability Report



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1. Board Statement

Ngee Koon Pte. Ltd. ("**Ngee Koon**", the "**Company**" or "**We**") believes that sustainability is the fundamental aspect of our long-term strategy and success. We are delighted to present our inaugural sustainability report ("**Report**") for the financial year 2025 ("**FY2025**"). For this Report, we provide insights into the way we do business, whilst highlighting our material sustainability factors under the economic, environmental, social, and governance pillars (collectively known as "**Sustainability Factors**").

The Board of Directors ("**Board**") of the Company considered the Company's sustainability issues as part of its strategic formulation and business strategies, determined the material Sustainability Factors and oversaw their management and monitoring. Amidst today's rapid business environment, the Board is committed to supporting the management in upholding good governance and sustainability practices to achieve long-term success.

In this Report, we showcase our effort and performance towards responsible and sustainable growth, supported by our commitment to integrating environmental and social value into our core business and laying the groundwork for long-term impact. Whilst we are at the early stages of our sustainability reporting journey, we have made meaningful strides and are focused on continuous improvement. We look forwards to building on this foundation, guided by transparency, innovation, and a shared vision for a more sustainable future.



2. About Us

Established in 2023 by Mr. Oliver Goh, Ngee Koon is a Singapore-based boutique interior build firm recognised for its exceptional craftsmanship, precise execution, and strong commitment to sustainable practices. As a third-generation leader in the built environment sector, Oliver continues his family legacy of entrepreneurial excellence and industry contribution.

With a highly professional in-house team, Ngee Koon overseas the entire built process, ranging from design adaptation and project management, financial management, and technical operations such as carpentry, mechanical and electrical works. Each member of the team brings over a decade of professional experience, ensuring that every project is completed with the highest standards of efficiency, professionalism, and quality.

Reflecting both heritage and vision, 'Ngee Koon' pays tribute to Oliver's late grandfather's companies, Ngee Cheong Contractors and Ngee Kwong Investments, whilst also incorporating Oliver's Chinese middle name, Koon. This symbolism embodies the company's deep rooted family values, respect for tradition, and an aspiration to make a sustainable impact on Singapore's built environment.

Ngee Koon is committed to leading the way in sustainable interior build by integrating modern technology, circular economy principles, and a bold entrepreneurial mindset, to delivering high-impact, eco-conscious projects that not only meet today's business needs but also create sustainable values for the environment and communities.



Oliver Goh (Founder and Managing Director)
Oliver is the Founder and Managing Director of Ngee Koon, leading the overall strategic direction of the Company.

He brings over a decade of experience in project management and sustainability consulting, with prior roles as an Associate Project Director at ID Pte Ltd and an Assistant Director in Strategic Planning at the Ministry of Environment and Water Resources, Singapore (now known as Ministry of Sustainability and the Environment).

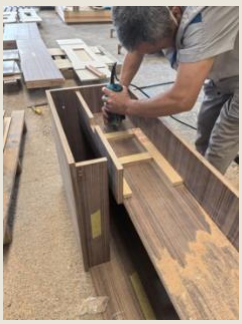
Passionate about sustainability, he is a Leadership in Energy and Environmental Design ("**LEED**") Professional and holds a Bachelor degree of Civil and Environmental Engineering from the Nanyang Technological University. He has successfully helped multiple companies in obtaining the LEED Platinum and LEED gold certifications for their buildings.

Beyond professional work, Oliver is actively involved in community development, championing youth empowerment and inclusion for underserved communities. He is a council member of the National Youth Achievement Award ("**NYAA**") Council, a non-profit organisation that administers the NYAA in Singapore, and NYAA Gold Award Holders Alumni.

Under his leadership, the Company built a reputation for delivering innovative, high-quality projects that balance creativity with operational excellence.

3. Our Business

We are principally involved in sustainable build services, specialising in commercial solutions tailored to meet the unique needs of each customer. An overview of our value chain is as follows:



Suppliers

We procure services and products from related parties and third parties, including:

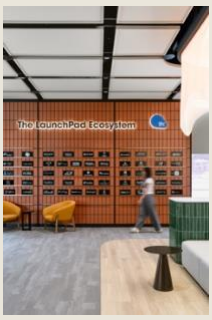
- Contractors such as carpenters and fabricators for general construction, carpentry, and interior fitting spaces;
- Service providers for plumbing services, and mechanical works;
- Suppliers of industrial machinery and interior furnishings; and
- Essential utility service providers ("**MEP**").



Operations

We are principally involved in providing the following build-related services:

- Interior fit-out works such as structural works, MEP, and furnishings;
- Project management;
- Reinstatement works such as hacking, dismantling and removal, and disposal; and
- Custom solutions.



Customers

We primarily serve commercial customers such as property developers, property owners, and tenants of property owners.

4. About this Report

4.1 Reporting Scope

This Report is applicable for the financial year from 1 January 2025 to 31 December 2025 ("**Reporting Period**") and covers the Company, located at 153 Neil Road #01-01, Singapore 088881.

4.2 Reporting Framework

This Report is prepared with reference to the Global Reporting Initiative ("**GRI**") Standards. We chose to report using the GRI framework as it is an internationally recognised reporting framework that covers a comprehensive range of sustainability metrics.

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 is 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 core are the 17 SDGs, which form an urgent call for action by all developed and developing countries in a global partnership.

Our climate-related disclosures are produced based on the recommendations of Task Force on Climate-related Financial Disclosures ("**TCFD**") and with reference to International Sustainability Standards Board Standards, International Financial Reporting Standards ("**IFRS**") S1 and IFRS S2.

We relied on internal data monitoring and verification to ensure accuracy for this Report. We will work towards external assurance for our future sustainability reports, subject to market trends and regulatory requirements.

4.3 Feedback

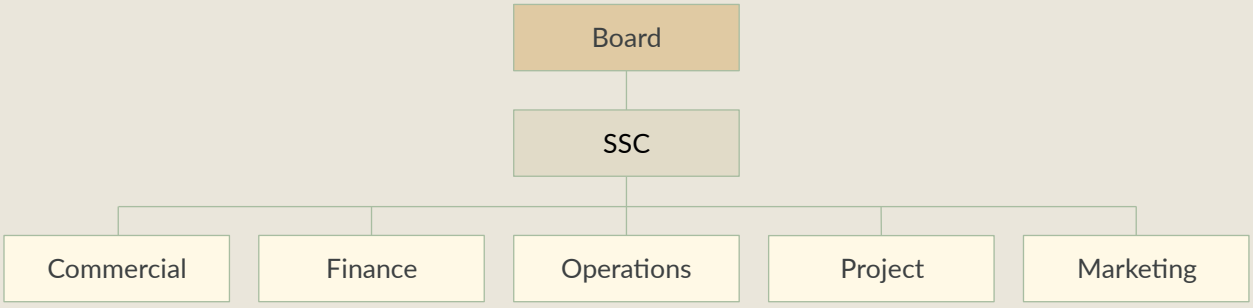
We welcome feedback from all stakeholders on this Report. You may send related questions, comments, suggestions or feedback to our email at hello@ngeekoon.com.

4.4 Sustainability Reporting Structure

The Board oversees the management and monitoring of the Company's sustainability matters including climate-related risks and opportunities and is primarily supported by a Sustainability Steering Committee ("**SSC**") by virtue of delegation.

Our SSC is led by the Chief Impact Officer and is further supported by representatives from key operating departments and supports functions. Our sustainability reporting structure and responsibilities of component parties are detailed as follows:

Sustainability Governance Structure



Terms of Reference of Components Parties

Component Party	Member	Terms of Refence
Board	▪ Founder and Managing Director ▪ Director	▪ Determine material Sustainability Factors of the Company ▪ Review and approve sustainability strategy, policies and targets ▪ Review and approve sustainability reports (including materiality assessment process and outcome) ▪ Monitor implementation of sustainability strategy, policies and performance against the targets ▪ Oversee the identification and evaluation of sustainability and climate-related risks and opportunities ▪ Evaluate the composition and competencies of the SSC to support effective oversight of sustainability strategy, with consideration of climate-related risks and opportunities

Component Party	Member	Terms of Refence
SSC	Led by the Chief Impact Officer and comprises: ▪ Operations Director ▪ Commercial Director ▪ Project Director ▪ Design Director ▪ Director of People and Culture	▪ Develop sustainability strategy, policies and management plans, as well as recommend revisions to the Board ▪ Ensure that the implementation of sustainability strategy is aligned across corporate functions ▪ Evaluate overall sustainability risks and opportunities, with a focus on climate-related issues ▪ Track and monitor sustainability related regulatory requirements ▪ Perform materiality assessment to identify and prioritise material Sustainability Factors ▪ Align the Company' practices with the sustainability agenda and strategy ▪ Monitor sustainability activities and performance against targets ▪ Consolidate sustainability metrics to track sustainability impact on a Company basic and for reporting purposes ▪ Prepare and review sustainability reports prior its approval by the Board
Working Committee	The committee comprises representatives from business units and the following corporate functions: ▪ Finance; ▪ Operation; ▪ Project; ▪ Marketing; and ▪ Commercial.	▪ Align practices at the operational level with the Company' sustainability agenda and strategy ▪ Collect and compile sustainability metrics to track sustainability impact

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

5. Policy and Practice

In line with our commitment to sustainability, we established a sustainability reporting policy ("**SR Policy**") covering our sustainability strategy, sustainability governance structure, materiality assessment and processes in identifying and monitoring material Sustainability Factors which serves as a point of reference in the conduct of our sustainability reporting. Under this SR Policy, we will continue to monitor, review and update our material Sustainability Factors from time to time, considering the feedback that we receive from our engagement with our stakeholders, organisational and external developments.

6. Stakeholder Engagement

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

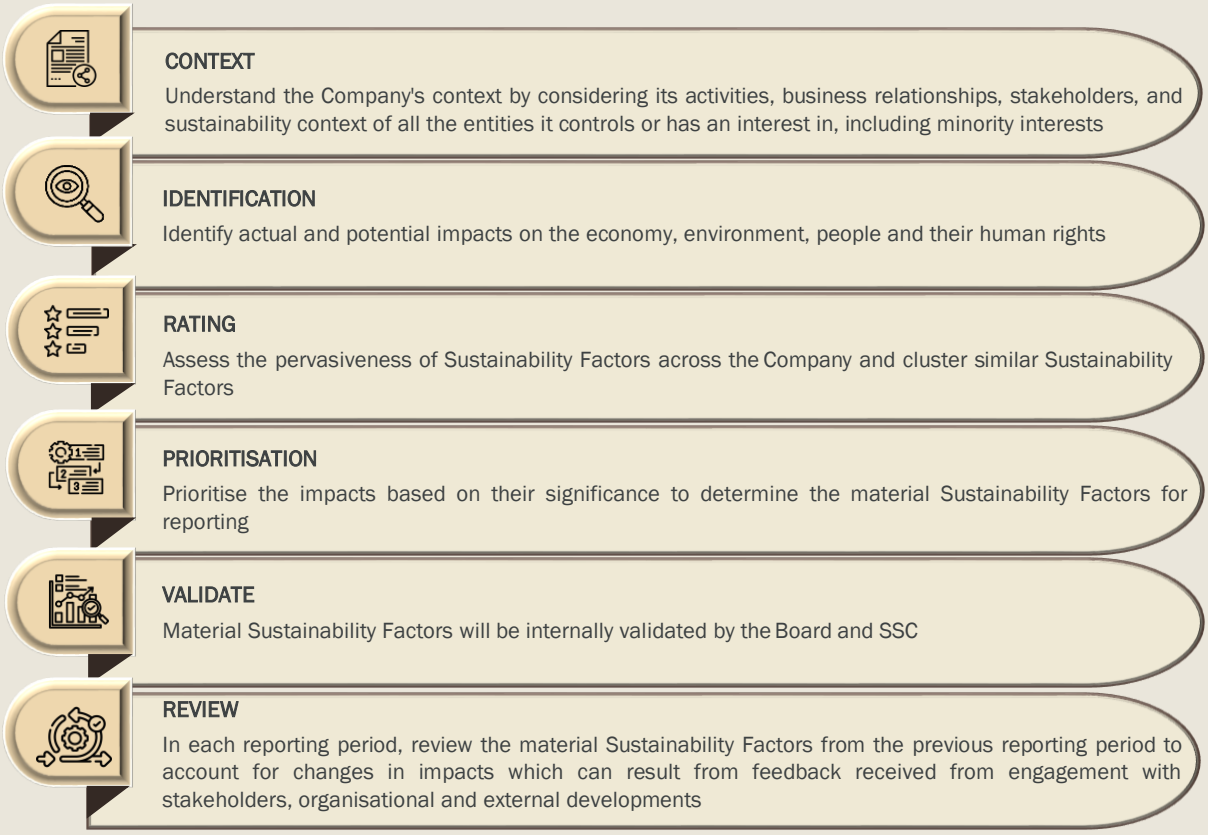
We actively engage our key stakeholders through the following channels:

Key Stakeholder	Engagement Channel	Frequency of Engagement	Key Concern Raised
Communities	▪ Digital and social media platform ▪ Sustainability report	Ongoing	▪ Corporate social responsibility ▪ Environmental initiative
Customers	▪ Customer feedback ▪ Digital and social media platform ▪ Email ▪ Office visit ▪ Phone communication	Ongoing	▪ Environmental and social impacts of product and service ▪ Product innovation ▪ Product quality and safety ▪ Timely delivery and after-sales service
Employees	▪ Email ▪ Face-to-face communication ▪ Meeting	Ongoing	▪ Career development and training opportunity ▪ Equal employment opportunity ▪ Job security ▪ Workplace Safety and Health ("**WSH**") ▪ Remuneration and employee benefit
Regulators	Consultation and seminar organised by key regulatory bodies	As and when required	▪ Corporate governance ▪ Legal compliance ▪ WSH
Shareholders	▪ Email ▪ Meeting	Ongoing	▪ Corporate governance ▪ Dividend payment ▪ Business valuation ▪ Sustainable business performance
	▪ Annual general meeting	Annual	
Suppliers	▪ Email ▪ Meeting ▪ Phone call	Ongoing	▪ Demand volatility ▪ Timely payment

7. Sustainability Reporting Processes

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

Processes involved are shown in the chart below:



8. Material Sustainability Factors

For FY2025, a materiality assessment was conducted by the SSC. Through the materiality assessment and having considered the topics of concerns and expectations of identified key stakeholders, factors with significant impacts on the economy, environment, people, and their human rights were identified.

We incorporated the SDGs from the UN Sustainability Agenda as a supporting framework to shape and guide our sustainability strategy. Presented below are the material Sustainability Factors applicable to our operations:

S/N	Material Sustainability Factor	SDG	Key Stakeholder	Our Effort
Economic				
1	Total Customer Satisfaction		Customers	We enhance customer satisfaction by fostering long-term, sustainable relationships with our partners, adhere to market standards for our products, and maintain close engagement with our customers.
Environmental				
2	Water Conservation		▪ Communities ▪ Regulators ▪ Shareholders	We implement measures to reduce water wastage from our business operations.
3	Waste Management		▪ Communities ▪ Regulators ▪ Shareholders	We implement measures to reduce waste directed to disposal from our business operations.
4	Energy Conservation and GHG Emissions Reduction		▪ Communities ▪ Regulators ▪ Shareholders	We implement measures to reduce energy consumption, improve efficiency and lower the GHG emissions from our business operations.
Social				
5	Employee Health and Safety		▪ Employees ▪ Regulators	We implement measures to ensure a safe and secure working environment for our employees.
6	Employee Retention and Development		Employees	We provide meaningful and fulfilling employment, supported by a rewarding and supportive work environment.
7	Diversity and Equal Opportunity		Employees	We are guided by the principles of fairness, merit and non-discrimination to create an environment where our employees are respected, supported and empowered to reach their full potential.
8	Customer Health and Safety		▪ Customers ▪ Regulators	We implement safety and quality management procedures.

Governance				
9	Governance and Ethics		Regulators	We ensure that our business practices are aligned with legal standards and ethical principles.

8.1 Total Customer Satisfaction

Commitment
We are committed to achieving a high level of customer satisfaction by delivering high quality products and services consistently. Recognising that customer satisfaction is integral to our long-term business sustainability, we strive to build lasting relationships based on trust, reliability, and fairness.

Approach
Quality and Safe Builds
It is of paramount importance to maintain a minimum benchmark standard for build quality and safety across our projects. Stringent quality measures are enforced during each phase of the project to ensure that our workmanship exceeds project specifications and regulatory standards.

Priority for our projects is given to suppliers that are appropriately certified and reputable. By focusing on durability and compliance, we ensure that our deliverables are consistent, sustainable, and built to last.

We emphasize on quality control procedures, including regular inspections to monitor the workmanship and progress, Supervisor signoffs such that there is accountability at every milestone, and strict following of approved technical procedures, while coordinating between different stakeholders such as designers, consultants, and subcontractors to minimise defects, rework and safety risks.



Helmed by an experienced team, we strictly adhere to industry regulations, build codes, and market standards. Our responsibility extends beyond project completion, with thorough inspection and testing prior to formal handover, we ensure that every deliverable performs as intended over the long term.

Please refer to section 'Customer Health and Safety' for further details.



Timely Response
Our commitment to customer satisfaction extends well beyond project completion. As an interior build firm, we recognise that operational requirements may evolve post-handover. In response, we established clear post-completion protocols to address variation orders efficiently, minimising any disruptions to our clients' operations.

We maintain open communication channels with our stakeholders to ensure prompt reporting and resolution of any issues. Our dedicated aftercare personnel coordinate follow-up services, including defect rectifications such as minor adjustments or addressing snags and providing technical assistance within agreed timelines.

When necessary, we work closely with our suppliers to ensure that each issue is attended to timely with effective resolution.

Cultivate Sustainable Relationships with our Customers



At the heart of our operations is a client-centric philosophy. We focus on gaining a deep understand of the clients' requirements through comprehensive consultations and continuous coordination from concept to completion. Through alignment of business objectives and operational needs, we provide ongoing value across multiple engagements.

We systematically gather feedback throughout each project including design coordination, workmanship, and overall delivery. Feedback is timely analysed during our period management meetings to identify emerging trends and evolving expectations. Insights are translated into tangible improvements and shared for further improvement.

Every relationship is anchored in transparency and accountability. We build confidence through open communications, punctuality and precision, and proactive feedback. We aim to move beyond transactional engagements to become a trusted partner in our client's growth. By combining exceptional support and focusing on long-term relationship, we build partnerships based on reliability and mutual success.

Our commitment to excellence is reinforced by post-project reviews. By sharing lessons learnt and strengthening control procedures, we prevent the recurrence of issues and improve consistency across all deliverables. This continuous loop enables us to refine our processes, enhance service reliability, and build strong, mutually successful partnerships.

Performance

Cultivate Sustainable Relationships with our Customers

We are implementing a formal mechanism to monitor and track customer satisfaction levels, to gathering actionable feedback to improve our products, services, and overall customer experience.

8.2 Water Conservation

Commitment
We are committed to responsible usage of water resources through enhancing our water consumption efficiency.

Approach
Our water source[1] is derived from the Public Utilities Board ("**PUB**"), Singapore's National Water Agency. We rely on water resources to run our operations primarily in the following areas:

- Cleaning and sanitation of our office; and
- General use in the pantry or for consumption.

We implement practical water conservation measures across our operations including: (i) regular inspections are performed at water outlets such as plumbing systems and pantry areas to detect and address leaks; and displaying water conservation posters near washrooms and sink areas to raise awareness and encourage employees to use water responsibly.

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

Sustainability Metric	Unit of Measurement	FY2025	FY2024
Water consumption	Cu M ("**m^3**")	89	Not Available ("**NA**")[2]
Water consumption intensity	m^3 / number of employees	13	NA

8.3 Waste Management

Commitment
Operating in the build environment, we are responsible for a material share of waste and recognise the importance of ensuring waste is properly managed. We are committed to environmental preservation by integrating waste management practices into our operations to ensure resource conservation.

Approach
Our waste management practices are aligned with the Singapore's Zero Waste Nation, and regulations including the Environmental Public Health (General Waste Collection) Regulations, and Building Control Environmental Sustainability Regulations (collectively referred to as "**Prevailing Waste Regulations**").

Due to the nature of our operations, waste is typically generated typically offsite at our client's premises. Details of waste generated are as follows:

- Construction waste such as concrete, drywall debris, and metallic waste;
- Hazardous waste such as cyanoacrylate-based adhesive (commonly known as 'Super Glue'); and
- General office refuse waste such as paper, cardboard, and packaging materials.

We implemented the following measures to minimise waste generated in our operations:

- Formalising a Sustainability Policy to guide our employees on reducing waste generation, recycling practices, and adhering to the Prevailing Waste Regulations;
- Establishing a team to oversee the waste management function and implementation of measures to manage waste;
- Adopting the 3Rs approach of 'reduce, reuse, and recycle', to reduce waste directed to disposal;

[1] Based on the World Resources Institute Aqueduct Water Risk Atlas, Ngee Koon does not operate in an area with high water stress. Whilst our operations do not significantly affect Singapore's overall capacity to meet human and ecological water demands, we actively monitor government initiatives to enhance our water conservation efforts
[2] The data from FY2024 is not available as it was not tracked previously.

- Promoting digital documentation instead of physical copies; and
- Ensuring that waste generated is collected and disposed by licenced waste contractors.

From Blueprint to Handover

To ensure waste generated is kept at a minimal, we perform adequate preparatory work prior to the start of each project. We utilise building information modelling to achieve precision in material estimation, which significantly reduces structural waste. We embrace the use of modular components to ensure fit outs are not just built for today but adaptable for reuse.

Moving to the build phase, our focus shifts to proper project management onsite. This is achieved through proper waste segregation, by deploying clearly labelled bins and conducting continuous compliance training with internal procedures. To maximise optimal resource recovery, we partner with licensed waste collectors to ensure waste are diverted away from landfills. Throughout the entire build phase, safety and environmental health remain key to us. Hazardous waste is managed in accordance with the relevant Prevailing Waste Regulations and by disposal through licensed waste collectors.

Post build phase during the handover, we collect feedback from clients to ensure that our processes are functioning properly and minimising operational frictions.

Performance

During the Reporting Period, there were zero (FY2024: zero) incidents of non-compliance with any Prevailing Waste Regulations that resulted in significant fines or non-monetary sanctions.

Moving forward, we strive to strengthen our waste management practices by enhancing systematic waste segregation, measurement, and tracking processes. Such efforts will provide clearer insight into the types and volumes of waste generated across our operations, enabling us to minimise waste sent to disposal and optimise the use of resources more effectively.

8.4 Energy Conservation and GHG Emissions Reduction

Commitment

We are committed to reduce our carbon footprint whilst open to capitalise opportunities that may arise as we transit to become a low-carbon organisation.

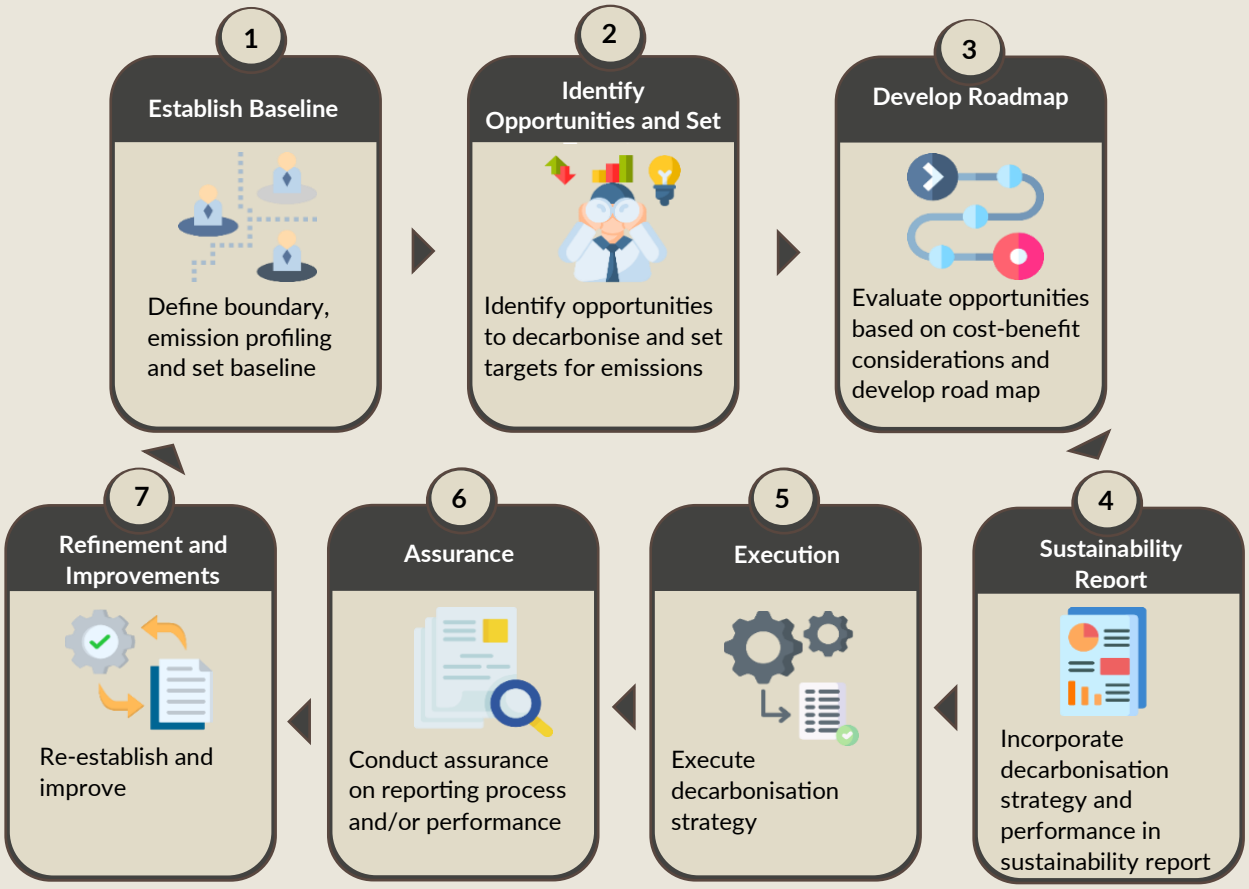
Approach

We aim to reduce our environmental footprint and at the same time, establish operational resilience to deliver long-term and sustainable value to our stakeholders. We adopt a balanced approach in effectively managing and minimising the impacts arising from our business operations.

We are dependent on electricity for lighting, refrigeration, cooling, ventilation and running equipment for office work.

Decarbonisation Approach

To conserve energy and manage our GHG emissions, we set up a seven (7) step continuous circular process as follows:



We conducted a GHG emissions profiling exercise for our direct and indirect GHG emissions (Scope 1, 2 and 3). On a yearly basis, we update our GHG emission profile for our scope 1, 2 and 3 GHG emissions based on defined organisational boundaries. We will also conduct a GHG emissions profiling exercise whenever there are significant changes in our business models and work processes.

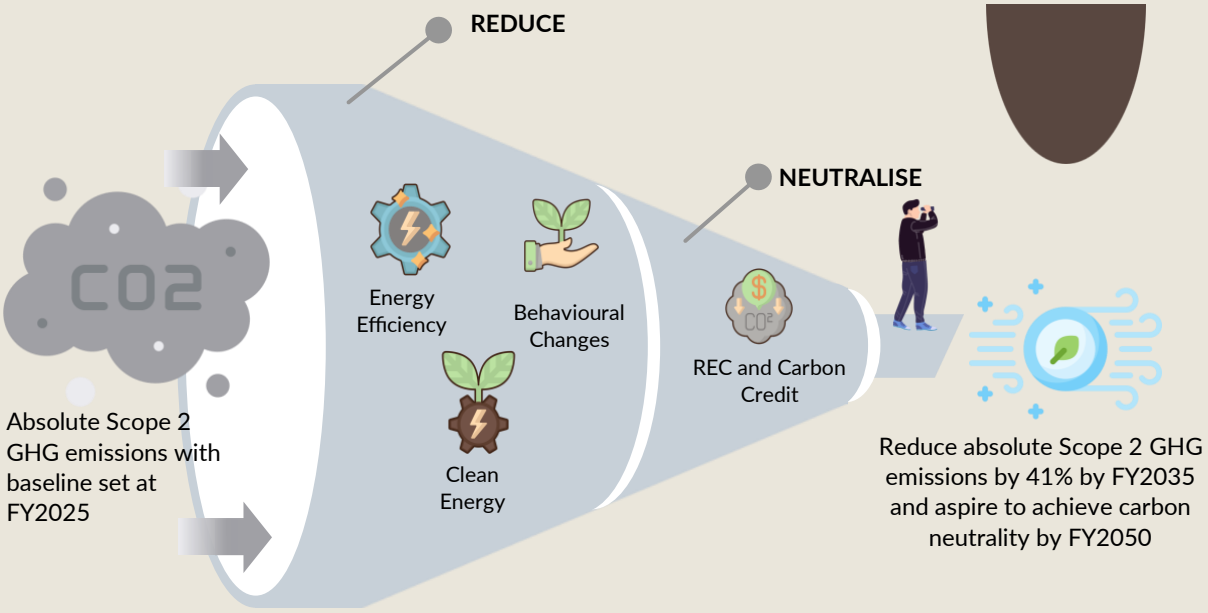
We closely track and monitor our Scope 2 and certain categories of Scope 3 GHG emissions and are in the process of developing mechanisms to track additional Scope 3 GHG emissions, where relevant and feasible. We developed a climate change transition plan which will be refined and improved as it is progressively implemented, by considering changes in business operations, environmental factors and market trends. Progress updates and performance will be provided in our future sustainability reports.

We measure our GHG emissions in alignment with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004). We adopted the operational control approach as a basis to determine GHG emissions data consolidation boundaries across our entity. This approach is selected as it allows us to manage emissions from our operations where we have practical control to introduce relevant measures and implement operating policies. We assessed that we have operational control over the reporting entity covered in this Report.

Climate Change Transition Plan

Our climate change transition plan guides us on our decarbonisation journey. Under this plan, we commit to reduce our absolute Scope 2 GHG emissions by 41% by FY2035 and aspire to achieve carbon neutrality by FY2050, with FY2025 as our baseline. Our climate change transition plan is focused on two (2) strategic levers of reduce and neutralise as follows:

Climate Change Transition Plan



Our action plan by lever and focus areas adopted in our climate change transition plan are as follows:

Lever	Focus Area	Action Plan
Reduce	Energy efficiency – machinery and equipment	Our action plan on this front include: ▪ Maintaining machinery and equipment regularly to optimise energy efficiency; and ▪ Cleaning filters regularly for air-conditioning systems regularly to reduce air flow resistance.
	Energy efficiency – lighting	Our action plans on this front include: ▪ Adopting energy-efficient fixtures and fittings, such as light-emitting diode ("**LED**") lighting; and ▪ Installing motion sensors for lighting to reduce unnecessary energy consumption by ensuring that lights are only activated when spaces are occupied, thereby enhancing energy efficiency and lowering overall electricity usage.
	Clean energy	We constantly explore opportunities to use clean energy available in the locations that we operate in.
	Behavioural change	We constantly remind our employees on basic and socially responsible habits at their workplaces such as adopting greener work ethics, switching off appliances if not in use and enabling power saving modes.
Neutralise	▪ Renewable energy certificates ("**REC**") ▪ Carbon credits	We plan to explore the use of REC and carbon credits to offset unavoidable residual GHG emissions when the relevant markets mature.

Performance

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

(i) Energy Consumption and Intensity

Sustainability Metric	Unit of Measurement	FY2025	FY2024
Purchased electricity	Gigajoule ("**GJ**")	61	NA[2]
Purchased electricity intensity	GJ / revenue S$'000	0.013	NA[2]

(ii) GHG Emissions and Intensity

Sustainability Metric	Unit of Measurement	FY2025	FY2024
Absolute indirect GHG emissions (Scope 2)[3]	tCO_2e	7	NA[2]
GHG emissions intensity	tCO_2e / revenue S$'000	0.001	NA[2]

During the Reporting Period, the indirect GHG emission (Scope 3)[4] relating to our operations are as follows:

Sustainability Metric	Unit of Measurement	FY2025	FY2024
Category 1: Purchased goods and services	Water	0.05	NA[2]
Category 7: Employee commuting	Transportation of employees between their home and worksites	2.24	NA[2]

Material Event after the Reporting Period
Following the Reporting Period, Ngee Koon achieved the ISO 14001 certification for environmental management systems.

8.5 Employee Health and Safety

Commitment
We are committed to provide a safe and healthy working environment to ensure the health and safety of our employees.

Approach
Our employees operate in a build environment whereby a certain degree of safety risk exist. Mindful of the hazards in this environment, we actively foster a safe working environment, build a strong safety culture, and mitigate workplace hazards by aligning our occupational health and safety ("**OHS**") practices with the requirements of WSH Act and the Fire Safety Act.

In line with our commitment, we implemented the following measures in managing OHS in our operations:
- Establishing a WSH Risk Management Procedure outlining risk management processes;
- Establishing safety procedures and guidelines including safe use of commonly use machinery and equipment, safety operation guidelines, and emergency response procedures; and
- Conducting toolbox meetings prior to the start of each project to brief our employees and contractors of safety protocols and key risk areas.

Performance
Key statistics on our work-related injuries and ill health cases during the Reporting Period are as follows:

Sustainability Metric	FY2025	FY2024
Number of work-related fatalities	-	-
Number of high consequence work-related injuries[5]	-	-

[3] The indirect GHG emissions from electricity purchased by a reporting entity (Scope 2) are calculated using the location-based methods based on the GHG emissions factors published by the relevant local authorities.
[4]The indirect GHG emissions (Scope 3) are calculated based on emissions factor from Singapore Emission Factor Registry.
[5] A high consequence work-related injury refers to an injury from which the worker cannot recover or cannot recover fully to pre-injury health status within six (6) months.

Sustainability Metric	FY2025	FY2024
Number of recordable work-related injuries	-	-
Number of recordable work-related ill health cases[6]	-	-
Number of man-days lost	-	-

Ngee Koon is bizSAFE level 3 certified, which recognises our effort to incorporate safety in our business. As part of our commitment to uphold high standards of WSH, we are implementing the requirements of bizSAFE Star certification at the time of this Report, to further strengthen our safety management system and reinforce a strong safety culture across our operations.

8.6 Employee Development and Retention

Commitment

Our employees are integral to our success, and we are committed to attracting, developing, and retaining talent by fostering a supportive work environment and providing opportunities for continuous learning and growth.

Approach

Employee Training Programmes

Due to the nature of work performed, it is essential to ensure that our employees are equipped with the relevant skills and knowledge to perform their roles effectively. Training includes technical skills, professional development, and safety awareness. On-the-job trainings are provided to ensure that our employees are prepared to handle their daily tasks efficiently, including managing any potential workplace hazards.

Comprehensive Employee Welfare

We care for our employees' welfare by providing them with the following benefits:

Type of Benefit	Detail
Medical	Eligible employees are entitled to medical benefits such as reimbursement for employee's medical consultation and enhanced medical insurance.
Pro-family	Eligible employees are entitled to pro-family benefits such as: (i) marriage leave; (ii) maternity, paternity (including shared paternity leave) and childcare leave; (iii) extended childcare leave; and (iv) compassionate leave.

Performance

(i) New hire[7]

Key statistics on new employee hires are as follows:

Sustainability Metric	FY2025		FY2024	
	Number of New Hire	New Hire Rate	Number of New Hire	New Hire Rate
Overall	4	57%	3	100%
Gender				
Male	1	50%	1	100%
Female	3	60%	2	100%
Age				
Below 30	-	-%	-	-%
30 to 50	4	57%	3	100%
Above 50	-	-%	-	-%

[6] A work-related ill health case refers to a case with negative impacts on health arising from exposure to hazards at work.
[7] New hire related statistics are computed based on the number of new hires over total employees by gender and age.

(ii) Turnover[8]

Key statistics on employee turnover are as follows:

Sustainability Metric	FY2025		FY2024	
	Number of Turnover	Turnover Rate	Number of Turnover	Turnover Rate
Overall	-	-%	-	-%
Gender				
Male	-	-%	-	-%
Female	-	-%	-	-%
Age				
Below 30	-	-%	-	-%
30 to 50	-	-%	-	-%
Above 50	-	-%	-	-%

8.7 Diversity and Equal Opportunity

Commitment

We are committed to fostering a diverse and inclusive environment where all individuals are respected, valued and empowered to thrive.

Approach

A diverse workforce is essential to business sustainability and to fostering an inclusive, innovative, and high performing workplace. By embracing individuals from diverse backgrounds and ensuring equal opportunities, we unlock the full potential of our employees and enhance collaboration between teams. These diverse perspectives drive productivity and profitability while strengthening the Company's reputation and long-term success.

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

- Maintaining an Employee Code of Conduct to establish standards of ethical behaviour, regulatory compliance, and professional responsibility across the organisation;
- Ensuring recruitment advertisements do not state preferences for age, race, gender, or religion as employment requirements; and
- Recruiting employees based on merit and level of competence.

Performance

As at 31 March 25, we have a total of 7 full-time employees (FY2024: 3) and we have no non-guaranteed employees.

(i) Gender Diversity

Key statistics on gender diversity of our employees are as follows:

Sustainability Metric	FY2025		FY2024	
	Male	Female	Male	Female
Overall	29%	71%	33%	67%
Management	33%	67%	33%	67%
Non-Management	-%	100%	-%	-%

[8] Turnover related statistics are computed based on the number of turnovers over total employees by gender and age.

(ii) Age Diversity

Sustainability Metric	FY2025			FY2024		
	Below 30	30 – 50	Above 50	Below 30	30 – 50	Above 50
Overall	-%	100%	-%	-%	100%	-%
Management	-%	100%	-%	-%	100%	-%
Non-Management	-%	100%	-%	-%	-%	-%

(iii) Educational Background Diversity

Sustainability Metric	FY2025		FY2024	
	Tertiary	Non-Tertiary	Tertiary	Non-Tertiary
Overall	100%	-%	100%	-%

During the Reporting Period, there were zero (FY2024: zero) incidents of unlawful discrimination against employees[9].

8.8 Customer Health and Safety

Commitment
We are committed to upholding the highest standards of health and safety to protect our customers and ensure their wellbeing.

Approach
Sustainable Build
In line with our commitment to sustainability, we incorporate relevant environmental considerations across the project lifecycle and to support sustainable designs as required by our customers. When permitted, we integrate sustainable design principles such as energy efficiency designs, natural ventilation, and water efficiency systems.

We assess potential environmental and health-related risks arising from material selection and construction activities and construction activities, to minimise adverse impacts on the environment quality. Where applicable, we prioritise the use of eco-friendly and responsibly sourced materials such as integrating the Singapore Green Building Product-rated products and wood-based products that are Forest Stewardship Council certified or sustainably sourced.

Every build site is supported by a dedicated Project Manager, to ensure responsible construction and site control practices per customers' specifications. Our Project Managers enforces rigorous noise and dust control, post-construction safety inspections, and comprehensive waste removal per the Prevailing Waste Regulations. Air quality checks are also performed to reduce pollutant exposure and to ensure that project handovers are safe for the intended occupants.

As an extension to designers, we bridge the gap between sustainable designs and builds. Working closely with designers and clients, requests are readily met and installed as per the blueprints.

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

A Healthy and Safety Indoor Environment

We are creating healthier indoor spaces by proactively addressing the risks associated with volatile organic compounds[10] ("**VOC**") and formaldehyde[11]. Whilst formaldehyde serves functional purposes, prolonged exposure to elevated levels of formaldehyde can pose health risks, including respiratory issues, eye, and throat irritation and in some cases, an increased risk of cancer.

To address the health and safety risks, we only use low-formaldehyde carpentry and low-VOC laminates and paints, with extra care placed on high touchpoint elements such as handles. Using these materials in our build not only maintain the indoor air quality but also contribute to a healthier living environment for our clients. In the modern office, indoor air quality is a critical component for occupant safety as traditional building materials may release harmful chemicals over a prolonged period.

By making it a company-wide standard to use non-toxic, low-emitting substance in our finishes, we help to create 'breathable' spaces that minimise potential exposure to harmful substances. We strive towards accomplishing our broader sustainability goals and fulfilling our commitment to responsible sourcing and customer care.

We also support our customers in their pursuit of recognised green building certifications such as LEED, BCA Green Mark, and WELL Building Standard certifications as part of their broader sustainability objectives. Through these efforts, we promote healthier indoor environments, improve indoor comfort and air quality, and contribute to the long-term well-being of occupants whilst reducing environmental impacts.

Performance

During FY2025, there was zero (FY2024: zero) incident of non-compliance concerning the health and safety impacts of products and services.

8.9 Governance and Ethics

Commitment

We are committed to upholding high ethical standards and integrity in our operations, complying with all relevant laws and regulations.

Approach

Our approach to ethical business practices is guided by a set of policies and principles aimed at ensuring compliance with relevant laws and regulations, aligning with best market practices. We adhere to the following policies and procedures:

Policy and Procedure	Purpose
Code of conduct	All employees are expected to meet the highest ethical standards in all aspects. Employees are required to declare any conflict of interest during employment and in their dealings with stakeholders.
Sustainability Policy	We set out Ngee Koon's commitment and approach in managing the Company's environmental footprint, enhance resource efficiency and promote a culture of sustainability across operations.

Our Governance Team sends out regular updates on applicable new laws and regulations when implemented and updated.

Performance

Key statistics relating to corporate governance are as follows:

[10] VOC are carbon-based chemicals that easily vaporise into the air at room temperature, commonly emitted as gases from products like paints, cleaners, furniture, and pesticides.
[11] Formaldehyde, a volatile organic compound, is commonly used in the production of wood-based products.

Sustainability Metric	FY2025	FY2024
Number of incidents of serious offence[12]	-	-
Number of incidents of non-compliance with any applicable laws and regulations[13] that resulted in significant fines or non-monetary sanctions	-	-

[12] A serious offence is defined as one that involves fraud or dishonesty involving an amount not less than S$100,000 and is punishable by imprisonment for a term of not less than two (2) years, which is being or has been committed against a company by its officers or employees of the company.
[13] An incident of non-compliance that excludes fraud or dishonesty.

9. Targets

To measure our ongoing sustainability performance and drive continuous improvement, we developed a set of targets related to the material Sustainability Factors of our operations:

Legend	Progress Tracking
○○○	New target
●●●	Target achieved
●●○	On track to meet target
●○○	Not on track, requires review

S/N	Material Sustainability Factor	Target[14]
Economic		
1	Total Customer Satisfaction	Short-term Develop a tracking mechanism for customer satisfaction rating and set a target by FY2026. On-going and long-term Adhere to the market standards and best practices in operations
Environmental		
2	Water Conservation	Short-term Maintain or improve water consumption intensity
3	Waste Management	Short-term Track relevant waste-related data and set a target by FY2026 On-going and long-term Maintain zero incidents of non-compliance with any Prevailing Waste Regulations that resulted in significant fines or non-monetary sanctions
4	Energy Conservation and GHG Emissions Reduction	Short-term Maintain or improve GHG emissions intensity Medium-term Reduce the absolute Scope 2 GHG emissions by 41% and by FY2035, with FY2025 as our baseline Long-term Aspire to achieve carbon neutrality by FY2050
Social		
5	Employee Health and Safety	On-going and long-term Maintain zero recordable work-related injuries, work-related fatalities, high consequence work-related injuries and ill-health cases

[14] Time horizons for target settings are: (i) short term: within 5 years (until FY2030); (ii) medium term: between 5 and 20 years (between FY2030 and FY2045); (iii) long term: above 20 years (FY2045 onwards); and (iv) ongoing: encompassing short, medium, and long term.

S/N	Material Sustainability Factor	Target[14]
6	Employee Retention and Development	Short-term Maintain or reduce turnover rate
7	Diversity and Equal opportunity	On-going and long-term Maintain zero reported incidents of unlawful discrimination against employees
8	Customer Health and Safety	On-going and long-term Maintain zero incident of non-compliance concerning the health and safety impacts of products and services.
Governance		
9	Governance and Ethics	On-going and long-term ▪ Maintain zero incidents of serious offence ▪ Maintain zero incidents of non-compliance with any applicable laws and regulations that resulted in significant fines or non-monetary sanctions

10. Climate-related Disclosures

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

Refer to the section above 'Sustainability Reporting Structure' for further information.

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.

We recognise that climate change poses different types of risks to our business. The Company's assessment on potential implication of the above climate-related risks was undertaken based on the Network of Central Banks and Supervisors for Greening the Financial System ("**NGFS**") range of climate scenarios:

Scenario	Description
Hot House World (Current Policies)	Whilst many countries have started to introduce climate policies, they remain insufficient to achieve official commitments and targets. If additional measures are not implemented, global temperature could rise 3 °C or more by 2100. This would likely result in deteriorating living conditions in many parts of the world and lead to some irreversible impacts like sea-level rise. Physical risks to the economy could result from disruption to ecosystems, health, infrastructure and supply chains.
Orderly (Net Zero 2050)	Achieving a target of net-zero global CO2 emissions by 2050 will require an ambitious transition across all sectors of the economy. This scenario highlights the importance of decarbonising the electricity supply, increasing electricity use, increasing energy efficiency, and developing new technologies to tackle hard-to-abate emissions. Transition risks to achieving the target could result from higher emissions costs, and changes in business and consumer preferences, whilst minimising physical risks.

We selected NGFS' orderly and hot house world scenarios for the purpose of our qualitative climate scenario analysis. The impact of the climate-related risks is analysed on group-wide activities in the short-term (within 5 years, until FY2030), medium-term (between 5 and 10 years, between FY2030 to FY2045) and long-term (beyond 20 years, FY2045 onwards). Based on the above-mentioned scenarios, the climate-related risks and opportunities identified by the Company during a climate-related risk assessment exercise includes the following:

Physical Risk

Physical Risk 1: Increased Severity of Extreme Weather Events			
Description	Weather disruption, rising temperature, global warming and water scarcity arising from climate change may lead to sourcing risks such as adverse impact on supply of materials and leading to rising costs. Additionally, rising temperatures and more frequent heatwaves caused by climate change are expected to increase operational costs through higher cooling and energy expenditures, whilst also reducing labour productivity due to heat-related health and safety risks. We remain vigilant in monitoring the impact of climate change on our operations, mindful of the alarming estimated global cost of USD 16 million per hour[15] arising from climate-related damage.		
Financial Impact	Short-term	Medium-term	Long-term
	Scenario: Hot House World		
	🟢	🟡	🔴
	Scenario: Orderly		
	🟢	🟢	🟢
Mitigation Measure	In view of the adverse impact on the sourcing risks, we source materials from multiple suppliers across geographies to reduce risk of climate shocks and secure continuity of material supply. Additionally, we put in place a climate change transition plan to steer us on our decarbonisation journey. You may refer to section 'Energy Conservation and GHG Emissions Reduction' for further details.		
Climate-related Opportunity	In view of the potential environmental risks and the resultant emerging needs for energy efficiency and lower emissions, the Company realises the opportunity to invest in energy-efficient technologies and renewable energy use.		

Transition Risk

Transition Risk 1: Enhanced GHG Emissions Reporting Obligations	
Description	With rising concerns over the effects of climate change, key stakeholders such as the Regulators and Shareholders are requiring reporting of climate-related information. Failure to comply with enhanced GHG emissions reporting obligations may lead to adverse impacts on the Company's reputation and financial performance. These new requirements necessitate the investment of manpower resource in more comprehensive data collection, analysis, and reporting processes, greater involvement from management, and additional costs for consultants and employee training.

[15] Source: https://www.weforum.org/agenda/2023/10/climate-loss-and-damage-cost-16-million-per-hour/

Transition Risk 1: Enhanced GHG Emissions Reporting Obligations			
Financial Impact	Short-term	Medium-term	Long-term
	Scenario: Hot House World		
	●	●	●
	Scenario: Orderly		
	●	●	●
Mitigation Measure	To strengthen our sustainability governance structure, we establish an SSC for managing and monitoring our material Sustainability Factors, including working with the various business units and corporate functions to ensure that these are integrated into our day-to-day operations. In addition, we established terms of reference for component parties involved in the sustainability reporting process, for clarity and accountability purposes.		
Climate-related Opportunity	The enhanced emissions reporting enables us to identify energy inefficiencies and operational hotspots, creating opportunities to improve efficiency, reduce waste, and lower costs. At the same time, it strengthens supply chain resilience through closer collaboration with Suppliers and customers, whilst enhancing stakeholder confidence and investor trust by demonstrating transparency and responsible business practices.		

Legend

● Minor ● Moderate ● Major

In terms of our business strategy and financial planning based on the scenario 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.

(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. Climate scenario analysis plays a key role in providing insights into the potential extent of the climate-related risks and opportunities for our business.

Through our climate scenario analysis, we concluded that under hot house world scenario (>3°C warming), unmitigated risks of increased severity of extreme weather events may lead to moderate and severe financial impacts in the medium and long-term. Under orderly scenario (<2°C warming), the climate-related risks identified are not expected to result in significant financial impacts in the short, medium or long-term. To address the risks and capitalise on opportunities associated with climate change, we will continuously refine our strategy to remain resilient throughout 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.

The Company' climate-related risks and opportunities are identified and assessed during a climate-related risk assessment exercise.

Under the assessment, the Board is responsible for identifying and documenting their relevant risk exposures that might hinder their progress towards contributing to the Company' business objectives.

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, GHG emissions, water and waste management and disclose related metrics in our sustainability reports. Monitoring and reporting these metrics help us in identifying areas with key climate-related risks and enabling us to be more targeted in our efforts.

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

To support the climate change agenda, we disclose our Scope Scope 2 GHG emissions in the Report and set climate-related targets such as those related to GHG emissions, water and waste management.

Our disclosure on indirect GHG emissions (Scope 3) includes purchased goods and services (category 1) and employee commuting (category 7).

(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 set climate-related targets related to water consumption, waste management and GHG emissions. For further details, please refer to section 'Targets'.

11. Industry-based Guidance on implementing Climate-related Disclosures

The sustainability disclosure metrics are based on the International Financial Reporting Standards Sustainability Disclosure Standards industry-based guidance for implementing climate-related disclosure (Volume 33 – Engineering & Construction Services) The details are as follows:

Sustainability Disclosure Topics

Topic	Sustainability Metric	FY2025
Environmental Impacts of Project Development	Number of incidents of non-compliance with environmental permits, standards and regulations	-
	Discussion of processes to assess and manage environmental risks associated with project design, siting and construction	Refer to section 'Customer Health and Safety'.
Structural Integrity & Safety	Amount of defect- and safety-related rework costs (S$)	-
	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents (S$)	-
Lifecycle Impacts of Buildings & Infrastructure	Number of commissioned projects certified to a third-party multi-attribute sustainability standard	1
	Number of active projects seeking such certification	-
	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	Refer to section 'Customer Health and Safety'.
Climate Impacts of Business Mix	Amount of backlog for hydrocarbon related projects (S$)	Data is not applicable as we do not have hydrocarbon related projects.
	Amount of backlog for renewable energy projects (S$)	Data is not applicable as we do not have renewable energy projects.

	Amount of backlog cancellations associated with hydrocarbon-related projects (S$)	Data is not applicable as we do not have hydrocarbon related projects.
	Amount of backlog for non-energy projects associated with climate change mitigation (S$)	Data is not applicable as we do not have projects associated with climate change mitigation.

Activity Metrics

Activity Metric	FY2025
Number of active projects	Information is not provided due to confidentiality constraints.
Number of commissioned projects	Information is not provided due to confidentiality constraints.
Total backlog (S$)	Information is not provided due to confidentiality constraints.

12. Key Assumptions

The key assumptions reflect the current market conditions, regulatory landscapes, and stakeholder expectations. Details of the scopes and assumptions for our scenario analysis and climate change transition plan are as follows:

Disclosure	Assumption
Climate Change Transition Plan	Our climate change transition plan, including levers and detailed action plans, assumed certain future events, trends, plans, expectations, and objectives relating the Company's business operations, in setting our targets. It is also prepared based on the current operating environment, which includes policies and plans undertaken by governments and other stakeholders. Accordingly, these assumptions are subjected to inherent uncertainties including (but not limited to) changes in regulatory requirements, progress in technological developments, stakeholders' action and reaction, and other external factors that are beyond the Company's control. As such, our climate change transition plan may be reviewed and updated over time to reflect evolving circumstances and availability of new information.
Scenario Analysis	▪ In assessing the potential implications of climate-related risks based on NGFS range of climate scenarios, we also considered alternate range of climate scenarios from the International Energy Agency and the Representative Framework, and made various assumptions adopted in such frameworks. ▪ The scenario analysis performed is dependent on the said assumptions under the NGFS range of scenarios. Key assumptions are as follows: (i) Orderly (Net Zero 2050): Assumes that ambitious climate policies and technological shifts are introduced immediately and forcefully impact the economy. (ii) Hot House World (Current Policies): Assumes that only currently implemented policies are preserved, leading to high physical risks. Emissions grow leading to about 3 °C. Investments allocation and energy mix do not change. ▪ Constant growth is assumed when assessing the financial and environmental impact. ▪ The scenario analysis includes a modelling process, which is constantly changing as the operating environment evolves, and contains uncertainties and limitations that are commonly associated with scenario analysis.

13. GRI Content Index

Statement of use	Ngee Koon Pte Ltd has reported the information cited in the GRI content index for the period from 1 April 2024 to 31 March 2025 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	SR 'Board Statement' and 'About This Report'
	2-2 Entities included in the organisation's sustainability reporting	SR 'About This Report'
	2-3 Reporting period, frequency and contact point	SR 'About This Report'
	2-4 Restatements of information	Not applicable as this is our maiden sustainability report.
	2-5 External assurance	SR 'About This Report'
	2-6 Activities, value chain and other business relationships	SR 'About Us and 'Our Business'
	2-7 Employees	SR 'Diversity and Equal Opportunity'
	2-8 Workers who are not employees	We do not have workers who are no employees
	2-9 Governance structure and composition	SR 'Sustainability Governance Structure'
	2-10 Nomination and selection of the highest governance body	Information is not provided as we are a private organisation.
	2-11 Chair of the highest governance body	SR 'Sustainability Governance Structure' and 'Climate-related Disclosure'
	2-12 Role of the highest governance body in overseeing the management of impacts	SR 'Sustainability Governance Structure' and 'Climate-related Disclosure'
	2-13 Delegation of responsibility for managing impacts	SR 'Sustainability Governance Structure' and 'Climate-related Disclosure'
	2-14 Role of the highest governance body in sustainability reporting	SR 'Sustainability Governance Structure' and 'Climate-related Disclosure'
	2-15 Conflicts of interest	Information is not provided as we are a private organisation.
	2-16 Communication of critical concerns	Information is not provided as we are a private organisation.
	2-17 Collective knowledge of the highest governance body in sustainability reporting	Information is not provided as we are a private organisation.
	2-18 Evaluation of the performance of the highest governance body	SR 'Sustainability Governance Structure' and 'Climate-related Disclosure'
	2-19 Remuneration policies	Information is not provided due to confidentiality constraints.
	2-20 Process to determine remuneration	Information is not provided due to confidentiality constraints.

GRI standard	Disclosure	Location
	2-21 Annual total compensation ratio	Information is not provided due to confidentiality constraints.
	2-22 Statement on sustainable development strategy	SR 'Board Statement'
	2-23 Policy commitments	SR 'Material Sustainability Factors'
	2-24 Embedding policy commitments	SR 'Material Sustainability Factors'
	2-25 Processes to remediate negative impacts	Information is not provided as we are a private organisation.
	2-26 Mechanisms for seeking advice and raising concerns	Information is not provided as we are a private organisation.
	2-27 Compliance with laws and regulations	SR 'Material Sustainability Factors'
	2-28 Membership associations	We are not under membership associations.
	2-29 Approach to stakeholder engagement	SR 'Stakeholder Engagement'
	2-30 Collective bargaining agreements	We do not have workers under collective bargaining agreements.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR 'Material Sustainability Factors'
	3-2 List of material topics	SR 'Material Sustainability Factors'
	3-3 Management of material topics	SR 'Material Sustainability Factors'
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	SR 'Governance and Ethics'
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	SR 'Energy Conservation and GHG Emissions Reduction'
	302-3 Energy intensity	SR 'Energy Conservation and GHG Emissions Reduction'.
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR 'Energy Conservation and GHG Emissions Reduction'
	305-2 Energy indirect (Scope 2) GHG emissions	SR 'Energy Conservation and GHG Emissions Reduction'
	305-3 Other indirect (Scope 3) GHG emissions	SR 'Energy Conservation and GHG Emissions Reduction'
	305-4 GHG emissions intensity	SR 'Energy Conservation and GHG Emissions Reduction'
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	SR 'Waste Management'
	306-2 Management of significant waste-related impacts	SR 'Waste Management'
	306-3 Waste generated	SR 'Waste Management'
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SR 'Employee Retention and Development'
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 'Employee Retention and Development'
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR 'Employee Health and Safety'
	403-2 Hazard identification, risk assessment, and incident investigation	SR 'Employee Health and Safety'

GRI standard	Disclosure	Location
	403-4 Worker participation, consultation, and communication on occupational health and safety	SR 'Employee Health and Safety'
	403-5 Worker training on occupational health and safety	SR 'Employee Health and Safety'
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 'Employee Health and Safety'
	403-9 Work-related injuries	SR 'Employee Health and Safety
	403-10 Work-related ill health	SR 'Employee Health and Safety'
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SR 'Diversity and Equal Opportunity'
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SR 'Diversity and Equal Opportunity'

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