FRONTKEN SUSTAINABILITY DEVELOPMENT
FRONTKEN FY2020 ESG

FRONTKEN CORPORATION BHD | IR@FRONTKEN.COM

Maintenance & Refurbishment

Re-Engineering (Modifications & Upgrade)

Repair & Overhaul

Re-manufacture/life extension

Technological R&D

Reliability & Conservation

Efficiency Improvement

Recovery & Restoration

Renew & Reuse

Eco-Friendly Innovations

FRONTKEN

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FRONTKEN

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CHAPTER 1.0 INTRODUCTION

1.1. FRONTKEN SUSTAINABILITY DEVELOPMENT

Sustainable development can be defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Frontken Group has always played a major role in providing innovative solutions, services and products to our customers. We enable new technologies to solve challenges in the industry. The creation of a sustainable positive impact and value for all our stakeholders is fundamental to us. We have always strived to create long-term growth, deliver great customer experience and embrace responsible business practices, be an employer of choice, manage our environmental footprint, and invest in the communities where we operate.

1.2. MISSION

We build technology and provide services that enable our customers to be more sustainable and do more for the our environment, community and society. We integrate our technology, practices, partnerships, and processes around a single mission - to build sustainability through actionable technology, and make more positive impact towards the environment and society together with our customers, employees and shareholders and stakeholders.

Our foundation is built on our core values, which distinguish us and guide our actions and the way we conduct our business in a socially responsible and ethical manner. We will continue to be committed to deliver value to all our shareholders through sustaining growth in our businesses, protecting the environment, empowering lives of people and nurturing communities where we operate.

We will also continue to build the company on the foundation of responsible management, responsible innovations, responsible employees and responsible green production and inclusive society and communities. We want to make it easy to be more sustainable, by building technology and providing services including training to help people to better understand their impact and actions.

1.3. FRONTKEN SUSTAINABILITY DEVELOPMENT AT A GLANCE

MESSAGE FROM SUSTAINABILITY COMMITTEE

SUSTAINABILITY DATA AT A GLANCE

SUSTAINABILITY GOVERNANCE

ENGAGING STAKEHOLDERS

1.4. MESSAGE FROM THE SUSTAINABILITY COMMITTEE

"Frontken Group has been in the business for more than 20 years, using advanced innovative technology to develop sustainable products and services that make critical parts last longer, perform better and look beautiful and recyclable over numerous critical production processes in many domain industries."

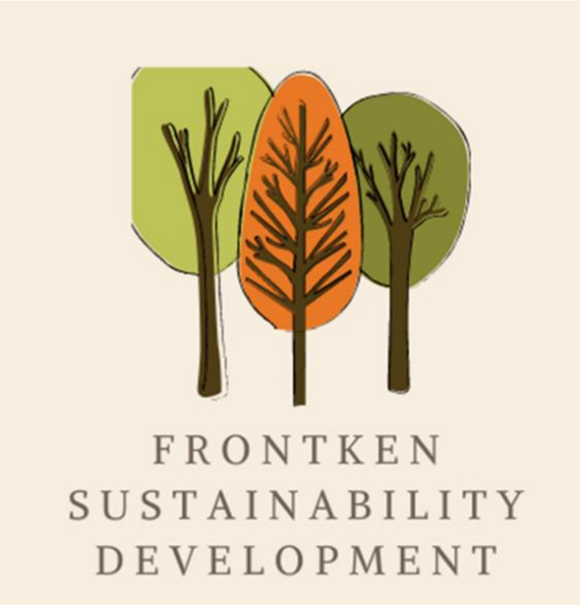
DEAR STAKEHOLDERS,

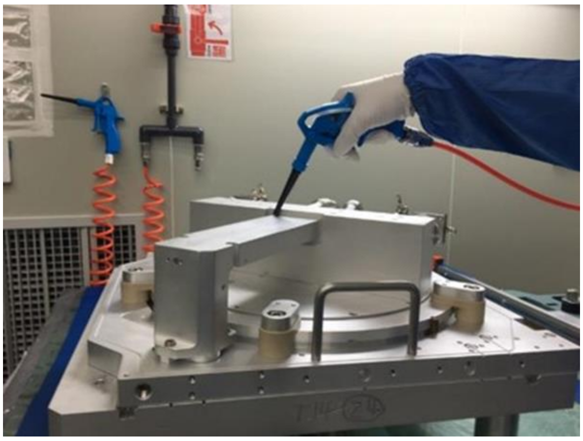
For the past decade, Frontken Group has been committed to health, safety, environmental and corporate responsibility and sustainability development. We are focused on providing our customers around the world with products, services and technologies that help to improve and achieve the sustainable Environment 5.0 and Society 5.0 and make an explicit and positive contribution to the challenges of the Sustainable Development Goals today.

The year 2020 was impaired by uncertainties about the future caused by the COVID-19 pandemic. At the end of January 2020, we set up the Emergency Response team, which reports directly to our executive board members, and promptly implemented a number of countermeasures. We are constantly working to gather information and deploy measures regarding the ever changing management and operational situations, while ensuring the health and safety of our employees.

At the fiscal 2020 meetings of the Sustainability Committee, members discussed specific measures required to achieve Environmental Vision 2050, which aims to reduce greenhouse gas emissions by 50% by 2050, as well as confirmed the progress and reviewed targets for 2025 and 2035. In addition, the committee evaluated and identified risks and opportunities related to the environment including climate change following the TCFD (Climate-related Financial Disclosures) recommendations, and discussed the direction of the Company's environmental initiatives, such as waste recovery and recycling based on this and efforts toward a circular economy.

Over the past several years, we have explored ways to grow our business while tackling challenges associated with the reduction of greenhouse gas emissions. Through the development and spread of products and





services that contribute to energy conservation and the mitigation of global warming, we aim to reduce the world's greenhouse gas emissions while further developing our businesses. We will focus on disclosing environmental, social and governance (ESG) information, including climate change.

In financial year 2020 (“FY2020”), we strengthened the Frontken Group’s (“Group”) commitments to various aspects of sustainability development, especially on the environment sustainability and emissions and climate changes. Our sustainability report covers our accomplishments in FY2020 during which time we took important steps to strengthen and integrate our sustainability vision, which is key to the long-term sustainable growth, development and profitability of the Group. We have dedicated additional resources to fully control and integrate our sustainability initiatives. These initiatives are aimed to recognise opportunities for profitability, continuous improvement, build enterprise value, preserves business integrity and protects our reputation.

At the Group level, we build advanced technology to help our customers to develop sustainable products and services that make their critical parts last longer, perform better and look beautiful and recyclable in their critical processes. In short, we research, develop and build advanced technology to support and extend the critical processes for our customers’ businesses. Our technology helps customers to (a) PROTECT the surfaces of their critical parts used in everyday production; (b) PRESERVE their critical parts materials, so that they last longer in everyday production; (c) PROVIDE for a sustainable future via recycling, repairing, refurbishment and re-coating.

We continue to develop business opportunities in alignment with our Sustainable Development Goals that are most relevant for the Group by re-engineering more shared values from fewer resources and turning societal concerns and environmental challenges into our product and services innovations for our global customers. We believe in delivering both stakeholders and social values for the long-term growth by building excellent corporate governance that will contribute positively to the society and the environment.

We have spent considerable time and resources in shifting our business models towards becoming more sustainable. We have also focused on identifying new opportunities, as evidenced by our investments in the re-engineering of our water usage and conservation systems as well as our waste treatment and discharge systems, that have become the leader in terms of semiconductor parts processing support technology as well as in environmental sustainability.

Our Board and Management, through our internal and external stakeholders engagement and materiality assessment of our business, had earlier identified key trends and topics that are critical to the continued success of our business, such as reducing emissions to environmental, reducing energy use and waste and improving safety and productivity, creating an inclusive social platform and good corporate governance, business continuity plan, etc. We have always and will continue to constantly review such risks as important opportunities to strengthen our risk management, and create long-term value and sustainable growth for the Group. The assessment and improvement of our operational sustainability have been integrated as part of the Group's strategic formulation. The Board will continue to provide oversight with the support of the Sustainability Management Committee and Risk Management Committee where the ESG etc are reviewed and implemented.

In FY2020, the Group continued to improve and strengthen and focus on the six "Core Areas for Action on Sustainability". These six dimensions of sustainability development are (a) responsible management; (b) responsible innovation and service; (c) responsible green production; (d) responsible workplace; (e) responsible supply chain; and (f) inclusive society and communities. Based on the key issues we identified, we have laid out a set of strategy and long-term goals. In the long-term vision, we aim to benchmark our sustainability development with the GRI Framework and United Nations Sustainable Development Goals; Responsible Business Alliance Framework (RBA); Bursa Malaysia FTSERussell ESG Model Framework; and by continuing to make efforts in the economic and ESG dimensions of our business, and make a contribution towards resolving environmental and social issues.

We continuously improve and equip our engineers and employees to ensure they are able to continuously contribute to our sustainability development vision. For example, every employee's responsibilities are included in their personal objectives and incentives, and is linked to our business operational requirements:

(a) Innovative Value Creation through product and service portfolios – designed to bring tangible benefits to our customers with competitive advantage and deliver positive social and environmental impact for sustainability development.

(b) Maximizing Resource Productivity through operations – designed to optimize all resources productivity in our production, operations and supply chain including critical materials used, eliminating waste and reducing variable cost; so as to make us more competitive and sustainable.

Some of the highlights of our achievements are summarised as follows, with more details within our Group Sustainability Report FY2020, where we measure and report our sustainability performance.

SUSTAINABILITY DEVELOPMENT FRONTKEN CORPORATION

1.5. FY2020 ACHIEVEMENT OF SUSTAINABILITY GOALS

1.5.1. RESPONSIBLE MANAGEMENT

The Board of the Group is cognizant of the importance of deploying high standards of corporate governance in the Company for the purposes of safeguarding the interest of its stakeholders as well as the assets of the Group, comprising the Company and all its subsidiaries.

The Board oversees the business performance and affairs of the Group and provides general guidance to the management; including charting strategic direction, guiding management on digitalisation, technology and innovation, reviewing and approving annual budgets, financial plans and monitoring the Group's performance, approving major acquisitions and fundraising exercises, as well as ensuring the Group's compliance with all laws and regulations.

The Group views the sustainable development of its management team characters and capabilities as a key part of its corporate social responsibility. We focus on financial prudence, discipline and integrity with strong risk management. We are committed to high standards of corporate governance to sustain growth and performance, and to safeguard stakeholders' interest and maximize long-term shareholders' value.

We hold ourselves to the highest standards of corporate governance. We believe employees are its most important asset, and works actively to build a collaborative team with shared vision, balanced culture and positive values. We provide customers with the most advanced and comprehensive process technologies and services through continuous responsible innovation, green production and sustainable supply chains friendly to the environment, and take action to give back to society.

The Group will continue to be committed to deliver value to our stakeholders through sustainable growth in our businesses, protecting the environment, empowering lives of people and nurturing communities where we operate. We will also continue to build the Group on the foundation of responsible management, responsible innovations, responsible employees and responsible green production, responsible supply chain and inclusive society and communities.

The Group core values define the fundamental corporate ethics and culture for each and every one of its officers and employees. We treasure our people and we optimize our employees' talents to the fullest and ensuring employees' growth will eventually generates corporate growth. Our core values have helped us to build trustworthy relationships with our customers and suppliers/partners around the world; and enable our employees worldwide to take pride in their work; and enable everyone in our Group to generate innovations and continuously improve our productivity.

We ensure that the Group's zero tolerance policy towards fraud, corruption and unethical actions are strictly adhered to. Our Group's policies on anti-bribery and corruption policies and Fraud Investigation and Whistleblower help with our fraud risk management. We conduct fraud and control awareness program throughout the year to constantly refresh and update our people in this area. Our Whistleblower hotlines allow our employees and any external party at any location to report any incident of misconduct without fear of repercussions.

In the reporting period of FY2020, we achieved the following :

(a) ENTERPRIZE RISK MANAGEMENT : (i) Zero incident of material losses for the period; (ii) Zero incident of corruption and bribery for the period.

(b) INFOTECH AND DATA SECURITY: Zero incident of data loses and security breaches for the period.

(c) TAX COMPLIANCE : Zero incidents of tax non-compliance for the period.

1.5.2. RESPONSIBLE INNOVATION AND SERVICE

In FY2020, we led the advanced precision cleaning and coating in the 3nm process technology in Taiwan and 8nm process technology in Singapore. We also led the most advanced precision cleaning and coating for the next generation memory wafer process in both Taiwan and Singapore.

In FY2020, our R&D team researched and developed more environmentally friendly methods for our chemical management, coating and cleaning process, we improved our production process flow and productivity, and most importantly we replace the dangerous and hazardous steps and processes that are not safe and conducive to the physical and mental health of employees and the environment.

Our sustainability development efforts have been devoted to the environmental safety management; and the related innovation projects were designed to effectively reduce occupational hygiene risk, improve workplace environments and employee health management. We have successfully established an automated cleaning system which significantly reduces employees' exposure to hazardous substances. For our effort, our subsidiary Ares Green Technology Corporation received an award from a major customer on the Supply Chain Environment, Safety and Health for our outstanding efforts.

In the reporting period of FY2020, we achieved the following :

(a) INNOVATION - Research and development capability ratio per unit of dollar revenue/RND Cost for each period of 71. (baseline data for FY2019 is 68).

(b) INNOVATION PROJECTS FOR SUSTAINABILITY DEVELOPMENT:

(i) Accumulative green power project (KW) since 2018 = 1,021,294

(ii) Accumulative DIW recycling project since 2018 (Ton) = 159,440

(iii) Accumulative waste recycling project since 2018 (Kg) = 127,644

1.5.3. RESPONSIBLE GREEN PRODUCTION

The Group has continued to improve its green production method through its research and development to meet the operational challenges that global warming may bring by making progress through innovation. In FY2020, our production capacity has increased while processes continue to grow more complex, but through our efforts, unit production average power usage is reduced to 10.16 kWh (FY2019 = 11.2 kWh) per part produced; the unit production average water usage is maintained at 0.12 (FY2019 = 0.12) cubic metre per part; and unit production average waste produced is maintained at 0.4 kg (FY2019= 0.4kg) per part.

To assess the environmental impact of the Group's business activities as a whole, including its value chain, the Group in FY2020 began calculating Scope 1, 2, and 3 of the greenhouse gas (GHG) emissions. The calculation is based on the GHG Protocol, which is the most widely used international accounting and reporting tool. We have identified Scope 2 electricity consumption as having the greatest potential impact on achieving our stated energy and emissions targets. Most of our energy use is associated with our production. Optimizing energy efficiency in our operations is a key component of the Group’s overall sustainability strategy.

We are committed to continue to cut energy usage to lower our utility costs and reduce our environmental footprint. We are committed to doing our part to achieve a low-carbon future. We’ve already boosted the share of renewable power in our energy mix. Our sources of renewable energy include: On-Site Generation: renewable power generated by renewable energy sources (i.e. solar).

We continue to enjoy savings from our scrubber overhaul and replacement and energy saving lighting system projects implemented:

(a) We implemented the optimization of energy conservation for our scrubbers; which are our single biggest user of electricity. It is important that our scrubbers operate in the most efficient manner. We achieve this through our scrubber overhaul and replacement programme.

(b) We are also exploring the use of energy conservation Performance Enhancement Lighting Management System (PELMS), allowing lighting levels to be automatically managed based on motion detection.

(c) We continue to enhance the energy conservation initiative by using energy savings lightings at our offices.

(d) We implemented renewable power in our energy mix. In our Taiwan plant, we installed solar photovoltaic systems on the roof of the plant to generate electricity and achieve an average monthly power generation of up to 30,000KWp, and we accumulatively used 1,021,294 KW of green power since 2018.

(e) We implemented the energy conservation transformation of the chiller system, office air conditioning system, dust-collecting and exhaust system and lighting system, including the adoption of frequency conversion technology, the installation of flow monitoring & control system and the replacement of energy-saving lightings, and have achieved considerable good results. Consequently, we have saved more than 100,000 KWh of electricity every month since the implementation of this project.

In the reporting period of FY2020, we achieved the following :

(a) GHG EMISSIONS DATA

(i) Scope 1 = 1,332 tCO2e

(ii) Scope 2 = 10,188 tCO2e

(iii) Scope 3 = 36,789 tCO2e

(iv) GHG Emission per unit of revenue dollar in million RM = 3.62 tonnes of CO2e /Revenue in million RM

(v) GHG Emission per unit of production = 5.18 kg of CO2e /part

(vi) Average electricity use per unit of production = 10.16 kwh/part

(vii) Average water usage per unit of production = 0.12 cubic metre /part

(viii) Average waste produced per unit of production = 0.4 kg/part

(b) WATER CONSERVATION

Reduce 14% our water consumption per unit of production. (Water consumption baseline data FY2018 = 0.14 cubic metre /part).

(c) WASTE REDUCTION

Reduce 11% our waste generated in kg per unit of production. (Waste generated baseline data FY2018 = 0.45 kg/part).

(d) CHEMICAL MANAGEMENT

Increase 24% of environmentally friendly chemical use in kg per unit of production. (chemical use baseline data FY2019 = 0.99 kg per unit of production).

1.5.4. RESPONSIBLE WORKPLACE

The Group implemented COVID-19 Prevention Programs in the workplace which include : conducting a hazard assessment; identifying a combination of measures that limit the spread of COVID-19 in the workplace; adopting measures to ensure that workers that are infected or potentially infected are separated and sent home from the workplace; and implemented protections from retaliation for workers that raised COVID-19 related concerns.

In recognition of the “new normal” in light of the ongoing COVID-19 pandemic, we implemented diverse working styles as a driver of telecommuting innovation, in order to improve productivity and allow employees to use their abilities to the utmost. In addition, we are also implementing job descriptions, performance management, and other systems to clarify the role of, expectations for, and output of each employee’s position, and accelerate the pivot to job-based human capital management.

We see it as our responsibility to provide a safe and injury-free working environment which is set out in our Health, Safety and Environment policy statement. This policy supports the Workplace Safety and Health (WSH) regulations in most of the jurisdictions we operate in. We actively promote awareness on workplace occupational health and safety. We aim to elevate the safety standards for our stakeholders through our WSH work plan. We expand our WSH measures such as training and education, fire safety improvements as well as onsite safety inspections.

We believe that all workplace injuries are preventable, and our ultimate goal is to achieve zero injuries through continued investment in and focus on our core safety programs and injury reduction initiatives. To raise employees awareness, we institute a WSH mandatory training programme for our operation employees to equip them with the knowledge (such as understanding safety responsibilities and covering materials needed for specific jobs – electrical safety, ergonomics, control of hazardous materials and chemical safety) so that they may comply with the same in the performance of their assigned roles.

We are 100% compliance with all regulatory requirements relevant and applicable to the health and safety performance of our operations and processes. We have a health and safety system to identify and evaluate health and safety hazards and risks on work tasks, work areas, equipment, and operations, and to identify the controls needed to prevent or minimize worker exposure to health and safety risks. We continuously implement regular internal audits and third-party audits to review and qualify our safety system. During the COVID-19 pandemic, the ESH and Sustainability team developed detailed Health and Safety Protocols for all our sites and operations and to support our employees. For more information, please refer to our COVID-19 Protocol Policy below.

In the reporting period of FY2020, we achieved the following :

(a) WORKPLACE HEALTH AND SAFETY

(i) Zero incidents of health and safety fatalities;

(ii) we have one incident of ESH-Related notices of violation;

(iii) We have a very low health and safety recordable injury rate of 0.04 hour per 100 employees.

(b) WORKPLACE COVID19 PROTOCOL

(i) Zero incidents of COVID19 infection and transmission for the period.

1.5.5. RESPONSIBLE INCLUSION AND DIVERSITY

Our employees are the key assets for the success of our Company due to their daily commitment, team cohesion and their problem solving ideas. We are committed to support their talents, knowledge, experiences and skillsets via continuing training and education process, so that they can develop and grow with the Group.

The Group recruits and employs people based on their talents, without regard to their nationality or race, around the world in a fair, open, and just fashion. We strive to groom and retain a diverse and robust talent pool to support and drive our growth through continuous training and development and instilling a strong culture of safety and excellence, whilst encouraging work-life balance. These are implemented through talent development, groom leaders, knowledge training and exchange, health & safety, employee wellness, etc. We employ people based on their talents, without regard to their nationality and race. We offer good terms of compensation above the industry average, leave and benefits that meet employees' needs, a variety of training courses, and do our utmost to create a safe and healthy work environment.

The Group believes that the continuous improvement and learning, development and growth of our employees are our key differentiators to achieve our sustainability, competitive and resilience in our business operation. We continuously promote every opportunities to motivate and engage our employees and train our workforce with the right skillsets and knowledge to prepare them for the future; especially in the new normal environment. We are committed to inspire passion in our people by providing opportunities for strengthening their domain expertise and personal growth. We continue to focus our training and education efforts toward building a knowledgeable future-ready and responsive workforce, in order to remain sustainable and competitive within the dynamic business environment. This includes equipping our employees with essential soft and hard skillsets and domain knowledge, as well as upskilling and re-skilling employees to support our sustainability development and transformation initiatives for our business operation.

We take employees' engagement very seriously as we know that engaged employees feel happier at work, perform better and are more motivated to succeed - ultimately contributing to our better business performance. We are committed to building stronger relationships with and among our people, developing talent and enabling them to grow their career with us. We are in regular discussions with our employees to discuss important labour issues such as staff development and re-skilling.

We open a variety of communications channels to ensure our employees feel comfortable asking questions and sharing their views about our business directly with their senior management. Open and direct communication has been a hallmark of our culture. We believe that our success depends upon all employees understanding how their work contributes to the Group's overall business strategy. Our goal is to enable and drive the Group's business success by having employees perform at their best every day.

We are committed to creating a better world through our service and the passion of our employees. We believe that the health of our Group and local economies both depend on an increasingly inclusive community. We believe that to maintain interaction with local communities and actively participate in public welfare activities is one of the most important ways to make contribution to the society. We empower our employees to extend their values into our local communities for corporate social responsibility (CSR). We provide overseas internship opportunities for students from Singapore ITE college, and holds two sessions of more than 40 days in June and December every year for this purpose. At the same time, we also hired two disabled people to make our contributions to caring for the society.

In addition, the Group's employees also actively participated in the following social impact activities : (a) blood donation activities since 2019, and so far, a total of 534 bags of blood have been donated; (b) employees continue to provide support to vulnerable groups in Singapore in the fight against COVID-19including donating of masks to hospital staff during the COVID-19 period; (c) donate food to vulnerable and less privileged groups and the elderlies.

In the reporting period of FY2020, we achieved the following :

(a) TRAINING

(i) Increase 20.54% of training hours invested to 14,479 hours;

(ii) Achieve 92% of all employees are trained and educated in their respective work scope.

(b) SOCIAL IMPACT

(i) The amount of volunteerism hours invested was reduced by 20% to 4,422 hours due to COVID-19 pandemic.

(ii) The total number of persons that received the benefit through our initiatives to support schools and non-profit organizations via social projects was increased by 118% due to increased donations during the COVID-19 pandemic.

(c) LABOUR PRACTICE

(i) Achieve zero incident of unfair employment practices;

(ii) Achieve zero incident of violation of labour laws;

(iii) Achieve employee retention rate of more than 95%.

(d) HUMAN RIGHTS

(i) Achieve zero incident of unfair harassment and unlawful discrimination practices.

(e) INCLUSION AND DIVERSITY

Achieve zero incident of unfair harassment and unlawful discrimination practices.

(f) EQUAL OPPORTUNITY

(i) Achieve zero incident of unfair discrimination practices.

(g) TALENT DEVELOPMENT

(i) Achieve zero incident of unfair discrimination practices.

1.5.6. RESPONSIBLE SUPPLY CHAIN

The Group's business operation requires raw materials, chemicals, consumables, equipment and supplier services. Our operation will be disrupted if our suppliers cannot deliver their products or perform their services. Therefore, we are committed to working proactively together with suppliers to mitigate supply chain risk, optimized delivery, cost and time, and improve suppliers' businesses to grow sustainably.

The Group is committed to achieve Sustainable Supply Chain and we take responsibility to ensure that our business operations including our key suppliers adopt the best practice of procurement and management of supplies, insurance, and other aspects of operations related to our business sustainability. We implemented the Sustainable Procurement and Supplier Management Policy to ensure excellence in procurement with transparency, fairness, and alignment with best practices that represent the highest standards of quality, integrity and excellence. We respect the unique customs and cultures in communities where we operate. Our Sustainable Procurement and Supplier Management Policy are aligned with and benchmarked against the Responsible Business Alliance (RBA) Code of Conduct framework.

The Group understands the importance of environmental risks in our value chain and we are committed to collaborating with environmentally responsible suppliers. We also recognise the importance of sustainable sourcing and procurement and is committed to responsible supply chain management practices, and developing a strong sustainable relationship with our suppliers; including labour practice, human rights, supplier diversity, environmental impact, data security and material sourcing. We actively collaborate with our suppliers to further our sustainable development efforts. We work with our suppliers to achieve a sustainable business ecosystem based on a philosophy of co-success.

We are committed to grow together with our suppliers by carefully managing the risks and opportunities of our supply chain and considering sustainability at every stage of selecting, operating, and evaluating suppliers. We adopt a risk-based supply chain management practice to ensure that our supply chain is sustainable and resilient. We believe our competitive advantage can be improved by our supplier capabilities. We help all suppliers to abide by our Supplier Code of Conduct and related guidelines, and to manage their work environment risks related to human rights, Environment, Health and Safety, and ethics in compliance with local regulations and global standards. Our supply chain is committed to our Supplier Code of Conduct and comply with applicable laws and regulations. The Supplier Code of Conduct is aligned with the UN Global

Compact Framework and RBA; and it is to mitigate any social, economic and environmental risks by setting the standards for our suppliers to conduct their business.

We seek to develop relationships with suppliers that share similar values and conduct business in an ethical manner. We are pleased to work with suppliers to ensure an understanding of and compliance with the requirements set forth in our Supplier Supply Chain Sustainability Guidelines:

(a) Compliance with the laws and regulations of all the countries where we operate including all the laws relating to the business related and non-business related transactions.

(b) Support fair employment practices consistent with our commitment to human rights in our workplace. Establish a strong and direct relationship with our employees through open and honest communications with fairness, dignity, and respect.

(c) Respect human rights without discrimination, harassment of any kind, abuse or other inhumane treatment including no child labour or forced labour; proper management of employees' work hours, breaks and holidays and prohibition of excessive overtime work; payment of the legally mandated minimum wage and to pay at least a living wage; and no inappropriate wage abatement; respect for employees' right.

(d) Recognize that climate change issues and conserve and protect the natural environment including reduce environmental negative impacts and prevent pollution.

(e) Conduct fair business transactions including prevent all corruption types; offer no bribes or illegal contributions.

(f) Ensure safe and healthy workplaces and maintain a good working environment.

(g) Ensure the quality and safety of products and services.

(h) Ensure accurate, timely and appropriate disclosure of information.

(i) Intellectual property rights are to be respected, transfer of technology and know-how is to be done in a manner that protects intellectual property rights, and customer and supplier information is to be safeguarded.

In the reporting period of FY2020, we achieved the following :

Achieve sustainability qualification of our top 10 key suppliers based on total spend cost for each reporting segments.

1.6. FRONTKEN ENVIRONMENT, SOCIAL AND GOVERNANCE DATA

	TARGET DATA		PERFORMANCE DATA			
SECTION	**INDICATORS**	**UNIT OF MEASURE**	**FY2018**	**FY2019**	**FY2020**	**FY2021**
GHG EMISSION SCOPE 1,2 and 3	Scope 1 Direct Emissions from company facilities, fleets, etc; (tCO2e)	tCO2e	NA	NA	1,332	
	Scope 2 : Indirect Emissions from electricity purchased and used by the company; (tCO2e)	tCO2e	NA	NA	10,188	
	Scope 3 : Other Indirect Emissions from company activities via entities beyond its ownership or control (procurement, shipping, distribution, waste, etc.), as well as business travel and employee commuting; (tCO2e)	tCO2e	NA	NA	36,789	
SCOPE 1 : GHG EMISSIONS INTENSITY (EI) PER REVENUE IN MILLION RM	(a) Short Term Goal by 2025 ; - Reduce 10% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue. (Baseline data FY2020). (kgCO2e per revenue in Million RM)	(kgCO2e per revenue in Million)	NA	NA	3,620	
	(b) Medium Term Goal by 2035; - Reduce 25% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).	(kgCO2e per revenue in Million)	NA	NA	NA	
	(c) Long Term Goal by 2050; - Reduce 50% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).	(kgCO2e per revenue in Million)	NA	NA	NA	
SCOPE 2 : GHG EMISSIONS INTENSITY (EI) PER UNIT PRODUCTION	(a) Short Term Goal by 2025 ; - Reduce 10% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020). (kgCO2e per part)	kgCO2e per part	NA	NA	5.18	
	(b) Medium Term Goal by 2035; - Reduce 20% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).	kgCO2e per part	NA	NA	NA	

	(c) Long Term Goal by 2050; - Reduce 50% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).	kgCO2e per part	NA	NA	NA	
WATER CONSERVATION	(a) Short Term Goal by 2025 ; - Reduce 10% our water consumption per unit of production. (Water consumption baseline data FY2019). (Cubic meter per part)	(cum per part)	0.14	0.12	0.12	
	(b) Medium Term Goal by 2035; - Reduce 20% our water consumption per unit of production. (Water consumption baseline data FY2019).	(cum per part)	NA	NA	NA	
	(c) Long Term Goal by 2050; - Reduce 30% our water consumption per unit of production. (Water consumption baseline data FY2019).	(cum per part)	NA	NA	NA	
WASTE REDUCTION	(a) Short Term Goal by 2025 ; - Reduce 10% our waste generated in kg per unit of production. (Waste generated baseline data FY2019). (kg per part)	(kg per part)	0.45	0.4	0.4	
	(b) Medium Term Goal by 2035; - Reduce 20% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).	(kg per part)	NA	NA	NA	
	(c) Long Term Goal by 2050; - Reduce 50% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).	(kg per part)	NA	NA	NA	
WASTE DATA	Total waste generated and recycled.	Tonnes	55,915	54,498	49,161	
	Total hazardous waste generated	Tonnes	674	684	722	
	Total non-recylced waste generted	Tonnes	674	684	722	
CHEMICAL MANAGEMENT	(a) Short Term Goal by 2025 ; - Increase usage of environmental friendly chemical in kg per unit of production by 10%. (Friendly chemical use baseline data FY2019=0.97). (kg per part)	(kg per part)	NA	0.99	1.23	
	(b) Medium Term Goal by 2035; - Increase usage of environmental friendly chemical in kg per unit of production by 30%. (Friendly chemical use baseline data FY2019). (kg per part)	(kg per part)	NA	NA	NA	

	(c) Long Term Goal by 2050; - Increase usage of environmental friendly chemical in kg per unit of production by 50%. (Friendly chemical use baseline data FY2019). (kg per part)	(kg per part)	NA	NA	NA	
WORKPLACE COVID19 PROTOCOL	(a) Short Term Goal by 2025 ; - Achieve Zero incidents of fatal COVID19 and related issues for the period. Programme to prevent and control of global fatal health issue which applies to Employees and the related Community.	number	NA	NA	0	
	(b) Medium Term Goal by 2035; - Achive Zero incidents of fatal COVID19 and related issues for the period. Programme to prevent and control of global fatal health issue which applies to Employees and the related Community.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - Achieve Zero incidents of fatal COVID19 and related issues for the period. Programme to prevent and control of globa fatal health issue which applies to Employees and the related Community.	number	NA	NA	NA	
HEALTH AND SAFETY	(a) Short Term Goal by 2025 ; - (i) Achieve Zero incidents of employees health and safety fatalities in all 100% coverage of Frontken Group;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (ii) Achieve Zero incidents of onsite contractors health and safety fatalities in all 100% coverage of Frontken Group;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (iii) Reduce to less than 3 incidents of ESH-Related notices of violation in all 100% coverage of Frontken Group;	number	0	1	1	
	(a) Short Term Goal by 2025 ; - (iv) Reduce our health and safety recordable injury rate to 0.09 hour per 100 Employees in all 100% coverage of Frontken Group. [Lost-time incident rate = lost hours per 100 employees].	hour per 100 employees	NA	0.01	0.04	

	(b) Medium Term Goal by 2035; - (i) Achieve Zero incidents of employees health and safety fatalities in all 100% coverage of Frontken Group; (ii) Zero incidents of onsite contractors health and safety fatalities in all 100% coverage of Frontken Group; (ii) Achieve Zero incidents of ESH-Related notices of violation in all 100% coverage of Frontken Group; (iii) Reduce our health and safety recordable injury rate to 0.03 hour per 100 Employees in all 100% coverage of Frontken Group. [Lost-time incident rate = lost hours per 100 employees].		NA	NA	NA	
	(c) Medium Term Goal by 2035; - (i) Achieve Zero incidents of employees health and safety fatalities in all 100% coverage of Frontken Group; (ii) Zero incidents of onsite contractors health and safety fatalities in all 100% coverage of Frontken Group; (ii) Achieve Zero incidents of ESH-Related notices of violation in all 100% coverage of Frontken Group; (iii) Reduce our health and safety recordable injury rate to 0.01 hour per 100 Employees in all 100% coverage of Frontken Group. [Lost-time incident rate = lost hours per 100 employees].		NA	NA	NA	
LABOUR PRACTICE	(a) Short Term Goal by 2025 ; - (i) Achieve Zero incidents of unfair employment practices;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (ii) Achieve Zero incidents of violation of labour laws;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (iii) Achieve employee retention rate of 95%.	percentage	98.61%	98.50%	99.12%	#REF!
	(a) Short Term Goal by 2025 - (iv) Commitment to local employment and/or sourcing	complaince	yes	yes	yes	
	(b) Medium Term Goal by 2035; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 98%.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 99%.	number	NA	NA	NA	

HUMAN RIGHTS	(a) Short Term Goal by 2025 ; - (i) Achieve Zero incidents of unfair harassment, bullying and/or unlawful discrimination practices including gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers, etc.	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (ii) Enforced Zero tolerance approach to any child labour and/or modern slavery and/or forced labour of any kind within Frontken operations and supply chain.	compliance	yes	yes	yes	
	(a) Short Term Goal by 2025 ; - (iii) Committed to meet and/or exceed the minimum wage/meet living wage in each country of operations.	compliance	yes	yes	yes	
	(b) Medium Term Goal by 2035; - (i) Achieve Zero incidents of unfair harassment, bullying and/or unlawful discrimination practices including gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers, etc; (ii) Enforced Zero tolerance approach to any child labour and/or modern slavery and/or forced labour of any kind within Frontken operations and supply chain; - (iii) Committed to meet and/or exceed the minimum wage/meet living wage in each country of operations.		NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Achieve Zero incidents of unfair harassment, bullying and/or unlawful discrimination practices including gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers, etc; (ii) Enforced Zero tolerance approach to any child labour and/or modern slavery and/or forced labour of any kind within Frontken operations and supply chain; - (iii) Committed to meet and/or exceed the minimum wage/meet living wage in each country of operations.		NA	NA	NA	

INCLUSION AND DIVERSITY	(a) Short Term Goal by 2025 ; - Achieve a balance diverse and inclusive workplace; inclusive of race, nationality, gender, age, disabilities.	compliance	yes	yes	yes	yes
	(i) Percentage of employees that are contractors or temporary staff.	percentage	0	0	0	
	(ii) Percentage of Frontken staff with a disability.	percentage	0.0024	0.0024	0.0024	
	(iii) Percentage of women in the Frontken workforce.	percentage	14.00	14.30	16.28	
	(iv) Number of nationalities in the Frontken workforce. [Malaysia, singapore, india, China, taiwan, Philippines, Myanmar, Vietnam]	number	8	8	8	
	(v) Committed to hire, develop, reward, promote and retain any employee purely based on their talents, commitment, potential and the results their achievement.	compliance	yes	yes	yes	
	(b) Medium Term Goal by 2035; - Achieve a balance diverse and inclusive workplace; inclusive of race, nationality, gender, age, disabilities.		NA	NA	NA	
	(c) Long Term Goal by 2050; - Achieve a balance diverse and inclusive workplace; inclusive of race, nationality, gender, age, disabilities.		NA	NA	NA	
EQUAL OPPORTUNITY	(a) Short Term Goal by 2025 ; - Achieve Zero incidents of unfair discrimination or harassment practices; based on race, color, age, gender, sexual orientation, gender identity, ethnicity or national origin, disability, pregnancy, religion, political affiliation, marital status in hiring and employment practices such as wages, promotions, rewards, and access to training.	number	0	0	0	

	(b) Medium Term Goal by 2035; - Achieve Zero incidents of unfair discrimination or harassment practices; based on race, color, age, gender, sexual orientation, gender identity, ethnicity or national origin, disability, pregnancy, religion, political affiliation, marital status in hiring and employment practices such as wages, promotions, rewards, and access to training.		NA	NA	NA	
	(c) Long Term Goal by 2050; - Achieve Zero incidents of unfair discrimination or harassment practices; based on race, color, age, gender, sexual orientation, gender identity, ethnicity or national origin, disability, pregnancy, religion, political affiliation, marital status in hiring and employment practices such as wages, promotions, rewards, and access to training.		NA	NA	NA	
TALENT DEVELOPMENT	(a) Short Term Goal by 2025 ; - (i) Achieve 100% coverage of annual staff appraisal practices to develop talent.	number	100	100	100	
	(a) Short Term Goal by 2025 ; (ii) committed to employee development programs to enhance knowledge and skills for specific talent and succession planing.	compliance	yes	yes	yes	
	(b) Medium Term Goal by 2035; - (i) Achieve 100% coverage of annual staff appraisal practices to develop talent; (ii) committed to employee development programs to enhance knowledge and skills for specific talent and succession planing.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Achieve 100% coverage of annual staff appraisal practices to develop talent; (ii) committed to employee development programs to enhance knowledge and skills for specific talent and succession planing.	number	NA	NA	NA	
TRAINING AND DEVELOPMENT	(a) Short Term Goal by 2025 ; - (i) Increase the amount of training hours invested by 10% (baseline date from FY 2019);	hour	12,902	12,011	14,479	
	(a) Short Term Goal by 2025 ; - (ii) Amount of time spent on employee talent development	days	4	5	6	

	training to enhance knowledge or individual skills.					
	(a) Short Term Goal by 2025 ; - (iiii) Achieve 95% all employees are trained and educated in their respective work scope.	percentage	94.14%	92.36%	92.76%	
	(b) Medium Term Goal by 2035; - (i) Increase the amount of training hours invested by 20% (baseline date from FY 2019); (ii) Amount of time spent on employee talent development training to enhance knowledge or individual skills; (iii) Achieve 100% all employees are trained and educated in their respective work scope.	number; percentage	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Increase the amount of training hours invested by 30% (baseline date from FY 2019); (ii) Amount of time spent on employee talent development training to enhance knowledge or individual skills; (iii) Achieve 100% all employees are trained and educated in their respective work scope.	number; percentage	NA	NA	NA	
SOCIAL PARTICIPATION	(a) Short Term Goal by 2025 ; - (i) Increase the number of social participation activities by 10% (baseline date from FY 2019);	number	NA	NA	13	
	(a) Short Term Goal by 2025 ; - (ii) Achieve 70% of all employees for social participation activities.	percentage	NA	NA	43	
	(b) Medium Term Goal by 2035; - (i) Increase the number of social participation activities by 20% (baseline date from FY 2019); (ii) Achieve 80% of all employees for social participation activities.	number; percentage	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Increase the number of social participation activities by 50% (baseline date from FY 2019); (ii) Achieve 100% of all employees for social participation activities.	number; percentage	NA	NA	NA	
SOCIAL IMPACT	(a) Short Term Goal by 2025 ; - (i) Increase the amount of number of volunteerism hours invested by 10% (baseline date from FY 2019);	hour	5,409	5,514	4,422	

	(a) Short Term Goal by 2025 ; - (ii) Total equivalent amount of donations/community investments made to registered not-for-profit organisations.	SGD	4,600	4,400	9,600	
	(a) Short Term Goal by 2025 ; - (iii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 10% (baseline date from FY 2019);	person	46	44	96	
	(b) Medium Term Goal by 2035; - (i) Increase the amount of number of volunteerism hours invested by 35% (baseline date from FY 2019); (ii) Total equivalent amount of donations/community investments made to registered not-for-profit organisations; (iii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 35% (baseline date from FY 2019);	hour; person	NA	NA	NA	
	(c) Long Term Goal by 2050; -(i) Increase the amount of number of volunteerism hours invested by 50% (baseline date from FY 2019); (ii) Total equivalent amount of donations/community investments made to registered not-for-profit organisations; (iii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 50% (baseline date from FY 2019);	hour; person	NA	NA	NA	
SUPPLY CHAIN MANAGEMENT	(a) Short Term Goal by 2025 ; - (i) Achieve sustainability qualification of our top 10 key suppliers based on total spend cost. (Baseline data FY2020).	number	NA	10	10	
	(a) Short Term Goal by 2025 ; - (ii) Committed and established supply chain risk management; including quantification of suppliers; supply chain compliance monitoring or audit; and communicated to all key suppliers.	compliance	yes	yes	yes	
	(b) Medium Term Goal by 2035; - Achieve sustainability qualification of our top 35 key suppliers based on total spend cost. (Baseline data FY2020).	number	NA	NA	NA	

	(c) Long Term Goal by 2050; - Achieve sustainability qualification of our top 50 key suppliers based on total spend cost. (Baseline data FY2020).	number	NA	NA	NA	
ENTERPRIZE RISK MANAGEMENT	(a) Short Term Goal by 2025 ; - (i) zero incident of material losses for each period;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (ii) Zero incident of corruption and bribery for each period.	number	0	0	0	
	(b) Medium Term Goal by 2035; - (i)zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.	number	NA	NA	NA	
ENTERPRIZE RISK DATA	Disclosure of number of staff disciplined or dismissed due to non-compliance with anti-corruption policy/policies.	number	0	0	0	
	Disclosure of cost of fines, penalties or settlements in relation to corruption.	Currency	0	0	0	
	Training for staff on the anti-corruption policy and risk management.	percentage	100	100	100	
INFOTECH AND DATA SECURITY	(a) Short Term Goal by 2025 ; - zero incident of data loses and security breaches for each period.	number	0	0	0	
	(b) Medium Term Goal by 2035; - zero incident of data loses and security breaches for each period.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - zero incident of data loses and security breaches for each period.	number	NA	NA	NA	
TAX COMPLIANCE	(a) Short Term Goal by 2025 ; - Zero incidents of of tax non-compliance for each period	number	0	0	0	
	(b) Medium Term Goal by 2035; - Zero incidents of of tax non-compliance for each period.	number	NA	NA	NA	

	(c) Long Term Goal by 2050; - Zero incidents of of tax non-compliance for each period.	number	NA	NA	NA	
INNOVATION, RESEARCH AND DEVELOPMENT	(a) Short Term Goal by 2025 ; - Increase 10% in research and development capability ratio per unit of dollar revenue/RND Cost for each period. (baseline data is FY2019).	ratio	57	68	71	
	(b) Medium Term Goal by 2035; - Increase 20% in research and development capability ratio per unit of dollar/profit revenue for each period. (baseline data is FY2019).	ratio	NA	NA	NA	
	(c) Long Term Goal by 2050; - Increase 30% in research and development capability ratio per unit of dollar revenue/profit for each period. (baseline data is FY2019).	ratio	NA	NA	NA	
INNOVATION PROJECTS FOR SUSTAINABILITY DEVELOPMENT	Accumulative green power project (KW) since 2018	kw	268,242	652,370	1,021,294	
	Accumulative DIW recycling project since 2018 (Ton)	ton	55,907	110,350	159,440	
	Accumulative waste recycling project since 2018 (Kg)	kg	8,337	63,209	134,589	
FINANCIAL DATA	Net Revenue (RM' million)	RM' million	327	340	368	
	Operating Costs (RM' million)	RM' million	239	229	246	
	Staff Costs (RM' million)	RM' million	106	107	120	
	Tax Expense (RM' million)	RM' million	19	22	26	
	Net Profit (RM' million)	RM' million	57	74	88	
	R&D Costs (RM' million)	RM' million	6	5	5	

Refer to ANNEX A for DETAIL DATA.

CHAPTER 2.0 FRONTKEN COMMITMENT TO SUSTAINABILITY

2.1. THE GLOBAL ISSUES/RISKS VS INTERNATIONAL FRAMEWORK

2.1.1. THE GLOBAL ISSUES/RISKS

Over the last 50 years, human activities have released sufficient quantities of carbon dioxide and other greenhouse gases to trap additional heat in the lower atmosphere and affect the global climate. In the last 130 years, the world has warmed by approximately 0.85oC. Each of the last 3 decades has been successively warmer than any preceding decade since 1850. Our earth is witnessing human-induced environmental change on a scale and at a pace that is unique in history.

The increased levels of greenhouse gases are warming the planet; the extinction of species is occurring at an ever-faster rate; the renewable resources such as water are being degraded; Sea levels are rising, glaciers are melting and precipitation patterns are changing; and the finite resources such as fossil fuels are having widespread negative impacts on fragile, interconnected, natural systems. Extreme weather events are becoming more intense and frequent.

All populations will be affected by climate change, but some are more vulnerable than others. To survive, we must understand these impacts and develop real-world solutions that sustainably manage human interaction with natural systems.

The United Nations (UN) currently lists 22 “Global Issues”. This is not intended to be an exhaustive list. Rather, it serves as an overview of some of the major issues all global citizens should be aware of. The UN has also set 17 goals to be achieved by 2030. These are in line with the most important issues of our time, and are known as the United Nations Sustainable Development Goals (UN SDGs).

2.1.2. INTERNATIONAL FRAMEWORK

Paris Agreement to the UN Framework Convention on Climate Change : All major greenhouse-gas emitting countries, including emerging countries, shall reduce their emissions in order to limit global warming by less than 2°C compared to pre-industrial levels by the latter half of this century.

Sustainable Development Goals (SDGs) : Common goals to find solutions by 2030 for pressing world problems such as poverty, inequality, and climate change in order to realize a sustainable society.

Kigali Amendment to the Montreal Protocol : The Kigali Amendment mandates to phase down the production and consumption of HFCs in CO2-equivalent in order to mitigate their impact on global warming.

U.N. Global Compact : A worldwide framework for achieving sustainable growth by having member companies recognize universal values in relation to issues such as human rights, labor, environment, and corruption.

Responsible Business Alliance Code of Conduct.

Global Warming Potential Values. The IPCC website (www.ipcc.ch).

FINAL-2017-TCFD-Report-11052018.

BISS_FTSE_Russell_ESG_Index_Methodology_and_Trends.

2.2. OUR COMMITMENT TO SUSTAINABILITY

Frontken Group has long held a strong commitment to sustainability development, and is committed to acts positively to achieve sustainable outcomes, minimizing harm, harmonize with our communities and the environment; and ensuring the financial resilience of our group to deliver long-term value and growth to our stakeholders.

We are committed to conduct our business in a socially responsible and ethical manner. We fully comply and respect the law, practice universal human rights, protect the environment and benefit the communities where we work; and embraces innovations and ensure that our results are financially rewarding for our all our employees and shareholders and stakeholders.

We are committed to being a responsible and innovative leader in the markets where we operate. Our strategy is underpinned by delivering an unparalleled customer experience, developing responsible and innovative products and services, and ensuring that responsible business practices are adopted in our supply chain.

Frontken Group is committed to pursue maximization of stakeholder value through solving environmental climate change issues, society issues, and corporate governance with the SDGs and ESG as the core values of our group. (ESG means Environmental, Social & Governance. SDG means Sustainable Development Goals).

Our aim is to be recognized as a leader in sustainable development and operations. We want our legacy to be the creation of a business we can continue to be proud of and which contributes to a positive future for generations to come.

As a Group, we want to enable a low-carbon and circular economy, empower our people and communities, and embed responsible business practices throughout our organization. These ambitions in turn support the UN Sustainable Development Goals (SDGs). We stand committed to helping achieve the Sustainable Development Goals (SDGs) through our business for the benefit of the international community, and we will continue to fulfill the expectations of our various stakeholders including customers, shareholders, investors, suppliers, and local communities.

2.3. OUR GUIDING PRINCIPLES

Our sustainability motto is ***"Our future depends on what we do today"***.

Our guiding principles for sustainability focus on the following three areas.

[1] AN INCLUSIVE SOCIETY FOR OUR FUTURE

Inspiring the next generation; investing in communities; developing sustainability knowledge and skills; striving to be an employer of choice; and creating a healthy, safe and secure workplace.

[2] AN ENVIRONMENT WITH A FUTURE

Supporting a low carbon economy; demonstrating respect for the environment through resource optimization and efficiency and by preventing pollution; and protecting and improving ecosystems.

[3] A RESPONSIBLE BUSINESS OF THE FUTURE

Supporting sustainable economic growth with strong governance and accountability; being an international business whilst recognising the importance of providing local services; and collaborating with key organisations to develop innovative solutions.

Frontken Group aimed to achieve its sustainability development goals and at the same time increase the long-term stakeholder value by integrating economic, environmental and social and governance opportunities into its strategies. Our approach to become a sustainable corporation involves a journey which will lead to changes in our people mindsets, our organization cultures, behaviors, leadership, production and innovation, etc. We will embed sustainability development within our core values and culture of Frontken Group, based on active engagement and participation with our people, customers, suppliers and partners and other key stakeholders.

We will continuously focus on establishing the foundation of our sustainability development strategy; and build up our momentum to increase the impact of our sustainability initiatives which includes economic development, social development and environmental protection, and corporate governance, which are the main guiding pillars of our sustainability journey. We will continuously provide work environments, products, services and solutions that make safe, productive and efficient use of resources as we strive to achieve our sustainability development vision and mission. We will apply innovation and technology to improve the sustainability performance of our products, services, solutions and operations. We believe that sustainable progress can be made possible by developing better systems that maximize life cycle benefits, while also minimizing the economic, social and environmental costs of ownership, as reflected in our sustainability guiding principles.

We will further improve our sustainability performance by investing in knowledge and skills of our people, appropriate training, awareness, systems, tools and assurance programme. We will continuously monitor our sustainability development performance and progress against objectives and reporting externally through our sustainability development review. Our management team are accountable for implementing this sustainability development policy with the support of all our employees and other stakeholders.

We will execute our strategy by setting sustainability objectives and targets related to our key pillars/themes; and then working towards to meet our aspirational sustainability goals over the short, medium and long term objectives. We will fulfill our social responsibilities in all facets of relationships with stakeholders, thereby raising corporate value and contributing to the sustainable development of society. We will carry out sustainability development activities through open communication with society and always ensure that we are accountable for, and transparent in our actions. We will also promote the suitability and effectiveness of our suppliers by working in partnership to deliver the requirements based on our sustainability development policy and international framework. These requirements are defined within our business management and operation system, which has been developed to meet the needs of our stakeholders and our businesses.

2.4. OUR SUSTAINABILITY DEVELOPMENT POLICY

We are committed to act in a responsible manner throughout our business and are committed to sustainability by the re-use and careful management of existing buildings, facilities and equipment, product and services which supports Government and local policies for sustainable development. In order to ensure appropriate standards are maintained throughout our business operations including the supply chain, the following sustainability principles have been established:

(a) Operate in an environmentally sustainable manner and minimise the environmental impact of our business operations, including on climate change;

(b) Wherever practical, extend the economic useful lives of our buildings, facilities, equipment, products and services through changes of use and reconfiguration;

(c) Comply with all legal and regulatory requirements, and, where feasible, exceed minimum compliance;

(d) Establish annual targets and encourage continual improvement in environmental and social and governance performance;

(e) Engage with advisors, suppliers, tenants and stakeholders to disseminate the Group's sustainability policies and requirements;

(f) Invest in and engage with our local community;

(g) Conduct our business with integrity and in an open and ethical manner and require the same standards throughout our supply chain;

(h) Invest in the welfare and development of our employees.

We are committed to benchmark our sustainability development towards the principles of the UN Sustainability development goals, UN Global Compact on human rights, labour, environment and anti-corruption; including benchmarking and aligning our disclosures with references to Responsible Business Alliance (RBA); and Bursa Malaysia FTSERussell ESG Model Framework, and the recommendations of the Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD), the the local authority of our operating units.

This document is disseminated to all employees, our advisors and suppliers and is available on our website. We engage with stakeholders to ensure we are aware of and respond to their expectations. Our sustainability policies are available on our website. We engage regularly with our institutional investors to ensure we continue to meet globally recognised sustainability standards and best practice.

The policies are updated annually and approved by the Board. This forms the framework for establishing objectives and targets against which we monitor and report publicly on our performance at the financial year end. Actual performance is monitored and reported at the financial year end. The annual action plan and the annual report on achievement is on our website. A summary of performance is contained within each year's annual Sustainability Development Report.

2.5. SUSTAINABILITY GOVERNANCE

BOARD STATEMENT AND GOVERNANCE TEAM

The Frontken board of directors are responsible for the business affairs of the Group. The main duties of the board include providing leadership on our overall strategy which takes into consideration our material sustainability issues. The Board recognises the importance of sustainability which s an integral part of Frontken Group business operations . It steers the sustainability development committee to ensure that Frontken Group long-term enterprize value creation is achieved with environmental, social and governance factors as guiding principles at all times.

Frontken has a Sustainability Development Committee that provides strategic direction and monitors the progress of the sustainability development activities; as well as leads comprehensive, cross-organizational sustainability development activities (and related risks and opportunities) throughout the entire group; and report to the Board of Directors.

The Sustainability Development Committee is made up of respective officers in charge of the key themes/sites and meets regularly to discuss and share ideas on social trends, progress in key sustainability themes, and issues that require addressing.

2.6. ENGAGING STAKEHOLDERS

We are committed to ensuring that our stakeholders have opportunities to learn about our company and our sustainability development. We highly value our relationship with all our stakeholders and are committed to strengthening trust with our investors. Regular communication and engagement with various stakeholders are necessary for us to fulfill our duties as a responsible global corporation.

We are committed and ensure that important and price-sensitive information such as financial results are disclosed in a timely manner. We publish such information on various communications platforms. These may include press releases posted on our website, and disclosures on Malaysia Stock Exchange. Our quarterly results announcements, news releases, annual reports, sustainability reports and other key statistics about Frontken are also shared with all our stakeholders.

We strive to build a cooperative relationship and enhance mutual understanding in sustainability topics with our stakeholders through various investor relation activities. The Investor Relations department and our CEO and chairman also meets analysts and investors on a regular basis through investor conferences, roadshows, post-results luncheons, as well as ad hoc meetings and teleconferences. We maintained a dedicated investor relations email address and hotline for all our stakeholders to reach out to Frontken.

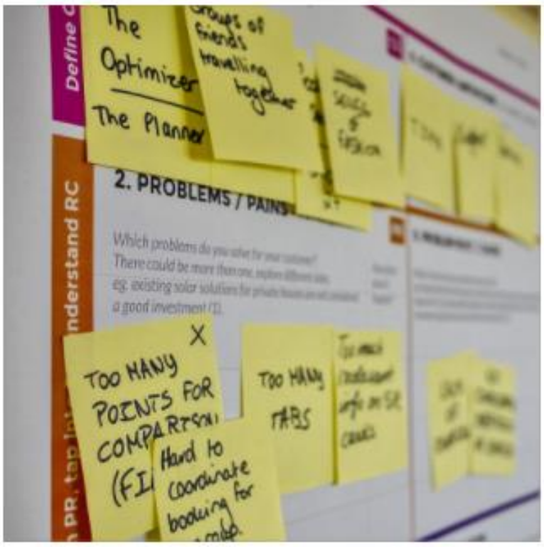
Investor Relation

Contact : Ms Jolene Chay

email : ir@frontken.com

hotline: (603) 7968 3312

CHAPTER 3.0
FRONTKEN SUSTAINABILITY DEVELOPMENT



Sustainability Development Master Plan

ESG Sustainability Pillars/Themes/Indicators

Materiality Analysis and Assessment

Bursa FTSE-Russell FTSE4Good ESG Indicators

Responsible Business Alliance Code of Conduct

UN Sustainable Development Goals (17)

Sustainability Targets and Performance

bizSAFE STAR

CERTIFICATE

The Workplace Safety and Health Council is pleased to certify that

FRONTKEN (SINGAPORE) PTE LTD

has fulfilled the requirements to attain bizSAFE Level Star

This certificate is valid till 24/03/2023

Patrick Han

General Manager

Workplace Safety and Health Council

Frontken Awards and Recognitions

3.1. FRONTKEN SUSTAINABILITY DEVELOPMENT MASTER PLAN

Our master plan underpins our Sustainability Policy and we centralize the sustainability development activities including planning, coordination, execution, oversight and delivery of all our work, to ensure that this plan was transmitted to all the stakeholders.

It covers a range of actions we will take, and goals we want to achieve, over the short term, medium term and long term and is grouped in to six areas.

Our sustainability development master plan (SMP) is structured around six strategic areas with a data driven approach towards generating distinctive competitive capabilities in our business and to achieve sustainable development.

(A) SUSTAINABLE INNOVATION

Create and provide sustainable value and technical excellence for our customers. Collaborate to develop innovative solutions that meet complex sustainability challenges faced by society.

(B) STRONG GOVERNANCE

Demonstrate strong governance, responsibility, integrity and ethics in our worldwide business.

(C) PEOPLE CENTRIC

Commit to create a healthy, safe and secure workplace for our employees. Promote and maintain the highest degree of physical, mental and social well-being in the workplace, including diversity and equality of opportunity in recruitment, development, recognition and reward.

(D) ENVIRONMENT FRIENDLY

Integrate environment friendly variables into our business operations to reduce the impact to the environment.

(E) GREEN PRODUCTION

Commit to green production on our operations, products and processes so as to reduce the generation and use of hazardous chemicals and materials, and reducing pollution at its source.

(F) SOCIAL RESPONSIBILITY

Recognise the importance of sustaining local economies by employing local expertise and selecting and developing local suppliers to achieve social progress. Inspire the next generation: Promote science, technology and engineering to local students. Encourage and support our people to realise their capability to contribute to the social, environment and economic health of our company and communities.

Across each of the six areas, we have set out short term (5 years) and medium-term (10 years) and long term (30 years) goals. More generally, we have also committed to continue strengthening our overall sustainability approach in conjunction with our Master Planning in-line with all international framework, including GRI, UNSDG, FTSERusell, RBA, etc.

We will engage with our stakeholders to understand their concerns and identify further opportunities that will fall into each of our three sustainability areas. These areas are then further aligned with best practice in international framework for sustainability development.

CHAPTER 4.0 FRONTKEN SUSTAINABILITY PILLARS/ THEMES/ INDICATORS

4.1. ESG ISSUES ARE MATERIAL RISKS TO A BUSINESS

In understanding the environmental, business and society's challenges and issues, Frontken periodically assesses the impact that its business activities have on society and the environment, and identifies key challenges (materiality) from two perspectives—"stakeholder concerns and impacts," and "Critical to Frontken."

ESG vs CSR: Although there can be significant overlap between the two, in general, CSR activities are typically voluntary, company-led initiatives, often linked to companies' philanthropic and business objectives related to the society or environment in which they operate. ESG, on the other hand, is about understanding and measuring the impact of relevant risks and disclosing how these risks are managed as part of the overall business strategy.

We have organized these challenges using international frameworks including (a) Sustainable Development Goals (SDGs); (b) Global Reporting Initiative; (c) United Nations Global Compact; (d) Task Force on Climate-related Financial Disclosures (TCFD); (e) Responsible Business Alliance; and (f) ESG Models.

We established Sustainability Pillars/Themes/indicators fundamental to our business activities: into three pillars (namely Environment, social, and governance) and key themes, including environment, corporate governance, respect for human rights, supply chain management, stakeholder engagement, and communities.

4.2. SUSTAINABLE DEVELOPMENT GOALS

The Sustainable Development Goals (SDGs) or Global Goals are a collection of 17 interlinked global goals designed to be a "blueprint to achieve a better and more sustainable future for all". The SDGs were set in 2015 by the United Nations General Assembly and are intended to be achieved by the year 2030. They are included in a UN Resolution called the 2030 Agenda or what is colloquially known as Agenda 2030.

The 17 SDGs are: (1) No Poverty, (2) Zero Hunger, (3) Good Health and Well-being, (4) Quality Education, (5) Gender Equality, (6) Clean Water and Sanitation, (7) Affordable and Clean Energy, (8) Decent Work and Economic Growth, (9) Industry, Innovation and Infrastructure, (10) Reducing Inequality, (11) Sustainable Cities and Communities, (12) Responsible Consumption and Production, (13) Climate Action, (14) Life Below Water, (15) Life On Land, (16) Peace, Justice, and Strong Institutions, (17) Partnerships for the Goals.

4.3. MAPPING FRONTKEN SUSTAINABILITY TO UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS FRAMEWORK

We mapped the ESG considerations into the SDGs, as illustrated in the graph below, which we to be relevant to our business. **FRONTKEN SUSTAINABILITY DEVELOPMENT IS CONTRIBUTING TO THE FOLLOWING SUSTAINABLE DEVELOPMENT GOALS. (12/17).**

4.4. RESPONSIBLE BUSINESS ALLIANCE (RBA) FRAMEWORK

We reference the RBA Code of Conduct to support continual improvement in the social, environmental and ethical responsibility of our business operation and supply chains. We benchmarked and mapped RBA to our sustainability Development index.

Section	Our public commitment	Code (outline standards)
Labor	We are committed to uphold the human rights of workers, and to treat them with dignity and respect as understood by the international community. This applies to all workers including temporary, migrant, student , contract, direct employees, and any other type of worker.	Freely Chosen Employment
		Young Workers
		Working Hours
		Wages and Benefits
		Humane Treatment
		Non-Discrimination
		Freedom of Association
Health and Safety	We recognize that in addition to minimizing the incidence of work related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and worker retention and morale. We also recognize that ongoing worker input and education is essential to identifying and solving health and safety issues in the workplace.Recognized management systems such as ISO 45001 and ILO Guidelines on Occupational Safety and Health were used as references in preparing the Code and may be a useful source of additional information.	Occupational Safety
		Emergency Preparedness
		Occupational Injury and Illness
		Industrial Hygiene
		Physically Demanding Work
		Machine Safeguarding
		Sanitation, Food, and Housing
		Health and Safety Communication
		Natural Disaster Risk Mitigation
Environmental	We recognize that environmental responsibility is integral to producing or providing world class products and service. In our operations, adverse effects on the community, environment and natural resources are to be minimized while safeguarding the health and safety of the public. Recognized management systems such as ISO 14001 and the Eco Management and Audit System (EMAS) were used as references in preparing the Code and may be a useful source of additional information.	Environmental Permits and Reporting
		Pollution Prevention and Resource Reduction
		Hazardous Substances
		Solid Waste
		Air Emissions
		Materials Restrictions
		Water Management
		Energy Consumption and Greenhouse Gas Emissions

Ethics	To meet social responsibilities, to uphold the highest standards of ethics and to achieve success in the marketplace	Business Integrity
		No Improper Advantage
		Disclosure of Information
		Intellectual Property
		Fair Business, Advertising and Competition
		Protection of Identity and Non-Retaliation
		Responsible Sourcing of Minerals
		Privacy
Management	We establish a management system whose scope is related to the content of this Code. The management system was designed to ensure: (a) compliance with applicable laws, regulations and customer requirements related to our operations and service; (b) conformance with this Code; and (c) identification and mitigation of operational risks related to this Code. We also make the system continual improvement.	Company Commitment
		Management Accountability and Responsibility
		Legal and Customer Requirements
		Risk Assessment and Risk Management
		Improvement Objectives
		Training
		Communication
		Worker Feedback, Participation and Grievance
		Audits and Assessments
		Corrective Action Process
		Documentation and Records
		Supplier Responsibility

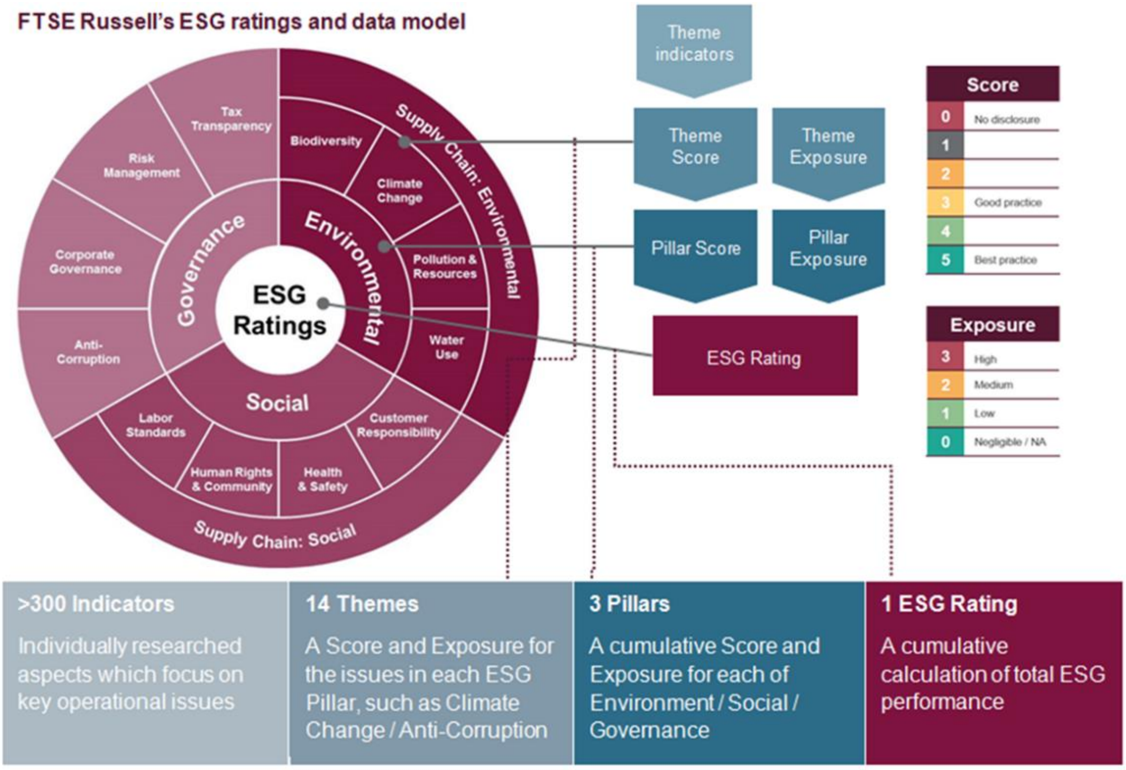
4.5. FTSE4GOOD BURSA MALAYSIA INDEX FRAMEWORK

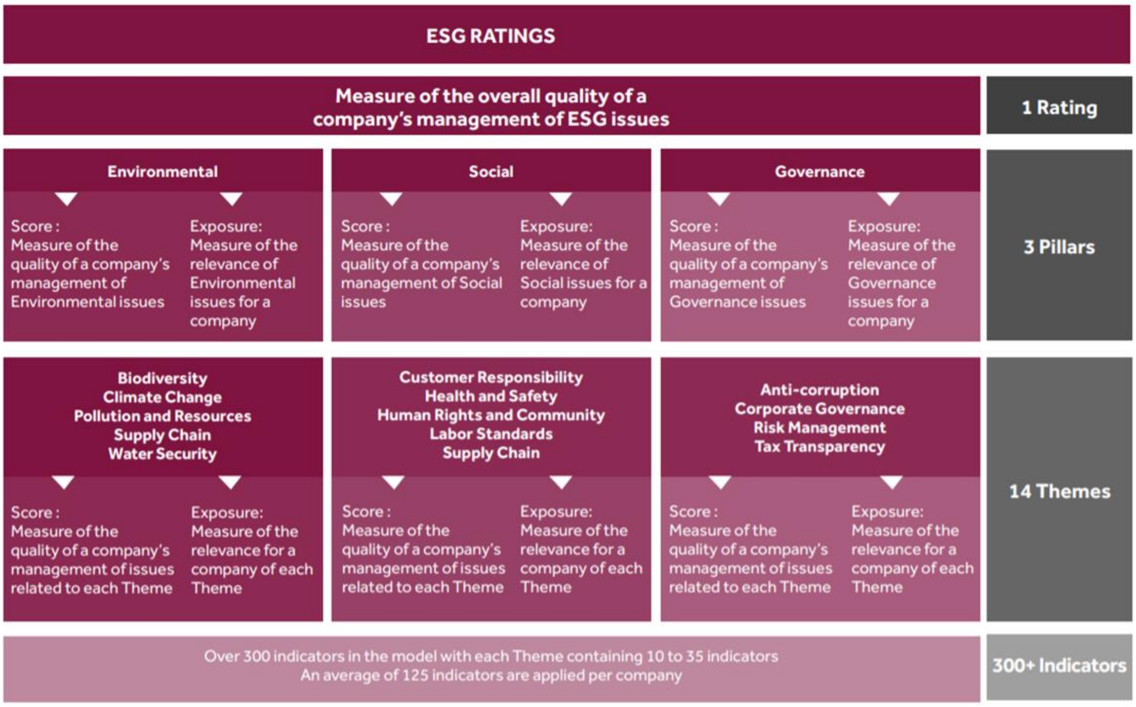
We identified the ESG applicable to our business operation based on FTSE4Good Bursa Malaysia Index.

The FTSE4Good Bursa Malaysia Index constituents are selected from the constituents of the FTSE Bursa Malaysia EMAS Index, screened in accordance with the transparent and defined Environmental, Social and Governance (ESG) criteria.

The index has been designed to identify Malaysian companies with recognized corporate responsibility practices, expanding the range of the benchmarks of the FTSE Bursa Malaysia Index Series for the Malaysian Markets. The ESG model Ratings use a company's Theme Exposure and Theme score assessment to calculate a range of assessments that allow investors to understand a company's ESG practices in multiple dimensions.


FTSE Russell
FTSE4Good
FTSE4Good Bursa Malaysia Index


FTSE Russell's ESG ratings and data model
ESG Ratings
Environmental
Social
Governance
Supply Chain: Environmental
Supply Chain: Social
Biodiversity
Climate Change
Pollution & Resources
Water Use
Customer Responsibility
Health & Safety
Human Rights & Community
Labor Standards
Anti-Corruption
Corporate Governance
Risk Management
Tax Transparency
Theme indicators
Theme Score
Theme Exposure
Pillar Score
Pillar Exposure
ESG Rating
Score
0 No disclosure
1
2
3 Good practice
4
5 Best practice
Exposure
3 High
2 Medium
1 Low
0 Negligible / NA
>300 Indicators
Individually researched aspects which focus on key operational issues
14 Themes
A Score and Exposure for the issues in each ESG Pillar, such as Climate Change / Anti-Corruption
3 Pillars
A cumulative Score and Exposure for each of Environment / Social / Governance
1 ESG Rating
A cumulative calculation of total ESG performance


ESG RATINGS
Measure of the overall quality of a company's management of ESG issues
1 Rating
Environmental
Score : Measure of the quality of a company's management of Environmental issues
Exposure: Measure of the relevance of Environmental issues for a company
Social
Score : Measure of the quality of a company's management of Social issues
Exposure: Measure of the relevance of Social issues for a company
Governance
Score : Measure of the quality of a company's management of Governance issues
Exposure: Measure of the relevance of Governance issues for a company
3 Pillars
Biodiversity
Climate Change
Pollution and Resources
Supply Chain
Water Security
Customer Responsibility
Health and Safety
Human Rights and Community
Labor Standards
Supply Chain
Anti-corruption
Corporate Governance
Risk Management
Tax Transparency
Score : Measure of the quality of a company's management of issues related to each Theme
Exposure: Measure of the relevance for a company of each Theme
14 Themes
Over 300 indicators in the model with each Theme containing 10 to 35 indicators
An average of 125 indicators are applied per company
300+ Indicators

CHAPTER 5.0 FRONTKEN SUSTAINABILITY MATERIALITY ANALYSIS AND ASSESSMENT

5.1. UNDERSTANDING STAKEHOLDER CONCERNS AND IMPACTS

One important judgment criterion in analyzing materiality is stakeholder concerns and impacts. To fully understand this, Frontken follows international frameworks toward solving society's challenges (global risks), and it takes into account stakeholder assessments of Frontken and the wishes and opinions that stakeholders have expressed in dialogue with Frontken.

[1] Society's challenges (Global risks)

[2] Extreme weather events and temperatures

[3] Natural disasters

[4] Failures of climate change mitigation and adaptation

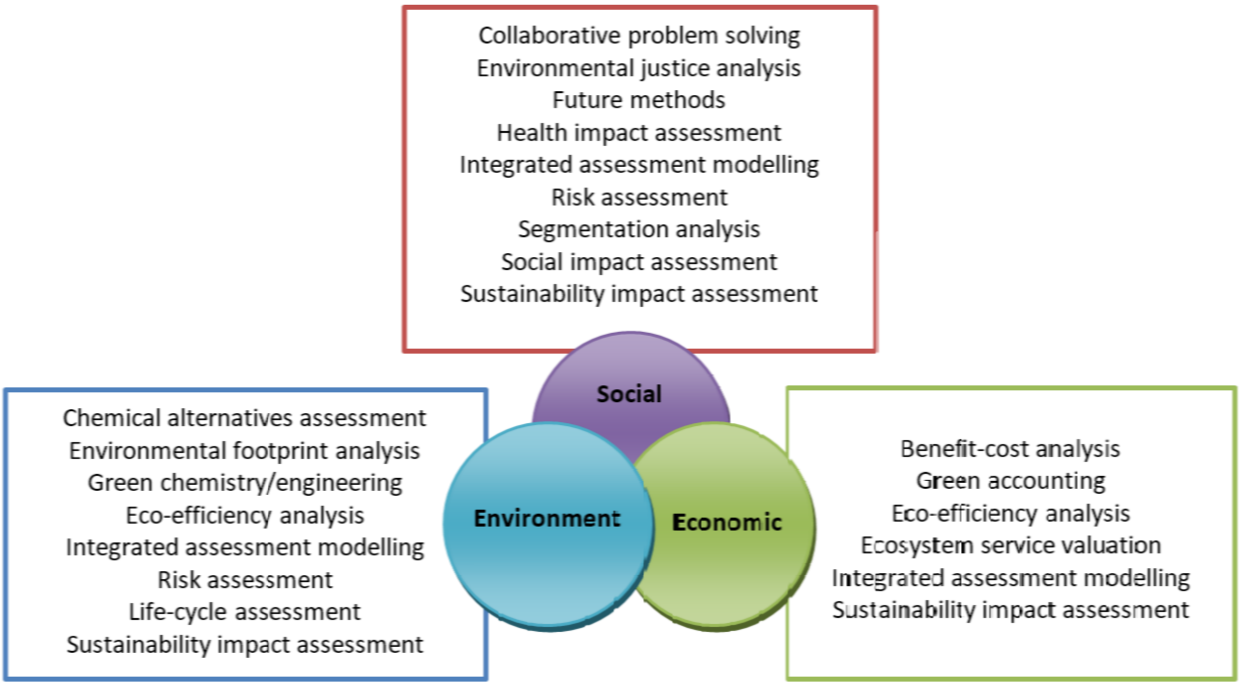
[5] Water crises

[6] Loss of biodiversity

[7] Pandemics

Note: Source: World Economic Forum Global Risks Perception Survey 2019-2020.

FRONTKEN


Collaborative problem solving
Environmental justice analysis
Future methods
Health impact assessment
Integrated assessment modelling
Risk assessment
Segmentation analysis
Social impact assessment
Sustainability impact assessment
Social
Environment
Economic
Chemical alternatives assessment
Environmental footprint analysis
Green chemistry/engineering
Eco-efficiency analysis
Integrated assessment modelling
Risk assessment
Life-cycle assessment
Sustainability impact assessment
Benefit-cost analysis
Green accounting
Eco-efficiency analysis
Ecosystem service valuation
Integrated assessment modelling
Sustainability impact assessment


1 NO POVERTY
2 ZERO HUNGER
3 GOOD HEALTH AND WELL-BEING
4 QUALITY EDUCATION
5 GENDER EQUALITY
6 CLEAN WATER AND SANITATION
7 AFFORDABLE AND CLEAN ENERGY
8 DECENT WORK AND ECONOMIC GROWTH
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
10 REDUCED INEQUALITIES
11 SUSTAINABLE CITIES AND COMMUNITIES
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
14 LIFE BELOW WATER
15 LIFE ON LAND
16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS

5.2. MATERIALITY ANALYSIS AND ASSESSMENT

We understand and recognise that the risks and opportunities facing our business and stakeholders are constantly changing with rapid global economic and political trends as well as technological development. Therefore, we constantly review and identify our sustainability dimensions through the materiality analysis and assessment to assess any shift in priorities with our stakeholders.

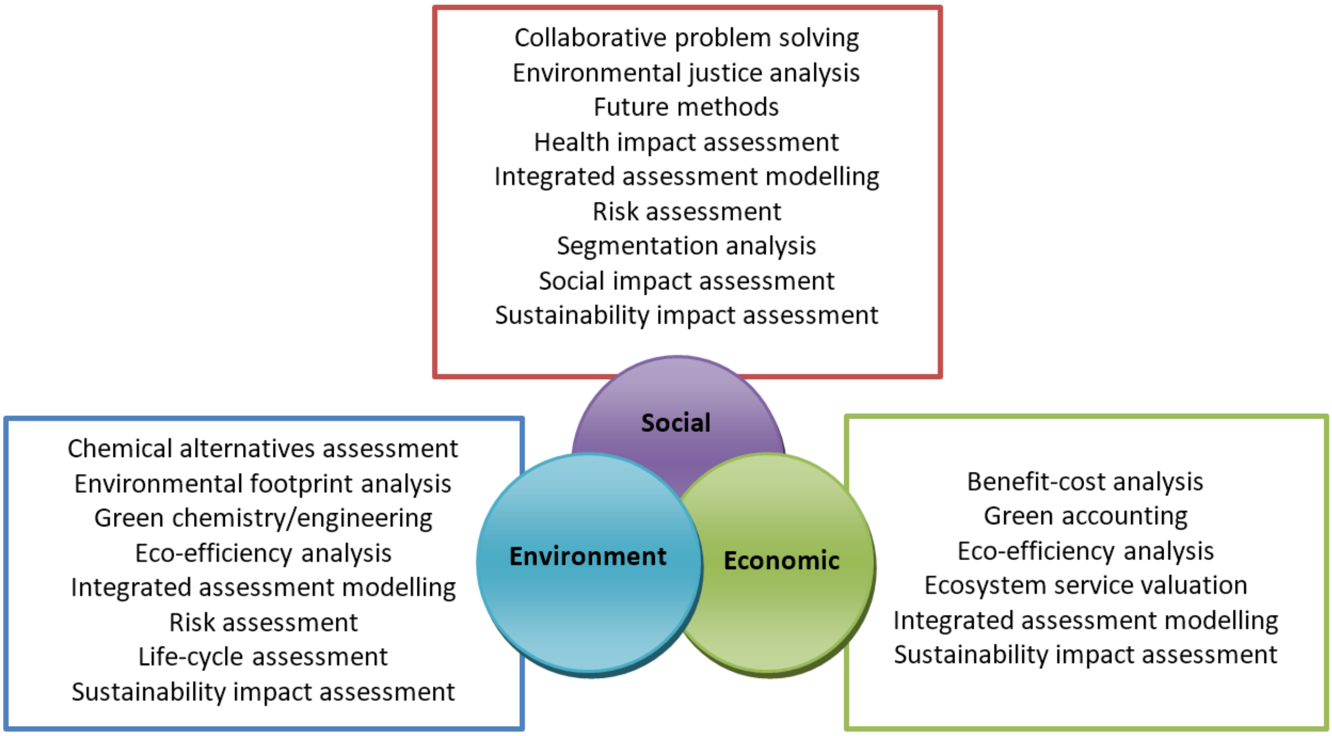
Frontken Group has developed this Sustainability Development Roadmap to provide an overview of the company's products, services, and operations relating to environmental, social, and economic performance. Our roadmap is based on the Global Reporting Initiative (GRI) framework, which provides a globally relevant standard for reporting environmental, social, and economic performance.

We used the GRI materiality assessment process to determine the content of the report and identify key issues and topics. In this materiality assessment to identify key sustainability topics, the Group worked with stakeholders to review the material corporate responsibility issues that were of the greatest importance to all stakeholders. We have also referenced our materiality assessment to other international frame work including Responsible Business Alliance, and Bursa Malaysia FTSE-Russell ESG Model, UN Global Compact, etc.

Category	Economic		Environmental	
Aspects[III]	• Economic Performance • Market Presence • Indirect Economic Impacts • Procurement Practices		• Materials • Energy • Water • Biodiversity • Emissions • Effluents and Waste • Products and Services • Compliance • Transport • Overall • Supplier Environmental Assessment • Environmental Grievance Mechanisms	
Category	**Social**			
Sub-Categories	**Labor Practices and Decent Work**	**Human Rights**	**Society**	**Product Responsibility**
Aspects[III]	• Employment • Labor/Management Relations • Occupational Health and Safety • Training and Education • Diversity and Equal Opportunity • Equal Remuneration for Women and Men • Supplier Assessment for Labor Practices • Labor Practices Grievance Mechanisms	• Investment • Non-discrimination • Freedom of Association and Collective Bargaining • Child Labor • Forced or Compulsory Labor • Security Practices • Indigenous Rights • Assessment • Supplier Human Rights Assessment • Human Rights Grievance Mechanisms	• Local Communities • Anti-corruption • Public Policy • Anti-competitive Behavior • Compliance • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society	• Customer Health and Safety • Product and Service Labeling • Marketing Communications • Customer Privacy • Compliance

5.3. REFERENCE MODEL

Our systematic reference model of materiality analysis and assessment is summarised in the figure. With this reference model, the impact of sustainability issues on Frontken operations are evaluated and implemented in the sustainable development management.



5.4. CONTINUOS SUSTAINABILITY DEVELOPMENT

To prioritize key issues, we met with employees across our functional groups to understand their concerns as well as those of our external stakeholders, including customers, shareholders, suppliers, policymakers, and communities. To collect this information, we leveraged the use of meetings, operational and technical reviews.

We used the reference model to understand and identify the level of stakeholder interest in our sustainability issues and use it to monitor our progress of our corporate sustainability, and the priority issues related to the economics, environmental, and social dimensions.

Based on these feedbacks, more than 20 material topics were identified, from which a list of 10 priority topics emerged. We continue to use this process to continuously improve our approach to sustainability development and the direct actions that we take.

A summary of the materiality analysis and assessment, translating into practice areas of the sustainability dimensions are identified.

5.5. FRONTKEN REFERENCE MODEL MATERIALITY AND ASSESSMENT

FRONTKEN REFERENCE MODEL MATERIALITY AND ASSESSMENT	
Economic responsibility and governance - Practice areas	**Frontken Materiality Analysis And Assessment Dimensions**
Safety and impact of products	Production Safety;
	Process safety;
	Minimization of the negative effects of products and services;
Issues concerning the Customers	Price/value and quality of product;
	Responsible marketing and selling practices;
Responsible supplier management	Equal opportunities concerning suppliers;
	Supplier diversity management;
	Working with sub-contractors, agents and suppliers to ensure that they also adopt responsible business policies/practices;
	Responsible payments of bills;
Personal data privacy	Policy and practices on data privacy;
	Conformance to privacy standards;
	Practice reviews and complaints procedures.

Ethical standards	Business ethics policies and supervision for price fixing, unfair competition, money laundering, tax fraud, bribes.
Corporate Governance	Compliance to applicable regulations;
	Transparency (accounting standards, financial disclosure);
	Corporate accountability;
	Safeguarding interests of stakeholders including minority and small shareholders;
	Guarding against conflicts of interest (audit, nomination, remuneration board committees);
	Risk management.
FRONTKEN REFERENCE MODEL MATERIALITY AND ASSESSMENT	
Human rights and labor standards - Practice areas	**Frontken Materiality Analysis And Assessment Dimensions**
Employees equal opportunities	Equal opportunities for women, minorities and physically disabled;
	Written non-discrimination policy covering background, religion, sexual orientation;
	Policies and procedures on harassment;
	Equal opportunities management review.
	Corporate training addressing all employee levels with quantitative targets;

Training and professional development	programs to support the continued employability of employees;
	Courses available for lifelong learning, new skills, new technologies and professional development;
	Policy on educational leave and postgraduate courses;
	Leadership development;
	Training and communication programs on corporate responsibility and sustainability;
	Training schemes for people with special needs.
Good internal relations	Regular and full company information to employees;
	Providing open lines of communication;
	Supporting employees to balance work, family & personal commitments;
	Transparency on issues affecting security of employment, and work conditions;
	Good cooperation with unions/employee associations and employees to manage restructuring or crises;
	Redundancy policies and support for job search and career counselling.
Employee remuneration	Fair appraisal and promotions;
	Profit sharing schemes (bonus / share options) excluding sales commission;
	Additional insurance/medical care /beyond the executive level;

	Company pension schemes; Disability policies;
	Overtime and abnormal hour's compensation;
	Other/additional benefits.
Safeguarding against forced or child labor	Safeguarding against all forms of forced or child labor;
	Supporting when possible initiatives /actions for the elimination of forced labor.
FRONTKEN REFERENCE MODEL MATERIALITY AND ASSESSMENT	
Health promotion and communities support - Practice areas	**Frontken Materiality Analysis And Assessment Dimensions**
Health and safety in the workplace	Promotion of positive health and safety at the workplace (information, seminars, training);
	Practice on recording and notification of Occupational Accidents and Diseases;
	Availability of skilled health and safety officers;
	Guidelines for dealing with work stress and lifestyle issues;
Support for promoting community initiatives	Encouragement of employees to engage in voluntary action; Collaboration with local communities;
Support for special community educational needs	Support strategies for youth training; Supporting schools and education of students.

Support for local regeneration	Support for local regeneration schemes; Support for local business networking.
Sponsoring	Sponsoring (sports, art etc.); Philanthropy.
Support for human disaster relief	Supporting humanitarian relief operations both in the wake of 'natural' disasters or during or after times of conflict;
	Support to reduce the vulnerability of communities.
FRONTKEN REFERENCE MODEL MATERIALITY AND ASSESSMENT	
Environmental responsibility - Practice areas	**Frontken Materiality Analysis And Assessment Dimensions**
Support for environmental issues	On-going programs of staff training in environment;
	Working with local authorities to build capacity and enhance organizational ability to develop integrated approaches to environmental management;
	Research on renewable energy products and minimization of greenhouse gas (GHG) emissions from fossil fuels.
Environmental risk management	Prevention and mitigation (Environmental risk/hazard prediction and modelling, risk assessment, prevention actions);
	Risk monitoring and alertness;
	Environmental disaster responsiveness (scenarios development, emergency planning maps, communications, training);
	Sustainable disaster mitigation.

	Efficient use of materials;
Environment Performance	Energy management;
	Water impact management;
	Management of biodiversity;
	Waste / GHG emissions / effluents minimization; Waste management;
	Minimization of negative effects of products on environment.

5.6. IDENTIFIED CORE DIMENSIONS

Based on the above reference model and using the materiality analysis and assessment, Frontken identified 15 core dimensional foundations in implementing the Frontken corporate sustainability development.

These 15 core dimensional foundation and its sustainability pillars and themes together with its measurement determine the economics, environmental, and social values creation, and governance for all our stakeholders.

The 15 core dimensional foundations and sustainability pillars/themes/measurement for Frontken corporate sustainability development are summarized in the table as follows.

S/NO	FRONTKEN CORE SUSTAINABILITY PILLARS AND THEMES	MEASUREMENT INDICATORS
1	Emissions	Indicator(s)
	Emissions refer to the discharge of environmentally hazardous substances (e.g. dust, dark smoke, emissions with metallic compounds) into the atmosphere. Emissions also encompasses discharge of greenhouse gas (e.g. carbon dioxide (CO_2), methane, nitrous oxide, etc.).	emissions in tones VOC
		Particulate emissions (mg) per operating hour.
2	Waste and effluent	Indicator(s)
	Waste is broken down into hazardous and non-hazardous waste, where hazardous waste is governed by local environmental regulations. Effluent is defined as any liquid that is disposed as waste or wastewater.	Total volume of effluent generated
		Total weight or volume of hazardous waste generated
		Ratio of waste /output
3	Water Usage	Indicator(s)
	Considers consumption and efficiency of water usage for industrial processes and general purposes.	Total volume of water used
		Percentage of water recycled and reused
		Water usage per product / output
4	Energy	Indicator(s)
	Considers the efficient use and consumption of electricity as well as energy generated from renewable sources.	Total energy consumed (kWh/MWh)
		Amount of reduction in energy consumption achieved as a result of conservation and efficiency initiatives
		Energy intensity – kWh/MWh per employee / man-hours / square meter
		Alternative energy research (e.g. wind, biomass, solar, clean fuels, other climate change related matters) (investment amount and plans)
		Use of renewable energy (kWh/MWh)
5	Compliance (Environmental)	Indicator(s)
	Compliance identifies the adherence of an organization's activities to relevant laws and guidelines. It outlines an organization's degree of observance to laws and guidelines governing its business, as well as efforts undertaken in assessing the anticipated environmental impact of its activities.	Total monetary value of fines and total number of nonmonetary sanctions for noncompliance with environmental laws and regulations

S/NO	FRONTKEN CORE SUSTAINABILITY PILLARS AND THEMES	MEASUREMENT INDICATORS
6	Social Diversity	Indicator(s)
	Diversity, specifically in the workforce, management and the Board is characterized by the gender, age, etc.	The percentage of employees per employee category in each of the following diversity categories: (a) gender; (b) age group; and (c) ethnicity.
		The percentage of directors in each of the following diversity categories: (a) gender; (b) age group; and (c) ethnicity.
		Employment arrangement – local and foreign
7	Human Rights	Indicator(s)
	In accordance with the United Nations Universal Declaration on Human Rights, this is defined as/to include: the right to not be discriminated against; not be enslaved; be treated with dignity; have the right to rest and leisure, including reasonable limitation of working hours and periodic holidays with pay; and the right to freedom of opinion and expression.	Percentage of employees trained in human rights policies or procedures concerning aspects of human rights that are relevant to operations
		Number of discrimination incidents
		Number of child labor incidents
		Number of grievances about human rights issues
		Number of forced or compulsory labor incidents
8	Occupational Safety and Health	Indicator(s)
	In accordance with the International Labor Organization, occupational safety and health refers to the anticipation, recognition, evaluation and control of hazards arising in or from the workplace that could impair the health and well-being of workers.	Percentage of workers undergoing safety and health training per annum
		Number of work-related injuries per annum
		Rate of work-related injuries per annum
		Number of work-related fatalities (includes employees and contractors)
		Accident frequency rate
		Severity rate
		Number and percentage of workers undergoing health surveillance
9	Anti-competitive behavior	Indicator(s)
	Concerning ethical business practices without affecting consumer choice, pricing, and market efficiency.	Number of legal actions pending or completed regarding anticompetitive behavior

S/NO	FRONTKEN CORE SUSTAINABILITY PILLARS AND THEMES	MEASUREMENT INDICATORS
10	Anti-corruption	Indicator(s)
	In accordance with Transparency International Malaysia, corruption is defined as the abuse of entrusted power for private gain. (e.g. bribery, extortion, fraud, undue pressure or influence, and collusion / anticompetitive behavior).	Percentage of employees that have received training on anticorruption by employee category
		Percentage of operations assessed for risks related to corruption
11	Labor practices	Indicator(s)
	The fair treatment of employees in regards to terms and conditions of employment and developments of employee's skills and knowledge.	Average hours of training per annum per employee-by-employee category
		Total number of employee turnover (broken down by employee type) during the reporting period, by: (a) age group; (b) gender.
		Rate of employee turnover (broken down by employee type) during the reporting period, by: (a) age group; (b) gender.
		Employee benefits
12	Society	Indicator(s)
	Relates to the impact organizations have on society and local communities.	Disclosure of social impact assessment (SIA) performed (if any) and current practices in order to mitigate negative impacts
13	Product and Services Responsibility (Social)	Indicator(s)
	The impact of products and services on the wellbeing of society, including privacy, health and safety.	Number of complaints
	Customer relationship management (grievance mechanism)	Transparency in product information and labelling
14	Supply Chain (Social)	Indicator(s)
	Relates to significant and potential social impacts on society in the supply chain.	Assessment of new and existing suppliers to identify existing or potential negative social impacts
		Results of supplier monitoring/auditing
15	Compliance (Social)	Indicator(s)
	Compliance identifies the adherence of an organization's activities to relevant laws and guidelines.	Total monetary value of fines and total number of nonmonetary sanctions for noncompliance with laws and regulations.

5.7. CONTINUALLY ASSESS THE RELEVANT ISSUES AND OPPORTUNITIES

While we are new to the sustainability development, we have made some good progress on our sustainability efforts. However, we recognise that there is much more that can be done. We will continually assess the relevant issues and opportunities as we believe that we can play an instrumental role in creating a positive economic, social and environmental impact.

CHAPTER 6.0 FRONTKEN SUSTAINABILITY GLOBAL REPORTING INITIATIVE (KNOWN AS GRI)

6.1. GLOBAL REPORTING INITIATIVE (KNOWN AS GRI)

The Global Reporting Initiative (known as GRI) is an international independent standards organization that helps businesses, governments and other organizations understand and communicate their impacts on issues such as climate change, human rights and corruption.

The GRI Standards create a common language for organizations – large or small, private or public – to report on their sustainability impacts in a consistent and credible way. This enhances global comparability and enables organizations to be transparent and accountable.

The GRI content index makes your reported information traceable and increases its credibility and transparency. By using GRI's content index tool, you can create a complete and accurate GRI content index that helps stakeholders navigate your disclosures and information that your organization has reported at a glance.

6.2. GLOBAL REPORTING INITIATIVE (KNOWN AS GRI) CONTENT INDEX

Disclosure Number	Disclosure Title
GRI 102：General Disclosures	
102-1	Name of the organization
102-2	Activities, brands, products, and services
102-3	Location of headquarters
102-4	Location of operations
102-5	Ownership and legal form
102-6	Markets served
102-7	Scale of the organization
102-8	Information on employees and other workers
102-9	Supply chain
102-10	Significant changes to the organization and its supply chain
102-11	Precautionary Principle or approach
102-12	External initiatives
102-13	Membership of associations

102-14	Statement from senior decision-maker
102-15	Key impacts, risks, and opportunities
102-16	Values, principles, standards, and norms of behavior
102-17	Mechanisms for advice and concerns about ethics
102-18	Governance structure
102-19	Delegating authority
102-20	Executive-level responsibility for economic, environmental, and social topics
102-21	Consulting stakeholders on economic, environmental, and social topics
102-22	Composition of the highest governance body and its committees
102-23	Chair of the highest governance body
102-24	Nominating and selecting the highest governance body
102-25	Conflicts of interest
102-26	Role of highest governance body in setting purpose, values, and strategy
102-27	Collective knowledge of highest governance body
102-28	Evaluating the highest governance body's performance
102-29	Identifying and managing economic, environmental, and social impacts
102-30	Effectiveness of risk management processes

102-31	Review of economic, environmental, and social topics
102-32	Highest governance body's role in sustainability reporting
102-33	Communicating critical concerns
102-34	Nature and total number of critical concerns
102-35	Remuneration policies
102-36	Process for determining remuneration
102-37	Stakeholders' involvement in remuneration
102-38	Annual total compensation ratio
102-39	Percentage increase in annual total compensation ratio
102-40	List of stakeholder groups
102-41	Collective bargaining agreements
102-42	Identifying and selecting stakeholders
102-43	Approach to stakeholder engagement
102-44	Key topics and concerns raised
102-45	Entities included in the consolidated financial statements
102-46	Defining report content and topic Boundaries
102-47	List of material topics

102-48	Restatements of information
102-49	Changes in reporting
102-50	Reporting period
102-51	Date of most recent report
102-52	Reporting cycle
102-53	Contact point for questions regarding the report
102-54	Claims of reporting in accordance with the GRI Standards
102-55	GRI content index
102-56	External assurance
GRI 103：Management Approach	
103-1	Explanation of the material topic and its Boundary
103-2	The management approach and its components
103-3	Evaluation of the management approach
GRI 201：Economic Performance	
201-1	Direct economic value generated and distributed
201-2	Financial implications and other risks and opportunities due to climate change

201-3	Defined benefit plan obligations and other retirement plans
201-4	Financial assistance received from government
GRI 202：Market Presence	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage
202-2	Proportion of senior management hired from the local community
GRI 203：Indirect Economic Impacts	
203-1	Infrastructure investments and services supported
203-2	Significant indirect economic impacts
GRI 204：Procurement Practices	
204-1	Proportion of spending on local suppliers
GRI 205：Anti-corruption	
205-1	Operations assessed for risks related to corruption
205-2	Communication and training about anti-corruption policies and procedures
205-3	Confirmed incidents of corruption and actions taken
GRI 206：Anti-competitive Behavior	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

GRI 301：Materials	
301-1	Materials used by weight or volume
301-2	Recycled input materials used
301-3	Reclaimed products and their packaging materials
GRI 302：Energy	
302-1	Energy consumption within the organization
302-2	Energy consumption outside of the organization
302-3	Energy intensity
302-4	Reduction of energy consumption
302-5	Reductions in energy requirements of products and services
GRI 303：Water and Effluents	
303-1	Interactions with water as a shared resource
303-2	Management of water discharge-related impacts
303-3	Water withdrawal
303-4	Water discharge
303-5	Water consumption

GRI 304： Biodiversity	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
304-2	Significant impacts of activities, products, and services on biodiversity
304-3	Habitats protected or restored
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations
GRI 305： Emissions	
305-1	Direct (Scope 1) GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions
305-3	Other indirect (Scope 3) GHG emissions
305-4	GHG emissions intensity
305-5	Reduction of GHG emissions
305-6	Emissions of ozone-depleting substances (ODS)
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions
GRI 306： Effluents and Waste	
306-1	Water discharge by quality and destination
306-2	Waste by type and disposal method

306-3	Significant spills
306-4	Transport of hazardous waste
306-5	Water bodies affected by water discharges and/or runoff
GRI 307：Environmental Compliance	
307-1	Non-compliance with environmental laws and regulations
GRI 308：Supplier Environmental Assessment	
308-1	New suppliers that were screened using environmental criteria
308-2	Negative environmental impacts in the supply chain and actions taken
GRI 401：Employment	
401-1	New employee hires and employee turnover
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
401-3	Parental leave
GRI 402：Labor/Management Relations	
402-1	Minimum notice periods regarding operational changes
GRI 403：Occupational Health and Safety	

403-1	Workers representation in formal joint management–worker health and safety committees
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities
403-3	Workers with high incidence or high risk of diseases related to their occupation
403-4	Health and safety topics covered in formal agreements with trade unions
GRI 404：Training and Education	
404-1	Average hours of training per year per employee
404-2	Programs for upgrading employee skills and transition assistance programs
404-3	Percentage of employees receiving regular performance and career development reviews
GRI 405：Diversity and Equal Opportunity	
405-1	Diversity of governance bodies and employees
405-2	Ratio of basic salary and remuneration of women to men
GRI 406：Non-discrimination	
406-1	Incidents of discrimination and corrective actions taken
GRI 407：Freedom of Association and Collective Bargaining	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

GRI 408： Child Labor	
408-1	Operations and suppliers at significant risk for incidents of child labor
GRI 409： Forced or Compulsory Labor	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor
GRI 410： Security Practices	
410-1	Security personnel trained in human rights policies or procedures
GRI 411： Rights of Indigenous Peoples	
411-1	Incidents of violations involving rights of indigenous peoples
GRI 412： Human Rights Assessment	
412-1	Operations that have been subject to human rights reviews or impact assessments
412-2	Employee training on human rights policies or procedures
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening
GRI 413： Local Communities	
413-1	Operations with local community engagement, impact assessments, and development programs
413-2	Operations with significant actual and potential negative impacts on local communities

GRI 414：Supplier Social Assessment	
414-1	New suppliers that were screened using social criteria
414-2	Negative social impacts in the supply chain and actions taken
GRI 415：Public Policy	
415-1	Political contributions
GRI 416：Customer Health and Safety	
416-1	Assessment of the health and safety impacts of product and service categories
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
GRI 417：Marketing and Labeling	
417-1	Requirements for product and service information and labeling
417-2	Incidents of non-compliance concerning product and service information and labeling
417-3	Incidents of non-compliance concerning marketing communications
GRI 418：Customer Privacy	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
GRI 419：Socioeconomic Compliance	

419-1	Non-compliance with laws and regulations in the social and economic area

6.3. INTERNATIONAL FRAMEWORK FTSE RUSSELL'S ESG RATINGS

6.3.1. ABOUT FTSE RUSSELL'S ESG RATINGS

The FTSE4Good Index Series uses the overall Rating from FTSE Russell's ESG Ratings and data model to select companies for inclusion. The ESG Ratings include over 7,200 securities in 47 Developed and Emerging markets.

The ESG Ratings are comprised of an overall Rating, which is used to adjust stock weights in the FTSE4Good Index Series. The overall Rating breaks down into underlying Pillar and Theme Exposures and Scores. The Pillars and Themes are built on over 300 individual indicator assessments that are applied to each company's unique ESG risk exposures.

6.3.2. FTSE4GOOD INDEX SERIES

The FTSE4Good Index Series is designed to measure the performance of companies demonstrating strong Environmental, Social and Governance (ESG) practices. Transparent management and clearly-defined ESG criteria make FTSE4Good indexes suitable tools to be used by a wide variety of market participants when creating or assessing sustainable investment products. FTSE4Good indexes can be used in four main ways:

(a) Financial products - as tools in the creation of index-tracking investments, financial instruments or fund products focused on sustainable investment.

(b) Research - to identify environmentally and socially sustainable companies.

(c) Reference - as a transparent and evolving global ESG standard against which companies can assess their progress and achievement.

(d) Benchmarking - as a benchmark index to track the performance of sustainable investment portfolios.

6.3.3. FTSE4GOOD BURSA MALAYSIA INDEX

The FTSE4Good Bursa Malaysia Index constituents are selected from the constituents of the FTSE Bursa Malaysia EMAS Index, screened in accordance with the transparent and defined Environmental, Social and Governance (ESG) criteria. The index has been designed to identify Malaysian companies with recognised corporate responsibility practices, expanding the range of the benchmarks of the FTSE Bursa Malaysia Index Series for the Malaysian Markets.

The FTSE4Good Bursa Malaysia Index, which was launched in December 2014, has played an important role in recognising companies that have taken steps to improve their ESG practices and disclosures over time. The ESG index adopts a “best in class” positive screening approach and its framework is derived from key global initiatives such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) and Taskforce For Climate Related Financial Disclosures (TCFD).

6.4. INTERNATIONAL FRAMEWORK FTSE RUSSELL'S ESG CONTENT INDEX

Theme	Code	Description	Questionnaire	Qualitative/ Quantitative
Climate Change	ECC01	Climate change impact including CO2/GHG emissions - Policy or commitment statement to:	a) Address the issue	Qualitative
Climate Change	ECC01	Climate change impact including CO2/GHG emissions - Policy or commitment statement to:	b) Reduce or avoid the impact or improve efficiency	Qualitative
Climate Change	ECC03	Demonstrating support for mitigating climate change through:	a) Membership of business associations	Qualitative
Climate Change	ECC03	Demonstrating support for mitigating climate change through:	b) Company position on public policy and regulation	Qualitative
Climate Change	ECC05	Initiatives in place include measures to address climate change through adaptation:	a) Company mentions addressing adaptation	Qualitative
Climate Change	ECC05	Initiatives in place include measures to address climate change through adaptation:	b) Company explains specific actions taken	Qualitative
Climate Change	ECC08	Board oversight of climate change:	a) Evidence of board or board committee oversight of the management of climate change risks	Qualitative

Climate Change	ECC08	Board oversight of climate change:	b) Named position responsible at Board level	Qualitative
Climate Change	ECC12	Intensity of operational GHG emissions is:	a) Measured and disclosed	Qualitative
Climate Change	ECC12	Intensity of operational GHG emissions is:	b) Reduced	Qualitative
Climate Change	ECC13	Financial quantification of:	a) Costs associated with climate change	Qualitative
Climate Change	ECC13	Financial quantification of:	b) Investment in R&D on climate change	Qualitative
Climate Change	ECC50	Climate-related risk management procedures:	a) Integrated into multi-disciplinary company-wide risk management	Qualitative
Climate Change	ECC50	Climate-related risk management procedures:	b) Specific climate-related risk management process	Qualitative
Climate Change	ECC51	Internal carbon price:	a) Company has an internal price of carbon	Qualitative
Climate Change	ECC51	Internal carbon price:	b) Company discloses the price of carbon	Qualitative
Climate Change	ECC52	Scope 1 breakdown by GHG type	Current Year	Quantitative
Climate Change	ECC52	Scope 1 breakdown by GHG type	CO2	Quantitative

Climate Change	ECC52	Scope 1 breakdown by GHG type	CH4	Quantitative
Climate Change	ECC52	Scope 1 breakdown by GHG type	N2O	Quantitative
Climate Change	ECC52	Scope 1 breakdown by GHG type	HFCs	Quantitative
Climate Change	ECC52	Scope 1 breakdown by GHG type	PFCs	Quantitative
Climate Change	ECC52	Scope 1 breakdown by GHG type	SF6	Quantitative
Climate Change	ECC52	Scope 1 breakdown by GHG type	Other	Quantitative
Climate Change	ECC52	Scope 1 breakdown by GHG type	Global Warming Potential	Quantitative
Climate Change	ECC44	Impact of climate-related risks and opportunities. The company:	a) Details how they incorporate climate change risks and opportunities in their strategy (mitigation, new products, R&D, etc.)	Qualitative
Climate Change	ECC44	Impact of climate-related risks and opportunities. The company:	b) Discloses the impact of climate change risks and opportunities on financial planning (OPEX, CAPEX, M&A, debt)	Qualitative
Climate Change	ECC45	Climate scenario planning:	a) The company mentions the 2 degree scenario in relation to business planning, or confirms it has conducted	Qualitative

			climate related scenario analysis	
Climate Change	ECC45	Climate scenario planning:	b) The company describes the business impact of one or more climate scenario analysis	Qualitative
Climate Change	ECC49	Scope 3 emissions	Current Year	Quantitative
Climate Change	ECC49	Scope 3 emissions	Purchased goods and services	Quantitative
Climate Change	ECC49	Scope 3 emissions	Capital goods	Quantitative
Climate Change	ECC49	Scope 3 emissions	Fuel-and-energy-related activities (not included in scope 1 or 2)	Quantitative
Climate Change	ECC49	Scope 3 emissions	Upstream transportation and distribution	Quantitative
Climate Change	ECC49	Scope 3 emissions	Waste generated in operations	Quantitative
Climate Change	ECC49	Scope 3 emissions	Business travel	Quantitative
Climate Change	ECC49	Scope 3 emissions	Employee commuting	Quantitative

Climate Change	ECC49	Scope 3 emissions	Upstream leased assets	Quantitative
Climate Change	ECC49	Scope 3 emissions	Investments	Quantitative
Climate Change	ECC49	Scope 3 emissions	Downstream transportation and distribution	Quantitative
Climate Change	ECC49	Scope 3 emissions	Processing of sold products	Quantitative
Climate Change	ECC49	Scope 3 emissions	Use of sold products	Quantitative
Climate Change	ECC49	Scope 3 emissions	End of life treatment of sold products	Quantitative
Climate Change	ECC49	Scope 3 emissions	Downstream leased assets	Quantitative
Climate Change	ECC49	Scope 3 emissions	Franchises	Quantitative
Climate Change	ECC49	Scope 3 emissions	Other (upstream)	Quantitative
Climate Change	ECC49	Scope 3 emissions	Other (downstream)	Quantitative
Climate Change	ECC49	Scope 3 emissions	Total/no breakdown	Quantitative

Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	a) Unquantified, process targets	Qualitative
Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	b) Quantified targets	Qualitative
Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Percentage reduction targeted (%)	Qualitative
Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Scope	Qualitative
Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Percentage of emissions covered by target	Qualitative
Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Base year	Qualitative
Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Base year emissions	Qualitative

Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Year in which target was set	Qualitative
Climate Change	ECC38	Short term (up to 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Target year	Qualitative
Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	a) Unquantified, process targets	Qualitative
Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	b) Quantified targets	Qualitative
Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Scope	Qualitative
Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Base year	Qualitative

Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Base year emissions	Qualitative
Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Year in which target was set	Qualitative
Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Target year	Qualitative
Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Percentage reduction targeted (%)	Qualitative
Climate Change	ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3:	Percentage of emissions covered by target	Qualitative
Climate Change	ECC40	Disclosure of results measured against previously set and disclosed targets to reduce operational GHG emissions:	a) Unquantified progress	Qualitative

Climate Change	ECC40	Disclosure of results measured against previously set and disclosed targets to reduce operational GHG emissions:	b) Quantified progress	Qualitative
Climate Change	ECC41	Independent verification of operational GHG emissions data:	a) Independent Verification by third party	Qualitative
Climate Change	ECC41	Independent verification of operational GHG emissions data:	b) International assurance standard used and level of assurance declared	Qualitative
Climate Change	ECC42	Independent verification of operational energy consumption data:	a) Independent Verification by third party	Qualitative
Climate Change	ECC42	Independent verification of operational energy consumption data:	b) International assurance standard used and level of assurance declared	Qualitative
Climate Change	ECC43	Recognition of climate change:	a) As a relevant risk and/or opportunity to the business	Qualitative
Climate Change	ECC43	Recognition of climate change:	b) Discloses time horizon (short/medium/long term) of risk and/or opportunity	Qualitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Coverage (%)	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1 data	Quantitative

Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 2 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 3 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1&2 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1,2&3 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 2 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Latest Year	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 3 data	Quantitative

Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1&2 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1,2&3 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 2 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 3 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1&2 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Scope 1,2&3 data	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	T minus 1 Year	Quantitative

Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	T minus 2 Year	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Consolidation Method	Quantitative
Climate Change	ECC14	Three years of total operational GHG emissions data (Scope 1 & 2) is disclosed	Organisational Boundary	Quantitative
Climate Change	ECC15	Three years of total energy consumption data is disclosed	Coverage	Quantitative
Climate Change	ECC15	Three years of total energy consumption data is disclosed	Current Year	Quantitative
Climate Change	ECC15	Three years of total energy consumption data is disclosed	Current Year Energy Consumption	Quantitative
Climate Change	ECC15	Three years of total energy consumption data is disclosed	T minus 1 Year	Quantitative
Climate Change	ECC15	Three years of total energy consumption data is disclosed	T minus 1 Energy Consumption	Quantitative
Climate Change	ECC15	Three years of total energy consumption data is disclosed	T minus 2 Year	Quantitative

Climate Change	ECC15	Three years of total energy consumption data is disclosed	T minus 2 Energy Consumption	Quantitative
Climate Change	ECC31	Energy use - Policy or commitment statement to:	a) Address the issue	Qualitative
Climate Change	ECC31	Energy use - Policy or commitment statement to:	b) Reduce or avoid the impact or improve efficiency	Qualitative
Climate Change	ECC76	Does the company have a commitment to align disclosures to the to the recommendations of the Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD)?	The company commits to or currently aligns its disclosures to the TCFD recommendations	Qualitative
Climate Change	ECC76	Does the company have a commitment to align disclosures to the to the recommendations of the Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD)?	The company is a listed TCFD Supporter	Qualitative
Pollution & Resources	EPR01	Pollution - policy or commitment statement to:	a) Address the issue	Qualitative
Pollution & Resources	EPR01	Pollution - policy or commitment statement to:	b) Reduce or avoid the impact or improve efficiency	Qualitative
Pollution & Resources	EPR02	Waste - policy or commitment statement to:	a) Address the issue	Qualitative

Pollution & Resources	EPR02	Waste - policy or commitment statement to:	b) Reduce or avoid the impact or improve efficiency	Qualitative
Pollution & Resources	EPR03	Resource use - policy or commitment statement to:	a) Address the issue	Qualitative
Pollution & Resources	EPR03	Resource use - policy or commitment statement to:	b) Reduce or avoid the impact or improve efficiency	Qualitative
Pollution & Resources	EPR04	Time-specific targets, beyond regulatory requirements, to reduce or avoid pollution:	a) Unquantified, process targets	Qualitative
Pollution & Resources	EPR04	Time-specific targets, beyond regulatory requirements, to reduce or avoid pollution:	b) Quantified targets	Qualitative
Pollution & Resources	EPR05	Time-specific targets, beyond regulatory requirements, to reduce or avoid waste:	a) Unquantified, process targets	Qualitative
Pollution & Resources	EPR05	Time-specific targets, beyond regulatory requirements, to reduce or avoid waste:	b) Quantified targets	Qualitative
Pollution & Resources	EPR06	Time-specific targets, beyond regulatory requirements, to reduce or avoid resource use:	a) Unquantified, process targets	Qualitative
Pollution & Resources	EPR06	Time-specific targets, beyond regulatory requirements, to reduce or avoid resource use:	b) Quantified targets	Qualitative

Pollution & Resources	EPR24	Disclosure of three years of hazardous waste generation (tonnes)	Coverage	Quantitative
Pollution & Resources	EPR24	Disclosure of three years of hazardous waste generation (tonnes)	Current Year	Quantitative
Pollution & Resources	EPR24	Disclosure of three years of hazardous waste generation (tonnes)	Current Year Hazardous Waste Generation	Quantitative
Pollution & Resources	EPR24	Disclosure of three years of hazardous waste generation (tonnes)	T minus 1 Year	Quantitative
Pollution & Resources	EPR24	Disclosure of three years of hazardous waste generation (tonnes)	T minus 1 Year Hazardous Waste Generation	Quantitative
Pollution & Resources	EPR24	Disclosure of three years of hazardous waste generation (tonnes)	T minus 2 Year	Quantitative
Pollution & Resources	EPR24	Disclosure of three years of hazardous waste generation (tonnes)	T minus 2 Year Hazardous Waste Generation	Quantitative
Pollution & Resources	EPR25	Disclosure of three years of non-recycled waste generation (tonnes)	Coverage	Quantitative
Pollution & Resources	EPR25	Disclosure of three years of non-recycled waste generation (tonnes)	Current Year	Quantitative

Pollution & Resources	EPR25	Disclosure of three years of non-recycled waste generation (tonnes)	Current Year non-recylced waste generation	Quantitative
Pollution & Resources	EPR25	Disclosure of three years of non-recycled waste generation (tonnes)	T minus 1 Year	Quantitative
Pollution & Resources	EPR25	Disclosure of three years of non-recycled waste generation (tonnes)	T minus 1 Year non-recycled waste generation	Quantitative
Pollution & Resources	EPR25	Disclosure of three years of non-recycled waste generation (tonnes)	T minus 2 Year	Quantitative
Pollution & Resources	EPR25	Disclosure of three years of non-recycled waste generation (tonnes)	T minus 2 Year non-recycled waste generation	Quantitative
Pollution & Resources	EPR26	Disclosure of three years of waste recycled (tonnes)	Coverage	Quantitative
Pollution & Resources	EPR26	Disclosure of three years of waste recycled (tonnes)	Current Year	Quantitative
Pollution & Resources	EPR26	Disclosure of three years of waste recycled (tonnes)	Current Year waste recycled	Quantitative
Pollution & Resources	EPR26	Disclosure of three years of waste recycled (tonnes)	T minus 1 Year	Quantitative
Pollution & Resources	EPR26	Disclosure of three years of waste recycled (tonnes)	T minus 1 Year waste recycled	Quantitative

Pollution & Resources	EPR26	Disclosure of three years of waste recycled (tonnes)	T minus 2 Year	Quantitative
Pollution & Resources	EPR26	Disclosure of three years of waste recycled (tonnes)	T minus 2 Year waste recycled	Quantitative
Pollution & Resources	EPR27	Total costs of environmental fines and penalties during financial year	Year	Quantitative
Pollution & Resources	EPR27	Total costs of environmental fines and penalties during financial year	Currency	Quantitative
Pollution & Resources	EPR28	Percentage of sites covered by recognised environmental management systems such as ISO14001 or EMAS	Year	Quantitative
Pollution & Resources	EPR28	Percentage of sites covered by recognised environmental management systems such as ISO14001 or EMAS	Coverage of certification (percentage of sites)	Quantitative
Pollution & Resources	EPR28	Percentage of sites covered by recognised environmental management systems such as ISO14001 or EMAS	Name of the system (ISO14001, EMAS, OR Others)	Quantitative
Pollution & Resources	EPR16	Use of LCA (LifeCycle Analysis) in product or system design:	a) Report of analysis	Qualitative

Pollution & Resources	EPR16	Use of LCA (LifeCycle Analysis) in product or system design:	b) Use in planning	Qualitative
Pollution & Resources	EPR07	Progress against previously set targets to reduce or avoid pollution:	a) Unquantified, process targets	Qualitative
Pollution & Resources	EPR07	Progress against previously set targets to reduce or avoid pollution:	b) Quantified targets	Qualitative
Pollution & Resources	EPR08	Progress against previously set targets to reduce or avoid waste:	a) Unquantified, process targets	Qualitative
Pollution & Resources	EPR08	Progress against previously set targets to reduce or avoid waste:	b) Quantified targets	Qualitative
Pollution & Resources	EPR09	Progress against previously set targets to reduce or avoid resource use:	a) Unquantified, process targets	Qualitative
Pollution & Resources	EPR09	Progress against previously set targets to reduce or avoid resource use:	b) Quantified targets	Qualitative
Pollution & Resources	EPR10	Disclosure of three years of water (effluent) discharge:	a) Total amount	Qualitative
Pollution & Resources	EPR10	Disclosure of three years of water (effluent) discharge:	b) Quality and destination	Qualitative
Pollution & Resources	EPR11	Disclosure of three years of raw material used (tonnes):	a) Total	Qualitative

Pollution & Resources	EPR11	Disclosure of three years of raw material used (tonnes):	b) Total by type	Qualitative
Supply Chain (Env)	ESC02	Supplier / sourcing policy or commitment statement that addresses:	a) Energy use	Qualitative
Supply Chain (Env)	ESC02	Supplier / sourcing policy or commitment statement that addresses:	b) Climate change impact including CO2/GHG emissions	Qualitative
Supply Chain (Env)	ESC03	Supplier / sourcing policy or commitment statement that addresses:	a) Water use	Qualitative
Supply Chain (Env)	ESC03	Supplier / sourcing policy or commitment statement that addresses:	b) Biodiversity impacts	Qualitative
Supply Chain (Env)	ESC04	Supplier / sourcing policy or commitment statement that addresses:	a) Environmental issues	Qualitative
Supply Chain (Env)	ESC04	Supplier / sourcing policy or commitment statement that addresses:	b) Pollution	Qualitative
Supply Chain (Env)	ESC05	Supplier / sourcing policy or commitment statement that addresses:	a) Waste reduction	Qualitative
Supply Chain (Env)	ESC05	Supplier / sourcing policy or commitment statement that addresses:	b) Resource use	Qualitative
Supply Chain (Env)	ESC08	Environmental policy/policies integrated with suppliers through:	a) Communication	Qualitative

Supply Chain (Env)	ESC08	Environmental policy/policies integrated with suppliers through:	b) Training of relevant supplier staff	Qualitative
Supply Chain (Env)	ESC09	Risk Assessment carried out regarding environmental issues for:	a) Potential new suppliers (due diligence)	Qualitative
Supply Chain (Env)	ESC09	Risk Assessment carried out regarding environmental issues for:	b) Existing suppliers to identify those that are high risk	Qualitative
Supply Chain (Env)	ESC10	Action taken to manage the environmental impact of suppliers through encouraging:	a) Reporting	Qualitative
Supply Chain (Env)	ESC10	Action taken to manage the environmental impact of suppliers through encouraging:	b) Impact reduction	Qualitative
Supply Chain (Env)	ESC11	Monitoring of suppliers including disclosure of:	a) Physical inspection audits, or reporting on number or proportion of suppliers monitored or audited	Qualitative
Supply Chain (Env)	ESC11	Monitoring of suppliers including disclosure of:	b) Results and specific action taken on any non-compliance by suppliers	Qualitative
Supply Chain (Env)	ESC12	Company involvement in initiatives, or commitment to frameworks, on environmental impacts in supply chain:	a) Participation in workshops or industry or topic-specific initiatives or collaboration efforts	Qualitative
Supply Chain (Env)	ESC12	Company involvement in initiatives, or commitment to frameworks, on	b) Member of an industry or topic-specific initiative	Qualitative

		environmental impacts in supply chain:		
Water Security	EWT06	Detailed disclosure of action(s) taken to reduce water use:	a) Applied to specific sites	Qualitative
Water Security	EWT06	Detailed disclosure of action(s) taken to reduce water use:	b) Applied throughout the company	Qualitative
Water Security	EWT07	Independent verification of water use data:	a) Independent verification by third party	Qualitative
Water Security	EWT07	Independent verification of water use data:	b) International assurance standard used and level of assurance declared	Qualitative
Water Security	EWT08	Works with others to reduce water use by:	a) Participation in specific local or global Initiatives	Qualitative
Water Security	EWT08	Works with others to reduce water use by:	b) Collaboration with other companies operating at same sites such as making use of water waste streams as inputs (industrial ecology)	Qualitative
Water Security	EWT09	Progress against quantified targets to reduce water use:	a) Applied at specific sites	Qualitative
Water Security	EWT09	Progress against quantified targets to reduce water use:	b) Applied throughout the company	Qualitative
Water Security	EWT13	Policy or commitment on water use reduction which:	a) Addresses the issue	Qualitative

Water Security	EWT13	Policy or commitment on water use reduction which:	b) Includes commitment to reduce water use or improve efficiency	Qualitative
Water Security	EWT33	Three years of facilities' water discharge data – for companies not disclosing company's overall data	Latest Year	Quantitative
Water Security	EWT33	Three years of facilities' water discharge data – for companies not disclosing company's overall data	Facilities' water discharge total	Quantitative
Water Security	EWT33	Three years of facilities' water discharge data – for companies not disclosing company's overall data	T minus 1 year	Quantitative
Water Security	EWT33	Three years of facilities' water discharge data – for companies not disclosing company's overall data	Facilities' water discharge total	Quantitative
Water Security	EWT33	Three years of facilities' water discharge data – for companies not disclosing company's overall data	T minus 2 year	Quantitative
Water Security	EWT33	Three years of facilities' water discharge data – for companies not disclosing company's overall data	Facilities' water discharge total	Quantitative
Water Security	EWT34	Time-specific target(s) to reduce water consumption/withdrawal at the company level:	a. Unquantified targets	Qualitative/ Quantitative

Water Security	EWT34	Time-specific target(s) to reduce water consumption/withdrawal at the company level:	b. Quantified targets	Qualitative/ Quantitative
Water Security	EWT34	Time-specific target(s) to reduce water consumption/withdrawal at the company level:	Base Year	Qualitative/ Quantitative
Water Security	EWT34	Time-specific target(s) to reduce water consumption/withdrawal at the company level:	Target Year	Qualitative/ Quantitative
Water Security	EWT34	Time-specific target(s) to reduce water consumption/withdrawal at the company level:	Percentage reduction target	Qualitative/ Quantitative
Water Security	EWT34	Time-specific target(s) to reduce water consumption/withdrawal at the company level:	Type	Qualitative/ Quantitative
Water Security	EWT35	Time-specific target(s) to reduce water consumption/withdrawal at the specific sites impacted by water stress:	a. Unquantified targets	Qualitative/ Quantitative
Water Security	EWT35	Time-specific target(s) to reduce water consumption/withdrawal at the specific sites impacted by water stress:	b. Quantified targets	Qualitative/ Quantitative
Water Security	EWT35	Time-specific target(s) to reduce water consumption/withdrawal at	Base Year	Qualitative/ Quantitative

		the specific sites impacted by water stress:		
Water Security	EWT35	Time-specific target(s) to reduce water consumption/withdrawal at the specific sites impacted by water stress:	Target Year	Qualitative/ Quantitative
Water Security	EWT35	Time-specific target(s) to reduce water consumption/withdrawal at the specific sites impacted by water stress:	Percentage reduction target	Qualitative/ Quantitative
Water Security	EWT35	Time-specific target(s) to reduce water consumption/withdrawal at the specific sites impacted by water stress:	Type	Qualitative/ Quantitative
Water Security	EWT27	Water withdrawals/consumption in water stressed regions	Water withdrawals/consumption in water stressed regions	Quantitative
Water Security	EWT27	Water withdrawals/consumption in water stressed regions	Water withdrawals/consumption in water stressed regions - % if absolute value is no disclosed	Quantitative
Water Security	EWT27	Water withdrawals/consumption in water stressed regions	Year	Quantitative
Water Security	EWT28	Financial quantification of:	a. Costs associated with water-related risks	Qualitative

Water Security	EWT28	Financial quantification of:	b. Investment in R&D to mitigate water-related risks	Qualitative
Water Security	EWT29	Does the company disclose the number of incidents of non-compliance with water quality/quantity permits, standards and regulations	Does the company disclose the number of incidents of non-compliance with water quality/quantity permits, standards and regulations	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Latest Year	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Ocean total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Surface Water total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Subsurface / well total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Off-site water treatment total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Beneficial / other use total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Total discharge	Quantitative

Water Security	EWT30	Three years of total water discharge data is disclosed by destination	T minus 1 year	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Ocean total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Surface Water total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Subsurface / well total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Off-site water treatment total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Beneficial / other use total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Total Discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	T minus 2 year	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Ocean total discharge	Quantitative

Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Surface Water total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Subsurface / well total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Off-site wate treatment total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Beneficial / other use total discharge	Quantitative
Water Security	EWT30	Three years of total water discharge data is disclosed by destination	Total Discharge	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Latest Year	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Surface water from rivers, lakes, natural ponds	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Groundwater from wells, boreholes	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Used quarry water collected in the quarry	Quantitative

Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Municipal potable water	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	External wastewater	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Harvested rainwater	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Sea water, water extracted from the sea or the ocean	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Total	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	T minus 1 year	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Surface water from rivers, lakes, natural ponds	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Groundwater from wells, boreholes	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Used quarry water collected in the quarry	Quantitative

Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Municipal potable water	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	External wastewater	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Harvested rainwater	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Sea water, water extracted from the sea or the ocean	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Total	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	T minus 2 years	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Surface water from rivers, lakes, natural ponds	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Groundwater from wells, boreholes	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Used quarry water collected in the quarry	Quantitative

Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Municipal potable water	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	External wastewater	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Harvested rainwater	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Sea water, water extracted from the sea or the ocean	Quantitative
Water Security	EWT31	Three years of total water withdrawal data is disclosed by source:	Total	Quantitative
Water Security	EWT32	Three years of facilities' water withdrawal data – for companies not disclosing company's overall data	Latest Year	Quantitative
Water Security	EWT32	Three years of facilities' water withdrawal data – for companies not disclosing company's overall data	Facilities' water withdrawl total	Quantitative
Water Security	EWT32	Three years of facilities' water withdrawal data – for companies not disclosing company's overall data	T minus 1 year	Quantitative
Water Security	EWT32	Three years of facilities' water withdrawal data – for companies not disclosing company's overall data	Facilities water withdrawl total	Quantitative

Water Security	EWT32	Three years of facilities' water withdrawal data – for companies not disclosing company's overall data	T minus 2 years	Quantitative
Water Security	EWT32	Three years of facilities' water withdrawal data – for companies not disclosing company's overall data	Facilities water withdrawl total	Quantitative
Water Security	EWT24	Water management plan (including water recycling system):	a) Company discloses and details its water management plan at the company level/site specific	Quantitative
Water Security	EWT24	Water management plan (including water recycling system):	b) Company discloses the number and/or proportion of sites with a water management plan	Quantitative
Water Security	EWT25	Does the company engage with its stakeholders at water stressed sites:	Does the comapny engage with its stakeholders at water stressed sites	Qualitative
Water Security	EWT26	Water-stressed/scarce regions:	a) Company has identified it operates in water-stressed regions	Quantitative
Water Security	EWT26	Water-stressed/scarce regions:	b) Company discloses the number and/or proportion of facilities, assets, production, revenue in water-stressed regions	Quantitative
Theme	**Code**	**Description**	**Questionnaire**	**Qualitative/ Quantitative**

Human Rights & Community	SHR03	Statement of principles or process by which community investments are made:	a) Covering defined focus areas	Qualitative
Human Rights & Community	SHR03	Statement of principles or process by which community investments are made:	b) Community investment focus area(s) linked to the company's business strategy	Qualitative
Human Rights & Community	SHR04	Policy addresses children's rights, other than child labour through:	a) Evidence of support for children's rights in company operations or through programmes	Qualitative
Human Rights & Community	SHR04	Policy addresses children's rights, other than child labour through:	b) Policy or commitment statement on children's rights, such as commitment to the Children's Rights and Business Principles	Qualitative
Human Rights & Community	SHR05	Commitment to local employment and/or sourcing:	a) Comment on local employment/sourcing	Qualitative
Human Rights & Community	SHR05	Commitment to local employment and/or sourcing:	b) Clear commitment	Qualitative
Human Rights & Community	SHR15	Output/outcome of specific results, achievements or benefits of community investments:	a) Details of output/outcome including non-quantified	Qualitative
Human Rights & Community	SHR15	Output/outcome of specific results, achievements or benefits of community investments:	b) Quantification of output/outcome	Qualitative

Human Rights & Community	SHR16	Mechanisms to facilitate employee engagement and involvement with charitable partners:	a) Evidence of recognising volunteering	Qualitative
Human Rights & Community	SHR16	Mechanisms to facilitate employee engagement and involvement with charitable partners:	b) Specific targets or structures set up to facilitate employee engagement	Qualitative
Human Rights & Community	SHR17	Total Amount of corporate or group donations/community investments made to registered not-for-profit organisations:	Current Year	Quantitative
Human Rights & Community	SHR17	Total Amount of corporate or group donations/community investments made to registered not-for-profit organisations:	Currency	Quantitative
Human Rights & Community	SHR21	Public commitment to respect and support the protection of internationally proclaimed human rights:	The company's commitment includes reference to international human rights instruments, including those contained within the International Bill of Human Rights	Qualitative
Human Rights & Community	SHR21	Public commitment to respect and support the protection of internationally proclaimed human rights:	The company has made a specific commitment to apply either the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises	Qualitative

Health & Safety	SHS37	In cases of accidents or incidents leading to injuries or fatalities, the company discloses:	a) Investigations and findings of reported incidents, or that no health & safety incidents leading to injuries or fatalities occurred	Qualitative
Health & Safety	SHS37	In cases of accidents or incidents leading to injuries or fatalities, the company discloses:	b) Actions following reported incidents, or that no health & safety incidents leading to injuries or fatalities occurred	Qualitative
Health & Safety	SHS38	Number of work-related employee fatalities, over last three years	Coverage	Quantitative
Health & Safety	SHS38	Number of work-related employee fatalities, over last three years	Current Year	Quantitative
Health & Safety	SHS38	Number of work-related employee fatalities, over last three years	Current Year Fatalities	Quantitative
Health & Safety	SHS38	Number of work-related employee fatalities, over last three years	T minus 1 Year	Quantitative
Health & Safety	SHS38	Number of work-related employee fatalities, over last three years	T-1 Fatalities	Quantitative
Health & Safety	SHS38	Number of work-related employee fatalities, over last three years	T minus 2 Year	Quantitative
Health & Safety	SHS38	Number of work-related employee fatalities, over last three years	T -2 Fatalities	Quantitative

Health & Safety	SHS39	Policy or commitment statement on reducing health and safety impact through:	a) Commitment to continuous improvement	Qualitative
Health & Safety	SHS39	Policy or commitment statement on reducing health and safety impact through:	b) Time-specific, quantitative targets to reduce incidents	Qualitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	T-2 Total number of Contractors	Quantitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	Coverage	Quantitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	Current Year	Quantitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	T-0 Contractor Fatalities	Quantitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	T-0 Total number of Contractors	Quantitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	T minus 1 Year	Quantitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	T-1 Contractor Fatalities	Quantitative

Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	T-1 Total number of Contractors	Quantitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	T minus 2 Year	Quantitative
Health & Safety	SHS40	Number of work-related contractor fatalities, over last three years	T-2 Contractor Fatalities	Quantitative
Health & Safety	SHS08	Performance monitoring and management of health and safety, demonstrated by:	a) Performance and progress against previously set targets	Qualitative
Health & Safety	SHS08	Performance monitoring and management of health and safety, demonstrated by:	b) Performance benchmarking against industry standards	Qualitative
Health & Safety	SHS10	For health and safety data, there is:	a) Independent Verification by a third party	Qualitative
Health & Safety	SHS10	For health and safety data, there is:	b) Clear disclosure of the international assurance standard used and the level of assurance	Qualitative
Health & Safety	SHS11	Programme regarding prevention and control of at least one global health issue which applies to:	b) Community	Qualitative
Health & Safety	SHS11	Programme regarding prevention and control of at least one global health issue which applies to:	a) Employees	Qualitative

Health & Safety	SHS12	Percentage of sites with OHSAS 18001 certification	Year	Quantitative
Health & Safety	SHS12	Percentage of sites with OHSAS 18001 certification	Coverage of certification (percentage of sites)	Quantitative
Health & Safety	SHS13	Number of staff trained on health and safety standards within the last year	Year	Quantitative
Health & Safety	SHS13	Number of staff trained on health and safety standards within the last year	Staff trained on safety	Quantitative
Health & Safety	SHS13	Number of staff trained on health and safety standards within the last year	Staff trained (General training which includes safety)	Quantitative
Health & Safety	SHS15	Lost-time incident rate, over last three years	Coverage	Quantitative
Health & Safety	SHS15	Lost-time incident rate, over last three years	Definition of lost time	Quantitative
Health & Safety	SHS15	Lost-time incident rate, over last three years	Current Year	Quantitative
Health & Safety	SHS15	Lost-time incident rate, over last three years	Current Year Lost Time Incident Rate	Quantitative
Health & Safety	SHS15	Lost-time incident rate, over last three years	T minus 1 Year	Quantitative

Health & Safety	SHS15	Lost-time incident rate, over last three years	T-1 Year Lost Time Incident Rate	Quantitative
Health & Safety	SHS15	Lost-time incident rate, over last three years	T minus 2 Year	Quantitative
Health & Safety	SHS15	Lost-time incident rate, over last three years	T-2 Lost Time Incident Rate	Quantitative
Health & Safety	SHS15	Lost-time incident rate, over last three years	Data Type (Employees OR Employees+Contractors)	Quantitative
Health & Safety	SHS01	Health and safety policy or commitment statement which:	a) Identifies the issue as relevant and important	Qualitative
Health & Safety	SHS01	Health and safety policy or commitment statement which:	b) Applies to contractors or other external stakeholders	Qualitative
Health & Safety	SHS02	Company statement on programme(s) to address global health issues including:	a) HIV/AIDS	Qualitative
Health & Safety	SHS02	Company statement on programme(s) to address global health issues including:	b) Tuberculosis	Qualitative
Health & Safety	SHS02	Company statement on programme(s) to address global health issues including:	c) Malaria	Qualitative

Health & Safety	SHS03	Board oversight of health and safety:	a) Evidence of board or board committee oversight of management of health and safety risks	Qualitative
Health & Safety	SHS03	Board oversight of health and safety:	b) Named position responsible at Board level	Qualitative
Health & Safety	SHS04	Risk Assessment carried out regarding health and safety for:	a) Potential new operations or projects (due diligence)	Qualitative
Health & Safety	SHS04	Risk Assessment carried out regarding health and safety for:	b) Existing operations or projects	Qualitative
Health & Safety	SHS05	Employee involvement in health and safety improvements, through:	a) Participative initiatives such as employee health and safety committees	Qualitative
Health & Safety	SHS05	Employee involvement in health and safety improvements, through:	b) Management discussions on health and safety with worker representatives or trade unions	Qualitative
Labour Standards	SLS01	In relation to the prevention of child labour, company:	a) Addresses the issue/states it complies with local laws in general disclosures	Qualitative
Labour Standards	SLS01	In relation to the prevention of child labour, company:	b) Publishes a Policy/Principles/Code	Qualitative
Labour Standards	SLS02	In relation to the prevention of forced labour, company:	a) Addresses the issue/states it complies with local laws in general disclosures	Qualitative

Labour Standards	SLS02	In relation to the prevention of forced labour, company:	b) Publishes a Policy/Principles/Code	Qualitative
Labour Standards	SLS03	In relation to non-discrimination, company:	a) Addresses non-discrimination/equal opportunity in general disclosures	Qualitative
Labour Standards	SLS03	In relation to non-discrimination, company:	b) Race	Qualitative
Labour Standards	SLS03	In relation to non-discrimination, company:	c) Religion	Qualitative
Labour Standards	SLS03	In relation to non-discrimination, company:	d) Gender	Qualitative
Labour Standards	SLS03	In relation to non-discrimination, company:	e) Age	Qualitative
Labour Standards	SLS03	In relation to non-discrimination, company:	f) Sexual orientation	Qualitative
Labour Standards	SLS03	In relation to non-discrimination, company:	g) Disabilities	Qualitative
Labour Standards	SLS03	In relation to non-discrimination, company:	h) Nationality	Qualitative
Labour Standards	SLS05	Policy or statement supporting the right to freedom of association that:	a) Refers only to compliance with local law on freedom of association	Qualitative

Labour Standards	SLS05	Policy or statement supporting the right to freedom of association that:	b) Covers the respect for or support of the right to freedom of association	Qualitative
Labour Standards	SLS06	Policy or statement supporting the right to collective bargaining that:	a) Refers only to compliance with local law on collective bargaining	Qualitative
Labour Standards	SLS06	Policy or statement supporting the right to collective bargaining that:	b) Covers the respect for or support of the right to collective bargaining	Qualitative
Labour Standards	SLS07	Policy/Principles/Code addressing the elimination of excessive working hours, which:	a) Focuses on compliance with local law on working hours/ overtime	Qualitative
Labour Standards	SLS07	Policy/Principles/Code addressing the elimination of excessive working hours, which:	b) Focuses on specifically reducing excessive working hours	Qualitative
Labour Standards	SLS29	Employee personal development training to enhance abilities or individual skills, including:	a) Policy or commitment statement to provide employee personal development training	Qualitative
Labour Standards	SLS29	Employee personal development training to enhance abilities or individual skills, including:	b) Detailed description of the personal development training that is provided	Qualitative
Labour Standards	SLS30	The company addresses bullying and/or harassment:	a) Providing a confidential reporting channel or whistleblowing system	Qualitative
Labour Standards	SLS30	The company addresses bullying and/or harassment:	b) Manager training on handling of reports or	Qualitative

			instances of bullying or harassment	
Labour Standards	SLS32	Percentage of global staff with a disability	Percentage of global staff with a disability	Quantitative
Labour Standards	SLS32	Percentage of global staff with a disability	Year	Quantitative
Labour Standards	SLS33	Percentage of women in the global workforce	Percentage of women in the global workforce	Quantitative
Labour Standards	SLS33	Percentage of women in the global workforce	Year	Quantitative
Labour Standards	SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	a) Race	Qualitative
Labour Standards	SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	b) Religion	Qualitative
Labour Standards	SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	c) Gender	Qualitative

Labour Standards	SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	d) Age	Qualitative
Labour Standards	SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	e) Sexual orientation	Qualitative
Labour Standards	SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	f) Disabilities	Qualitative
Labour Standards	SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	g) Nationality	Qualitative
Labour Standards	SLS21	In relation to instances of labour standards non-compliance, the company:	a) Discloses the number of incidents but not how they dealt with them, or states there were no incidents	Qualitative
Labour Standards	SLS21	In relation to instances of labour standards non-compliance, the company:	b) Has disclosed specific action taken regarding non-compliance specifying the types of incidents, or states there were no incidents	Qualitative

Labour Standards	SLS24	Full time staff voluntary turnover rates	Current Year	Quantitative
Labour Standards	SLS24	Full time staff voluntary turnover rates	Turnover Rate (%)	Quantitative
Labour Standards	SLS25	Percentage of employees that are contractors or temporary staff	Year	Quantitative
Labour Standards	SLS25	Percentage of employees that are contractors or temporary staff	Temp Staff (%)	Quantitative
Labour Standards	SLS26	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Total time as a company	Quantitative
Labour Standards	SLS26	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Average hours per employee	Quantitative
Labour Standards	SLS26	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Current Year	Quantitative
Labour Standards	SLS26	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Type of Training	Quantitative

Labour Standards	SLS26	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Average days per employee	Quantitative
Labour Standards	SLS08	Policy or statement supporting the right to a minimum or living wage, which:	a) Focuses on compliance with minimum wage	Qualitative
Labour Standards	SLS08	Policy or statement supporting the right to a minimum or living wage, which:	b) Commits to exceed minimum wage/meet living wage	Qualitative
Labour Standards	SLS10	Company involvement in initiatives or commitment to frameworks on labour standards, including:	a) Participation in workshops or industry / topic specific initiative or collaboration	Qualitative
Labour Standards	SLS10	Company involvement in initiatives or commitment to frameworks on labour standards, including:	b) Membership of, or public commitment to, a recognised international framework	Qualitative
Labour Standards	SLS11	Policy supporting the community addressing:	a) The employment of under-privileged groups, including those from deprived backgrounds, having poor social status and with no formal education or qualifications	Qualitative
Labour Standards	SLS11	Policy supporting the community addressing:	b) Youth unemployment initiatives, apprenticeships or graduate placements	Qualitative
Labour Standards	SLS12	Company policy on labour standards is:	a) Communicated globally to employees	Qualitative

Labour Standards	SLS12	Company policy on labour standards is:	b) Translated into relevant languages	Qualitative
Labour Standards	SLS13	Risk Assessment regarding labour issues carried out for:	a) Potential new operations or projects (due diligence)	Qualitative
Labour Standards	SLS13	Risk Assessment regarding labour issues carried out for:	b) Existing operations or projects	Qualitative
Labour Standards	SLS14	Company has taken action to address labour issues, including:	a) Prevention of child labour	Qualitative
Labour Standards	SLS14	Company has taken action to address labour issues, including:	b) Prevention of forced labour	Qualitative
Labour Standards	SLS14	Company has taken action to address labour issues, including:	c) Mechanisms to allow employee representatives to engage with company management	Qualitative
Labour Standards	SLS14	Company has taken action to address labour issues, including:	d) Reduction of excessive working hours	Qualitative
Labour Standards	SLS14	Company has taken action to address labour issues, including:	e) Supporting a living wage	Qualitative
Supply Chain(Social)	SSC01	Supplier policy addresses prevention of child labour:	a) General statement addressing the issue/requirement of supplier legal compliance	Qualitative

Supply Chain(Social)	SSC01	Supplier policy addresses prevention of child labour:	b) Policy/Principles/Code	Qualitative
Supply Chain(Social)	SSC02	Supplier policy addresses prevention of forced labour:	a) General statement addressing the issue/requirement of supplier legal compliance	Qualitative
Supply Chain(Social)	SSC02	Supplier policy addresses prevention of forced labour:	b) Policy/Principles/Code	Qualitative
Supply Chain(Social)	SSC03	Supplier policy addresses non-discrimination or equal opportunities:	a) General statement addressing the issue/requirement of supplier legal compliance	Qualitative
Supply Chain(Social)	SSC03	Supplier policy addresses non-discrimination or equal opportunities:	b) Policy/Principles/Code	Qualitative
Supply Chain(Social)	SSC04	Supplier policy or statement supports the right to freedom of association:	a) Refers only to compliance with local law on freedom of association	Qualitative
Supply Chain(Social)	SSC04	Supplier policy or statement supports the right to freedom of association:	b) Covers the respect or support of the right to freedom of association	Qualitative
Supply Chain(Social)	SSC05	Supplier policy or statement supports the right to collective bargaining:	a) Refers only to compliance with local law on collective bargaining	Qualitative
Supply Chain(Social)	SSC05	Supplier policy or statement supports the right to collective bargaining:	b) Covers the respect or support of the right to collective bargaining	Qualitative

Supply Chain(Social)	SSC06	Supplier policy addresses the elimination of excessive working hours:	a) Focusing on compliance with local laws	Qualitative
Supply Chain(Social)	SSC06	Supplier policy addresses the elimination of excessive working hours:	b) Clear policy on reducing excessive working hours	Qualitative
Supply Chain(Social)	SSC16	Signatory or member of a recognised supply chain related initiative (e.g. EICC, ETI, GeSI, Sedex), or collaboration (e.g. Bangladesh Accord):	a) Is a member of the initiative	Qualitative
Supply Chain(Social)	SSC16	Signatory or member of a recognised supply chain related initiative (e.g. EICC, ETI, GeSI, Sedex), or collaboration (e.g. Bangladesh Accord):	b) Has senior direct involvement in the initiative - for example a director of the company is on the board or chairs the initiative	Qualitative
Supply Chain(Social)	SSC17	Capacity building for suppliers, including:	a) Supplier training on social issues	Qualitative
Supply Chain(Social)	SSC17	Capacity building for suppliers, including:	b) Supplier mentoring, secondments, or supporting suppliers through sharing best practice	Qualitative
Supply Chain(Social)	SSC18	Findings from supplier monitoring are disclosed, including:	a) Results of supplier monitoring/auditing	Qualitative
Supply Chain(Social)	SSC18	Findings from supplier monitoring are disclosed, including:	b) Specific actions taken on non-compliance issues, or the company states no non-compliance issues occurred	Qualitative

Supply Chain(Social)	SSC07	Supplier policy supports the right to a minimum or living wage:	a) Focusing on compliance with local laws on minimum wage	Qualitative
Supply Chain(Social)	SSC07	Supplier policy supports the right to a minimum or living wage:	b) Commitment to exceed local minimum wage/meet living wage	Qualitative
Supply Chain(Social)	SSC08	Supplier policy addresses health and safety standards:	a) General statement addressing the issue/requirement of supplier compliance with local laws	Qualitative
Supply Chain(Social)	SSC08	Supplier policy addresses health and safety standards:	b) Policy/Principles/Code	Qualitative
Supply Chain(Social)	SSC09	Social Supply Chain policy or code, which is:	a) Communicated globally to all suppliers	Qualitative
Supply Chain(Social)	SSC09	Social Supply Chain policy or code, which is:	b) Translated into relevant languages	Qualitative
Supply Chain(Social)	SSC10	Risk Assessment regarding social issues has been carried out for:	a) Potential new suppliers (due diligence)	Qualitative
Supply Chain(Social)	SSC10	Risk Assessment regarding social issues has been carried out for:	b) Existing suppliers to identify those that are high risk	Qualitative
Supply Chain(Social)	SSC11	Social Supply Chain policy integrated into:	a) Buyer training	Qualitative
Supply Chain(Social)	SSC11	Social Supply Chain policy integrated into:	b) Purchasing policy or supplier contracts	Qualitative

Supply Chain(Social)	SSC12	Monitoring of suppliers for social issues:	a) Physical inspection audits, assessments are carried out	Qualitative
Supply Chain(Social)	SSC12	Monitoring of suppliers for social issues:	b) Quantification of suppliers monitored or audited	Qualitative
Theme	**Code**	**Description**	**Questionnaire**	**Qualitative/ Quantitative**
Anti-Corruption	GAC01	Bribery - Policy or commitment statement:	a) Addresses countering bribery	Qualitative
Anti-Corruption	GAC01	Bribery - Policy or commitment statement:	b) Specifies countering at least 2 different forms of bribery related activities	Qualitative
Anti-Corruption	GAC02	Anti-corruption - Policy or commitment statement:	a) Addresses anti-corruption	Qualitative
Anti-Corruption	GAC02	Anti-corruption - Policy or commitment statement:	b) Specifies countering relevant forms of corruption (e.g. money laundering, obstruction of justice, etc.)	Qualitative
Anti-Corruption	GAC03	Board has oversight of anti-corruption policy that:	a) Covers elements/types of corruption including bribery	Qualitative
Anti-Corruption	GAC03	Board has oversight of anti-corruption policy that:	b) Covers anti-corruption comprehensively	Qualitative
Anti-Corruption	GAC04	Due diligence of new business partners addresses corruption by:	a) Covering elements/types of corruption including bribery	Qualitative

Anti-Corruption	GAC04	Due diligence of new business partners addresses corruption by:	b) Covering anti-corruption comprehensively	Qualitative
Anti-Corruption	GAC05	Confidential or anonymous whistle-blowing mechanism for staff covers:	a) Elements/types of corruption including bribery	Qualitative
Anti-Corruption	GAC05	Confidential or anonymous whistle-blowing mechanism for staff covers:	b) Anti-corruption comprehensively	Qualitative
Anti-Corruption	GAC07	Communication of anti-corruption policy to all employees covers:	a) Elements/types of corruption including bribery	Qualitative
Anti-Corruption	GAC07	Communication of anti-corruption policy to all employees covers:	b) Anti-corruption comprehensively	Qualitative
Anti-Corruption	GAC14	Disclosure of cost of fines, penalties or settlements in relation to corruption	Current Year	Quantitative
Anti-Corruption	GAC14	Disclosure of cost of fines, penalties or settlements in relation to corruption	Currency	Quantitative
Anti-Corruption	GAC08	Training for staff on the anti-corruption policy covers:	a) Elements/types of corruption including bribery	Qualitative
Anti-Corruption	GAC08	Training for staff on the anti-corruption policy covers:	b) Anti-corruption comprehensively	Qualitative

Anti-Corruption	GAC09	Corruption risk assessment for company operations covers:	a) Elements/types of corruption including bribery	Qualitative
Anti-Corruption	GAC09	Corruption risk assessment for company operations covers:	b) Anti-corruption comprehensively	Qualitative
Anti-Corruption	GAC10	Procedures are in place to address corruption in operations that are assessed to be "high risk" covering:	a) Elements/types of corruption including bribery	Qualitative
Anti-Corruption	GAC10	Procedures are in place to address corruption in operations that are assessed to be "high risk" covering:	b) Anti-corruption comprehensively	Qualitative
Anti-Corruption	GAC11	Process for intermediaries (including contractors or agents):	a) Corruption risk assessment or procedures to address corruption for intermediaries	Qualitative
Anti-Corruption	GAC11	Process for intermediaries (including contractors or agents):	b) Anti-corruption policy is communicated to intermediaries	Qualitative
Anti-Corruption	GAC12	Disclosure of total amount of political contributions made:	Current Year	Quantitative
Anti-Corruption	GAC12	Disclosure of total amount of political contributions made:	Currency	Quantitative
Anti-Corruption	GAC13	Disclosure of number of staff disciplined or dismissed due to non-	Current Year	Quantitative

		compliance with anti-corruption policy/policies		
Anti-Corruption	GAC13	Disclosure of number of staff disciplined or dismissed due to non-compliance with anti-corruption policy/policies	Staff disciplined (Number)	Quantitative
Corporate Governance	GCG01	Separate Non-Executive Chair and CEO	a) Separate Non-Executive Chair and CEO, where Chair is not independent OR their independence is not declared	Qualitative
Corporate Governance	GCG01	Separate Non-Executive Chair and CEO	b) Separate Non-Executive Chair and CEO, where Chair is independent	Qualitative
Corporate Governance	GCG02	Disclosure of details about Directors:	a) Expertise	Qualitative
Corporate Governance	GCG02	Disclosure of details about Directors:	b) Other Directorships	Qualitative
Corporate Governance	GCG03	Number of Board Directors	Number	Quantitative
Corporate Governance	GCG04	Number of independent Directors on the board	Number	Quantitative
Corporate Governance	GCG05	Number of women on the board	Number	Quantitative
Corporate Governance	GCG06	Commitment to gender diversity on the board:	a) Statement of support	Qualitative

Corporate Governance	GCG06	Commitment to gender diversity on the board:	b) Targets in place to improve gender ratio	Qualitative
Corporate Governance	GCG50	Percentage of women on the Executive committee or equivalent	Percentage of women on the Executive committee or equivalent	Quantitative
Corporate Governance	GCG50	Percentage of women on the Executive committee or equivalent	Year	Quantitative
Corporate Governance	GCG46	There is a fully non-executive Audit Committee or Audit Board with:	a) At least half independent members	Qualitative
Corporate Governance	GCG46	There is a fully non-executive Audit Committee or Audit Board with:	b) All independent members	Qualitative
Corporate Governance	GCG47	There is a fully non-executive Remuneration Committee with:	a) At least half independent members	Qualitative
Corporate Governance	GCG47	There is a fully non-executive Remuneration Committee with:	b) All independent members	Qualitative
Corporate Governance	GCG48	In relation to executive remuneration, the company discloses:	a) High level principles	Qualitative
Corporate Governance	GCG48	In relation to executive remuneration, the company discloses:	b) A detailed process for setting remuneration	Qualitative
Corporate Governance	GCG49	Disclosure and Nature of fees paid to the auditor:	a) Audit and non-audit fees are separately disclosed	Qualitative

Corporate Governance	GCG49	Disclosure and Nature of fees paid to the auditor:	b) Amount of audit fees exceeds the amount of non-audit fees in the last fiscal year	Qualitative
Corporate Governance	GCG40	Claw-back or malus provision exists for remuneration	a) Applies to CEO	Qualitative
Corporate Governance	GCG40	Claw-back or malus provision exists for remuneration	b) Applies to CEO and to one or more senior executives included in the company's remuneration disclosures	Qualitative
Corporate Governance	GCG42	Does the company provide for one share one vote for all company meeting resolutions?	a) Yes; the company has one share one vote for all of its outstanding shares	Qualitative
Corporate Governance	GCG43	If the company does not have a separate Non-Executive Chair and CEO, does it have a Lead Director or Senior Independent Director?	a) Yes; the Company has a Lead Director/Senior Independent Director	Qualitative
Corporate Governance	GCG44	Financial expertise on the audit committee:	a) At least one independent financial expert on the audit committee	Qualitative
Corporate Governance	GCG44	Financial expertise on the audit committee:	b) A majority of independent financial experts on the audit committee	Qualitative
Corporate Governance	GCG19	Annual General Meeting: Number of days between the date of notice and date of meeting	AGM Notice Filing Date (DD-MMM-YYYY)	Quantitative

Corporate Governance	GCG19	Annual General Meeting: Number of days between the date of notice and date of meeting	AGM Date (DD-MMM-YYYY)	Quantitative
Corporate Governance	GCG21	Shareholders have the right to vote on executive remuneration:	a) Evidence of shareholders voting in the AGM	Qualitative
Corporate Governance	GCG21	Shareholders have the right to vote on executive remuneration:	b) The right to vote annually is explicitly covered in a company policy	Qualitative
Corporate Governance	GCG22	Shareholders have the right to vote on Director appointments and dismissals:	a) Evidence of shareholders voting in the AGM	Qualitative
Corporate Governance	GCG22	Shareholders have the right to vote on Director appointments and dismissals:	b) The right to vote annually for election/re-election of all directors is explicitly covered in a company policy	Qualitative
Corporate Governance	GCG26	Disclosure of voting results	a) In at least a limited manner	Qualitative
Corporate Governance	GCG26	Disclosure of voting results	b) In a detailed manner	Qualitative
Corporate Governance	GCG27	Remuneration for senior executives included in the company's remuneration disclosures:	a) Includes long-term incentives or mechanisms	Qualitative
Corporate Governance	GCG27	Remuneration for senior executives included in the company's remuneration disclosures:	b) Incorporates ESG performance	Qualitative

Corporate Governance	GCG07	Board addresses:	a) Conflicts of interest	Qualitative
Corporate Governance	GCG07	Board addresses:	b) Related party transactions	Qualitative
Corporate Governance	GCG08	Periodic evaluation of board effectiveness:	a) Review (can have no clear timeframe)	Qualitative
Corporate Governance	GCG08	Periodic evaluation of board effectiveness:	b) Evaluation with a clear timeframe (e.g. annually or other set period)	Qualitative
Corporate Governance	GCG09	Disclosure of:	a) Board Committee(s)	Qualitative
Corporate Governance	GCG09	Disclosure of:	b) Their Charters, terms of reference or equivalent	Qualitative
Corporate Governance	GCG10	Disclosure of number of times the board/each committee have/has met per annum:	a) The Board	Qualitative
Corporate Governance	GCG10	Disclosure of number of times the board/each committee have/has met per annum:	b) Each Committee	Qualitative
Corporate Governance	GCG11	Disclosure of the attendance rate:	a) For some individual board/committee members, or average attendance rates	Qualitative
Corporate Governance	GCG11	Disclosure of the attendance rate:	b) Of all individual directors at both board and committee level	Qualitative

Corporate Governance	GCG14	Disclosure of fixed and variable remuneration for:	a) Senior executives included in the company's remuneration disclosures	Qualitative
Corporate Governance	GCG14	Disclosure of fixed and variable remuneration for:	b) Non-executive board members	Qualitative

CHAPTER 7.0
FRONTKEN SUSTAINABILITY TARGETS – ENVIRONMENT; SOCIAL; GOVERNANCE.

	TARGET DATA	
SECTION	**INDICATORS**	**UNIT OF MEASURE**
GHG Emission Scope 1,2 and 3	Scope 1 Direct Emissions from company facilities, fleets, etc; (tCO2e)	tCO2e
	Scope 2 : Indirect Emissions from electricity purchased and used by the company; (tCO2e)	tCO2e
	Scope 3 : Other Indirect Emissions from company activities via entities beyond its ownership or control (procurement, shipping, distribution, waste, etc.), as well as business travel and employee commuting; (tCO2e)	tCO2e
SCOPE 1 : GHG EMISSIONS INTENSITY (EI) PER REVENUE IN MILLION RM	(a) Short Term Goal by 2025 ; - Reduce 10% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue. (Baseline data FY2020). (kgCO2e per revenue in Million RM)	(kgCO2e per revenue in Million)
	(b) Medium Term Goal by 2035; - Reduce 25% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).	(kgCO2e per revenue in Million)

	(c) Long Term Goal by 2050; - Reduce 50% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).	(kgCO2e per revenue in Million)
SCOPE 2 : GHG EMISSIONS INTENSITY (EI) PER UNIT PRODUCTION	(a) Short Term Goal by 2025 ; - Reduce 10% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020). (kgCO2e per part)	kgCO2e per part
	(b) Medium Term Goal by 2035; - Reduce 20% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).	kgCO2e per part
	(c) Long Term Goal by 2050; - Reduce 50% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).	kgCO2e per part
WATER CONSERVATION	(a) Short Term Goal by 2025 ; - Reduce 10% our water consumption per unit of production. (Water consumption baseline data FY2019). (Cubic meter per part)	(cum per part)
	(b) Medium Term Goal by 2035; - Reduce 20% our water consumption per unit of production. (Water consumption baseline data FY2019).	(cum per part)
	(c) Long Term Goal by 2050; - Reduce 30% our water consumption per unit of production. (Water consumption baseline data FY2019).	(cum per part)
WASTE REDUCTION	(a) Short Term Goal by 2025 ; - Reduce 10% our waste generated in kg per unit of production. (Waste generated baseline data FY2019). (kg per part)	(kg per part)

	(b) Medium Term Goal by 2035; - Reduce 20% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).	(kg per part)
	(c) Long Term Goal by 2050; - Reduce 50% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).	(kg per part)
CHEMICAL MANAGEMENT	(a) Short Term Goal by 2025 ; - Increase usage of environmental friendly chemical in kg per unit of production by 10%. (Friendly chemical use baseline data FY2019=0.97). (kg per part)	(kg per part)
	(b) Medium Term Goal by 2035; - Increase usage of environmental friendly chemical in kg per unit of production by 30%. (Friendly chemical use baseline data FY2019). (kg per part)	(kg per part)
	(c) Long Term Goal by 2050; - Increase usage of environmental friendly chemical in kg per unit of production by 50%. (Friendly chemical use baseline data FY2019). (kg per part)	(kg per part)
WORKPLACE COVID19 PROTOCOL	(a) Short Term Goal by 2025 ; - Zero incidents of COVID19 for the period.	number
	(b) Medium Term Goal by 2035; - Zero incidents of COVID19 for the period.	number
	(c) Long Term Goal by 2050; - Zero incidents of COVID19 for the period.	number
HEALTH AND SAFETY	(a) Short Term Goal by 2025 ; - (i) Zero incidents of health and safety fatalities;	number

	(a) Short Term Goal by 2025 ; - (ii) Reduce to less than 3 incidents of ESH-Related notices of violation;	number
	(a) Short Term Goal by 2025 ; - (iii) Reduce our health and safety recordable injury rate to 0.09 hour per 100 Employees.	hour per 100 employees
	(b) Medium Term Goal by 2035; - (i) Zero incidents of health and safety fatalities; (ii) Zero incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.03 hour per 100 Employees.	hour per 100 Employees
	(c) Long Term Goal by 2050; - (i) Zero incidents of health and safety fatalities; (ii) Zero incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.01 hour per 100 Employees.	hour per 100 Employees
LABOUR PRACTICE	(a) Short Term Goal by 2025 ; - (i) Zero incidents of unfair employment practices;	number
	(a) Short Term Goal by 2025 ; - (ii) Zero incidents of violation of labour laws;	number
	(a) Short Term Goal by 2025 ; - (iii) Achieve employee retention rate of 95%.	percentage
	(b) Medium Term Goal by 2035; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 98%.	number
	(c) Long Term Goal by 2050; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 99%.	number

HUMAN RIGHTS	(a) Short Term Goal by 2025 ; - Zero incidents of unfair harassment and unlawful discrimination practices.	number
	(b) Medium Term Goal by 2035; - Zero incidents of unfair harassment and unlawful discrimination practices.	number
	(c) Long Term Goal by 2050; - Zero incidents of unfair harassment and unlawful discrimination practices.	number
INCLUSION AND DIVERSITY	(a) Short Term Goal by 2025 ; - Zero incidents of unfair harassment and unlawful discrimination practices.	number
	(b) Medium Term Goal by 2035; - Zero incidents of unfair harassment and unlawful discrimination practices.	number
	(c) Long Term Goal by 2050; - Zero incidents of unfair harassment and unlawful discrimination practices.	number
EQUAL OPPORTUNITY	(a) Short Term Goal by 2025 ; - Zero incidents of unfair discrimination practices.	number
	(b) Medium Term Goal by 2035; - Zero incidents of unfair discrimination practices.	number
	(c) Long Term Goal by 2050; - Zero incidents of unfair discrimination practices.	number
TALENT DEVELOPMENT	(a) Short Term Goal by 2025 ; - Zero incidents of unfair discrimination practices.	number

	(b) Medium Term Goal by 2035; - Zero incidents of unfair discrimination practices.	number
	(c) Long Term Goal by 2050; - Zero incidents of unfair discrimination practices.	number
TRAINING AND DEVELOPMENT	(a) Short Term Goal by 2025 ; - (i) Increase the amount of training hours invested by 10% (baseline date from FY 2019);	hour
	(a) Short Term Goal by 2025 ; - (ii) Achieve 95% all employees are trained and educated in their respective work scope.	percentage
	(b) Medium Term Goal by 2035; - (i) Increase the amount of training hours invested by 20% (baseline date from FY 2019); (ii) Achieve 100% all employees are trained and educated in their respective work scope.	number; percentage
	(c) Long Term Goal by 2050; - (i) Increase the amount of training hours invested by 30% (baseline date from FY 2019); (ii) Achieve 100% all employees are trained and educated in their respective work scope.	number; percentage
SOCIAL PARTICIPATION	(a) Short Term Goal by 2025 ; - (i) Increase the number of social participation activities by 10% (baseline date from FY 2019);	number
	(a) Short Term Goal by 2025 ; - (ii) Achieve 70% of all employees for social participation activities.	percentage
	(b) Medium Term Goal by 2035; - (i) Increase the number of social participation activities by 20% (baseline date from FY 2019); (ii) Achieve 80% of all employees for social participation activities.	number; percentage

	(c) Long Term Goal by 2050; - (i) Increase the number of social participation activities by 50% (baseline date from FY 2019); (ii) Achieve 100% of all employees for social participation activities.	number; percentage
SOCIAL IMPACT	(a) Short Term Goal by 2025 ; - (i) Increase the amount of number of volunteerism hours invested by 10% (baseline date from FY 2019);	hour
	(a) Short Term Goal by 2025 ; - (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 10% (baseline date from FY 2019);	person
	(b) Medium Term Goal by 2035; - (i) Increase the amount of number of volunteerism hours invested by 35% (baseline date from FY 2019); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 35% (baseline date from FY 2019);	hour; person
	(c) Long Term Goal by 2050; -(i) Increase the amount of number of volunteerism hours invested by 50% (baseline date from FY 2019); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 50% (baseline date from FY 2019);	hour; person
SUPPLY CHAIN MANAGEMENT	(a) Short Term Goal by 2025 ; - Achieve sustainability qualification of our top 10 key suppliers based on total spend cost. (Baseline data FY2020).	number
	(b) Medium Term Goal by 2035; - Achieve sustainability qualification of our top 35 key suppliers based on total spend cost. (Baseline data FY2020).	number

	(c) Long Term Goal by 2050; - Achieve sustainability qualification of our top 50 key suppliers based on total spend cost. (Baseline data FY2020).	number
ENTERPRIZE RISK MANAGEMENT	(a) Short Term Goal by 2025 ; - (i) zero incident of material losses for each period;	number
	(a) Short Term Goal by 2025 ; - (ii) Zero incident of corruption and bribery for each period.	number
	(b) Medium Term Goal by 2035; - (i)zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.	number
	(c) Long Term Goal by 2050; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.	number
INFOTECH AND DATA SECURITY	(a) Short Term Goal by 2025 ; - zero incident of data loses and security breaches for each period.	number
	(b) Medium Term Goal by 2035; - zero incident of data loses and security breaches for each period.	number
	(c) Long Term Goal by 2050; - zero incident of data loses and security breaches for each period.	number
TAX COMPLIANCE	(a) Short Term Goal by 2025 ; - Zero incidents of of tax non-compliance for each period	number

	(b) Medium Term Goal by 2035; - Zero incidents of of tax non-compliance for each period.	number
	(c) Long Term Goal by 2050; - Zero incidents of of tax non-compliance for each period.	number
INNOVATION, RESEARCH AND DEVELOPMENT	(a) Short Term Goal by 2025 ; - Increase 10% in research and development capability ratio per unit of dollar revenue/RND Cost for each period. (baseline data is FY2019).	ratio
	(b) Medium Term Goal by 2035; - Increase 20% in research and development capability ratio per unit of dollar/profit revenue for each period. (baseline data is FY2019).	ratio
	(c) Long Term Goal by 2050; - Increase 30% in research and development capability ratio per unit of dollar revenue/profit for each period. (baseline data is FY2019).	ratio
INNOVATION PROJECTS FOR SUSTAINABILITY DEVELOPMENT	Accumulative green power project (KW) since 2018	kw
	Accumulative DIW recycling project since 2018 (Ton)	ton
	Accumulative waste recycling project since 2018 (Kg)	kg
	Net Revenue (RM' million)	RM' million

FINANCIAL DATA	Operating Costs (RM' million)	RM' million
	Staff Costs (RM' million)	RM' million
	Tax Expense (RM' million)	RM' million
	Net Profit (RM' million)	RM' million
	R&D Costs (RM' million)	RM' million

CHAPTER 8.0
FRONTKEN SUSTAINABILITY AWARDS AND RECOGNITIONS

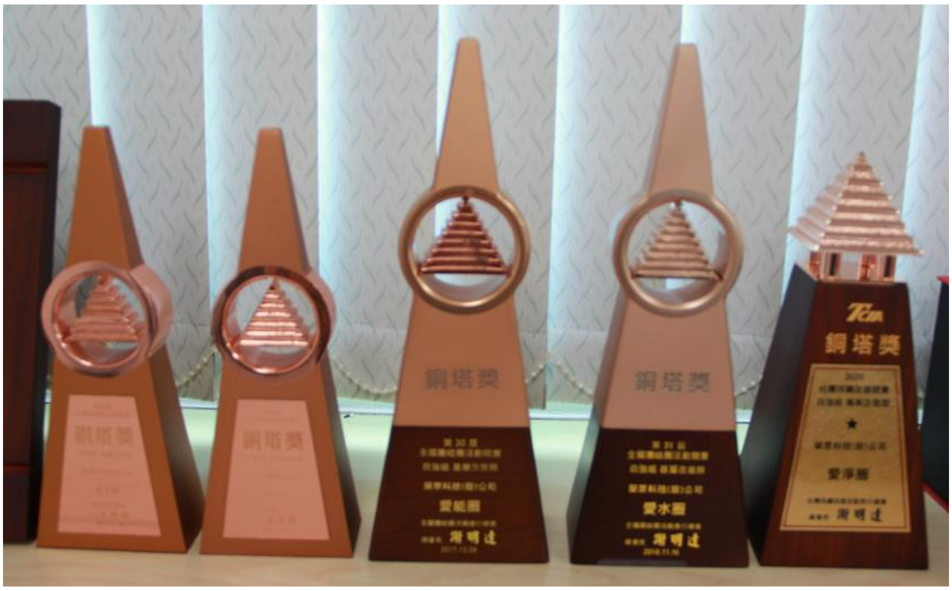
Forbes Asia 200 Best Under A Billion Company

Won The Edge Billion Ringgit Club for "Highest Growth in Profit After Tax" (Technology Sector) 2 years in a row

Won The Edge Billion Ringgit Club for "Highest Return to Shareholders Over Three Years" (Technology Sector) in 2020


SGS
感謝


SGS
ARES GREEN TECHNOLOGY CORPORATION
15 Years
Merit Award
ISO 14001
傑出成果獎
傑出成果獎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Authorities of Hsinchu County: Y2020 Environmentally Friendly Enterprise Award – Environmental protection motorcade

Health and Promotion Authority: Health workplace certification with health promotion standard.

Social Outreach and Impact

CHAPTER 9.0 FRONTKEN SUSTAINABILITY DEVELOPMENT PROGRESS AND PERFORMANCE

9.1. RESPONSIBLE MANAGEMENT

9.1.1. OUR RESPONSIBILITY

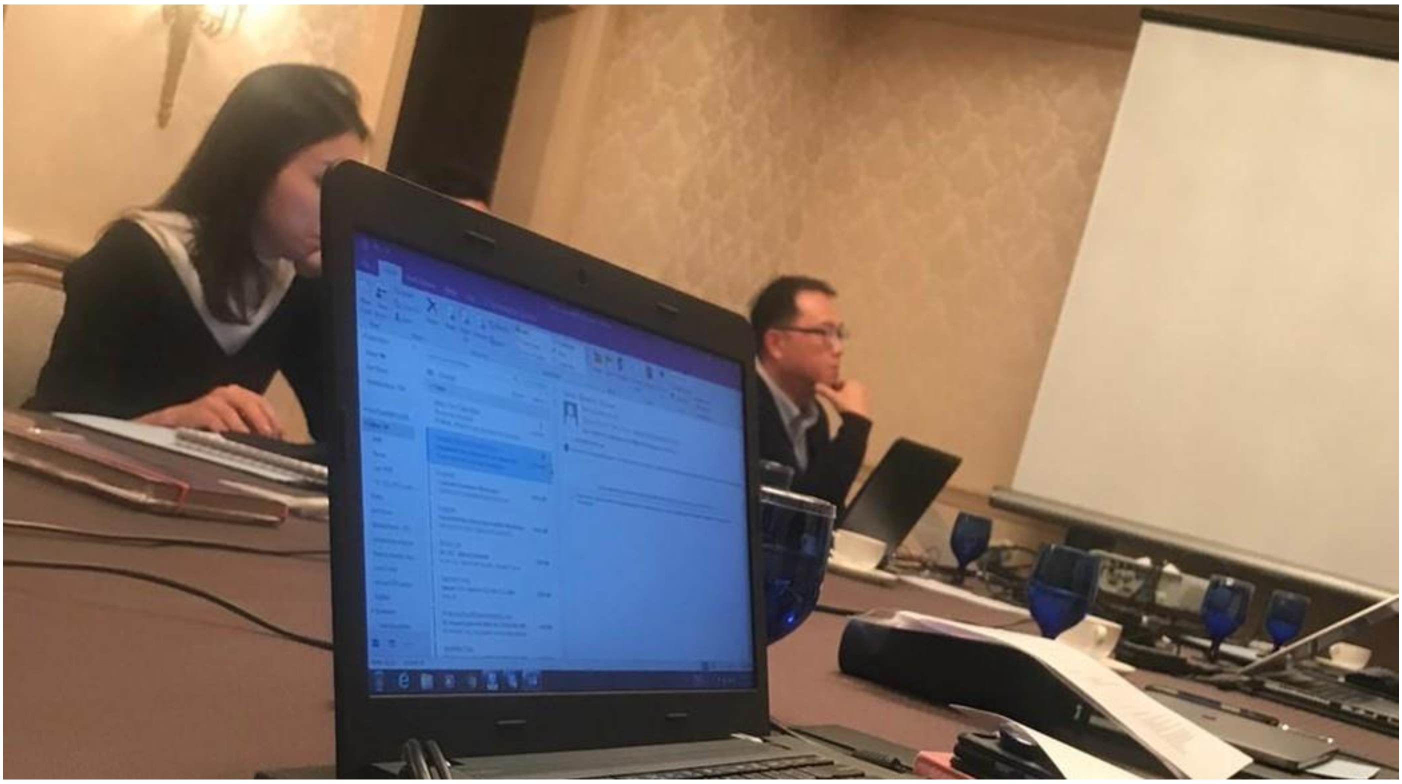
Frontken Group views the sustainable development of its management team characters and capabilities as a key part of its corporate social responsibility. We focus on financial prudence, discipline and integrity with strong risk management. We are committed to high standards of corporate governance to sustain growth and performance, and to safeguard stakeholders' interest and maximize long-term shareholder value.

We hold ourselves to the highest standards of corporate governance. We believe employees are its most important asset, and works actively to build a collaborative team with shared vision, balanced culture and positive values. We provide customers with the most advanced and comprehensive process technologies and services through continuous responsible innovation, green production and sustainable supply chains friendly to the environment, and take action to give back to society.

Frontken Group will continue to be committed to deliver value to all our shareholders through sustaining growth in our businesses, protecting the environment, empowering lives of people and nurturing communities where we operate. We will also continue to build the company on the foundation of responsible management, responsible innovations, responsible employees and responsible green production, responsible supply chain and inclusive society and communities.

9.1.2. CORE VALUES

Frontken group core values define the fundamental corporate ethics and culture for each and every officer and employee of Frontken Group. We treasure our people and we optimize our employee talents to the fullest and ensuring employee growth will eventually generates corporate growth. Our core values have helped us to build trustworthy relationships with our customers and suppliers/partners around the world; and enable our employees worldwide to take pride in their work; and enable everyone in our Group to generate innovations and continuously improve our productivity.



9.1.3. FRONTKEN CORE VALUES

Ensure compliance with the laws and regulations - We are committed to observe and be in compliance with all business laws, labour laws, environmental laws and regulations of each country and region applicable to our business activities.

Ensure accuracy of financial data - We are committed to comply with all accounting standards and tax laws of each country and region as well as internal rules and to ensure that all financial data and procedures are conducted accurately.

Establish friendly partnership with all stakeholders - We are committed to establish friendly relationship with our employees, contractors, customers, partners in order to mitigate the potential risks and increase value across all stakeholders to achieve balanced and mutual benefits.

Provide safe, high quality products and services - We are committed to take every priority effort to ensure that our products and services are compliance to the highest safety and quality for our stakeholders.

Protect health and safety - We are committed to protect the health and safety of our employees, our contractors, our customers and the communities in the regions which we operate. We are committed to take every precautionary measure to ensure for the safe business operations and the safety of the workplace.

Support research and innovation - We are committed to support and encourage research and development to ensure that today's innovation is tomorrow's conventional solution that embrace the latest technological and environmental advances. This is to ensure that we can create new value by anticipating the future needs of our customers and also to contribute to the society with new advanced technology.

Ensure proper data management and protection - We are committed to properly manage and protect all confidential information of our company, the confidential information obtained from other companies, and the personal data and information of our customers and employees.

Respect and protect intellectual property rights and company assets - We are committed to properly protect all the tangible and intangible assets. We are committed to protect and maintain our intellectual property rights and effectively utilize them. We are also committed to respect and make every effort not to infringe upon the intellectual property rights of other companies.

Ensure compliance to free competition and fair trading - We are committed to ensure every compliance to all applicable laws and regulations relating to fair competition and fair trade of each country and region, including antimonopoly laws, based on proper corporate ethics and in accordance with sound business practices and social norms.

Protect the environment - We are committed to manage our business to protect the environment; and be in compliance with all applicable environmental laws and regulations of each country and region and practice initiatives that protect the environment in all aspects of our business operations, including product development, production, sales, distribution, and services.

Eliminate any modern slavery, human trafficking and child labor - We are committed to eradicating cases of modern slavery, human trafficking and child labor as it is a crime and a violation of fundamental human rights.

Promote social inclusion and diversity – We are committed to promote open, fair and equal employment rights regardless of race, religion, age or sex; and make contribution to local communities. We are committed to respect every human rights, inclusion and diversity of every employee and shall not engage in conduct that discriminates on the basis of nationality, race, ethnicity, religion, color of skin, age, gender, sexual orientation, or disability.

Ensure compliance to trade control law - We are committed to act in compliance with all applicable export- and import-related laws and regulations of each country and region, which relates to foreign trade control.

Prohibit insider trading - We are committed not use non-public information about the Frontken Group or other companies to buy or sell stocks or other securities (insider trading).

Practice moderation in entertainment and gift exchanges - We are committed to exercise moderation and perform within the acceptable range of social norms and obey the laws and regulations of each country and region in regards to entertainment, the exchange of presents, and invitations relating to the development of our global business.

We ensure that the Group's zero tolerance policy towards fraud, corruption and unethical actions is strictly adhered to. Our Group policies on Fraud Investigation and Whistleblower help with our fraud risk management. We conduct fraud and control awareness program throughout the year to constantly refresh and update our people in this area. Our Whistleblower hotlines allow staff and any external party at any location to report any incident of misconduct.

9.1.4. FRONTKEN CORPORATE GOVERNANCE

The Board of Directors ("Board") of Frontken Corporation Berhad (the "Frontken Group") is cognizant of the importance of deploying high standards of corporate governance in the Company for the purposes of safeguarding the interest of its shareholders and other stakeholders as well as the assets of the Group, comprising the Company and all its subsidiaries.

The board of directors oversees the business performance and affairs of the Company, and provides general guidance to the management; including charting strategic direction, guiding management on digitalisation, technology and innovation, reviewing and approving annual budgets, financial plans and monitoring the Group's performance, approving major acquisitions and fundraising exercises, as well as ensuring the Group's compliance with all laws and regulations.

The Board, acting on the recommendation of its Audit and Remuneration, Nominating and Governance committee, Risk management committee, and Sustainability Development Committee, has adopted these corporate governance principles (the "Guidelines") to promote the effective functioning of the Board and its committees, to promote the interests of stakeholders, and to ensure a common set of expectations as to how the Board, its various committees, individual directors and management should perform their functions. Our Directors come from diverse backgrounds bringing strong and varied domain expertise across the fields of business, technology, engineering, finance, legal, management and marketing.

In adopting corporate governance practices, the Board is mindful that such practices should reflect and take into consideration transparency, accountability, ethical culture, sustainability and financial performance. These Guidelines are in addition to and are not intended to change or interpret any state law or regulation, including the Company Law, or the Constitution of the Company. The Board believes these Guidelines should be an evolving set of corporate governance principles, subject to alteration and modifications as circumstances changes .

Please refer to Frontken Policies and Statements and Reports.

9.1.5. GOVERNANCE REPORTS FY2020

GR30-2020 FCB CORPORATE GOVERNANCE REPORT FY2019

GR40-2020 FCB RISK MANAGEMENT AND INTERNAL CONTROL STATEMENT FY2019

9.1.6. GOVERNANCE POLICY

G-01 DIRECTORS AND SENIOR MANAGEMENT TEAM (NAMES AND BIOGRAPHIES) FCB Annual Report

G-02 FCB BOARD CHARTER

G-03 FCB CODE OF CONDUCT

G-04 FCB GROUP ABC POLICY

G-05 FCB WHISTLE BLOWING POLICY

G-06 FCB NOMCOM TERM OF REFERENCE

G-07 FCB AUDITCOM TERM OF REFERENCE

G-08 FCB ENTERPRIZE RISK MANAGEMENT POLICY

G-09 FCB BUSINESS CONTINUITY PLAN

G-10 FCB INFOTECH AND DATA POLICY

G-11 FCB TAX COMPLIANCE POLICY

G-12 FCB SUSTAINABILITY DEVELOPMENT POLICY

9.1.7. ENVIRONMENT POLICY

E-01 FCB ENVIRONMENT MANAGEMENT POLICY

E-02 FCB CLIMATE CHANGE POLICY

E-03 FCB ENERGY MANAGEMENT POLICY

E-04 FCB WATER MANAGEMENT POLICY

E-05 FCB WASTE MANAGEMENT POLICY

E-06 FCB CHEMICAL USE MANAGEMENT POLICY

9.1.8. SOCIAL POLICY

S-01 FCB HUMAN RESOURCE AND LABOUR POLICY

S-02 FCB DIVERSITY AND INCLUSION POLICY

S-03 FCB HEALTH AND SAFETY POLICY

S-04 FCB WORKPLACE COVID-19 PROTOCOL

S-05 FCB SUPPLY CHAIN MANAGEMENT POLICY

TARGET INDICATORS DATA	**PERFORMANCE DATA :** **REPORTING PERIOD FY2020**
ENTERPRIZE RISK MANAGEMENT (a) Short Term Goal by 2025 ; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period. (b) Medium Term Goal by 2035; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period. (c) Long Term Goal by 2050; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.	**ENTERPRIZE RISK MANAGEMENT** (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.
INFOTECH AND DATA SECURITY	**INFOTECH AND DATA SECURITY**

(a) Short Term Goal by 2025 ; - zero incident of data loses and security breaches for each period. (b) Medium Term Goal by 2035; - zero incident of data loses and security breaches for each period. (c) Long Term Goal by 2050; - zero incident of data loses and security breaches for each period.	Zero incident of data loses and security breaches for each period.
TAX COMPLIANCE (a) Short Term Goal by 2025 ; - Zero incidents of of tax non-compliance for each period. (b) Medium Term Goal by 2035; - Zero incidents of of tax non-compliance for each period. (c) Long Term Goal by 2050; - Zero incidents of of tax non-compliance for each period.	**TAX COMPLIANCE** Zero incidents of of tax non-compliance for each period.

Contributing to the Sustainable Development Goals.

9.1 = Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.

12.6 = Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

12.8 = ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

9.2. RESPONSIBLE INNOVATION

9.2.1. SUSTAINABLE INNOVATIONS

Frontken has long been the trusted technology partner and service provider to the global semiconductor industry. We are a leader in providing next generations of precision cleaning and coating technology to our customers. We help customers quickly enter into production with our precision cleaning and coating capabilities and provide them with competitive advantage in their products and yield performance.

We innovate continuously and keep abreast of rapid technology advancement and changing customer needs. We bring the latest and the best services and experience to our customers. This is done through driving innovation at both our core businesses and new technology through partnerships and organic innovation. We are dedicated to continuous surface engineering research with emphasis on improvements of coatings' quality and application for specific industrial applications - through materials research, modification of micro-structural surface properties and process innovation to achieve new applications and markets. This is essential to the success and sustainability of our business.

In FY2020, we led the advanced precision cleaning and coating in the 3nm process technology in Taiwan and 8nm process technology in Singapore. We also led the most advanced precision cleaning and coating for the next generation memory wafer process in Singapore. In FY2020, our R&D team researched and developed more environmentally friendly methods for our coating and cleaning process, we improved our production process flow and productivity by 12% and reduced the manpower by 1.2 hours per kit, and most importantly we replace the dangerous and hazardous steps and processes that are not safe and conducive to the physical and mental health of employees and the environment.

In FY2020, we further optimized our green power to 1,021,294 (an increase from FY2019 of 652,370KW), directly supporting renewable energy. We continue to adhere to strict waste classification at the source, we have introduced new methods to perform internal recycling of waste water, enabling them to become reusable resources and lowering reliance on outsourcing. In FY2020, we implemented two major waste reduction projects which have resulted a total benefit of 49 ton of water saved and 64 ton of waste recycled. As a result of our implementation waste recycling projects, the total water consumption was further reduced in 2020 by 8.3%. We are committed to complying with or exceeding all relevant regulatory requirements, to prevention of pollution and to continual improvement in the environmental, health and safety performance of its operations, processes and products.

Frontken R&D

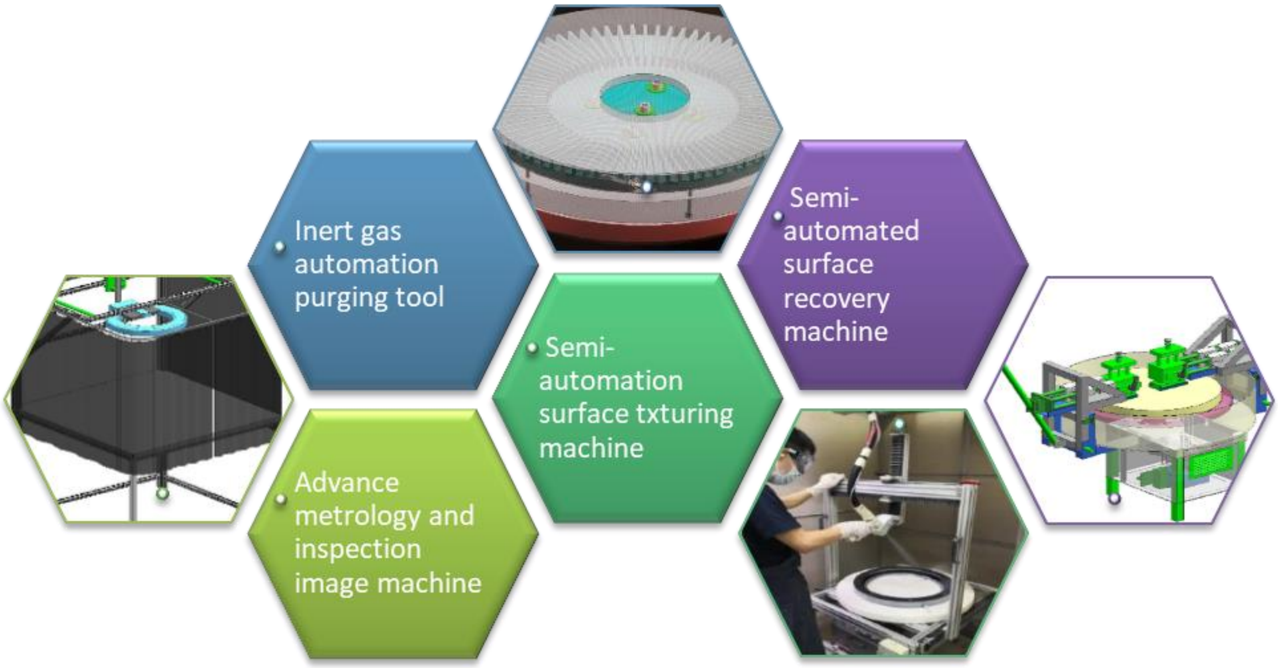
Advanced Metrology , data analytics and Process Automation.

Advanced Surface metamorphosis [Type II/III Anodizing, Electroless Nickle Plating, Selective Nickle Plating, laser, fusion, solgel]

Advanced Coating Solutions [Thermal Spray Coating, TWAS and Plasma spray coating (ACME Coating, high purity Yttria, Alumina, Yttria stabilized Zirconia, tri-phase materials)].

Advanced Precision Pico-Cleaning and deposition removal, CIP and Refurbishment.

New Materials Developments and New coatings development



TARGET INDICATORS DATA	PERFORMANCE DATA : REPORTING PERIOD FY2020
(a) Short Term Goal by 2025 ; - Increase 10% in research and development capability ratio per unit of dollar revenue/RND Cost for each period. (baseline data is FY2019). (b) Medium Term Goal by 2035; - Increase 20% in research and development capability ratio per unit of dollar of revenue/RND Cost for each period. (baseline data is FY2019). (c) Long Term Goal by 2050; - Increase 30% in research and development capability ratio per unit of dollar revenue/RND Cost for each period. (baseline data is FY2019).	(a) Increase 10% in research and development capability ratio per unit of dollar revenue/profit for each period. (baseline data is FY2019 = 68). (b) INNOVATION PROJECTS FOR SUSTAINABILITY DEVELOPMENT (i) Accumulative green power project (KW) (Baseline FY2018 = 268,242) (ii) Accumulative DIW recycling project (Ton) (Baseline FY2018 = 55,907) (iii) Accumulative waste recycling project (Kg) (Baseline FY2018 = 8,337)

Contributing to the Sustainable Development Goals.

3.9 = Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

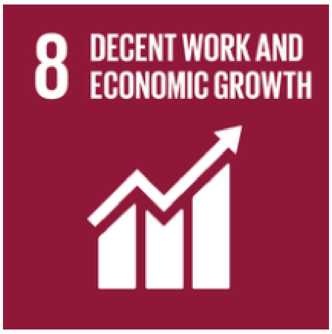
4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

7.1 = ensure universal access to affordable, reliable and modern energy services.

6.3 = Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.



8.4 = Improve progressively, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

9.5 = Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries.

12.2 = achieve the sustainable management and efficient use of natural resources.

12.4 = Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.

13.1 = Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

13.3 = Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

9.3. RESPONSIBLE GREEN PRODUCTION

Frontken Group has continued to improve its green production method through its research and development to meet the operational challenges that global warming may bring by making progress through innovation. In FY2020, our production capacity has increased while processes continue to grow more complex, but through our efforts, unit production average power usage is reduced to 10.30 kWh per part produced; the unit production average water usage is reduced to 0.11 cubic metre per part; and unit production average waste produced is maintained at 0.0004 ton (0.4kg) per part.

9.3.1. GHG EMISSION DATA

To assess the environmental impact of the Group's business activities as a whole, including its value chain, the Frontken Group in FY2020 began calculating Scope 1, 2, and 3 of the greenhouse gas (GHG) emissions. The calculation is based on the GHG Protocol, which is the most widely used international accounting and reporting tool.

9.3.2. FRONTKEN GROUP'S SCOPE 1, 2, AND 3 GHG EMISSION (FY2020)

We have identified Scope 2 electricity consumption as having the greatest potential impact on achieving our stated energy and emissions targets. Most of our energy use is associated with our production. Optimizing energy efficiency in our operations is a key component of company's overall sustainability strategy. We committed to continue to cut energy use to lower our utility costs and reduce our environmental footprint. We are committed to doing our part to achieve a low-carbon future. We've already boosted the share of renewable power in our energy mix. Our sources of renewable energy include: On-Site Generation: Renewable power generated by renewable energy sources (i.e. solar).

We continue to enjoy savings from our scrubber overhaul and replacement and energy saving lighting system projects implemented:

(a) We implement the optimization of energy conservation for our scrubbers are our single biggest user of electricity. It is important that our scrubbers operate in the most efficient manner. We achieve this through our scrubber overhaul and replacement programme.

(b) We are also exploring the use of energy conservation Performance Enhancement Lighting Management System (PELMS), allowing lighting levels to be automatically managed based on motion detection.

(c) We continue to enhance the energy conservation initiative and replace using energy savings LED tubes at our office.

(d) We implemented renewable power in our energy mix. In our Taiwan plant, we installed solar photovoltaic systems on the roof of the plant to generate electricity and achieve an average monthly power generation of up to 30,000KWp, and the company accumulative used 652,370KW of green power since 2018.

(e) We implemented the energy conservation transformation of the chiller system, office air conditioning system, dust-collecting and exhaust system and lighting system, including the adoption of frequency conversion technology, the installation of flow monitoring & control system and the replacement of energy-saving lamps and lightings, and have achieved considerable results. The company has saved more than 100,000 KWh of electricity every month since the implementation of the project.

TARGET INDICATORS DATA	**PERFORMANCE DATA :** **REPORTING PERIOD FY2020**
GHG EMISSIONS (a) Short Term Goal by 2025 ; - Reduce 10% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020). (b) Medium Term Goal by 2035; - Reduce 20% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020). (c) Long Term Goal by 2050; - Reduce 50% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).	**GHG EMISSIONS** Scope 1 = 1,332 Scope 2 = 10,287 Scope 3 = 36,789 GHG Emission per unit of production = 0.000057 tonnes of CO2e /part Average electricity use per unit of production = 10.3 kwh/part Average water usage per unit of production = 0.11 cubic metre /part Average waste produced per unit of production = 0.4 kg/part GHG Emission per unit of revenue dollar in million = 3.62 tonnes of CO2e /Revenue in million

	Average electricity use per unit of revenue dollar= 0.028 kwh/Revenue in million Average water usage per unit of revenue dollar= 0.0003 cubic metre /Revenue in million Average waste produced per unit of revenue dollar= 0.001 kg/Revenue in million
WATER CONSERVATION (a) Short Term Goal by 2025 ; - Reduce 10% our water consumption per unit of production. (Water consumption baseline data FY2018). (b) Medium Term Goal by 2035; - Reduce 20% our water consumption per unit of production. (Water consumption baseline data FY2019). (c) Long Term Goal by 2050; - Reduce 30% our water consumption per unit of production. (Water consumption baseline data FY2019).	**WATER CONSERVATION** Reduce 10% our water consumption per unit of production. (Water consumption baseline data FY2018 = 0.14 cubic metre /part).
WASTE REDUCTION (a) Short Term Goal by 2025 ; - Reduce 10% our waste generated in kg per unit of production. (Waste generated baseline data FY2019). (b) Medium Term Goal by 2035; - Reduce 20% our waste generated in kg per unit of production. (Waste generated baseline data FY2019). (c) Long Term Goal by 2050; - Reduce 50% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).	**WASTE REDUCTION** Reduce 10% our waste generated in kg per unit of production. (Waste generated baseline data FY2018 = 0.45 kg/part).
CHEMICAL MANAGEMENT	**CHEMICAL MANAGEMENT** Increase 10% of environmental friendly chemical use in kg per unit of production. (chemical use

(a) Short Term Goal by 2025 ; - Reduce 10% of chemical use in kg per unit of production. (chemical use baseline data FY2019). (b) Medium Term Goal by 2035; - Reduce 20% of chemical use in kg per unit of production. (chemical use baseline data FY2019). (c) Long Term Goal by 2050; - Reduce 50% of chemical use in kg per unit of production. (chemical use baseline data FY2019).	baseline data FY2019 = 0.97 kg per unit of production).

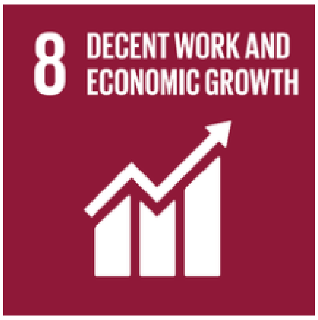
Contributing to the Sustainable Development Goals.

3.9 = Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

6.3 = By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.

7.1 = ensure universal access to affordable, reliable and modern energy services.



8.4 = Improve progressively, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

12.2 = achieve the sustainable management and efficient use of natural resources.

12.4 = Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.

13.1 = Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

13.3 = Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

9.4. RESPONSIBLE WORKPLACE

9.4.1. NEW NORMAL WORKPLACE

Frontken Group implement COVID-19 Prevention Programs in the workplace which include : conducting a hazard assessment; identifying a combination of measures that limit the spread of COVID-19 in the workplace; adopting measures to ensure that workers who are infected or potentially infected are separated and sent home from the workplace; and implementing protections from retaliation for workers who raise COVID-19 related concerns.

In recognition of the “new normal” in light of the ongoing novel coronavirus (COVID-19) pandemic, we implement diverse working styles as a driver of telecommuting innovation, in order to improve productivity and allow employees to use their abilities to the utmost. in addition, we are also implementing job descriptions, performance management, and other systems to clarify the role of, expectations for, and output of each employee’s position, and accelerate the pivot to job-based human capital management.

9.4.2. ENSURE SAFE WORK ENVIRONMENT AND EMPLOYEES HEALTH

We believe that a healthy and energetic workforce is the pillar supporting the company’s sustainable growth and performance. We strive to take care of our employees’ safety, work-life integration, as well as physical and mental health. This in turn helps to improve their work-life quality and productivity. Good Health and Well-being is recognized as one of the Sustainable Development Goals for a sustainable future.

We see it as our responsibility to provide a safe and injury-free working environment which is set out in our Health, Safety and Environment policy statement. This policy supports the Workplace Safety and Health (WSH) Act in Singapore. We actively promote awareness on workplace occupational health and safety. We aim to elevate the safety standards for our stakeholders through our Workplace Safety and Health (WSH) work plan. We expand our WSH measures such as training and education, fire safety improvements as well as onsite safety inspections.

We believe that all workplace injuries are preventable, and our ultimate goal is to achieve zero injuries through continued investment in and focus on our core safety programs and injury reduction initiatives. To raise staff awareness, we institute a WSH mandatory training programme for our operation employees to equip them with the knowledge (such as understanding safety responsibilities and covering materials needed for specific jobs – electrical safety, ergonomics, control of hazardous materials and chemical safety) to perform their assigned roles that are compliant.

We always comply with all regulatory requirements relevant and applicable to the health and safety performance of our operations and processes. We have a health and safety system to identify and evaluate health and safety hazards and risks on work tasks, work areas, equipment, and operations, and to identify the controls needed to prevent or minimize worker exposure to health and safety risks. We continuously implement regular internal audits and third-party audits to review and qualify our safety system. During the COVID-19 crisis, the ESH and Sustainability team has developed detailed Health and Safety Protocols for all our sites and operations and to support our employees. See our COVID-19 Protocol Policy.

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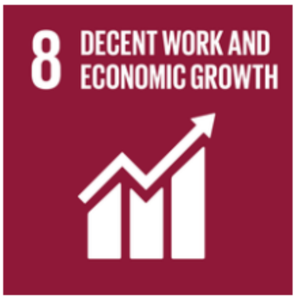
TARGET INDICATORS DATA	PERFORMANCE DATA : REPORTING PERIOD FY2020
WORKPLACE HEALTH AND SAFETY (a) Short Term Goal by 2025 ; - (i) Zero incidents of health and safety fatalities; (ii) Reduce to less than 3 incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.09 hour per 100 Employees. (b) Medium Term Goal by 2035; - (i) Zero incidents of health and safety fatalities; (ii) Zero incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.03 hour per 100 Employees. (c) Long Term Goal by 2050; - (i) Zero incidents of health and safety fatalities; (ii) Zero incidents of ESH-Related notices of violation; (iii)	**WORKPLACE HEALTH AND SAFETY** (i) Zero incidents of health and safety fatalities; (ii) Reduce to less than 3 incidents of ESH-Related notices of violation; (iii) We have a very low health and safety recordable injury rate of 0.01 hour per 100 Employees.

Reduce our health and safety recordable injury rate to 0.01 hour per 100 Employees.	
WORKPLACE COVID19 PROTOCOL (a) Short Term Goal by 2025 ; - Zero incidents of COVID19 for the period. (b) Medium Term Goal by 2035; - Zero incidents of COVID19 for the period. (c) Long Term Goal by 2050; - Zero incidents of COVID19 for the period.	**WORKPLACE COVID19 PROTOCOL** (a) Zero incidents of COVID19 for the period.

Contributing to the Sustainable Development Goals.

3.8 = Achieve universal health coverage, including access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 = By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.



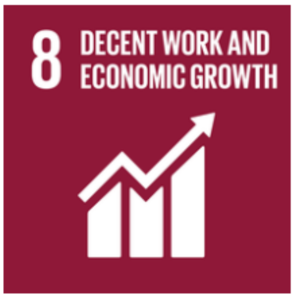
8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

9.5. RESPONSIBLE INCLUSION AND DIVERSITY

9.5.1. DIVERSITY, INCLUSION AND EQUAL OPPORTUNITY

Frontken aims to be proactive in corporate social responsibility to create a total inclusive society and communities. Through the caring for education of the underprivileged, providing education opportunities, and promoting sports, arts and culture, we encourage employees to participate in public service in guiding, ecology and conservation, and caring for the underprivileged and elderly.

A diverse and inclusive culture plays a key role in the sustained success of Frontken as it provides fresh perspectives and fosters innovation. Frontken foster a multicultural environment and treat fellow colleagues with respect and consideration at all times, regardless of gender, age, ethnicity, language, cultural background, physical ability, religious belief and lifestyle choice. These multicultural principles including human rights are applied in our daily business interactions - internally and externally with our people, community and in the marketplace with our customers and supply chain. We are committed to paying our employees fairly and equitably at all levels of organization.

As of Dec-2020, Frontken group had total 1100+ employees in region, including our subsidiaries. Our Human Resources (HR) organization has primary responsibility for the management of our workforce and talent development activities. We track and analyze HR data to help managers and leaders improve our workplace performance.

9.5.2. ENGAGING, COMMUNICATION WITH OUR PEOPLE

We take employee engagement very seriously at Frontken as we know that engaged employees feel happier at work, perform better and are more motivated to succeed - ultimately contributing to our business performance. We are committed to building stronger relationships with and among our people, developing talent and enabling them to grow their career with us. We are in regular discussions with our staff to discuss important labor issues such as staff development and re-skilling.

We open a variety of communications channels to ensure our employees feel comfortable asking questions and sharing their views about our business directly with their senior management. Open and direct communication has been a hallmark of our culture. We believe that our success depends upon all employees understanding how their work contributes to the company's overall business strategy. Our goal is to enable and drive company's business success by having employees deliver their workplace best every day.

9.5.3. TALENT DEVELOPMENT + HEALTH AND SAFETY

Frontken group recruits and employs people based on their talents, without regard to their nationality around the world in a fair, open, and just fashion. Frontken strive to groom and retain a diverse and robust talent pool to support and drive our growth through continuous training and development and instilling a strong culture of safety and excellence, whilst encouraging work-life balance. These are implemented through talent development, groom leaders, knowledge training and exchange, health & safety, employee wellness, etc. We employ people based on their talents, without regard to their nationality. We offer good terms of compensation above the industry average, leave and benefits that meet employees' needs, a variety of training courses, and do our utmost to create a safe and healthy work environment.

9.5.4. TALENT ATTRACTION AND RETENTION

In this competitive labor market, we need to be able to continue to attract people with the right skills and aptitude. It is critical that we build a strong and sustainable pool of technical and business leadership talents for now and the future. We take a very active role in attracting talent, nurturing employees early in their careers and developing the next generation of leaders at all levels of our organization to response to rapid technological development. We need a workforce that embraces continuous learning and is given every opportunity to learn, grow and develop to achieve both business and personal goals. Our commitment is to build strong relationships with our employees and develop talents across the company as they grow their career with us. Our success depends upon recruiting and cultivating talented people. We are committed to helping our people get the most out of their careers.

Apart from providing competitive remuneration, we offer a variety of benefits to help our workforce stay healthy and manage both work and family demands. This includes insurance and medical coverage. We strive to provide tools and benefits that support the many varied needs of our diverse employees.

9.5.6. EMPLOYEMENT BENEFITS

Benefits at a glance:

- Long service award
- Medical free award
- Medical and specialist treatment
- Medical/health screening test
- Workmen’s compensation insurance
- Travel insurance
- Personal accident insurance and major medical insurance
- Implement flexible working hours system
- Establishment of Welfare Committee for staff in Taiwan to provide various benefits

- Festival consolation cash or gift (such as Labor Day, Dragon Boat Festival, Mid-Autumn Festival);
- Birthday cash gift and wedding cash gift;
- A marriage allowance and funeral subsidy;
- And more >>

With the help of the information platform provided by the government and in cooperation with local institutions, we also actively promote the 2.0 policy of caring for the elderly, so that employees can work in peace of mind.

TALENT GROWTH AND DEVELOPMENT

Frontken group invests significant resources to develop the talent needed to keep company at the forefront of innovation. Career development is viewed as a continuing conversation between employees and their managers. We recognize that people at Frontken grow by continuously learning – on the job, in the classroom and by working with others as part of non-traditional development opportunities. Our goal is to engaging employees to make Frontken a place where people can take risks, grow new skills and do their best work.

9.5.7. TRAINING AND EDUCATION

In order to succeed in this dynamic changing industry, our people not only have to build critical domain capabilities but also have to be dynamic, adaptable and knowledgeable. Besides attracting and retaining talents, we want to develop our people to their fullest potential and provide them with a fulfilling career. Learning and career development are among our key staff engagement drivers. We strive to offer our people ample opportunities to refresh their job, technical and managerial knowledge. To ensure that our people are kept abreast of emerging trends, we organize regular talks, mini lectures and workshops that cover our business operations. We believe that such continuous dialogues can help to clarify expectations and provide timely feedback on employee performance, which is beneficial for individual growth and career advancement, as well as achieving overall business objectives collectively.

TARGET INDICATORS DATA	PERFORMANCE DATA : REPORTING PERIOD FY2020
LABOUR PRACTICE (a) Short Term Goal by 2025 ; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 95%. (b) Medium Term Goal by 2035; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 98%. (c) Long Term Goal by 2050; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 99%.	**LABOUR PRACTICE** (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 95%.
HUMAN RIGHTS (a) Short Term Goal by 2025 ; - Zero incidents of unfair harassment and unlawful discrimination practices. (b) Medium Term Goal by 2035; - Zero incidents of unfair harassment and unlawful discrimination practices. (c) Long Term Goal by 2050; - Zero incidents of unfair harassment and unlawful discrimination practices.	**HUMAN RIGHTS** (a) Zero incidents of unfair harassment and unlawful discrimination practices.

INCLUSION AND DIVERSITY (a) Short Term Goal by 2025 ; - Zero incidents of unfair harassment and unlawful discrimination practices. (b) Medium Term Goal by 2035; - Zero incidents of unfair harassment and unlawful discrimination practices. (c) Long Term Goal by 2050; - Zero incidents of unfair harassment and unlawful discrimination practices.	**INCLUSION AND DIVERSITY** (a) Zero incidents of unfair harassment and unlawful discrimination practices.
EQUAL OPPORTUNITY (a) Short Term Goal by 2025 ; - Zero incidents of unfair discrimination practices. (b) Medium Term Goal by 2035; - Zero incidents of unfair discrimination practices. (c) Long Term Goal by 2050; - Zero incidents of unfair discrimination practices.	**EQUAL OPPORTUNITY** (a) Zero incidents of unfair discrimination practices.
TALENT DEVELOPMENT (a) Short Term Goal by 2025 ; - Zero incidents of unfair discrimination practices. (b) Medium Term Goal by 2035; - Zero incidents of unfair discrimination practices. (c) Long Term Goal by 2050; - Zero incidents of unfair discrimination practices.	**TALENT DEVELOPMENT** (a) Zero incidents of unfair discrimination practices.
TRAINING (a) Short Term Goal by 2025 ; -	**TRAINING** (i) Increase the amount of training hours invested by 10% (baseline date from FY 2019); In FY2020, We have conducted total 9,664.25 hours

(i) Increase the amount of training hours invested by 10% (baseline date from FY 2019); (ii) Achieve 95% all employees are trained and educated in their respective work scope. (b) Medium Term Goal by 2035; - (i) Increase the amount of training hours invested by 20% (baseline date from FY 2019); (ii) Achieve 100% all employees are trained and educated in their respective work scope. (c) Long Term Goal by 2050; - (i) Increase the amount of training hours invested by 30% (baseline date from FY 2019); (ii) Achieve 100% all employees are trained and educated in their respective work scope.	in employee training and development in 2019, or an average of approximately 17.29 hours of training per employee. (ii) Achieve 95% all employees are trained and educated in their respective work scope.
SOCIAL PARTICIPATION (a) Short Term Goal by 2025 ; - (i) Increase the number of social participation activities by 10% (baseline date from FY 2019); (ii) Achieve 70% of all employees for social participation activities. (b) Medium Term Goal by 2035; - (i) Increase the number of social participation activities by 20% (baseline date from FY 2019); (ii) Achieve 80% of all employees for social participation activities. (c) Long Term Goal by 2050; - (i) Increase the number of social participation activities by 50% (baseline date from FY 2019); (ii) Achieve 100% of all employees for social participation activities.	**SOCIAL PARTICIPATION** (i) Increase the number of social participation activities by 10% (baseline date from FY 2019); (ii) Achieve 70% of all employees for social participation activities. Frontken and its volunteers contributed for a total of 5,282 hours.
SOCIAL IMPACT	**SOCIAL IMPACT**

(a) Short Term Goal by 2025 ; - (i) Increase the amount of number of volunteerism hours invested by 10% (baseline date from FY 2019); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 10% (baseline date from FY 2019); (b) Medium Term Goal by 2035; - (i) Increase the amount of number of volunteerism hours invested by 35% (baseline date from FY 2019); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 35% (baseline date from FY 2019); (c) Long Term Goal by 2050; -(i) Increase the amount of number of volunteerism hours invested by 50% (baseline date from FY 2019); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 50% (baseline date from FY 2019);	(i) Increase the amount of number of volunteerism hours invested by 10% (baseline date from FY 2019); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 10% (baseline date from FY 2019); We have been supporting schools and non-profit organizations to benefit a total of 9 people.

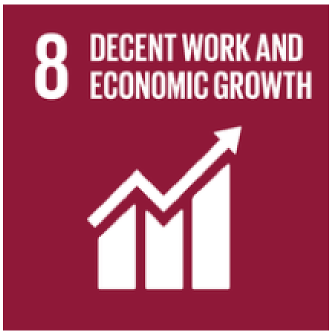
Contributing to the Sustainable Development Goals.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

9.6. RESPONSIBLE SUPPLY CHAIN

Frontken Group business operation requires raw materials, chemicals, consumables materials, equipment and supplier services. Our operation will be disrupted if our suppliers cannot deliver their products or perform their services. Therefore, we committed to working proactively together with suppliers to mitigate supply chain risk, optimized delivery, cost and time, and improved suppliers' businesses to grow sustainably.

Frontken Group is committed to achieve Sustainable Supply Chain and we take responsibility to ensure that our business operations including our key suppliers adopt to the best practice of procurement and management of supplies, insurance, and other aspects of operations related to our business sustainability. We implemented the Sustainable Procurement and Supplier Management Policy to ensure excellence in procurement with transparency, fairness, and alignment with best practices that represent the highest standards of quality, integrity and excellence. We respect the unique customs and cultures in communities where we operate. Our Sustainable Procurement and Supplier Management Policy are based on the Responsible Business Alliance (RBA) Code of Conduct framework.

Frontken Group understand the importance of environmental risks in our value chain and we are committed to collaborating with environmentally responsible suppliers. We also recognise the importance of sustainable sourcing and procurement and is committed to responsible supply chain management practices, and developing a strong sustainable relationship with our suppliers; including labour practice, human rights, supplier diversity, environmental impact, data security and material sourcing. We actively collaborate with our suppliers to further our sustainable development efforts. We work with our suppliers to achieve a sustainable business ecosystem based on a philosophy of co-success.

We are committed to grow together with our suppliers by carefully managing the risks and opportunities of our supply chain and considering sustainability at every stage of selecting, operating, and evaluating suppliers. We adopt a risk-based supply chain management practice to ensure that our supply chain is sustainable and resilient. We believe our competitive advantage can be improved by our supplier capabilities.

We help all suppliers to abide by our Supplier Code of Conduct and related guidelines, and to manage their work environment risks related to human rights, EHS and ethics in compliance with local regulations and global standards. Our supply chain is committed to our Supplier Code of Conduct and comply with applicable laws and regulations. The Supplier code of conduct is based on the UN Global Compact Framework and RBA; and it is to mitigate any social, economic and environmental risks by setting the standards for our suppliers to conduct their business.

9.6.1. SUPPLIER SUPPLY CHAIN SUSTAINABILITY GUIDELINES

We seek to develop relationships with suppliers that share similar values and conduct business in an ethical manner. We are pleased to work with suppliers to ensure an understanding of and compliance with the requirements set forth in our Supplier Supply Chain Sustainability Guidelines:

(a) Compliance with the laws and regulations of all the countries where we operate including all the laws relating to the business related and non-business related transactions.

(b) Support fair employment practices consistent with our commitment to human rights in our workplace. Establish a strong and direct relationship with our employees through open and honest communications with fairness, dignity, and respect.

(c) Respect human rights without discrimination, harassment of any kind, abuse or other inhumane treatment including no child labour or forced labour; proper management of employees' work hours, breaks and holidays and prohibition of excessive overtime work; payment of the legally mandated minimum wage and to pay at least a living wage; and no inappropriate wage abatement; respect for employees' right.

(d) Recognize that climate change issues and conserve and protect the natural environment including reduce environmental negative impacts and prevent pollution.

(e) Conduct fair business transactions including prevent all corruption types; offer no bribes or illegal contributions.

(f) Ensure safe and healthy workplaces and maintain a good working environment.

(g) Ensure the quality and safety of products and services.

(h) Ensure accurate, timely and appropriate disclosure of information.

(i) Intellectual property rights are to be respected, transfer of technology and know-how is to be done in a manner that protects intellectual property rights, and customer and supplier information is to be safeguarded.

9.6.2. SUPPLIER ENGAGEMENT ACTIVITIES

Audits and Assessments and Qualification Activities

Meetings (Dialogues, Discussions, Project Meetings, Teleconferences, etc.)

Training and Education

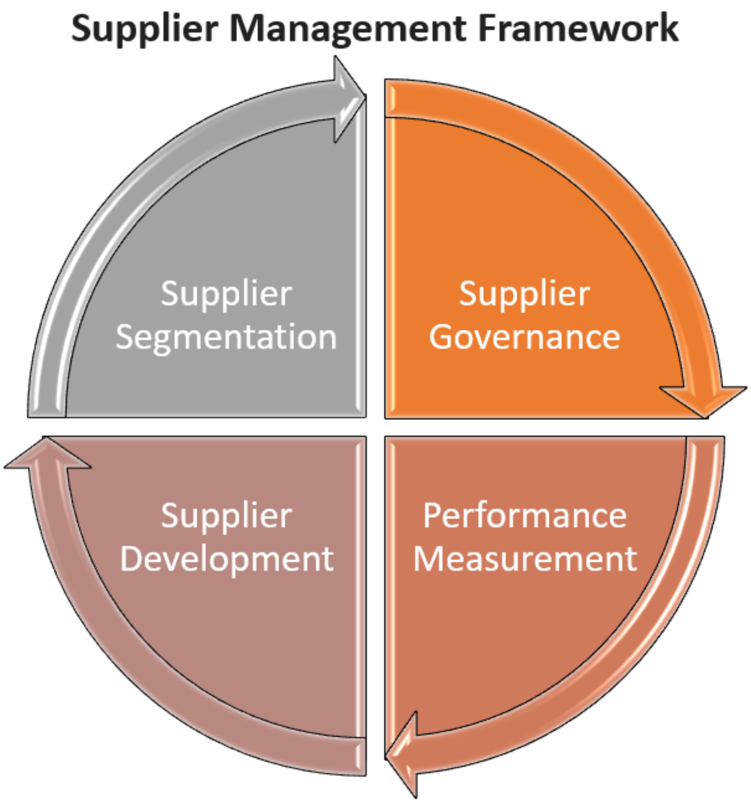
TRADE FAIRS, FORUMS

Assessment and Verification: In order to verify prospective direct suppliers, we require all new direct materials suppliers, as part of the supplier screening process, to provide a completed written certification that addresses risks of human trafficking and slavery.

Auditing: We periodically audit major direct product supplier operations, including to address the risks of human trafficking and slavery in our supply chain.

Qualification and Certification: We request a written certification from major direct product suppliers that the materials incorporated into their products comply with applicable laws and regulations, including laws regarding slavery and human trafficking of the country or countries in which they are doing business.

Training and Education : During the fiscal year, we implemented required annual training of front-line employees and managers with direct responsibility for supply chain management and onsite audits on how to identify and mitigate risks of human trafficking and slavery and related criteria.



POLICIES, PROCESSES, PROCEDURES

Supplier Management Framework

Suppliers' Code of Conduct

Procurement Policies and Processes

Supply Chain Diversity

Conflict Materials Policy

9.6.3. SUPPLIER MANAGEMENT FRAMEWORK

(a) Segmentation of supply base by "spend" and "risk."

(b) The spend factor entails more concentration on critical suppliers to your business process and on whom you are willing to spend time and resources.

(c) The risk factor entails the degree of exposure your business has to performance failures from suppliers—for example, late deliveries, service failures, warranty problems, quality defects, and more.

9.6.4. SUPPLIERS' CODE OF CONDUCT

We expect our key suppliers to acknowledge, commit and implement and follow our supplier code of conduct guidelines for performance and compliance including Ethics, Labour, Environment, Health & Safety and Management Systems.

We expect our suppliers to follow applicable laws, and similar standards and principles in the countries in which they operate.

We expect our suppliers to judge their employees and contractors based upon their ability to do their job and not upon their physical and/or personal characteristics or beliefs, affirming the principle of no discrimination based on race, colour, gender, religion, political opinion, national origin or sexual orientation.

We expect our suppliers to ensure equal opportunities in the work place and shall not engage in discrimination with regard to recruitment and employment practices.

We expect our suppliers to provide a safe workplace with policies and practices in place to minimise the risk of accidents, injury, and exposure to health risks.

We expect our suppliers neither to employ anyone under the legal working age nor to condone physical or other unlawful abuse or harassment, in any of their operations.

We expect our suppliers not to hold any person in slavery or servitude and not to use forced, bonded or compulsory labour or engage in any form of human trafficking.

We expect our suppliers to compensate their employees fairly and competitively relative to their industry, in full compliance with applicable local and national wage and hour laws, and to offer opportunities for employees to develop their skills and capabilities.

We expect our suppliers to conduct business in ways that protect and preserve the environment. We expect our suppliers to meet applicable environmental laws, rules and regulations in their operations in the countries in which they do business, including the prohibition or restriction of specific substances in products and manufacturing, including labelling for recycling and disposal.

We expect our suppliers to protect the environment and consider the impacts of their business activities on local communities and ecosystems, while paying special attention to energy use efficiency, climate change issues such as greenhouse gas emissions, sustainable use of resources, waste reduction, and air, soil and river pollution.

We expect our suppliers not to give anything more than normal business hospitality appropriate under the circumstances to Frontken Group employees. Gifts of cash or cash equivalents, such as gift cards, are never allowed.

We expect our suppliers to engage in fair business practices, avoid corruption including bribery and extortion, and comply with applicable laws and regulations.

We expect our suppliers to upheld the highest standards of integrity in all business interactions. Frontken Group shall have a zero-tolerance policy to prohibit any and all forms of bribery, corruption, extortion and embezzlement.

We expect our suppliers to protect the confidential information of Frontken Group.

We expect our suppliers not trade in securities related to frontken, or encourage others to do so, based on confidential information received from Frontken Group.

We expect our suppliers to comply with applicable Data Protection laws, and privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared, including suppliers, customers, consumers, and employees.

We expect our suppliers to whistleblow any employee of Frontken Group, who has any issues of ethics such as engaged in illegal or otherwise improper conduct, should report the matter to Frontken without fear of retaliation. We will ensure the confidentiality, anonymity, and protection of supplier and employee whistleblower are to be maintained, unless prohibited by law.

9.6.5. PROCUREMENT POLICIES AND PROCESSES

Frontken Group has adopted the ISO system of approved vendor list and supplier selection to ensure that our suppliers deliver products and services that meet our specification and requirements. The scope of qualification includes suppliers' capabilities based on our criteria identified in the supplier qualification form including economic, environmental, and social issues consistent with the Supplier Supply Chain Sustainability Guidelines. All the suppliers who are qualified and approved via the supplier qualification process will be registered on our Approved Vendor List (AVL) in our procurement system. All approved suppliers are required to sign the acknowledgement form of Supplier Supply Chain Sustainability Guidelines and Code of Conduct to ensure compliance with the agreements and requirements.

If a supplier fails to uphold any aspect of the requirements of the Supplier Supply Chain Sustainability Guidelines, the supplier is expected to implement corrective actions. Frontken Group reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the requirements of these Supplier Supply Chain Sustainability Guidelines.

Frontken Group will conduct regular surveys of suppliers to monitor the status of their compliance with basic policies and to strengthen communication with suppliers. Frontken Group will visit suppliers to confirm the status of their activities when it determines that site audit visits are necessary based on the regions where suppliers are active and their business activities.

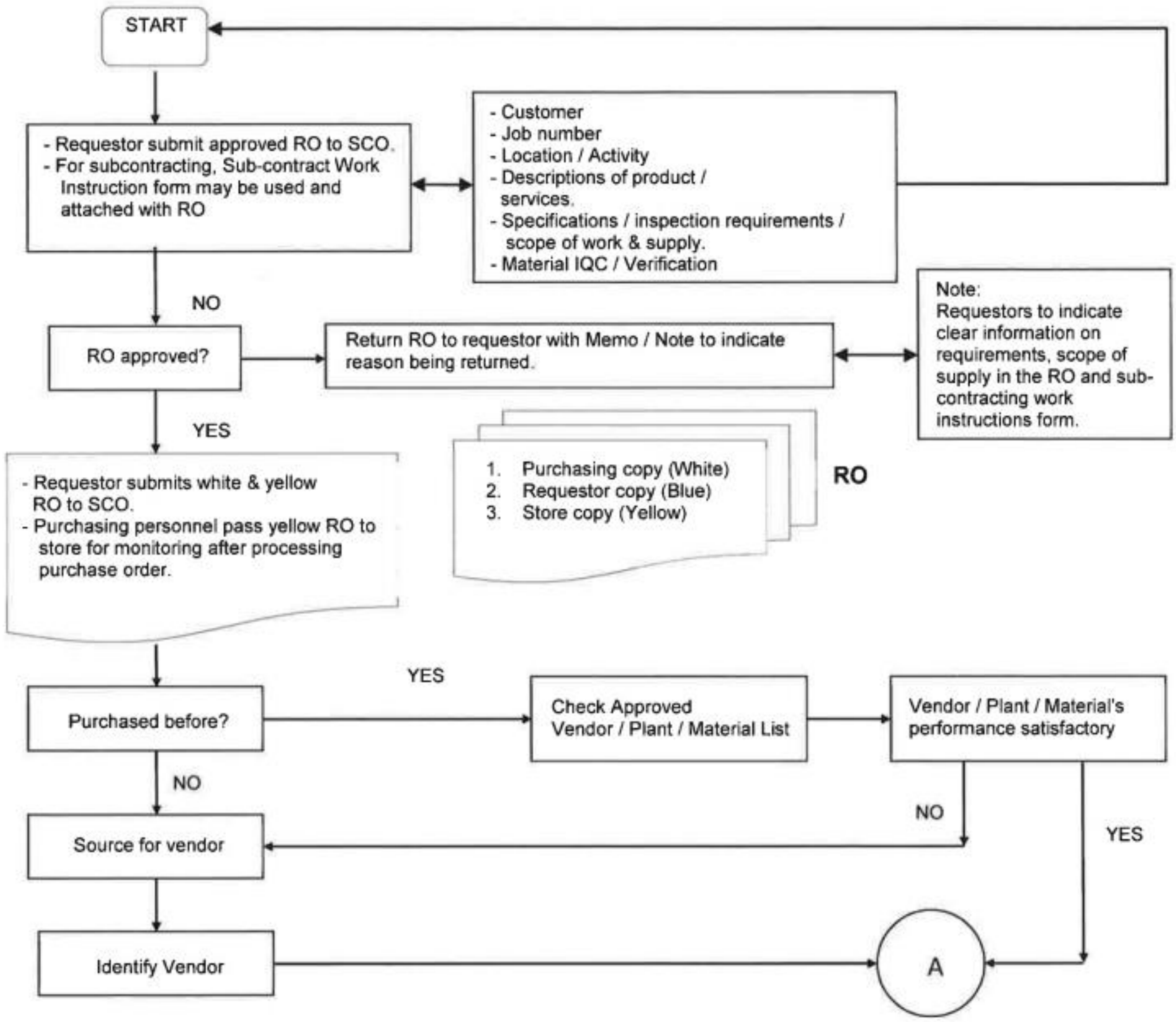
Frontken Group will request that the supplier to do corrective actions if there is any non-compliance; and will provide guidance and assistance to the supplier as necessary. If the non-compliance supplier is unlikely to implement corrective measures even after providing continuous guidance and assistance, Frontken Group will review its business relationship with the relevant supplier. For example, if any of our supplier has failed to meet the labour laws relating to compliance of laws; or respect for human rights; or workplace safety and health; we will ask the supplier to establish the factual situation, and prepare a report on the non-compliance and corrective actions and improvement measures. If corrective actions and improvement measures are insufficient, we will request that further measures to be taken; otherwise we will review our relationship with the supplier.

PURCHASING & APPROVING PROCESS

FS-SC-WI-001

REV 07

5.0 Procedures (Continue)



9.6.6. RESPONSES TO SUPPLIER NON-COMPLIANCE : ENGAGE, RETAIN,SUSPEND OE EXCLUDE

The following terms describe courses of action that a company may take in response to supplier non-compliance:

(a) Engage: The buyer works with the retained or suspended supplier to help resolve the non-compliance(s).

(b) Retain: The buyer continues purchasing product while engaging the supplier to resolve the non-compliance(s).

(c) Suspend: The buyer temporarily pauses purchasing from a supplier but continues to engage the supplier to resolve the non-compliance(s).

(d) Exclude: The buyer ends a purchasing relationship with a supplier or avoids purchasing from a supplier.

9.6.7. SUPPLY CHAIN DIVERSITY

Frontken Group is committed to source from a diversity of suppliers who offer products and services that meet our standards, supplier selection criteria, and customer requirements. Our priority is to select partners that help us provide best-in-class products and services with the lowest total cost to our customers.

9.6.8. CONFLICT MINERALS POLICY

Conflict minerals refer to tantalum, tungsten, tin, and gold originated in the Democratic Republic of the Congo and its adjoining countries ("Covered Countries"). There are concerns that the conflict minerals fund armed forces of the Covered Countries causing many deaths of their own people and infringement of human rights in the course of mineral excavation such as forced labor and abuse of women and children. In response to these concerns, the United States Congress enacted the Dodd–Frank Wall Street Reform and Consumer Protection Act (the "Dodd-Frank Act"). Section 1502 of the Dodd-Frank Act ("Conflict Minerals Rule") requires manufacturing companies listed in U.S. stock exchange to disclose whether the products they manufacture or contract to manufacture contain conflict minerals.

We are working towards ensuring that our products and services do not contain any Conflict Minerals that have been sourced from mines that support or fund conflict within the Democratic Republic of Congo or adjoining countries.

We are committed to the following policy and we expect our supply chain to follow our commitment :

(a) Identifying which the products that are impacted and work with our suppliers to determine the sources of any conflict minerals that are contained in our products.

(b) Conducting due diligence with suppliers to ensure Responsible Supply Chains to eliminate any sourcing and procurement of Minerals from Conflict Affected and High-Risk Areas.

(c) Partnering with our suppliers to work towards ensuring that any Conflict Minerals contained in the products and materials supplied to us originate from Conflict Free Sources.

(d) Partnering with our suppliers to provide due diligence information that will ensure responsible sourcing decisions and supply chain transparency;

(e) Contributing to conflict-free trade by encouraging our suppliers not to discriminate against legitimate sources of Conflict Minerals.

9.6.9. FEEDBACK CHANNELS

Frontken Group is expected and committed to conduct our business ethically with open and honest communications. We encourage all individuals throughout our value chain to help us address any Ethics and Compliance related issues by asking questions, expressing concerns, making disclosures or filing reports through the Ethics Feedback or other channels, or grievance platform.

TARGET INDICATORS DATA	**PERFORMANCE DATA :** **REPORTING PERIOD FY2020**
(a) Short Term Goal by 2025 ; - Achieve sustainability qualification of our top 10 key suppliers based on total spend cost. (Baseline data FY2020). (b) Medium Term Goal by 2035; - Achieve sustainability qualification of our top 35 key suppliers based on total spend cost. (Baseline data FY2025). (c) Long Term Goal by 2050; - Achieve sustainability qualification of our top 50 key suppliers based on total spend cost. (Baseline data FY2035).	(a) Achieve sustainability qualification of our top 10 key suppliers based on total spend cost. (Baseline data FY2020).

Contributing to the Sustainable Development Goals

4 QUALITY EDUCATION

4.7 = Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

8 DECENT WORK AND ECONOMIC GROWTH

8.4 = Improve progressively global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation

8.7 = Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and end child labour in all its forms

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

12.2 = Sustainable management and use of natural resources.

12.8 = Ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

16.5 = Substantially reduce corruption and bribery in all their forms.

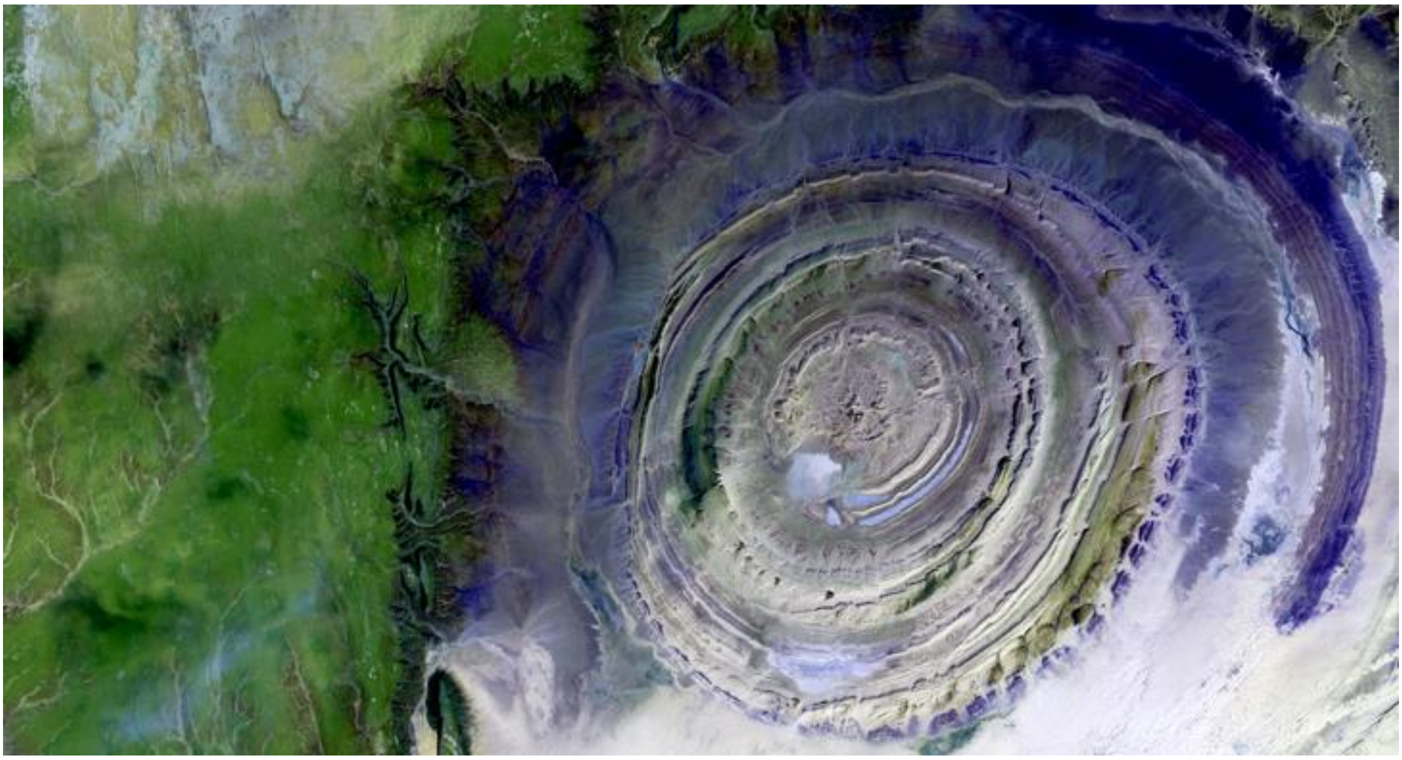
17 PARTNERSHIPS FOR THE GOALS

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

CHAPTER 10.0 FRONTKEN SUSTAINABILITY DEVELOPMENT: OUR ENVIRONMENT

Climate change poses an enormous threat to the safety and well-being of our communities and to the global economy. The earth is witnessing human-induced environmental change on a scale and at a pace that is unique in history. Increased levels of greenhouse gases are warming the planet; the extinction of species is occurring at an ever-faster rate; renewable resources such as water are being degraded; and finite resources such as fossil fuels are having widespread negative impacts on fragile, interconnected, natural systems.

The resulting extremes in weather patterns are already causing significant disruption to people and economies across the world. This disruption will inevitably increase through the 21st century, as levels of greenhouse gases (GHGs) in the atmosphere continue to grow. Frontken acknowledges the scientific consensus, as setout clearly in the latest assessment report from the United Nations (UN) Intergovernmental Panel on Climate Change (IPCC), that emissions of carbon dioxide (CO2) and other GHGs from human activity are leading to changes in the global climate.



10.1. MANAGING ENVIRONMENTAL RISKS

This Climate change will affect almost every aspect of Frontken business from our research and development, to production processes, to products and services, to supply chain, and sales activities. Frontken Group is committed to understand, mitigate, manage and minimize our environmental footprint across our value chain, including our business operations, suppliers and customers. We expect the impact on process development and production to be especially significant. This has led us to develop energy-efficient processes while working hard to reduce GHG emissions. In the short-term, we consider carbon prices (carbon credit prices), extreme weather conditions, and changes to customer behavior as the leading potential risks, and recognize the development of energy-efficient process as an opportunity.

We continuously monitor potential environment-related risks on an annual basis, with responsibility for identifying company-wide and site-specific risks resting with a core team of global emergency response, crisis management, and business continuity personnel, as well as local facilities teams. We continue to strengthen our environmental programmes, focusing on strategic initiatives that we believe will yield greater impact over the long term. Our risk identification, mitigation, and management plans help ensure our ability to recover quickly from climate-related events and effectively support our customers' and suppliers' operations.

We aim to address the threats of environment risks and climate change through both mitigation and adaptation efforts. Improving energy efficiency and minimizing overall consumption and dependence on non-renewable energy sources are key areas of action in our environmental strategy. In addition to our energy efficiency initiatives, we actively explore opportunities to utilize alternate forms of energy for our operations. We also work to minimize our emissions of volatile organic compounds (VOCs), hazardous air pollutants (HAPs), nitrogen oxides (NOx), and carbon monoxide (CO) emissions through the use of wet scrubbers. The emphasis of our environmental activities is reflected in our focus on Health Safety Environmental (HSE) Management System. We believe we can maximize reducing the environment risk and climate footprint of our products and services through the following efforts.

(a) Focus on maximizing energy efficiency and minimizing consumption

(i) Scope 1, 2, and 3 GHG Emissions

(b) Focus on conserving water resources

(i) Responsible water management; and (ii) Waste water recycling and reuse.

(c) Focus on waste reduction

(i) Engage our employee to reduce, reuse and recycle our non-hazardous waste;

(ii) To reduce hazardous waste to landfill through innovative applications by select green chemical and other alternative chemicals.

(d) Ensure safe work environment and employees health

(e) Ensure sustainable production processes and technological innovation

(f) Chemical Management

10.2. ENVIRONMENT - FOCUS

We have integrated oversight and management responsibility for environmental sustainability issues at multiple levels of the company, and across the countries where we operate. We support transparency related to the financial risks of climate change, to help investors, lenders, insurers, and other stakeholders better understand our climate risks. We are working towards the benchmarking and aligning our disclosures with reference to the Task Force on Climate-related Financial Disclosures (TCFD), which has developed a voluntary framework for companies to report on their climate-related financial risk disclosure.

Our sustainability practices drive efficiency, lower costs and decrease negative impacts on the communities where we operate, and reduce resource use. Our goal is to enable us to grow our operations without correspondingly increasing our environmental footprint. We work to engage all of our employees in helping to reduce our environmental impact. We also work collaboratively with governments, environmental groups and other companies to broaden our impact in addressing environmental issues. We set up the management system to conduct self-assessments including reviews of environmental performance related to HSE compliance.

10.3. ENVIRONMENT - SCOPE 1, 2, AND 3 GHG EMISSIONS

(A) FOCUS ON MAXIMIZING ENERGY EFFICIENCY AND MINIMIZING CONSUMPTION;

Frontken Group is committed to minimize the issues of climate change. We identify related issues, analyze risks, and establish and implement sustainability strategies to decouple our business growth from our total carbon emission. We regularly discuss environment climate change within the various management team and sustainability development committees and manage Greenhouse Gas (GHG) emissions (Scope 1 and Scope 2 and scope 3) at all worksites every month through the Health, Safety Environment (HSE), embracing an efficient, clean-energy future toward a low-carbon economy.

We focused on maximizing energy performance and minimizing consumption. We reduce our impact on the environment by conserving energy throughout our operations and supporting clean and renewable energy sources, improve our facility infrastructure with more energy-efficient method and equipment. Other approaches include

(a) optimized energy-use monitoring and energy conservation;

(b) purchase the most energy-efficient new equipment or emissions-control technologies.

EMISSIONS DATA - GHG EMISSIONS CLASSIFICATION

- Scope 1 – Direct Emissions from company facilities, fleets, etc;
- Scope 2 – Indirect Emissions from electricity purchased and used by the company;
- Scope 3 – Other Indirect Emissions from company activities via entities beyond its ownership or control (procurement, shipping, distribution, waste, etc.), as well as business travel and employee commuting;

In accordance with the GHG Protocol Corporate Accounting Standard, we report Scope 1 and Scope 2 emissions separately. Our list of Scope 3 emissions is based on the GHG Protocol Scope 3 Standard (Corporate Value Chain Accounting and Reporting Standard). We have studied in details all 15 categories in this standard for relevance and report the emissions for the relevant categories.

SCOPE 2 ELECTRICITY CONSUMPTION

We have identified Scope 2 electricity consumption as having the greatest potential impact on achieving our stated energy and emissions targets. Most of our energy use is associated with our production. Optimizing energy efficiency in our operations is a key component of company's overall sustainability strategy. We committed to continue to cut energy use to lower our utility costs and reduce our environmental footprint. We are committed to doing our part to achieve a low-carbon future.

We've already boosted the share of renewable power in our energy mix. Our sources of renewable energy include: On-Site Generation: Renewable power generated by renewable energy sources (i.e. solar). Meanwhile we support to purchase green power and use solar, wind, fuel cell, and other alternative energy sources.

We continue to enjoy savings from our scrubber overhaul and replacement and energy saving lighting system projects implemented:

(a) We implement the optimization of energy conservation for our scrubbers are our single biggest user of electricity. It is important that our scrubbers operate in the most efficient manner. We achieve this through our scrubber overhaul and replacement programme.

(b) We are also exploring the use of Performance Enhancement Lighting Management System (PELMS), allowing lighting levels to be automatically managed based on motion detection.

(c) We continue to enhance the initiative and replace using energy savings LED tubes at our office.

We implemented renewable power in our energy mix. In our Taiwan plant, in response to the local government's initiative, we installed solar photovoltaic systems on the roof of the plant to generate electricity and achieve an average monthly power generation of up to 30,000KWp, and the company accumulative used 652,370KW of green power since 2018. With the support of the authority (Bureau of Energy Ministry of Economic Affairs), our taiwan plant has successfully implemented the power energy saving project. Through the transformation of the chiller system, office air conditioning system, dust-collecting and exhaust system and lighting system, including the adoption of frequency conversion technology, the installation of flow monitoring & control system and the replacement of energy-saving lamps and lanterns, it has achieved considerable results. The company has saved more than 100,000 KWh of electricity every month, equivalent to more than US $10K/month amount since the implementation of the project.

ENVIRONMENTAL IMPACT OF THE FRONTKEN SEMICONDUCTOR VALUE CHAIN

To assess the environmental impact of the Group's business activities as a whole, including its value chain, the Frontken Group in FY2020 began calculating Scope 1, 2, and 3 of the greenhouse gas (GHG) emissions. The calculation is based on the GHG Protocol, which is the most widely used international accounting and reporting tool.

10.4. FRONTKEN GROUP'S SCOPE 1, 2, AND 3 GHG EMISSIONS (FY2020)

SCOPE1 : DIRECT EMISSIONS, INCLUDING THOSE FROM INTERNAL FUEL COMBUSTION AND INDUSTRIAL PROCESSES

Multiplying quantity of fuels used, emissions of non-energy origin by the emission factors.

SCOPE2 : INDIRECT EMISSIONS FROM CONSUMPTION OF PURCHASED ELECTRICITY, HEAT, OR STEAM

Multiplying quantity of electricity used by the emission factors

SCOPE3 : OTHER INDIRECT EMISSIONS

1) Purchased goods and services = Multiplying quantity of money spent of goods and services purchased by the emission factors.
2) Capital goods = Multiplying quantity and distance of transportation, distribution by the emission factors.
3) Fuel and energy related activities = Multiplying quantity of fuels, electricity used by the emission factors.
4) Upstream transportation and distribution = Multiplying quantity and distance of transportation, distribution by the emission factors.
5) Waste generated in operations = Multiplying quantity of waste generated by the emission factors.
6) Business travel = Multiplying quantity of money spent of business travel by the emission factors.
7) Employee commuting = Multiplying quantity of money spent of employee commuting by the emission factors.
8) Upstream leased assets = Multiplying quantity of energy used for upstream leased assets by the emission factors.

9) Downstream transportation and distribution = Estimation from category.
10) Processing of sold products : Excluded
11) Use of sold products = Multiplying quantity of annual energy consumption by end use of goods and services sold, service life, the shipping volume by the emission factors.
12) End-of-life treatment of sold products = Multiplying quantity of waste disposal and treatment of products sold by the emission factors.
13) Downstream leased assets : Excluded
14) Franchises : Excluded
15) Investments : Excluded

SCOPE 1 : GHG EMISSIONS INTENSITY PER REVENUE IN MILLION RM

(a) Short Term Goal by 2025 ; - Reduce 10% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).

(b) Medium Term Goal by 2035; - Reduce 25% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).

(c) Long Term Goal by 2050; - Reduce 50% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).

SCOPE 2 : GHG EMISSIONS INTENSITY PER UNIT PRODUCTION

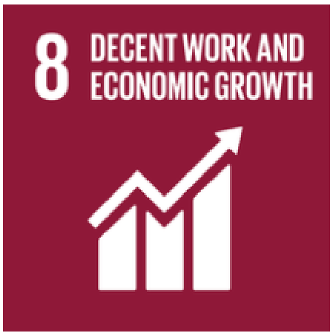
(a) Short Term Goal by 2025 ; - Reduce 10% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).

(b) Medium Term Goal by 2035; - Reduce 20% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).

(c) Long Term Goal by 2050; - Reduce 50% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).

Contributing to the Sustainable Development Goals

7.1 = ensure universal access to affordable, reliable and modern energy services.



8.4 = Improve progressively, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

13.1 = Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

13.3 = Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

10.5. ENVIRONMENT : WATER CONSERVATION

(B) FOCUS ON CONSERVING WATER RESOURCES

Frontken Group is endeavoring to conserve and save water and preserve water resources in cooperation with all its stakeholders with the aim of securing lasting water resources in every operational region by maintaining a sound water cycle from the water used and waste water in its water conservation activities. We focus our efforts around water conservation in:

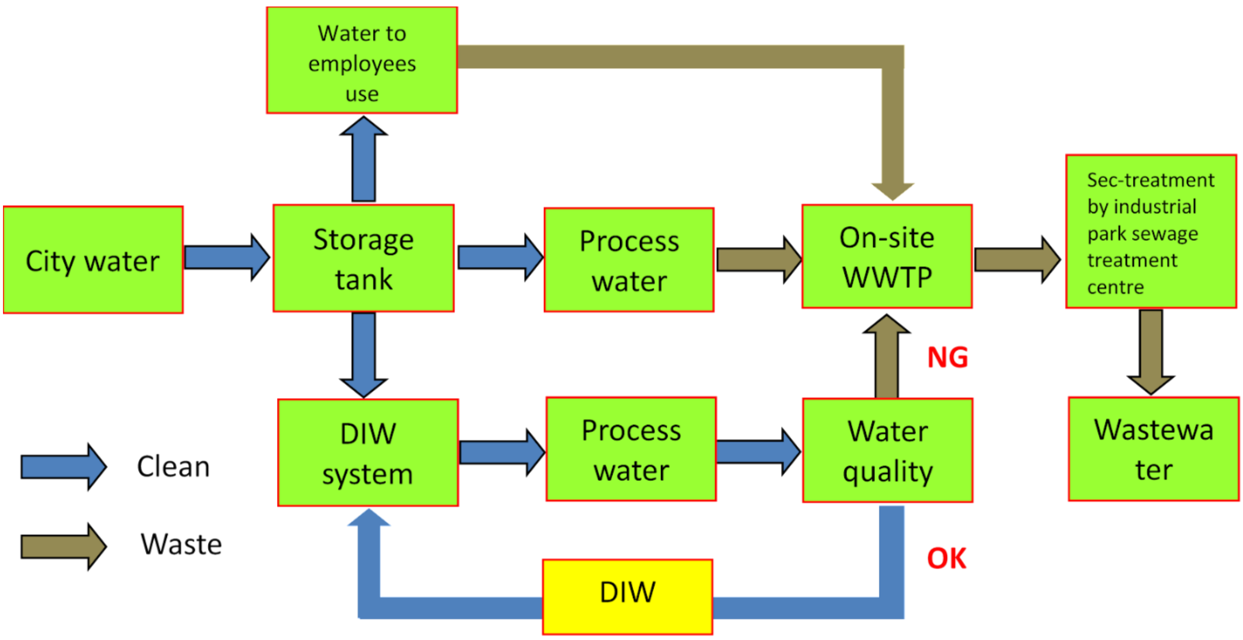
(a) responsible water management;

(b) waste water recycling and reuse.

10.5.1. RESPONSIBLE WATER MANAGEMENT

We make efforts to conserve water resources by using water efficiently and preventing water pollution. In our environmental action plan, we are continuously working on reducing the water used in our production operations. Our HSE and Sustainability Development teams are responsible for ensuring that water-related risks are assessed and minimized.

Water is a critically important resource and the largest portion of our water usage is in our production. A significant amount of our water usage is related to the production of the ultra-pure water (UPW) which is use to clean parts. Actively managing our operational water use helps us meet our business needs as well as those of our communities. Cutting water consumption also reduces our utility costs and environmental impact. Our commitment to responsible water management is outlined in our Water Policy.



10.5.2. OUR OPERATIONAL WATER FOOTPRINT

We are committed to undertake the following actions, where appropriate, continuously: Conduct a comprehensive water-use assessment to understand the extent to which the company uses water in the direct production of goods and services. Set targets for our operations related to water conservation and waste-water treatment, framed in a corporate cleaner production and consumption strategy. Seek to invest in and use new technologies to achieve these goals. Raise awareness of water sustainability within corporate culture. Include water sustainability considerations in business decision-making – e.g., facility-siting, due diligence, and production processes.

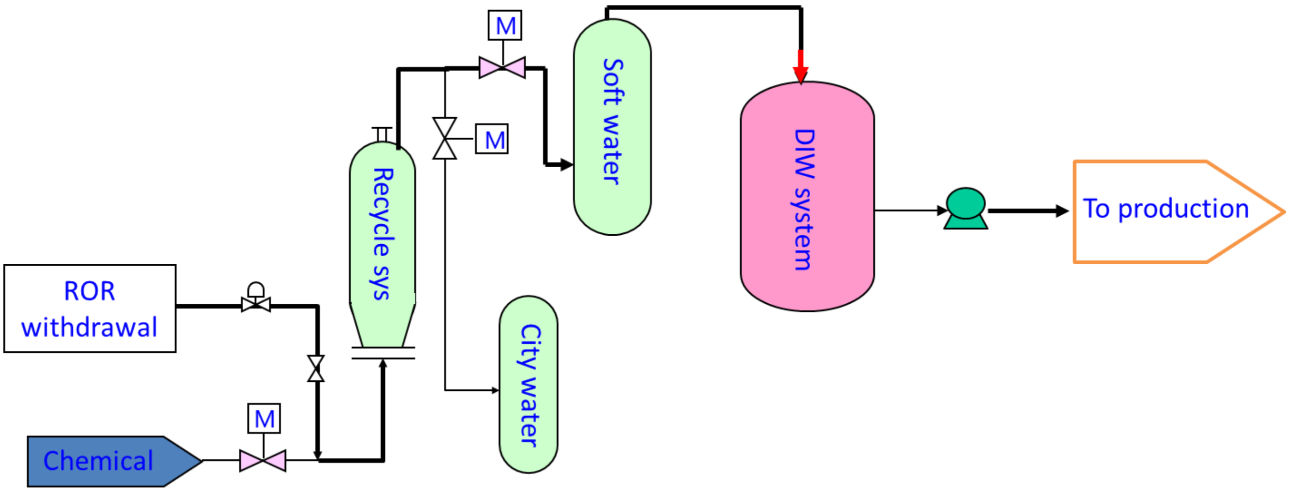
10.5.3. WASTE WATER RECYCLING AND REUSE

By continuously collecting and reusing wastewater from our production processes and systems, we are reducing the amount of water used and wastewater effluent. Through these recycling and reuse activities, we reduce environmental loads on water resources due to the intake and effluent of water in our production activities.

We continuously reuse UPW after the final cleaning process for other industrial purposes. Our ultimate vision is to continuously reuse water in our operations to reduce our discharged water. We currently discharge water from our operations in compliance with local permits.

We Setup waste DIW collection system at Taiwan plant for recycling to reduce the waste of water resource. We conserved about 15% water annually. The waste water that cannot be recycled or reused will go through a waste treatment system to remove any heavy metal contaminations, with strict quality control and assurance according to the local laws, regulations, and requirements before being discharged out into the public system. We are committed to protect the water sources in our communities where we operate, and we practice strong water discipline throughout our entire value chain.

DIW ROR Recycle System



10.5.4. WATER CONSERVATION - TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Reduce 10% our water consumption per unit of production. (Water consumption baseline data FY2019).

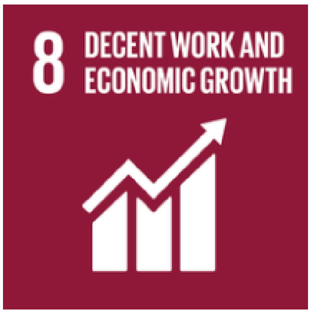
(b) Medium Term Goal by 2035; - Reduce 20% our water consumption per unit of production. (Water consumption baseline data FY2019).

(c) Long Term Goal by 2050; - Reduce 30% our water consumption per unit of production. (Water consumption baseline data FY2019).

Contributing to the Sustainable Development Goals.

6.3 = By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.



8.4 = Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

10.6. ENVIRONMENT : WASTE REDUCTION

(C) FOCUS ON WASTE REDUCTION

Frontken group is committed to minimizing waste across our operations, focuing our waste reduction efforts on diverting waste from the landfill in order to reduce our environmental footprint, conserve valuable operational resources and help the communities that we serve.

We create and operate comprehensive waste management programs including waste reduction, reuse, and recycling and refurbish and separation programs, to minimize the amount of waste generated from our production and related activities. For the management of hazardous waste, we outsource to licensed third-party hazardous material disposal companies to manage the hazardous waste, consistent with applicable laws and regulations.

Most of the waste generated from our waste water treatment plant (WWTP). We have hazardous waste which disposal is under regulations and non-hazardous waste, include non-regulated wastes such as plastics, metal and paper. Reducing, reusing, and recycling this waste can reduce waste management costs, lower our environmental impact, and indirectly generate other income and revenue.

(a) Engage our employee to reduce, reuse and recycle our non-hazardous waste;

(b) To reduce hazardous waste to landfill through innovative applications by select green chemical and other alternative chemicals.

We reuse DIW in our process base on their condition. The accumulative waste DIW recycling has achieved 110,350 Ton since 2018. At the same time, through the general waste recycling project, we achieved the recycle amount 54,872Kg in 2019. They include waste PE bags, plastic-bottles, waste metal and paper.

We actively monitor our waste management practices both as part of doing business and in the corporate office environment. We continued to undertake initiatives to create awareness among employees and promote best practices in waste management. Our efforts in this space support the Sustainable Development Goal on Responsible Consumption and Production. We are in the process of conducting a thorough audit of our domestic waste to set a baseline of our waste separation and disposal practices. We will be running a number of programmes to change people's behaviours towards waste, and then further audits to measure the effect on our domestic waste. We encourage our customers and employees to reduce, reuse and recycle the waste items like e-waste, paper, chemical and cleanroom wipers through a number of initiatives.

Our waste generated summary

A - Total waste generated (Ton);

B - Total output of parts (Piece);

C - Waste generated per part produced (Ton/part).

10.6.1. WASTE REDUCTION - TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Reduce 10% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).

(b) Medium Term Goal by 2035; - Reduce 20% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).

(c) Long Term Goal by 2050; - Reduce 50% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).

Contributing to the Sustainable Development Goals

3.9 = Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

6.3 = Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.

12.2 = achieve the sustainable management and efficient use of natural resources.

12.4 = Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.

10.7. ENVIRONMENT : CHEMICAL MANAGEMENT

Frontken Group uses substantial types of chemicals and related materials (both hazardous and non-hazardous) for our operations. There is a legal requirement for all who produce, keep or dispose of waste of any type to comply with the various regulations and the Duty of Care under Environmental Protection legislation. Frontken Group recognises the importance of meeting these legal requirements and to manage its chemicals responsibly, reduce to minimize or eliminate the use of certain environmentally sensitive materials in our operation and production processes.

Frontken Group recognise that the chemical management and disposal from our operation imposes environmental and societal issues and contributing to Climate Change. Frontken Group is committed to protection of the environment and employees health and safety through the implementation of an effective and sustainable chemical management programme, which is regularly is reviewed and updated to ensure that it continues to meet or exceed legislative and regulatory requirements as well as industry standard best practice.

10.7.1. RESTRICTED MATERIALS

Substances subject to restrictions are hazardous chemicals, and therefore must be used under strictly controlled conditions since their manufacture, marketing or use represent unacceptable risks for human health or the environment.

The serious damages caused by exposure to restricted substances make the highly dangerous substances and their elimination/substitution shall be proposed as a preventive measure according with the first principle of preventive action expressed in the policy on safety and health of workers at work.

10.7.2. ENVIRONMENT : CHEMICAL MANAGEMENT - RESTRICTED MATERIALS MAXIMUM PERMISSIBLE CONCENTRATION (PPM)

The definition of the maximum permissible concentration (ppm)

The denominator of the maximum permissible concentration is the mass of a homogeneous material (same material). Composite materials, however, should conform to the followings:

Chemical compounds, alloys and metal alloys are defined as homogeneous materials.

With respect to raw materials for paints, adhesives, inks and pastes, what is ultimately formed as a result of the expected usage of each material (example: for paints and adhesives, their state after drying and hardening) is defined as a homogeneous material.

With respect to single or multiple layers in painting, printing and plating, each single layer is considered to be a homogeneous material.

The numerator of the maximum permissible concentration is as follows:

The mass of each metal element in case of Cd, Pb, Cr6+, and Hg.

The mass of PBB or PBDE in case of PBB and PBDE.

	Maximum permissible Concentration (ppm)
CADMIUM AND ITS COMPOUNDS METAL INCLUDES ITS ALLOYS	1000
HEXAVALENT CHROMIUM COMPOUNDS METAL INCLUDES ITS ALLOYS	1000
LEAD AND ITS COMPOUNDS METAL INCLUDE ITS ALLOYS	1000
MERCURY AND ITS COMPOUNDS METAL INCLUDE ITS ALLOYS	1000
POLYBROMINATED BIPHENYLA (PBBS)	1000
POLYBROMINATED DIPHENYL ETHERS (PBDES)	1000
TRI-SUBSTITUTED RGANOSTANNIC COMPOUNDS TRIBUTYLTIN COMPOUNDS (TBT) TRIPHENYLTIN COMPOUNDS (TPT) BIS(TRIBUTYLTIN)OXIDE (TBTO)	Intentional use is prohibited, however, 1000ppm or less as tin
POLYCHLORINATED BIPHENYLS (PCBS)	Intentional use is prohibited
POLYCHLORINATED TERPHENYLS (PCTS)	Intentional use is prohibited

	Maximum permissible Concentration (ppm)
POLYCHLORINATED NAPHTHALENE (WITH A CHLORINE COUNT OF 2 OR MORE)	Intentional use is prohibited
SHORT-CHAIN PARAFFIN CHLORIDE	Intentional use is prohibited
ASBESTO	Intentional use is prohibited, however, 1000ppm or less
OZONE DEPLETING SUBSTANCES (CLASS I) CLASS I SUBSTANCES ACCORDING TO THE MONTREAL PROTOCOL ON SUBSTANCES THAT DEPLETE THE OZONE LAYER	Intentional use is prohibited
PFOS AND ITS ANALOGOUS COMPOUNDS	Intentional use is prohibited
2-(2H-1,2,3-BENZOTRIAZOLE-2-YL) -4,6-	Intentional use is prohibited
DI-TERT-BUTYLPHENOL	Intentional use is prohibited, however, 1000ppm or less as tin
HEXACHLOROBENZENE	Intentional use is prohibited
DIMETHYLFULMARATE (DMF)	Maximum permissible concentration (ppm) =0 .1ppm or less
HEXABROMOCYCLODODECANE (HBCD OR HBCDD)	Intentional use is prohibited

10.7.3. CHEMICAL MANAGEMENT - TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Increase usage of environmental friendly chemical in kg per unit of production by 10%. (Friendly chemical use baseline data FY2019). (kg per part).

(b) Medium Term Goal by 2035; - Increase usage of environmental friendly chemical in kg per unit of production by 30%. (Friendly chemical use baseline data FY2019). (kg per part).

(c) Long Term Goal by 2050; - Increase usage of environmental friendly chemical in kg per unit of production by 50%. (Friendly chemical use baseline data FY2019). (kg per part).

Contributing to the Sustainable Development Goals

3.9 = Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

6.3 = Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.

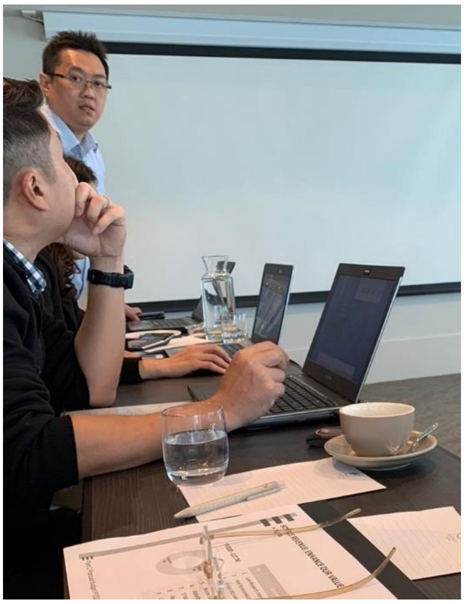
12.2 = achieve the sustainable management and efficient use of natural resources.

12.4 = Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.

CHAPTER 11.0 FRONTKEN SUSTAINABILITY DEVELOPMENT: OUR PEOPLE

11.1. PEOPLE IS OUR KEY ASSET

Our people are keys to the Group's long-term growth and success. We want to be an employer that our people are proud to work for. We are committed to growing with our people and making the company a vibrant and safe workplace. To achieve this, we strive to create an open and trusting work environment characterised by equal opportunity, as well as a diverse, inclusive, collaborative and learning culture. We invest in our people and empower them to achieve their full potential both personally and professionally. Social sustainability is a worthy business investment.



When workers are paid fairly and work under safe working conditions, they are healthier and more productive. Healthier and more productive workers then translate to more profits for companies. Furthermore, socially sustainable companies enjoy greater consumer patronage, as consumers tend to support businesses that treat their workers fairly.

We practice diversity, specifically in the workforce, management and the Board, which is characterized by the nationalities, gender, age, etc., to promote racial harmony, social stability, and ensure sustainable development of our company.

We also practice employment of vulnerable groups such as the elderly and disabled persons, to ensure inclusion and achieve corporate social responsibility.

We participate in social activities, such as blood donation, food donations, other donations and public participation in charity sports, and related activities to contribute to society and the community.

Social sustainability performance issues include human rights, fair labor practices, living conditions, health, safety, wellness, diversity, equity, work-life balance, empowerment, community engagement, philanthropy, volunteerism, and more. Though social impact, or social sustainability, issues are not easily quantifiable or measurable, they are easier to identify. Our goal is to create a work environment to which our employees can contribute with joy and commitment.

HEALTH AND SAFETY

Frontken Group is committed to prevent any incidence of work-related injury and illness. we are commited to provide a safe and healthy work environment which will enhances the quality of products and services, consistency of production and worker retention and morale.

Frontken Group also recognize that ongoing worker input and education are essential to identifying and solving health and safety issues in the workplace. We are committed to employee training to ensure safety culture and safe work practices, minimize workplace risks, and promote continuous improvement in our safety performance; and ensuring that no employees are deployed and assigned work activities without the proper training.

LABOUR PRACTICE

Frontken Group labor practices include employee hiring and promotion, remuneration, disciplinary action, grievance handling, complaint response system, transfers and reassignment, dismissals, termination of employment, retrenchment, human resources development, occupational safety and health, and working conditions (working hours and remuneration), age management, caregiving leave, performance management, work-life harmony, workplace harassment. When employees are treated fairly, they feel valued and will be more motivated to do their best for the organisation. This will help to raise the morale of employees and boost work productivity.

HUMAN RIGHTS

Frontken Group is committed to respecting fundamental human rights in our operations, our value chain, and in the communities where we operate. Respect and support for human rights is our most basic responsibility to ensure that all our employees work in an environment that promotes human rights by supporting diversity, trust and equal opportunities, and is free from discrimination. This is one of the foundations of our business culture and values and is essential for the sustainability of our business.

INCLUSION AND DIVERSITY

We are committed to ensure that our working environment is a safe place and a healthy environment in which our people are respected and valued for their differences. We accommodate everyone from any diverse backgrounds to work and learn from each other's knowledge and experiences, and to foster open discussion; regardless of gender, age and intergeneration, and race, disability; socio-economic and multicultural origins background, personality, experience, ethnicity and sexual orientation.

EQUAL OPPORTUNITY

Frontken Group is dedicated to achieving equal opportunity for all employees and applicants for employment; including recruitment, training, and promoting any qualified persons in all job titles, and ensure that all other employment related actions are administered without regard to race, color, religion, sex, sexual orientation, age, national origin, disability, etc.

TALENT DEVELOPMENT

Frontken Group is committed to recruiting, developing and retaining talented employees. Our people are our core assets to deliver our business growth. Our talent development programs are designed to ensure productive, capable and knowledgable employees can deliver high performance.

TRAINING AND EDUCATION

Frontken Group believe that the continuous improvement and learning, development and growth of our employees are our key differentiators to achieve our sustainability, competitive and resilient in our business operation . We continuously promote every opportunities to motivate and engage our employees and train our workforce with the right skillsets and knowledge to prepare them for the future; especially in the new normal environment. We are committed to inspire passion in our people by providing opportunities for strengthening their domain expertise and personal growth. We continue to focus our training and education efforts toward building a knowledgeable future-ready and responsive workforce, in order to remain sustainable, competitive within the dynamic business environment.

SOCIAL PARTICIPATION

Social participation and sustainability development is our proactive way of managing and identifying business impacts on people, employees, workers in the value chain, suppliers, customers, and local communities.

SOCIAL IMPACT

We believe that to maintain interaction with local communities and actively participate in public welfare activities is one of the most important ways to make contribution to the society. We empower our employees to extend their values into our local communities for corporate social responsibility (CSR).

Contributing to the Sustainable Development Goals.

3.8 = Achieve universal health coverage, including access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

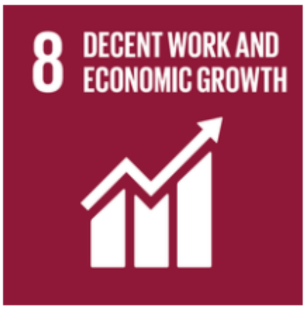
3.9 = By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

11.B = Implement Policies for Inclusion, Resource Efficiency and Disaster Risk Reduction

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

11.2. SOCIAL - HEALTH AND SAFETY

11.2.1. COMMITMENT CHAIRMAN, PRESIDENT AND CEO : ENSURE SAFE WORK ENVIRONMENT AND EMPLOYEES HEALTH

Our Health Safety Environmental (HSE) operation management system is committed and signed by our chairman, President and CEO, distributed to all locations globally, and referenced often during management meetings. We combined our HSE and Sustainability development team, who are responsible for health and safety and environment related to production, hazard and risk identification, customer site support operations, emergency preparedness, employee health hazard, environmental management, and process related safety. These efforts are supported by company management and guided by our HSE and sustainability development policy. The sustainability development committee report to the Board of Directors regarding all matters and updates related to HSE and sustainability annually. We maintain an emergency incidents and disaster recovery plan (business continuity plan), and safety emergency action plans, with a team of qualified emergency response members. The emergency incidents include fires, chemical releases, injuries, and natural disasters such as earthquakes, hurricanes, tornados, and typhoons

11.2.2. CERTIFIED HSE OPERATION MANAGEMENT SYSTEM

Frontken Group is committed to highest priority on the safety of our workforce, suppliers, and customers and other stakeholders. We take reference from the industry standards (such as ISO 14001, ISO 45001, the Occupational Safety and Health Administration (OSHA), and EHS documentation to the requirements of ISO 9000) as the guidance to establish and implement a transparent and complete HSE operation management system and meet the customer demands. This process ensures that we do our business in the best way we have and get ready to meet the emerging market needs by relying on a high-tech supply chain. We engage our all our employees monthly through online safety toolkits and Safety Review and fire drills, in which managers, employees, and other stakeholders can understand and able to address any safety and health issues.

11.2.3. HEALTH AND SAFETY COMMUNICATION

Frontken Group shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Training is provided to all workers prior to the beginning of work and regularly thereafter. Workers shall be encouraged to raise any health and safety concerns without retaliation.

11.2.4. COMPLY WITH ALL REGULATORY REQUIREMENTS

We always comply with all regulatory requirements relevant and applicable to the health and safety performance of our operations and processes. We have a health and safety system to identify and evaluate health and safety hazards and risks on work tasks, work areas, equipment, and operations, and to identify the controls needed to prevent or minimize worker exposure to health and safety risks. We continuously implement regular internal audits and third-party audits to review and qualify our safety system. During the COVID-19 crisis, the ESH and Sustainability team has developed detailed Health and Safety Protocols for all our sites and operations and to support our employees. See our COVID-19 Protocol Policy.

11.2.5. QUALIFICATION AND AUDITS

We provide HSE training to all our line managers in Health Safety Environment related policies, operating procedures, and safety expectations, etc. Our HSE system are continually qualify and improve through an annual internal audit and external audits by our customers and internationally recognized organizations, including the British Standards Institute (BSI). We combined our EHS & Sustainability development team to annually apprize the effectiveness of our HSE system using internal systems and self-assessment tools, including the POR internal audits, Responsible Business Alliance (RBA) Self-Assessment Questionnaire (SAQ), etc. If there are any findings from internal and external assessments, they are documented using our Quality Management System (QMS) and tracked for corrective action to closure. We have passed many audits by our customers and a number of internationally recognized organizations, including the British Standards Institute (BSI) and other organizations allied to the International Organization for Standardization (ISO).

We maintain a fully integrated multi-site registration for both ISO 14001 and OHSAS 18001, the internationally recognized standards for occupational safety and health management systems. Our Occupational Safety and Health Administration (OSHA) recordable rate in 2020 is 0.01 which is far below than the semiconductor industry average recordable rate.


CERTIFICATE

N° CN/4671

certifies that:

Frontken (Singapore) Pte Ltd

156A Gul Circle Singapore 629614

and at the sites listed on the attached Appendix

operates a management system that has been assessed as conforming to:

ISO 9001 : 2015

for the scope of activities:

Precision machining with component fabrication, thermal spray coating and precision component cleaning.

Issue date: **15 May 2019**
Valid until: **09 May 2022** (Subject to adherence to the agreed ongoing programme, successful endorsement of certification following each audit and compliance with the terms and conditions of certification.)
Original date of certification: **10 May 2004**

Matthew Westby Operations Director UK

SOCOTEC Certification UK Ltd - 6 Gordano Court - Serbert Close- Portishead - Bristol BS20 7FS
UNITED KINGDOM
www.socotec-certification-international.com

IOF100 Rev 4.0

CQI-19102018-EN-UK


CERTIFICATE

Certificate of Registration

Frontken (Singapore) Pte Ltd

15, Gul Drive,
Singapore 629466

EQAIMS hereby certify that the Occupational Health & Safety Management System of the above organization has been assessed and found to be in conformance with:

ISO 45001:2018

Certification Scope

Precision Machining with Component Fabrication, Thermal Spray Coating and Precision Component Cleaning

Certificate No. : OSH-20-2232
Date of Issue : 25 March 2020
Validity Period : 25 March 2020 to 24 March 2023

Certification Director

SAC Accredited Certification Body
OSH-2016-13

Validity of this Certificate is subject to satisfactory completion of the annual surveillance audits. Clarifications on the validity of this certificate may be obtained from EQA IMS Certification Pte Ltd (www.eqaims.com) at 1, Yishun Industrial Street 1, #04-10, A'Posh BizHub, Singapore 768160.

Serial No. SH000296

11.2.6. SAFETY AND HEALTH TRAINING

Frontken provide training to ensure safety culture and safe work practices, minimize workplace risks, and promote continuous improvement in our safety performance; and ensuring that no employees are deployed and assigned work activities without the proper training.

We regularly hold various activities such as health education and sports courses, like cardiovascular disease prevention activities, personnel first-aid training, employee mental health counseling, healthy diet DIY, yoga and boxing, etc., to further improve the physical and mental health of employees. At the same time, the enterprise has passed the following four aspects of certification and obtained the Badge of Accredited Healthy Workplace which issued by the authorities.

11.2.7. TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - (i) Zero incidents of health and safety fatalities; (ii) Reduce to less than 3 incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.09 hour per 100 Employees.

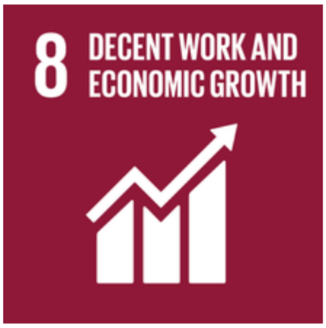
(b) Medium Term Goal by 2035; - (i) Zero incidents of health and safety fatalities; (ii) Zero incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.03 hour per 100 Employees.

(c) Long Term Goal by 2050; - (i) Zero incidents of health and safety fatalities; (ii) Zero incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.01 hour per 100 Employees.

Contributing to the Sustainable Development Goals.

3.8 = Achieve universal health coverage, including access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 = By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.



8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

11.3. LABOUR PRACTICE

11.3.1. GUIDING PRINCIPLES OF LABOUR PRACTICES

Frontken Group labor practices include employee hiring and promotion, remuneration, disciplinary action, grievance handling, complaint response system, transfers and reassignment, dismissals, termination of employment, retrenchment, human resources development, occupational safety and health, and working conditions (working hours and remuneration), age management, caregiving leave, performance management, work-life harmony, workplace harassment. When employees are treated fairly, they feel valued and will be more motivated to do their best for the organisation. This will help to raise the morale of employees and boost work productivity.

Frontken Group is committed to fair employment practices are based on the five principles below.

Recruit Based on Merit: Recruit and select employees on the basis of merit (such as skills, experience or ability to perform the job), and regardless of age, race, gender, religion, marital status and family responsibilities, or disability.

Respect Employees: Treat employees fairly and with respect and implement progressive human resource management systems.

Provide Fair Opportunities: Provide employees with fair opportunity to be considered for training and development based on their strengths and needs to help them achieve their full potential.

Reward Fairly: Reward employees fairly based on their ability, performance, contribution and experience.

Comply with Labour Laws: Abide by labour laws and adopt the Tripartite Guidelines on Fair Employment Practices.

11.3.2. LABOUR PRACTICES - TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 95%.

(b) Medium Term Goal by 2035; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 98%.

(c) Long Term Goal by 2050; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 99%.

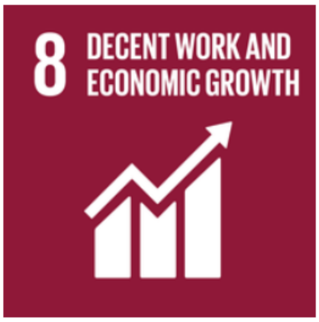
Contributing to the Sustainable Development Goals.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

11.4. HUMAN RIGHTS

11.4.1. RESPECT FOR HUMAN RIGHTS

Frontken Group is committed to respecting fundamental human rights in our operations, our value chain, and in the communities where we operate. Respect and support for human rights is our most basic responsibility to ensure that all our employees work in an environment that promotes human rights by supporting diversity, trust and equal opportunities, and is free from discrimination. This is one of the foundations of our business culture and values and is essential for the sustainability of our business.

We value people and respect their individual dignity, rights, and aspirations as well as societies and cultural heritage. We strive to positively contribute to the fulfilment of human rights and the well-being of people. We want to be a role model in the industry regarding safe and responsible business conduct, a good corporate citizen, and a partner to all our stakeholders.

We are committed to ensure that there is no harsh or inhumane treatment including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment.

Frontken Group is committed to a workplace free of harassment and unlawful discrimination, based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Workers shall be provided with reasonable accommodation for religious practices.

We expect all our partners to comply with internationally recognized human rights standards. We expect them to have processes in place to prevent, mitigate, and remediate human rights violations. We expect our suppliers to respect human rights. Our Supplier Code of Conduct is part of our standard purchasing contracts and conditions of purchase. We reserve the right to terminate a business relationship if a supplier fails to meet these obligations.

11.4.2. TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Zero incidents of unfair harassment and unlawful discrimination practices.

(b) Medium Term Goal by 2035; - Zero incidents of unfair harassment and unlawful discrimination practices.

(c) Long Term Goal by 2050; - Zero incidents of unfair harassment and unlawful discrimination practices.

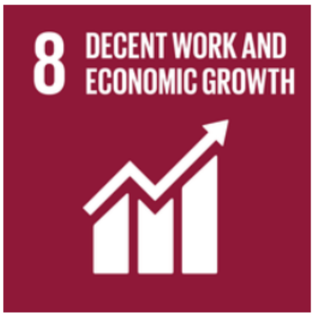
Contributing to the Sustainable Development Goals.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

11.5. INCLUSION AND DIVERSITY

11.5.1. EMPLOYER OF CHOICE

We are committed to ensure that our working environment is a safe place and a healthy environment in which our people are respected and valued for their differences. We accommodate everyone from any diverse backgrounds to work and learn from each other's knowledge and experiences, and to foster open discussion; regardless of gender, age and intergeneration, and race, disability; socio-economic and multicultural origins background, personality, experience, ethnicity and sexual orientation.

We are a multi-generational company. We are committed to ensure a workplace environment that empowers unique talents, and fits in with the ambitions, values and ways of working including recruitment, promotion and developing people of every ethnic group, socio-economic origin, culture, age, religion, gender and sexual orientation as well as people with visible and invisible disabilities. We take serious disciplinary actions against any form of harassment, discrimination, bully, physical or psychological violence and offenses to human rights.

We aim to be the employer of choice. This means removing barriers and biases to attract the very best talent and also supporting colleagues with disabilities during their time working with us.

11.5.2. TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Zero incidents of unfair harassment and unlawful discrimination practices.

(b) Medium Term Goal by 2035; - Zero incidents of unfair harassment and unlawful discrimination practices.

(c) Long Term Goal by 2050; - Zero incidents of unfair harassment and unlawful discrimination practices.

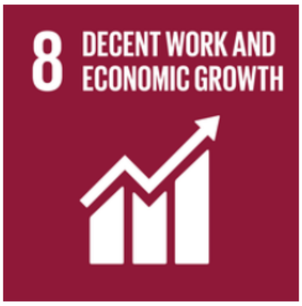
Contributing to the Sustainable Development Goals.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

11.6. SOCIAL - EQUAL OPPORTUNITY

11.6.1. ACHIEVING EQUAL OPPORTUNITY FOR ALL EMPLOYEES

Frontken Group is dedicated to achieving equal opportunity for all employees and applicants for employment; including recruitment, training, and promoting any qualified persons in all job titles, and ensure that all other employment related actions are administered without regard to race, color, religion, sex, sexual orientation, age, national origin, disability, etc.

We are committed to ensure that all promotion and other employment decisions accord with principles of equal employment opportunity. We are also committed to ensure that all compensation, benefits, transfers, layoffs, return from layoff, company-sponsored training, education, tuition assistance, and social and recreational programs are administered without regard to race, color, religion, sex, sexual orientation, age, national origin, disability, etc; and all employees and applicants are protected from harassment, threats, coercion, intimidation, interference, and/or discrimination for filing a complaint, assisting in an investigation, or opposing any practice inconsistent with our policy.

11.6.2. EQUAL OPPORTUNITY - TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Zero incidents of unfair discrimination practices.

(b) Medium Term Goal by 2035; - Zero incidents of unfair discrimination practices.

(c) Long Term Goal by 2050; - Zero incidents of unfair discrimination practices.

Contributing to the Sustainable Development Goals.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

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5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.

8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

11.7. SOCIAL - TALENT DEVELOPMENT

11.7.1. SKILLS AND KNOWLEDGE DEVELOPMENT

Frontken Group encourages the creation of robust development plans and a healthy coaching relationship between employees and their manager. All are encouraged to consider ways to improve technical, business and leadership capabilities for both their current role and any potential roles they may aspire to. Employees are expected to take responsibility for their growth and development plan, seek support when needed, take advantage of tools and resources, and continually reassess their needs and plans. Managers are accountable for supporting these efforts. we invest in our employees to develop opportunities and capabilities.

We have developed various training programs to help our employees to improve their technical, management and business skills and engage in leadership development. All our employees are encouraged to enhance their skillsets and knowledge to build and develop their careers and demonstrate their capabilities and abilities.

11.7.2. REWARD-FOR-PERFORMANCE

We are committed to a strong reward-for-performance philosophy that match employee performance, behaviors and business performance with individual rewards. This unique differentiating approach of rewarding the employees helps us to achieve our business mission and objectives of sustainable growth.

Our performance and reward strategy are: setting ambitious objectives, yet achievable individual and team objectives; ongoing coaching conversations between leaders and employees about progress toward those objectives and how they can be achieved; increased more differentiation of rewards; and a meaningful year-end budget discussion regarding contributions made and value created.

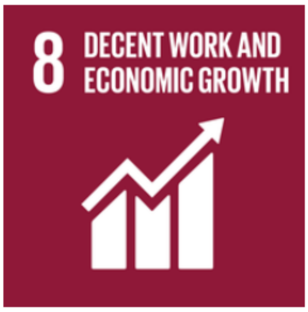
Contributing to the Sustainable Development Goals.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

11.8. SOCIAL - TRAINING OUR EMPLOYEES WITH THE RIGHT SKILLSET AND KNOWLEDGE

Frontken Group believe that the continuous improvement and learning, development and growth of our employees are our key differentiators to achieve our sustainability, competitive and resilient in our business operation . We continuously promote every opportunities to motivate and engage our employees and train our workforce with the right skillsets and knowledge to prepare them for the future; especially in the new normal environment. We are committed to inspire passion in our people by providing opportunities for strengthening their domain expertise and personal growth. We continue to focus our training and education efforts toward building a knowledgeable future-ready and responsive workforce, in order to remain sustainable, competitive within the dynamic business environment. This includes equipping our employees with essential soft and hard skillsets and domain knowledge, as well as upskilling and re-skilling employees to support our sustainability development and transformation initiatives for our business operation.

11.8.1. DEVELOPMENTAL TRAINING

We provide necessary training to employees at each level, and use a variety of training methods, such as physical courses, internal workshops, study groups, presentations, sharing events, and overseas visits, to increase employees' willingness to learn and link it to practices at work.

We offer developmental training such as on the job and informal learning experiences for all employees through learning and technology-enabled systems for ease of access and collaboration which include mentor coaching and feedback. These training helped us to realize our business growth, including high-performing employees and teams, with lower employee turnover, and better decision-making, decreased corporate risk and more effective resource allocation. Our other programs include job orientation, tours, learning, networking, product and process experiences, mentoring/coaching, leadership opportunities, and rotational development experiences, etc.

11.8.2. TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - (i) Increase the amount of training hours invested by 10% (baseline date from FY 2019); (ii) Achieve 95% all employees are trained and educated in their respective work scope.

(b) Medium Term Goal by 2035; - (i) Increase the amount of training hours invested by 20% (baseline date from FY 2019); (ii) Achieve 100% all employees are trained and educated in their respective work scope.

(c) Long Term Goal by 2050; - (i) Increase the amount of training hours invested by 30% (baseline date from FY 2019); (ii) Achieve 100% all employees are trained and educated in their respective work scope.

Contributing to the Sustainable Development Goals.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.

8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

11.9. SOCIAL – SOCIAL PARTICIPATION

11.9.1. SOCIAL COHESION

Social cohesion is the key to workplace productivity and instrumental to a successful workplace culture, such as a shared liking or team attraction that includes bonds of friendship, caring, closeness and enjoyment of each other's company.

Our employees are the key assets for the success of our company due to their daily commitment, team cohesion and their problem solving ideas. We are committed to support their talents, knowledge, experiences and skillsets, via continuing training and education process, so that they can develop and grow with the company.

11.9.2. CO-SOCIAL ACTIVITIES

In addition, we also regularly hold various activities such as health education and sports courses, like cardiovascular disease prevention activities, personnel first-aid training, employee mental health counseling, healthy diet DIY, yoga and boxing, etc., to further improve the physical and mental health of employees. At the same time, the enterprise has passed the following four aspects of certification and obtained the Badge of Accredited Healthy Workplace which issued by the authorities.

First aid personnel training

Smoking cessation activities

Stress relief and mental health counseling

Prevent disease and promote health

Yoga exercise programming

Health examination

11.9.3. TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - (i) Increase the number of social participation activities by 10% (baseline date from FY 2019); (ii) Achieve 70% of all employees for social participation activities.

(b) Medium Term Goal by 2035; - (i) Increase the number of social participation activities by 20% (baseline date from FY 2019); (ii) Achieve 80% of all employees for social participation activities.

(c) Long Term Goal by 2050; - (i) Increase the number of social participation activities by 50% (baseline date from FY 2019); (ii) Achieve 100% of all employees for social participation activities.

Contributing to the Sustainable Development Goals.

3.8 = Achieve universal health coverage, including access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 = By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

11.10. SOCIAL - SOCIAL OUTREACH AND IMPACT

11.10.1. SOCIAL OUTREACH AND IMPACT

Social outreach and impact our company and all related stakeholder. We are committed to ensure this change is positive and accessible for all. The outreach and engagement around social issues generate significant value for our company and our stakeholders. The constructive relationships and trust that we build with governments and other community member helps create a positive business environment for us.

We are committed to creating a better world through our service and the passion of our employees. We believe that the health of our company and local economies both depend on an increasingly inclusive community. We believe that to maintain interaction with local communities and actively participate in public welfare activities is one of the most important ways to make contribution to the society. We empower our employees to extend their values into our local communities for corporate social responsibility (CSR).

11.10.2. SUPPORT THE COMMUNITY

We provide overseas internship opportunities for students from Singapore ITE college, and holds two periods of more than 40 days in June and December every year. At the same time, the company also hired two disabled people to make our contributions to caring for the society. In addition, Frontken group's employees also actively participated in the following beneficial activities.

Blood donation activities since 2019, Partner: Tainan blood donation center; Venue: Xinying blood donation room;

Achievement: So far, total 534 bags of blood have been donated; Thanking certificate issued by Tainan blood donation centre.

11.10.3. FOOD DONATION AND CARING FOR THE ELDERLY

(a) Frontken employees continues to provide support to vulnerable groups in Singapore in the fight against COVID-19. We donate masks to hospital staff during COVID-19 period.

(b) Do charity, donate food to vulnerable groups and the elderly.

(c) Mask Donation

(d) Donation for the Elders

(e) Food Donation

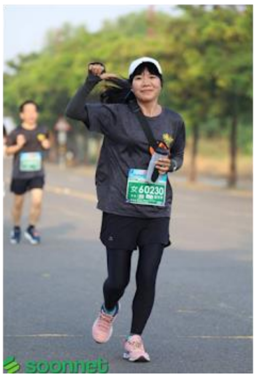
11.10.4. CHARITY ACTIVITIES

Actively participate in all kinds of charity run and healthy sports

Our employees participate in charity run organized by local welfare association every year, which can exercise and do charity. In 2020, due to COVID-19, it was carried out online.

Enterprises subsidize employees to actively participate in various social activities.



11.10.5. EMPLOYEE SPORTS CLUB

Employees form softball club by themselves to enhance the vitality of the community.

Purpose: Through the establishment of softball club, we can strengthen our health and enrich the cultural activities and exchanges in the community;

Club found in 2015;

Number of members: 22;

Practice and training time: 4 hours of practice/training every Saturday afternoons.

11.10.6. TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - (i) Increase the amount of number of volunteerism hours invested by 10% (baseline date from FY 2019); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 10% (baseline date from FY 2019);

(b) Medium Term Goal by 2035; - (i) Increase the amount of number of volunteerism hours invested by 35% (baseline date from FY 2025); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 35% (baseline date from FY 2025);

(c) Long Term Goal by 2050; -(i) Increase the amount of number of volunteerism hours invested by 50% (baseline date from FY 2035); (ii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 50% (baseline date from FY 2035);

Contributing to the Sustainable Development Goals.

3.8 = Achieve universal health coverage, including access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 = By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

11.B = Implement Policies for Inclusion, Resource Efficiency and Disaster Risk Reduction

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

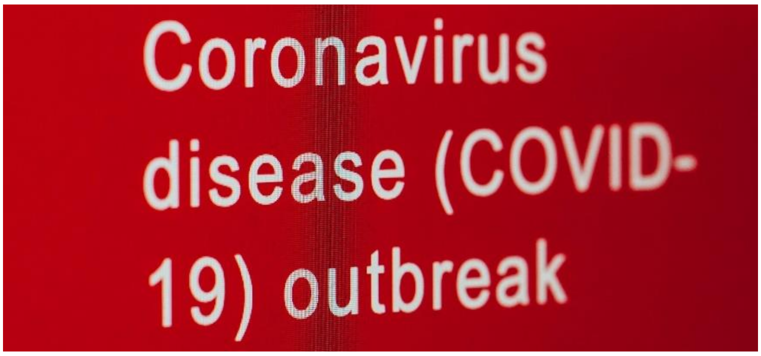
11.11. SOCIAL - COVID-19 PREVENTION PROGRAMS

11.11.1. COVID-19 PREVENTION PROGRAMS

COVID-19 is a highly infectious disease that is spread most commonly through respiratory droplets and particles produced when an infected person exhales, talks, vocalizes, sneezes, or coughs. COVID-19 is highly transmissible and can be spread by people who have no symptoms. Particles containing the virus can travel more than 6 feet, especially indoors, and can be spread by individuals who do not know they are infected.

Frontken Group implement COVID-19 Prevention Programs in the workplace which include : conducting a hazard assessment; identifying a combination of measures that limit the spread of COVID-19 in the workplace; adopting measures to ensure that workers who are infected or potentially infected are separated and sent home from the workplace; and implementing protections from retaliation for workers who raise COVID-19 related concerns.

Frontken Group will continue to update this policy over time to reflect developments in science, best practices, and standards, and will keep track of changes for the sake of transparency. This policy is intended to protect our workers in our workplace to help them identify risks of being exposed to and/or contracting COVID-19 at work and to protect them with appropriate control measures.

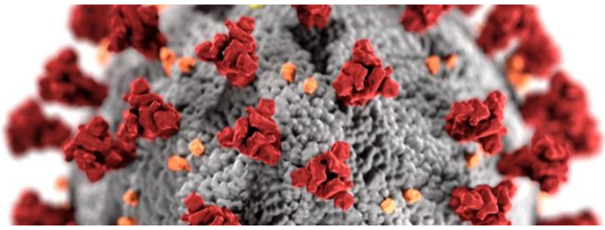


11.11.2. ABOUT COVID-19

COVID-19 is a highly infectious disease that is spread from person to person through particles produced when an infected person exhales, talks, vocalizes, sneezes, or coughs. COVID-19 is a respiratory illness caused by a new virus called SARS-CoV-2. Symptoms can include a cough, shortness of breath or difficulty breathing, fever, chills, repeated shaking with chills, muscle pain, headache, sore throat, and new loss of taste or smell and can range from very mild to severe. Some people become so sick they must be admitted to the hospital and some people may die from the illness.

COVID-19 may also be transmitted when people touch a contaminated object and then touch their eyes, nose or mouth, although that is less common. The virus is thought to spread mainly from person to person: (a) Between people who are in close contact with one another (within about 6 feet, which is about two meters) ; (b) Through respiratory droplets produced when an infected person coughs, sneezes, or talks. COVID-19 is highly transmissible and can be spread by people who have no symptoms and who do not know they are infected. Particles containing the virus can travel more than 6 feet, especially indoors.

The data estimates that over fifty percent of the recent spread of the virus is from individuals with no symptoms at the time of spread. Recent studies indicate that people who are not showing symptoms can spread the virus. It may also be possible that a person can get COVID-19 by touching a surface or object that has the virus on it and then touching their own mouth, nose, or possibly their eyes. This is not thought to be the main way the virus spreads; however, we are still learning more about this virus. Some workers may be at higher risk for severe illness from COVID-19, including older adults and people of any age with underlying medical conditions.



11.11.3. EXPOSURE RISK AMONG WORKERS

We identified that our work environment—production lines and other areas where workers have close contact with coworkers and supervisors—may contribute substantially to workers' potential exposures. The risk of occupational transmission of SARS-CoV-2 that affect workers' risk for exposure to SARS-CoV-2 in our workplaces include:

(a) Distance between workers – our workers often work close to one another on production areas. Workers may also be near one another at other times, such as when clocking in or out, during breaks, or in locker/changing rooms.

(b) Duration of contact – our workers often have prolonged closeness to coworkers (e.g., for 8–12 hours per shift). Continued contact with potentially infectious individuals increases the risk of SARS-CoV-2 transmission.

(c) Type of contact – production workers may be exposed to the infectious virus through respiratory droplets in the air—for example, when workers have the virus cough or sneeze. It is also possible that exposure could occur from contact with contaminated surfaces or objects, such as tools, workstations, or break room tables. Shared spaces such as break rooms, locker rooms, and entrances/exits to the facility may contribute to their risk, sharing transportation such as ride-share vans or shuttle vehicles, car-pools, and public transportation.

11.11.4. COVID-19 ASSESSMENT AND CONTROL PLAN

We have established COVID-19 prevention programs and control plans that include a number of important steps to keep workers safe – including social distancing, practice good personal hygiene and wash your hands often; steps from telework to flexible schedules to personal protective equipment (PPE) and face coverings; monitor your health daily and be alert for COVID-19 symptoms (e.g., fever, cough, shortness of breath, or other symptoms of COVID-19), etc.

We have identified and assigned a workplace safety officer who will be responsible for COVID-19 issues, assessment and control planning; including a thorough hazard assessment to identify potential workplace hazards related to COVID-19; and a combination of eliminating the hazard, engineering controls, workplace administrative policies, personal protective equipment (PPE), and other measures, prioritizing controls from most to least effective, to protect workers from COVID-19 hazards.

We enforce our infection control and occupational safety and health plans to anyone entering or working in our worksites (e.g., all facility workers, contractors, and others). We followed all public health agency guidelines; and worked closely with local public health officials and occupational safety and health professionals and establish ongoing communications to make sure that all relevant information concerning COVID-19and up-to-date.

11.11.5. CONTROL PLANS

Our control plan for infection prevention are based on an approach known as the hierarchy of controls. This approach groups actions by their effectiveness in reducing or removing hazards.

(a) implementing physical distancing in all communal work areas [includes remote work and telework]; and installing barriers where physical distancing cannot be maintained;

(b) suppressing the spread of the hazard using face coverings; improving ventilation; and using applicable PPE to protect workers from exposure;

(c) implementing and practice good hygiene practices; and perform routine cleaning and sanitation, and disinfection to reduce exposure to workers.

(d) implementing engineering controls; and administrative controls, which are changes to the way people work.

(e) eliminating the hazard by separating and sending home infected or potentially infected people from the workplace.

11.11.6. ELIMINATING THE HAZARD BY SEPARATING INFECTED OR POTENTIALLY INFECTION FROM THE WORKPLACE

One key element involves eliminating the hazard, which means isolating workers who are infected or potentially infected so they cannot infect other workers. The local public health authorities determine and establish the quarantine options for their jurisdictions.

We follow local health authorities guidelines that workers should quarantine if they have been exposed to COVID-19, which means:

(a) They were within 3 feet of someone who has COVID-19 for a total of 15 minutes or more within a 24-hour period, starting from 2 days before illness onset (or, for asymptomatic patients, 2 days prior to test specimen collection) until the time the patient is isolated, or

(b) They provided care at home to someone who is sick with COVID-19, or

(c) They had direct physical contact with a person who has COVID-19 (hugged or kissed them), or

(d) They shared eating or drinking utensils with a person who has COVID-19, or

(e) Someone who has COVID-19 sneezed, coughed, or somehow got respiratory droplets on them.

The local authorities guidance provides that individuals who have been exposed should:

(a) Stay home for 14 days after last contact with a person who has COVID-19, and watch for symptoms until 14 days after exposure;

(b) Watch for fever (100.4°F), cough, shortness of breath, or other symptoms of COVID-19, and

(c) To the extent possible, stay away from others, especially people who are at higher risk for getting very sick from COVID-19.

(d) Immediately self-isolate and contact the local public health authority or their healthcare providers if symptoms appear; and

(e) Wear a face covering, stay at least 6 feet from others, wash hands, avoid crowds, and take other steps to prevent the spread of COVID-19.

11.11.7. ENGINEERING AND PRODUCTION CONTROLS

We reconfigure our communal and production work environments so that workers are spaced at least 3 feet apart for social distancing. We also implement changes in our production practices to maintain appropriate distances among workers. We also rearranged our office space to ensure social distancing and separate all employees into separate teams working in different locations. We used markings and signs to remind workers to maintain their location at their station away from each other and practice social distancing on breaks. We reconfigure our production lines and staggering workers across shifts help to maintain overall manufacturing capacity while measures to minimize exposure to Covid-19.

We implemented cohorting (grouping together) workers. This can increase the effectiveness of altering the plant's normal shift schedules by making sure that groups of workers are always assigned to the same shifts with the same coworkers. Cohorting may reduce the spread of Covid-19 in the workplace by minimizing the number of different individuals who come into close contact with each other over the course of a week, potentially reducing the number of workers outside of the cohort exposure to the virus. We educate and encourage our employees to alert their supervisors if they are experiencing signs or symptoms of COVID-19 or if they have had recent close contact with a suspected or confirmed COVID-19 case.

We provide our employees with enough time to wash and dry their hands, and provide accessible sinks, soap, water, and a way to dry their hands (e.g., paper towels, hand dryer); including alcohol-based hand sanitizers (in multiple locations) containing at least 60% alcohol, so that our workers could clean and sanitize their shared workstations at the beginning and end of their shifts. We also promote personal hygiene, such as: educating our employees to avoid touching their faces, including their eyes, noses, and mouths, particularly until after they have thoroughly washed their hands upon completing work and/or removing personal protective equipment (PPE).

11.11.8. ADMINISTRATIVE CONTROLS

We promote social distancing via:

(a) limit facility access only to essential workers; eliminate non-essential meetings, and limit the number of people in one place at any given time; meeting via remotely (e.g., phone, video, or web); including implement flexible meeting and travel options (e.g., postpone non-essential meetings or events, in accordance with state and local regulations and guidance on size limits for meetings).

(b) implement flexible worksites (e.g., telework); and implement flexible work hours (e.g., rotate or stagger shifts to limit the number of workers in the workplace at the same time).

(c) Alter workspaces to help workers and customers maintain physical distancing and physically separate workers by at least 3 feet from each other and from customers.

(d) stagger break times or provide temporary break areas and restrooms to avoid groups of workers during breaks. Workers should maintain at least 3 feet of distance from others at all times, including on breaks; include stagger workers' arrival and departure times to avoid congregations of workers in parking areas, locker rooms, and near time clocks.

(e) provide visual cues (e.g., floor markings, signs) as a reminder to workers to maintain social distancing; including signs, tape marks, decals, or other visual cues, placed 3 feet apart, to indicate where to stand.

We used the following control practices for company shuttle vehicles for workers:

(a) maintain social distance of 1 meter and limit the number of people per vehicle as much as possible; encourage employees to maintain social distancing in the bus.

(b) encourage employees to use hand hygiene before entering the vehicle and when arriving at the destination.

(c) encourage employees in a shared vehicle to wear cloth masks.

(d) clean and disinfect commonly touched surfaces after each shuttle trip (e.g., door handles, handrails, seatbelt buckles).

(e) encourage employees to follow coughing and sneezing etiquette when in the vehicle.

11.11.9. EDUCATE AND TRAIN WORKERS AND SUPERVISORS ABOUT HOW THEY CAN REDUCE THE SPREAD OF COVID-19

We educate and train our worker with additional training and information about COVID-19, including recognizing signs and symptoms of infection and ways to prevent exposure to the virus. Our training include information about how to implement the various infection prevention and control measures for COVID-19 and the response plan; and include :

(a) Signs and symptoms of COVID-19, risks for workplace exposures, the spread of the virus, and how workers can protect themselves;

(b) Proper handwashing practices and use of hand sanitizer stations;

(c) Cough and sneeze etiquette; and

(d) Other routine infection control precautions (e.g., signs and symptoms of COVID-19, putting on or taking off masks or cloth face coverings and social distancing measures).

11.11.10. ADVISORY ON COVID-19 PRECAUTIONS FOR BUSINESSES RECEIVING DELIVERIES

To ensure workplace safety and health, businesses are advised to put in place the following COVID-19 precautionary measures when receiving deliveries.

1. Businesses should ensure onsite personnel wears mask at all times, except during activities that require/permit masks to be removed (e.g. during meals).

2. Businesses should adopt measures to facilitate SafeEntry and contact tracing.

3. Businesses should ensure all personnel does SafeEntry and temperature checks before entering the site. Personnel who are unwell must be refused entry to the workplace. All personnel are encouraged to download and activate the TraceTogether App or carry their TraceTogether token.

4. Businesses should adopt procedures to observe safe distancing at all times, including during the unloading and delivery of cargo.

5. Businesses should adopt procedures to minimize contact between cargo delivery personnel and the local handlers. Contactless delivery and e-invoicing is strongly encouraged, and delivery personnel should avoid leaving their vehicle unnecessarily. If e-invoicing is not available, businesses should consider having work-arounds to avoid physical contact in the processing of invoices.

6. Businesses should designate delivery loading, unloading and holding areas for exclusive use by cargo delivery personnel. It is encouraged to improve the ventilation of these designated loading and unloading area and to minimize the number of people in this area at any point of time.

7. Businesses should designate toilets for exclusive use by cargo delivery personnel, located away from other staff amenities. Toilets should be equipped with hand soap and cleaned regularly.

For your information, delivery personnel making deliveries from outside Singapore have been provided a separate advisory to observe safe management measures:

1. Personnel to wear mask at all times, except during activities that require/permit masks to be removed (e.g. Meals).

2. To observe safe distancing at all times.

3. To avoid leaving the vehicle unnecessarily and any physical contact with others while making deliveries.

4. To deliver cargo directly to destination and do not detour or move around unnecessarily.

5. To check with employees on where are the toilets available for use.

6. To follow entry requirements in place (TraceTogether, SafeEntry & temperature-taking).

7. To not stay beyond 24 hours, unless there are extenuating circumstances.

8. Wash hands often with soap and avoid touching your face

11.11.11. WORKPLACE COVID-19 PROTOCOL - TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Zero incidents of COVID19 for the period.

(b) Medium Term Goal by 2035; - Zero incidents of COVID19 for the period.

(c) Long Term Goal by 2050; - Zero incidents of COVID19 for the period.

CHAPTER 12.0 FRONTKEN SUSTAINABILITY DEVELOPMENT : GOVERNANCE

12.1. FRONTKEN CORPORATE GOVERNANCE

The Board of Directors ("Board") of Frontken Corporation Berhad (the "Frontken Group") is cognizant of the importance of deploying high standards of corporate governance in the Company for the purposes of safeguarding the interest of its shareholders and other stakeholders as well as the assets of the Group, comprising the Company and all its subsidiaries.

The board of directors oversees the business performance and affairs of the Company, and provides general guidance to the management; including charting strategic direction, guiding management on digitalisation, technology and innovation, reviewing and approving annual budgets, financial plans and monitoring the Group's performance, approving major acquisitions and fundraising exercises, as well as ensuring the Group's compliance with all laws and regulations.

The Board, acting on the recommendation of its Audit and Remuneration, Nominating and Governance committee, Risk management committee, and Sustainability Development Committee, has adopted these corporate governance principles (the "Guidelines") to promote the effective functioning of the Board and its committees, to promote the interests of stakeholders, and to ensure a common set of expectations as to how the Board, its various committees, individual directors and management should perform their functions. Our Directors come from diverse backgrounds bringing strong and varied domain expertise across the fields of business, technology, engineering, finance, legal, management and marketing.

In adopting corporate governance practices, the Board is mindful that such practices should reflect and take into consideration transparency, accountability, ethical culture, sustainability and financial performance. These Guidelines are in addition to and are not intended to change or interpret any state law or regulation, including the Company Law, or the Constitution of the Company. The Board believes these Guidelines should be an evolving set of corporate governance principles, subject to alteration and modifications as circumstances changes .

12.2. GOVERNANCE REPORTS FY2020

GR30-2020 FCB CORPORATE GOVERNANCE REPORT FY2020

GR40-2020 FCB RISK MANAGEMENT AND INTERNAL CONTROL STATEMENT FY2020

GOVERNANCE

G-01 DIRECTORS AND SENIOR MANAGEMENT TEAM (NAMES AND BIOGRAPHIES) FCB Annual Report

G-02 FCB BOARD CHARTER

G-03 FCB CODE OF CONDUCT

G-04 FCB GROUP ABC POLICY

G-05 FCB WHISTLE BLOWING POLICY

G-06 FCB NOMCOM TERM OF REFERENCE

G-07 FCB AUDITCOM TERM OF REFERENCE

G-08 FCB ENTERPRIZE RISK MANAGEMENT POLICY

G-09 FCB BUSINESS CONTINUITY PLAN

G-10 FCB INFOTECH AND DATA POLICY

G-11 FCB TAX COMPLIANCE POLICY

G-12 FCB SUSTAINABILITY DEVELOPMENT POLICY

ENVIRONMENT

E-01 FCB ENVIRONMENT MANAGEMENT POLICY

E-02 FCB CLIMATE CHANGE POLICY

E-03 FCB ENERGY MANAGEMENT POLICY

E-04 FCB WATER MANAGEMENT POLICY

E-05 FCB WASTE MANAGEMENT POLICY

E-06 FCB CHEMICAL USE MANAGEMENT POLICY

SOCIAL

S-01 FCB HUMAN RESOURCE AND LABOUR POLICY

S-02 FCB DIVERSITY AND INCLUSION POLICY

S-03 FCB HEALTH AND SAFETY POLICY

S-04 FCB WORKPLACE COVID-19 PROTOCOL

S-05 FCB SUPPLY CHAIN MANAGEMENT POLICY

E-01 FCB ENVIRONMENT MANAGEMENT POLICY

FCB ENVIRONMENT MANAGEMENT POLICY

Frontken Group of companies are committed to incorporating good environmental management and practice into our business activities. we aim to minimise the environmental impact of our own activities, to achieve continual environmental improvement, to prevent pollution, to encourage environmental awareness within our group and to contribute to sustainable development. We are also committed to minimize the environmental impacts and minimize adverse effects on the community, environment, and natural resources within our production operations, while safeguarding the health and safety of the public.

We are specifically committed to:

a) Strict monitoring and compliance with all relevant environmental laws and relevant standards and practices. All required environmental permits (e.g. discharge monitoring), approvals, and registrations are to be obtained, maintained, and kept current and their operational and reporting requirements are to be followed.

b) The conservation of natural resources through careful planning and efficient use of water, energy and consumable materials; implement water management program that documents, characterizes, and monitors water sources, use and discharge; seeks opportunities to conserve water; and controls channels of contamination.

a) The minimization of waste through source reduction, reuse and recycling, and refurbishment; Frontken Group shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste (non-hazardous).

b) The handling and disposal of hazardous waste through safe and environmentally sustainable methods; Chemicals, waste, and other materials posing a hazard to humans or the environment are to be identified, labeled, and managed to ensure their safe handling, movement, storage, use, recycling or reuse, and disposal.

c) The prevention of pollution, including greenhouse gases, and the unintended release of substances that could cause harm to air, water or land; Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances, and combustion byproducts generated from operations are to be characterized, routinely monitored, controlled, and treated as required prior to discharge.

d) Conducting regular environmental assessments at our facilities and making recommendations for improvement;

e) Training and encouraging our employees to conduct their activities in an environmentally responsible and sustainable manner;

f) Establishing environmental objectives and targets, conducting an annual review of our performance, and publicly reporting our progress;

g) Making this policy publicly available to all employees and interested parties; and

h) Requiring our key suppliers and business partners to maintain the same high levels of environmental performance.

Frontken Group is committed to pollution prevention and resource reduction; Specifically we ensure that the emissions and discharges of pollutants and generation of waste are minimized or eliminated at the source or by practices such as adding pollution control equipment; modifying production, maintenance, and facility processes; or by other means. We also ensure that the use of natural resources, including water, fossil fuels, minerals, and virgin forest products, are conserve by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, or other means. Frontken Group is committed to establish a corporate-wide greenhouse gas reduction goal. Energy consumption and all relevant Scopes 1 and 2 and 3 greenhouse gas emissions are to be tracked, documented, and publicly reported against the greenhouse gas reduction goal. We are to look for methods to improve energy efficiency and to minimize their energy consumption and greenhouse gas emissions.

A set of clear environmental objectives has been established with appropriate performance indicators, which will be monitored on a continuing basis in relation to: (a) Waste management; (b) Energy usage; (c) Water usage (d) Emission.

Frontken Group will continue to improve its green production method to meet the operational challenges that global warming may bring by making progress through innovation. We will communicate our Environmental Policy, plans and performance to staff and we recognise the contribution our staff make towards improving the environmental performance of Frontken Group.

The board of the Frontken Group has ultimate responsibility for the environmental performance of the organisation. It will ensure that the necessary environmental policies and resources are put in place to minimise the environmental impacts of the Group.

Board of Directors, ESG Committee

Updated Jan 2019

E-02 FCB CLIMATE CHANGE POLICY

FCB CLIMATE CHANGE POLICY

The greenhouse effect occurs naturally when heat from the Earth's surface is absorbed by greenhouse gases (GHGs) such as carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), sulphur hexafluoride (SF6), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).

Greenhouse gases are naturally present in the air, and allow the Earth's atmosphere to be warm enough to support life. However, human activities such as burning of fossil fuels for energy and industrial production, and clearing of forests to raise livestock, increases the amount of GHGs in the atmosphere. These additional GHGs trap even more heat in the atmosphere, making the Earth warmer. Global warming leads to long-term climate change.

Scientists worry that the accumulation of these gases in the atmosphere has changed and will continue to change the climate. The risk of climate change depends on the physical and socioeconomic implications of a changing climate. Potential climate change risks have several effects including more severe weather patterns; damage to human-built environments, chaotic ecosystems, damage biodiversity; changes in patterns of drought and flood, with less potable water; inundation of coastal areas from rising sea levels; and more deaths from heat waves, storms, and contaminated water, and increased incidence of tropical diseases.

Scientists reach this conclusion by looking at two trends. First, global surface temperature data show that Earth has warmed 0.5 °C (1 °F) over the past 100 years. At the same time, atmospheric concentrations of GHGs such as CO2 have increased by about 30% over the past 200 years.

The threat of climate change is being addressed globally by the United Nations Framework Convention on Climate Change (UNFCCC): the long-term objective is 'to stabilise atmospheric greenhouse gas concentrations at a level that would prevent dangerous anthropogenic interference with the climate system'.

According to the Intergovernmental Panel on Climate Change (IPCC), to keep global warming below 2 °C, emissions of carbon dioxide (CO2) and other greenhouse gases (GHGs) must be halved by 2050 (compared with 1990 levels).

Frontken Group will in accordance with our environmental policy and measures committed to:

(a) Reduce the energy used in our operations; including improved energy efficiency in our buildings, facilities, equipment and tooling;

(b) Implement alternative or renewable energy technologies such as solar panels, where practical to provide additional sustainable energy for our facilities;

(c) Engage with all the stakeholders including the supply chain to combat climate change;

(d) Work with suppliers to reduce the carbon embedded in all consumables such as chemicals, packaging materials, the carbon footprint of our equipment and supply chain suppliers to minimise their carbon impacts

(e) Set targets to reduce our carbon emissions including scope 1, scope 2 and scope 3.

(f) Report our greenhouse gas emissions, targets, results and activities openly and in accordance with the Greenhouse Gas Protocol.

We pledged to reduce our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue – by 50 per cent by 2050, and to stabilise emissions with the aim of peaking around 2035.

We will continuously introduce specific initiatives to significantly reduce our gas emissions. Our Target is to continuously reduce our carbon footprint and our impact on climate change by decreasing our GHG emissions and improving energy efficiency.

TARGET DATA INDICATORS

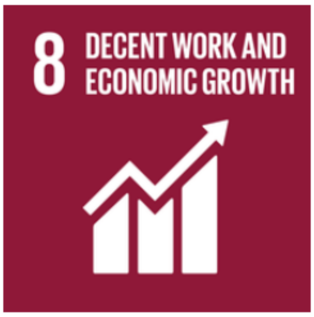
(a) Short Term Goal by 2025 ; - Reduce 10% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue. (Baseline data FY2020).

(b) Medium Term Goal by 2035; - Reduce 25% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue. (Baseline data FY2025).

(c) Long Term Goal by 2050; - Reduce 50% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue. (Baseline data FY2035).

Contributing to the Sustainable Development Goals

7.1 = ensure universal access to affordable, reliable and modern energy services.



8.4 = Improve progressively, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

13.1 = Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

13.3 = Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

E-03 FCB ENERGY MANAGEMENT POLICY

FCB ENERGY MANAGEMENT POLICY

Frontken Group recognise that the use of energy imposes environmental and societal issues and contributing to Climate Change. Climate Change is emerging as one of the most significant environmental challenges currently threatening the world wide community and we acknowledge that we have a responsibility to reduce our impacts and carbon emissions. Frontken Group recognize the importance of this global issue and take action to mitigate the impact of our activities. Frontken Group is committed to use energy in the most efficient, cost effective, and environmentally responsible manner. The purpose of this policy is to optimize energy use throughout Frontken Group of companies, improve cost-effectiveness and productivity, enhance working conditions, reduce greenhouse gas emissions, contribute to sustainability and reduce waste associated with energy use. All of our team members and employees worldwide as well as our supply chain have a role to play in conserving energy. We are all responsible to efficiently use energy which is under their direct control.

Frontken Group will continuously promote the efficient use of energy to produce and deliver world class products and services to our customers. We are committed to responsible energy use and will practice energy efficiency in all facilities and processes, wherever it is cost effective. To implement this policy, we will:

(a) Achieve and maintain compliance with applicable legal and other requirements.

(b) Continuously improve energy efficiency by establishing and implementing strategic energy management practices worldwide that support production, distribution and service capabilities while providing a safe and comfortable work environment.

(c) Consider energy efficiency as a factor in product development and in process and facility design and in the procurement of goods and services.

(d) Procure adequate and dependable energy supplies at the most advantageous rate and implement appropriate risk contingency plans to protect operations from supply interruptions.

(e) Encourage continuous improvement in energy conservation by employees.

(f) Use energy consumption data to establish Key Performance Indicators (KPIs) to drive performance improvements. We will measure, review and communicate our progress on a regular basis to ensure availability of information to our employees.

(g) Ensure adequate resources are available to work towards achieving KPI goals

We will continuously introduce specific initiatives to significantly reduce our air emissions. Our Target is to continuously reduce our carbon footprint and our impact on climate change by decreasing our GHG emissions and improving energy efficiency.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Reduce 10% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).

(b) Medium Term Goal by 2035; - Reduce 20% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2025).

(c) Long Term Goal by 2050; - Reduce 50% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2035).

Contributing to the Sustainable Development Goals

7.1 = By 2030, ensure universal access to affordable, reliable and modern energy services.

7.3 = By 2030, double the global rate of improvement in energy efficiency.

8.4 = Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

13.1 = Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

13.3 = Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

E-04 FCB WATER MANAGEMENT POLICY

FCB WATER MANAGEMENT POLICY

The world is moving towards an increasingly water insecure world, particularly in some developing countries in which Frontken Group operate. Climate change and its various consequences create new uncertainties and require urgent measures to reduce risks and adapt to a more uncertain water future. In addition, Climate change is likely to impact all the hydrological cycle and then the distribution and availability of water across time and space; and consequently, affects the quantity and quality of water resources available to meet the needs of societies and ecosystems.

Water is linked to almost any climate related risks, such as longer and severe drought, more frequent floods, losses in snow and glaciers to regulate runoff, rising sea levels, reduced river flows, storms, etc. Furthermore, water resources and the way they are managed and conserved will play a pivotal role in building social capacities to adapt to climate change and enhance resilience.

Water is an essential element in Frontken Group business operation. Our business operation and production process requires large quantities of water with a very high level of purity. Our ability to operate effectively and meet all the needs of our customers depends on sustainable water access, management and conservation.

Frontken Group is committed to manage the challenges of water scarcity as part of our sustainability development strategy. We are committed to ensure continuous contribution to high water quality and sustainable water quantity across all our business operation and value chain, and throughout the communities we serve and operate in, including water stress assessments, conservation programs, and improvement initiatives, etc.

We are committed to:

(a) fostering water stewardship, through socially equitable, environmentally sustainable and economically beneficial use of water for our business processes;

(b) optimising water consumption in our operations and reducing the water footprint per unit of production;

(c) conserving water quality and usage in all our sites and from the sourcing of raw materials to production use;

(d) aligning our efforts with the Sustainable Development Goals of the United Nations and respecting the human right to water and sanitation;

(e) innovating with new technologies throughout our business operation and production life cycle.

We particularly address the topic of water within our comprehensive sustainability approach, particularly in our research and development activities, our business operations, our production processes and through the relationship with our customers. We strive to achieve these targets by implementing the below.

(a) developing innovative processes, technologies and behaviours that help to reduce their water usage;

(b) reducing the environmental footprint of our production processes and in particular their water footprint;

(c) engaging in ongoing dialogue with international organisations to improve awareness of our business impact on water.

(d) optimising water consumption in our factories to categorise water uses and establish standards for our Group with best practices and techniques to conserve water through efficient practices;

(e) implementing water reloop production, where some of the water used for production processes is cleaned and recycled in a loop on-site for re-use.

(f) assessing supply chain sustainability policies, including their water policies, water consumption, and progress to achieving water targets;

We periodically monitor and evaluate our water usage and management results. We report our performance in terms of sustainable water management in our sustainability report.

Our target is to maintain our leadership in water efficiency by optimizing and reducing consumption, continuously recycling and reuse, and reinforcing our efforts in water scarcity areas.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Reduce 10% our water consumption per unit of production. (Water consumption baseline data FY2018).

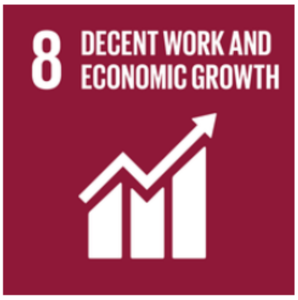
(b) Medium Term Goal by 2035; - Reduce 20% our water consumption per unit of production. (Water consumption baseline data FY2025).

(c) Long Term Goal by 2050; - Reduce 30% our water consumption per unit of production. (Water consumption baseline data FY2035).

Contributing to the Sustainable Development Goals

6.3 = By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.



8.4 = Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

E-05 FCB WASTE MANAGEMENT POLICY

FCB WASTE MANAGEMENT POLICY

Frontken Group generated substantial waste (both hazardous and non-hazardous) generated from operations including solid and liquid effluents and gases waste. There is a legal requirement for all who produce, keep or dispose of waste of any type to comply with the various regulations and the Duty of Care under Environmental Protection legislation. Frontken Group recognises the importance of meeting these legal requirements and to manage its waste responsibly, reduce the volume of waste sent to landfill and maximise reuse and recycling where possible.

Frontken Group recognise that the waste management and disposal from our operation imposes environmental and societal issues and contributing to Climate Change. Frontken Group is committed to protection of the environment and employees health and safety through the implementation of an effective and sustainable waste management programme, which is regularly is reviewed and updated to ensure that it continues to meet or exceed legislative and regulatory requirements as well as industry standard best practice.

Frontken Group is committed to responsible waste management and disposal and will practice the waste management principles of the 'best practicable environmental option' in the management of our operation waste in all facilities and processes. Frontken Group will continuously promote the efficient use a 'waste hierarchical approach', to reduce, reuse, recycle and recover waste products in preference to the disposal of waste to landfill. We will work with the qualified waste disposal service providers and waste management contractors to minimise the risk of pollution or harm to health and safety.

We require all of our team members and employees worldwide as well as our supply chain partners to comply with this waste management policy and associated Environmental Guidance Notes, to ensure compliance with all waste legislation in their respective regions.

To implement this policy, we will implement the following:

(a) Achieve and maintain compliance with applicable legal and other requirements.

(b) Legal compliance (where legal non-compliance issues are identified);

(c) Waste minimisation;

(d) Waste separation;

(e) Internal re-use and recycling;

(f) External re-use and recycling;

(g) Recovery practices;

(h) Effluent treatment;

(i) Improved inventory control and records kept of losses;

(j) Assessment of waste contractors;

(k) Records and quantities kept of all waste streams;

(l) Records kept of safety disposal certificates;

(m) Staff training in integrated waste management;

(n) Development and procedures for reporting environmental incidences;

(o) Reporting waste quantities to authorities;

(p) Moving towards cleaner production and phasing out of hazardous substances;

(q) Promotion of Extended, Education and Awareness around waste management;

(r) Promotion of Extended Producer Responsibility.

We will continuously introduce specific initiatives to significantly reduce our waste from our operation. Some of the initiative include treatment, reuse and recyle of effluents and wastewater on-site to remove polluting substances before being discharged into the natural environment. Other initiatives include conduct regular audits on waste storage, recycling, treatment and disposal; this is to ensure that our waste management is performed in accordance with all waste legislative requirements, including the duty of care, and to plan for future legislative changes and to mitigate their effects.

Our Target is to continuously reduce our waste generated footprint and our impact on climate change by decreasing our GHG emissions and improving energy efficiency.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Reduce 10% our waste generated in kg per unit of production. (Waste generated baseline data FY2018).

(b) Medium Term Goal by 2035; - Reduce 20% our waste generated in kg per unit of production. (Waste generated baseline data FY2025).

(c) Long Term Goal by 2050; - Reduce 50% our waste generated in kg per unit of production. (Waste generated baseline data FY2035).

Contributing to the Sustainable Development Goals

3.9 = Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

6.3 = Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.

12.2 = achieve the sustainable management and efficient use of natural resources.

12.4 = Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.

E-06 FCB CHEMICAL USE MANAGEMENT POLICY

E-06 FCB CHEMICAL USE MANAGEMENT POLICY

Frontken Group uses substantial types of chemicals and related materials (both hazardous and non-hazardous) for our operations. There is a legal requirement for all who produce, keep or dispose of waste of any type to comply with the various regulations and the Duty of Care under Environmental Protection legislation. Frontken Group recognises the importance of meeting these legal requirements and to manage its chemicals responsibly, reduce to minimize or eliminate the use of certain environmentally sensitive materials in our operation and production processes.

Frontken Group recognise that the chemical management and disposal from our operation imposes environmental and societal issues and contributing to Climate Change. Frontken Group is committed to protection of the environment and employees health and safety through the implementation of an effective and sustainable chemical management programme, which is regularly is reviewed and updated to ensure that it continues to meet or exceed legislative and regulatory requirements as well as industry standard best practice. We formalised a list of chemicals and substances that our customers, regulators and NGOs considered most important to manage, restrict or ban. This Materials Restricted for Use Specification serves as the baseline chemicals management process.

Frontken Group is committed to avoid the use of substances in its production process and business operation that could potentially harm the environment or human health and to ensure that we act responsibly and with caution.

We require all of our team members and employees worldwide as well as our supply chain partners to comply with this chemical use management policy and associated Chemical Guidance Notes, to ensure compliance with all waste legislation in their respective regions.

To implement this policy, we identify all chemical substances of concern based on their hazardous properties that:

(a) Are a known threat to human health or the environment;

(b) Show strong indications of significant risks to human health or the environment;

(c) Are known to be bio-persistent or bio-accumulative in humans or the environment

We are committed to act responsibly, and we avoid any chemical substance of concerns that could pose significant environmental or human health risks. We will take precautionary measures even if the full extent of harm has not yet been definitively established. We are committed to eliminate all chemical substances of concern by :

(a) Legal compliance with laws and regulations and adopt and apply international standards where laws are less stringent.

(b) Achieve and maintain compliance with applicable legal and other requirements.

(c) Proactively evaluate materials and chemicals in production and supply chain, and prioritize them for restriction use based on chemicals of concerns, customer preferences, and scientific analysis that reveals a potential impact to human health or the environment.

(d) Maintaining a Banned and Restricted Chemical Substances Protocol and support policies, standards, and legislation to ensure that comprehensive hazard data are available for chemicals to eliminate or reduce known hazards.

(e) Prohibiting supplier use of these chemical substances contractually. Collaborate with supply chain partners to drive innovation in the development and adoption of environmentally preferable alternatives.

(f) Substituting viable alternative chemical substances; If alternatives are not yet viable, we will works with industry partners to promote industry standards and the development of reliable, environmentally sound, and economically scalable technical solutions.

(g) Moving towards green production and phasing out of hazardous chemical substances.

We will continuously introduce specific initiatives to significantly reduce or eliminate the use of certain environmentally sensitive materials in our operation and production processes.

Our Target is to continuously improve our green production and reduce chemical use footprint in our production processes and business operation.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Increase usage of environmental friendly chemical in kg per unit of production by 10%. (Friendly chemical use baseline data FY2019=0.97). (kg per part)

(b) Medium Term Goal by 2035; - Increase usage of environmental friendly chemical in kg per unit of production by 50%. (Friendly chemical use baseline data FY2025). (kg per part)

(c) Long Term Goal by 2050; - Increase usage of environmental friendly chemical in kg per unit of production by 100%. (Friendly chemical use baseline data FY2035). (kg per part)

Contributing to the Sustainable Development Goals

3.9 = Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

6.3 = Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

12.2 = achieve the sustainable management and efficient use of natural resources.

12.4 = Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.

S-01 FCB HUMAN RESOURCE AND LABOUR POLICY

FCB HUMAN RESOURCE AND LABOUR POLICY

Frontken Group are committed to uphold the human rights of workers, and to treat them with dignity and respect as understood by the international community. This applies to all workers including temporary, migrant, student, contract, direct employees, and any other type of worker.

We are committed to identify, prevent, and mitigate adverse human rights impacts resulting from or caused by our business activities before they occur, through human rights due diligence and risk mitigation processes.

Frontken Group labor standards are:

1) Freely Chosen Employment

Forced, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not permitted. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company provided facilities including, if applicable, workers' dormitories or living quarters. As part of the hiring process, all workers must be provided with a written employment agreement in their native language that contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms. All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given as per worker's contract. Employers, agents, and sub-agents' may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Employers can only hold documentation if such holdings are required by law. In this case, at no time should workers be denied access to their documents. Workers shall not be required to pay employers' agents or sub-agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

2) Young Workers

Child labor is not to be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Frontken Group shall implement an appropriate mechanism to verify the age of workers. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. Frontken Group shall ensure proper management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. Frontken Group shall provide appropriate support and training to all student workers. We prohibit the hiring of individuals that are under 15 years of age for any positions. We have a zero tolerance approach child labour and modern slavery of any kind within our operations and supply chain.

3) Working Hours

Studies of business practices clearly link worker strain to reduced productivity, increased turnover, and increased injury and illness. Working hours are not to exceed the maximum set by local law. Further, a workweek should not be more than the hours allowed by the local law, including overtime, except in emergency or unusual situations. All overtime must be voluntary. Workers shall be allowed at least one day off every seven days.

4) Wages and Benefits

Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. In compliance with local laws, workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from wages as a disciplinary measure shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor will be within the limits of the local law.

5) Humane Treatment

There is to be no harsh or inhumane treatment including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers.

6) Non-Discrimination/Non-Harassment

Frontken Group should be committed to a workplace free of harassment and unlawful discrimination. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Workers shall be provided with reasonable accommodation for religious practices. In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way.

7) Freedom of Association

In conformance with local law, Frontken Group shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment.

Valuing Diversity

We believe that encouraging diversity of ideas, thinking and experience leads to better ways of working and better business results. We're committed to building a diverse workforce and encouraging an inclusive culture. This covers all areas of diversity, including gender, generations, cultural diversity, disability and sexual orientation.

Equal Opportunities

Frontken Group is an equal opportunities employer. We make decisions about recruitment, promotion, training and other employment issues solely on the grounds of individual ability, achievement, expertise and conduct. We don't discriminate on the basis of gender, gender identity, race, colour, religion, ethnicity, cultural heritage, age, social background, mental or physical ability or disability, national origin, sexual orientation or any other reason not related to job performance or prohibited by applicable law.

Workplace health and safety

We are committed to providing our employees with a safe and healthy work environment that safeguards their mental and physical wellbeing. To support this objective, we have a strong health and safety programme that aims to reduce our incident level to zero. In cases where employees are injured or have other mental or physical health issues during employment with Frontken, we make any adjustments to their duties and working environment that are necessary to support their recovery and continued employment.

Communicating with stakeholders

We recognize our impact on the communities in which we operate. We are committed to engaging with stakeholders in those communities to ensure that we are listening to, learning from and taking into account their views as we conduct our business. Where appropriate, we are committed to engaging in dialogue with stakeholders on human rights issues related to our business.

We are committed to continuously monitor our operations so that there is no adverse impacts on our labour and human rights. We do this through rigorous and continued monitoring of priority topics in our own operations, such as working hours, prevention of forced labor, non-discrimination, freedom of association, minimum age requirements and fair wages, taking into account the associated risks of the regions in which we operate our business. We ensure that all of our employees are treated with respect and dignity; and we have continuously update our policies and procedures.

We adopted the code of conduct of the Responsible Business Alliance (RBA), formerly the Electronic Industry Citizenship Coalition (EICC). We continuously review our policies and practices relating to our labour and human rights to stay attentive to support the society.

We will continuously introduce specific initiatives to significantly improve our human resources, labour and human rights performance. Our Target is to continuously achieve employees turnover rate of below 1%.

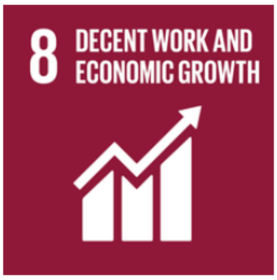
TARGET DATA INDICATOR

(a) Short Term Goal by 2025 ; - Reduce our employees turnover rate to below 5%.

(b) Medium Term Goal by 2035; - Reduce our employees turnover rate to below 3%.

(c) Long Term Goal by 2050; - Reduce our employees turnover rate to below 2%.

Contributing to the Sustainable Development Goals



8.7 = Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour.

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

RESPONSIBLE BUSINESS ALLIANCE FRAMEWORK

UN GLOBAL COMPACT FRAMEWORK

S-02 FCB DIVERSITY AND INCLUSION POLICY

FCB DIVERSITY AND INCLUSION POLICY

Frontken Group is committed to make sure every employees that are included within the group have an equal opportunity to succeed. We believe that our people are the keys to the Group's long-term growth and success. We believe in equality and inclusion regardless of age, ethnicity, cultural background, gender identity, marital or family status, religion, disabilities, socio-economic background or sexual orientation. We want to be an employer that our people are proud to work for. We are committed to growing with our people and making the company a vibrant and safe workplace.

To achieve this, we strive to create an open and trusting work environment characterised by equal opportunity, as well as a diverse, inclusive, collaborative and learning culture. We invest in our people and empower them to achieve their full potential both personally and professionally. Frontken Group recognizes the important value and advantages of having a diversified and inclusive workforce. We see diversity and inclusion as a source of strength so that we can to meet the demands of our diverse global customer base and deliver on our business goals. We continuously seek to promote an inclusive culture where employees from different backgrounds, with different capabilities, perspectives and experiences are recognized for their contribution to the best of their abilities.

Frontken Group is committed to establishing and maintaining a diverse and inclusive workplace.

Our guiding principles are:

(a) We strive to create a workplace that embraces diversity and inclusiveness at every level of our group.

(b) We respect and value the unique experiences and perspectives of our employees, regardless of race, gender, age, nationality, religious or political beliefs, disability or sexual orientation.

(c) We believe that diversity is more than just a policy or a set of practices; diversity is a fundamental part of our corporate culture and key to our long- term growth.

(d) We treat co-workers with fairness and respect and will not tolerate any form of discrimination, bullying or harassment and victimisation.

(e) We create and ensure fair and equitable recruitment and compensation practices, and foster development and career progression based solely on performance and merit.

(f) We hire, develop, reward, promote and retain people purely based on their talents, commitment, potential and the results their achievement.

(g) We recruit from the widest possible talent pool for our business and to utilise recruitment processes that are structured to provide a level playing field at all levels of the organisation.

(h) We designed our talent management and succession planning programs to be inclusive and to give talented individuals the opportunity to progress with the aim, including career development and performance.

We will continuously introduce specific initiatives to maintain a diverse and inclusive workplace in our operation and production processes.

Our Target is to continuously maintain a diverse and inclusive workplace footprint in our production processes and business operation.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - maintain a balance diverse and inclusive workplace.

(b) Medium Term Goal by 2035; - maintain a balance and optimize diverse and inclusive workplace.

(c) Long Term Goal by 2050; - maintain a balance and optimize diverse and inclusive workplace.

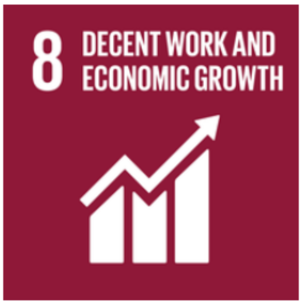
Contributing to the Sustainable Development Goals

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

RESPONSIBLE BUSINESS ALLIANCE FRAMEWORK

S-03 FCB HEALTH AND SAFETY POLICY

FCB HEALTH AND SAFETY POLICY

Frontken Group recognize that in addition to minimizing the incidence of work-related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and worker retention and morale. Frontken Group also recognize that ongoing worker input and education are essential to identifying and solving health and safety issues in the workplace.

Frontken Group health and safety standards are:

1) Occupational Safety

Worker potential for exposure to health and safety hazards (chemical, electrical and other energy sources, fire, vehicles, and fall hazards, etc.) are to be identified and assessed, mitigated using the Hierarchy of Controls, which includes eliminating the hazard, substituting processes or materials, controlling through proper design, implementing engineering and administrative controls, preventative maintenance and safe work procedures (including lockout/tagout), and providing ongoing occupational health and safety training. Where hazards cannot be adequately controlled by these means, workers are to be provided with appropriate, well-maintained, personal protective equipment, and educational materials about risks to them associated with these hazards. Reasonable steps must also be taken to remove pregnant women and 'nursing mothers from working conditions with high hazards, remove or reduce any workplace health and safety risks to pregnant women and nursing mothers, including those associated with their work assignments, and provide reasonable accommodations for nursing mothers.

2) Emergency Preparedness

Potential emergency situations and events are to be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training, and drills. Emergency drills must be executed at least annually or as required by local law, whichever is more stringent. Emergency plans should also include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment, and property.

3) Occupational Injury and Illness

Procedures and systems are to be in place to prevent, manage, track and report occupational injury and illness, including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment, investigate cases and implement corrective actions to eliminate their causes, and facilitate the return of workers to work.

4) Industrial Hygiene

Worker exposure to chemical, biological, and physical agents is to be identified, evaluated, and controlled according to the Hierarchy of Controls. If any potential hazards were identified, Frontken Group shall look for opportunities to eliminate and/or reduce the potential hazards. If elimination or reduction of the hazards is not feasible, potential hazards are to be controlled through proper design, engineering, and administrative controls. When hazards cannot be adequately controlled by such means, workers are to be provided with and use appropriate, well-maintained, personal protective equipment free of charge. Protective programs shall be ongoing and include educational materials about the risks associated with these hazards.

5) Physically Demanding Work

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing, and highly repetitive or forceful assembly tasks is to be identified, evaluated, and controlled.

6) Machine Safeguarding

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks, and barriers are to be provided and properly maintained where machinery presents an injury hazard to workers.

7) Sanitation, Food, and Housing

Workers are to be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the Frontken Group or a labor agent are to be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting and heat and ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges.

8) Health and Safety Communication

Frontken Group shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Training is provided to all workers prior to the beginning of work and regularly thereafter. Workers shall be encouraged to raise any health and safety concerns without retaliation.

We are focused on reducing all types of health hazards and risks to zero incidents with our comprehensive safety programs; including continuously improving our best practices, monthly monitoring of safety indicators; weekly safety training and awareness; and ISO, RBA, and OHSAS 18001 certification audits, etc.

We will continuously introduce specific initiatives to significantly improve our health and safety performance. Our Target is to continuously reduce our health hazards and safety risks to zero incidents.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - (i) Zero incidents of health and safety fatalities; (ii) Reduce to less than 3 incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.09 hour per 100 Employees.

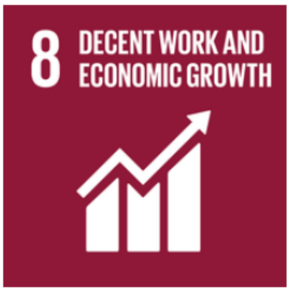
(b) Medium Term Goal by 2035; - (i) Zero incidents of health and safety fatalities; (ii) Zero incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.03 hour per 100 Employees.

(c) Long Term Goal by 2050; - (i) Zero incidents of health and safety fatalities; (ii) Zero incidents of ESH-Related notices of violation; (iii) Reduce our health and safety recordable injury rate to 0.01 hour per 100 Employees.

Contributing to the Sustainable Development Goals

3.8 = Achieve universal health coverage, including access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 = By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.



8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

S-04 FCB WORKPLACE COVID-19 PROTOCOL

FCB WORKPLACE COVID-19 PROTOCOL

The coronavirus (COVID-19) outbreak has caused widespread global business and human rights-related concerns throughout the world. COVID-19 is a global pandemic affecting nearly every industry and every country. Its impact is wide and deep, affecting not only public health but also the global economy and employment.

This impact will surely be most acutely felt by vulnerable workers in global supply chains who may face an impact both in terms of working conditions but also unemployment. Migrant workers could be disproportionately impacted by the negative effects of COVID-19 on businesses, including through soaring unemployment rates, acute health risks and possible loss of income.

During this difficult period, protection of workers and the environment in international supply chains are top priorities for the Frontken Group and its related companies. Focusing on worker health and well-being, rights protection and engagement is paramount priority for Frontken to successfully navigating the COVID-19 crisis.

MEASURES TO PROTECT WORKER HEALTH AND SAFETY

Frontken Group implemented factory management to contain the spread of the virus through clear procedures that include providing immediate proactive measures, such as:

(a) Availability of facemasks (along with closed bins for hygienically disposing of them) and hand sanitizer outside of dormitories and canteens, as well as in places where workers congregate, such as for team meetings and on the factory floor.

(b) Prompt on-site medical protocol to those showing flu or associated symptoms, especially respiratory related, isolating those who may have come in contact with individuals that have contracted the virus.

(c) Regularly providing additional COVID-19 communications to workers.

(d) Communicate and Engage workers as part of the process to manage operational issues.

INCREASED SUPPLY CHAIN MANGEMENT AND DISCUSSIONS

Frontken Group implement emergency supply chain management with suppliers with enhanced communication and transparent discussions regarding the impact of the outbreak on workplace operations and develop plans to mitigate disruptions while considering worker well-being and avoiding exploitation. Specifically, Frontken optimize flexibility on delivery schedules, financial arrangements, and other business agreement terms to avoid unintended consequences to workers.

COVID-19 PRECAUTIONARY MEASURES

To ensure workplace safety and health, businesses are advised to put in place the following COVID-19 precautionary measures when receiving deliveries.

1. Businesses should ensure onsite personnel wears mask at all times, except during activities that require/permit masks to be removed (e.g. during meals).

2. Businesses should adopt measures to facilitate SafeEntry and contact tracing.

3. Businesses should ensure all personnel does SafeEntry and temperature checks before entering the site. Personnel who are unwell must be refused entry to the workplace. All personnel are encouraged to download and activate the TraceTogether App or carry their TraceTogether token.

4. Businesses should adopt procedures to observe safe distancing at all times, including during the unloading and delivery of cargo.

5. Businesses should adopt procedures to minimize contact between cargo delivery personnel and the local handlers. Contactless delivery and e-invoicing is strongly encouraged, and delivery personnel should avoid leaving their vehicle unnecessarily. If e-invoicing is not available, businesses should consider having work-arounds to avoid physical contact in the processing of invoices.

6. Businesses should designate delivery loading, unloading and holding areas for exclusive use by cargo delivery personnel. It is encouraged to improve the ventilation of these designated loading and unloading area and to minimize the number of people in this area at any point of time.

7. Businesses should designate toilets for exclusive use by cargo delivery personnel, located away from other staff amenities. Toilets should be equipped with hand soap and cleaned regularly.

For your information, delivery personnel making deliveries from outside Singapore have been provided a separate advisory to observe safe management measures:

1. Personnel to wear mask at all times, except during activities that require/permit masks to be removed (e.g. Meals).

2. To observe safe distancing at all times.

3. To avoid leaving the vehicle unnecessarily and any physical contact with others while making deliveries.

4. To deliver cargo directly to destination and do not detour or move around unnecessarily.

5. To check with employees on where are the toilets available for use.

6. To follow entry requirements in place (TraceTogether, SafeEntry & temperature-taking).

7. To not stay beyond 24 hours, unless there are extenuating circumstances.

8. Wash hands often with soap and avoid touching your face

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Zero incidents of COVID19 for the period.

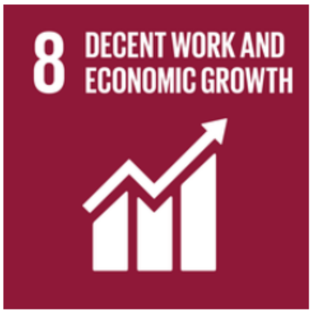
(b) Medium Term Goal by 2035; - Zero incidents of COVID19 for the period.

(c) Long Term Goal by 2050; - Zero incidents of COVID19 for the period.

Contributing to the Sustainable Development Goals

3.8 = Achieve universal health coverage, including access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 = By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.



8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

S-05 FCB SUPPLY CHAIN MANAGEMENT POLICY

FCB SUPPLY CHAIN MANAGEMENT POLICY

Frontken Group business operation requires raw materials, chemicals, consumables materials, equipment and supplier services. Our operation will be disrupted if our suppliers cannot deliver their products or perform their services. Therefore, we committed to working proactively together with suppliers to mitigate supply chain risk, optimized delivery, cost and time, and improved suppliers' businesses to grow sustainably.

Frontken Group is committed to achieve Sustainable Supply Chain and we take responsibility to ensure that our business operations including our key suppliers adopt to the best practice of procurement and management of supplies, insurance, and other aspects of operations related to our business sustainability. We implemented the Sustainable Procurement and Supplier Management Policy to ensure excellence in procurement with transparency, fairness, and alignment with best practices that represent the highest standards of quality, integrity and excellence. We respect the unique customs and cultures in communities where we operate. Our Sustainable Procurement and Supplier Management Policy are based on the Responsible Business Alliance (RBA) Code of Conduct framework.

We seek to develop relationships with suppliers that share similar values and conduct business in an ethical manner. We are pleased to work with suppliers to ensure an understanding of and compliance with the requirements set forth in our Supplier Supply Chain Sustainability Guidelines:

(a) Compliance with the laws and regulations of all the countries where we operate including all the laws relating to the business related and non-business related transactions.

(b) Support fair employment practices consistent with our commitment to human rights in our workplace. Establish a strong and direct relationship with our employees through open and honest communications with fairness, dignity, and respect.

(c) Respect human rights without discrimination, harassment of any kind, abuse or other inhumane treatment including no child labour or forced labour; proper management of employees' work hours, breaks and holidays and prohibition of excessive overtime work; payment of the legally mandated minimum wage and to pay at least a living wage; and no inappropriate wage abatement; respect for employees' right.

(d) Recognize that climate change issues and conserve and protect the natural environment including reduce environmental negative impacts and prevent pollution.

(e) Conduct fair business transactions including prevent all corruption types; offer no bribes or illegal contributions.

(f) Ensure safe and healthy workplaces and maintain a good working environment.

(g) Ensure the quality and safety of products and services.

(h) Ensure accurate, timely and appropriate disclosure of information.

(i) Intellectual property rights are to be respected, transfer of technology and know-how is to be done in a manner that protects intellectual property rights, and customer and supplier information is to be safeguarded.

We expect our key suppliers to acknowledge, commit and implement and follow the our guidelines for performance and compliance including Ethics, Labour, Environment, Health & Safety and Management Systems.

We expect our suppliers to follow applicable laws, and similar standards and principles in the countries in which they operate.

We expect our suppliers to judge their employees and contractors based upon their ability to do their job and not upon their physical and/or personal characteristics or beliefs, affirming the principle of no discrimination based on race, colour, gender, religion, political opinion, national origin or sexual orientation.

We expect our suppliers to ensure equal opportunities in the work place and shall not engage in discrimination with regard to recruitment and employment practices.

We expect our suppliers to provide a safe workplace with policies and practices in place to minimise the risk of accidents, injury, and exposure to health risks.

We expect our suppliers neither to employ anyone under the legal working age nor to condone physical or other unlawful abuse or harassment, in any of their operations.

We expect our suppliers not to hold any person in slavery or servitude and not to use forced, bonded or compulsory labour or engage in any form of human trafficking.

We expect our suppliers to compensate their employees fairly and competitively relative to their industry, in full compliance with applicable local and national wage and hour laws, and to offer opportunities for employees to develop their skills and capabilities.

We expect our suppliers to conduct business in ways that protect and preserve the environment. We expect our suppliers to meet applicable environmental laws, rules and regulations in their operations in the countries in which they do business, including the prohibition or restriction of specific substances in products and manufacturing, including labelling for recycling and disposal.

We expect our suppliers to protect the environment and consider the impacts of their business activities on local communities and ecosystems, while paying special attention to energy use efficiency, climate change issues such as greenhouse gas emissions, sustainable use of resources, waste reduction, and air, soil and river pollution.

We expect our suppliers not to give anything more than normal business hospitality appropriate under the circumstances to Frontken Group employees. Gifts of cash or cash equivalents, such as gift cards, are never allowed.

We expect our suppliers to engage in fair business practices, avoid corruption including bribery and extortion, and comply with applicable laws and regulations.

We expect our suppliers to upheld the highest standards of integrity in all business interactions. Frontken Group shall have a zero-tolerance policy to prohibit any and all forms of bribery, corruption, extortion and embezzlement.

We expect our suppliers to protect the confidential information of Frontken Group.

We expect our suppliers not trade in securities related to frontken, or encourage others to do so, based on confidential information received from Frontken Group.

We expect our suppliers to comply with applicable Data Protection laws, and privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared, including suppliers, customers, consumers, and employees.

We expect our suppliers to whistleblow any employee of Frontken Group, who has any issues of ethics such as engaged in illegal or otherwise improper conduct, should report the matter to Frontken without fear of retaliation. We will ensure the confidentiality, anonymity, and protection of supplier and employee whistleblower are to be maintained, unless prohibited by law.

Frontken Group has adopted the ISO system of approved vendor list and supplier selection to ensure that our suppliers deliver products and services that meet our specification and requirements. The scope of qualification includes suppliers' capabilities based on our criteria identified in the supplier qualification form including economic, environmental, and social issues consistent with the Supplier Supply Chain Sustainability Guidelines. All the suppliers who are qualified and approved via the supplier qualification process will be registered on our Approved Vendor List (AVL) in our procurement system. All approved suppliers are required to sign the acknowledgement form of Supplier Supply Chain Sustainability Guidelines and Code of Conduct to ensure compliance with the agreements and requirements.

If a supplier fails to uphold any aspect of the requirements of the Supplier Supply Chain Sustainability Guidelines, the supplier is expected to implement corrective actions. Frontken Group reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the requirements of these Supplier Supply Chain Sustainability Guidelines.

Frontken Group will conduct regular surveys of suppliers to monitor the status of their compliance with basic policies and to strengthen communication with suppliers. Frontken Group will visit suppliers to confirm the status of their activities when it determines that site audit visits are necessary based on the regions where suppliers are active and their business activities.

Frontken Group will request that the supplier to do corrective actions if there is any non-compliance; and will provide guidance and assistance to the supplier as necessary. If the non-compliance supplier is unlikely to implement corrective measures even after providing continuous guidance and assistance, Frontken Group will review its business relationship with the relevant supplier. For example, if any of our supplier has failed to meet the labour laws relating to compliance of laws; or respect for human rights; or workplace safety and health; we will ask the supplier to establish the factual situation, and prepare a report on the non-compliance and corrective actions and improvement measures. If corrective actions and improvement measures are insufficient, we will request that further measures to be taken; otherwise we will review our relationship with the supplier.

We will continuously introduce specific initiatives to significantly improve our supply chain sustainability including resource efficiency and optimization in consumption and production. Our Target is to continuously improve our supply chain sustainability footprint; and to continuously train our employees on our sustainability development.

TARGET DATA INDICATORS

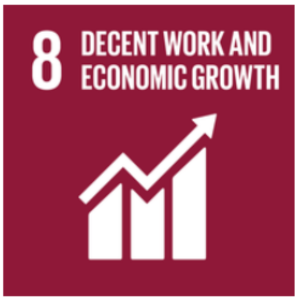
(a) Short Term Goal by 2025 ; - Achieve sustainability qualification of our top 10 key suppliers based on total spend cost. (Baseline data FY2020).

(b) Medium Term Goal by 2035; - Achieve sustainability qualification of our top 35 key suppliers based on total spend cost. (Baseline data FY2025).

(c) Long Term Goal by 2050; - Achieve sustainability qualification of our top 50 key suppliers based on total spend cost. (Baseline data FY2035).

Contributing to the Sustainable Development Goals

4.7 = Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development



8.4 = Improve progressively global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation

8.7 = Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and end child labour in all its forms

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

12.2 = Sustainable management and use of natural resources.

12.8 = Ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

G-01 DIRECTORS AND SENIOR MANAGEMENT TEAM

Please refer to the Annual Report. thank you for visiting.

G-02 FCB BOARD CHARTER

1. OVERVIEW

The Board is primarily responsible for ensuring that Frontken has an appropriate corporate governance structure to ensure the creation and protection of shareholders' value.

The Board is also responsible for ensuring that management recognizes Frontken's legal and other obligations to all legitimate stakeholders. "Stakeholders" are groups that are likely to feel a social, environment, economic or financial impact from Frontken's actions. They include shareholders, Directors, customers, suppliers, employees, government regulators and members of the communities where Frontken operates and are affected by Frontken's activities.

Frontken's obligations to its Stakeholders require that appropriate accountability and control systems are in place.

This Board Charter explains Frontken's commitment to corporate governance. It is not an "all inclusive" document and should be read as a broad expression of principles.

2. BOARD'S ROLES AND RESPONSIBILITIES

2.1 Composition of the Board

The Board comprises:

(a) Directors with an appropriate range of skills, experience, and expertise;

(b) Directors who have proper understanding of, and competence to deal with, current and emerging issues of the business of Frontken;

(c) Directors who can effectively review and challenge the performance of management and exercise independent judgment; and

(d) At least one-third are Independent Directors who have met the requirements prescribed by the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The Board should be of a size and composition that is conducive to making decisions expediently, with the benefit of a variety of perspectives and skills, and in the best interest of the Group as a whole rather than of individual shareholders or other stakeholders.

2.2 The Board

The Board is responsible for setting the strategic direction of the Group and monitors the

implementation of that strategy by the management team, including:

2.2.1 Strategy and Planning

(i) Establish overall business objectives and consider whether they continue to be appropriate in the context of business opportunities being pursued.

(ii) Review and approve management strategies and plans designed to pursue business objectives and ensure they continue to remain prudent in the context of the objectives of the business, the economic environment, available resources and reasonable achievability of results.

(iii) Approve and monitor the progress of major capital expenditure and acquisitions/divestitures.

(iv) Establish procedures for the approval of all significant acquisitions and major contracts entered into outside the ordinary course of the Group's business.

(v) Approve 12 months' operational budgets and evaluate results against budgets in the context of business objectives, strategies and operations plans being pursued.

(vi) Approve all major changes to the structure of the organization.

2.2.2 Human Resource Management

(i) Define required Board's competencies and number and profile of Board members.

(ii) Appoint Board members.

(iii) Approve induction programme for new Board members and ongoing training programmes.

(iv) Ensure easy access to internal and external sources of information and advice.

(v) Manage performance of the Board as a whole and of the individual members.

(vi) Appoint the Chief Executive Officer (CEO), review the performance of the CEO and provide counseling and mentoring, if and when required.

(vii) Evaluate performance of senior management.

(viii) Approve appointment and removal of the Company Secretary.

(ix) Approve executive succession plans.

2.2.3 Remuneration

(i) Determine remuneration of Directors to ensure that they are consistent with sustainable achievement of business objectives, prudent management of operations and prompt ongoing assessments on the risks to which the Group is exposed.

(ii) Approve remuneration and contracts of senior management on the recommendation of the CEO.

(iii) Approve employees' share option schemes, if any, for submission to shareholders for approval at General Meeting and any other senior executives' incentive schemes.

2.2.4 Capital Management and Financial Reporting

(i) Monitor and review the capital and solvency positions of the Group.

(ii) Approve quarterly reports, audited financial statements and Annual Report.

(iii) Approve dividend policy and dividend payments.

(iv) Approve major financing arrangements.

2.2.5 Performance Monitoring

(i) Approve relevant financial and non-financial Key Performance Indicators (KPIs) to be reported by management.

(ii) Remuneration Committee to conduct KPI review with the CEO and senior management annually.

(iii) Consider and approve any action/remediation plans to be implemented.

2.2.6 Risk Management

(i) Review major risks the Group is likely to be exposed to.

(ii) Review risk management resources, structures and processes and consider and approve changes.

(iii) Approve risk management strategies.

(iv) Monitor compliance with all legal, tax and regulatory obligations.

(v) Review and ratify systems of risk management and internal compliance and controls, codes of conduct, continuous disclosure, legal compliance and other significant corporate policies annually.

(vi) Review the effectiveness of the Group's implementation of its risk management system.

2.2.7 Audit and Compliance

(i) Recommend the appointment/re-appoint/replace the external auditors and their remuneration for the approval of shareholders at General Meeting.

(ii) Define the scope of the external audit function.

(iii) Review the control environment and audit and compliance resources, structure and processes and consider and approve changes.

(iv) Approve the scope of internal audit and compliance issues.

(v) Review significant audit and compliance issues and consider and approve action and remediation plans.

2.2.8 Board Processes and Policies

(i) Decide the role and composition of Board committees.

(ii) Approve delegated authorities.

(iii) Define and execute a policy dealing with conflicts of interest.

(iv) Define policy and procedures relating to related-party transactions, dealings in securities by Directors and principal officers, whistle blowing and insider trading policy.

(v) Approve policies dealing with Directors' liabilities, indemnities and insurance.

In discharging his/her duties, each Director must:

(a) Exercise due care and diligence;

(b) Act in good faith in the best interests of the Group and its shareholders;

(c) Not improperly use his/her position or misuse information of the Group;

(d) Commit the time necessary to discharge effectively his/her role as a Director; and

(e) Ensure that other commitments, including other directorships, do not interfere with their duties and responsibilities as a member of the Company's board.

All Directors are entitled to be heard at all meetings and should bring an independent judgment to bear in decision-making. It is expected that every Director will make an effort to attend each board meeting and the meeting of any committee on which the Director sits. Attendance in person is preferred, but attendance by teleconference is permitted. Each Director should be familiar with the agenda for each meeting, have carefully reviewed all materials distributed in advance of the meeting, and be prepared to participate meaningfully in the meeting.

2.3 Role of Directors

The Independent Directors are independent of management and are those who have the ability to exercise their duties unfettered by any business or other relationship and are willing to express their opinion at Board meetings free of concern about their position or the position of any third party. They ensure that the interests of all shareholders are taken into account by the Board and that the relevant issues are given objective and impartial consideration by the Board. The Board does not believe it is possible to draft a list of criteria that are appropriate to characterise, in all circumstances, whether a Non-Executive Director is independent. It is the approach and attitude of each Non-Executive Independent Director that is critical and this must be considered in relation to each Director while taking into account all other relevant factors, which may include those set out in paragraph 1.01 and PN13 of the Listing Requirements.

Directors are best able to determine if they have an interest or relationship that is likely to impact on their independence. As such, each Director is expected to advise the Chairman immediately if he/she believes that he/she may no longer be independent.

Each Director must immediately disclose to the Chairman (with a copy to the Company Secretary) all information relevant for determining whether such Director is independent, including details of entities in which the Director has a direct or indirect shareholding (or other interest), or is a director of.

2.4 Role of Chairman

The Chairman is primarily responsible to lead the Board. The Chairman's responsibilities include:

(a) Leading the Board in its responsibilities for the business and affairs of the Company and its oversight of management.

(b) Overseeing the Board in the effective discharge of its supervisory role.

(c) The efficient organization and conduct of the Board's function and meetings.

(d) Facilitating the effective contribution of all Directors.

(e) Briefing of all Directors in relation to issues arising at meeting.

(f) The promotion of constructive and respectful relations between Board members and between the Board and the management.

(g) Committing the time necessary to discharge effectively his/her role as Chairman.

(h) Ensuring that there is regular and effective evaluation of the Board's performance.

In performing this role, the Chairman must work with senior management, manage the Board, and promote effective relations with shareholders, other stakeholders and the public.

2.5 Role of the CEO

The responsibilities of the CEO, amongst others, are as follows:-

to develop and implement corporate strategies for the Group;

to supervise heads of divisions and departments who are responsible for all functions contributing to the success of the Group;

to ensure the efficiency and effectiveness of the operations for the Group;

to assess business opportunities which are of potential benefit to the Group; and

to bring material, significant and other relevant matters to the attention of the Board in an accurate and timely manner.

2.6 Role of Board Committees

The Board may from time to time establish Board Committee as is considered appropriate to assist in carrying out its duties and responsibilities. The Board has established the following Board Committees to assist and advise the Board in fulfilling its duties and responsibilities:

(a) Nomination Committee, to assist the Board in relation to:

Appointments and assess the performance of directors;

Directors' induction programme;

Committee membership; and

Senior management succession planning, appointment and termination.

(b) Remuneration Committee, to assist the Board in relation to:

Remuneration policies for Directors;

Remuneration policies for the CEO, CFO and senior management;

Grant of ESOS.

(c) Audit Committee, to assist the Board in relation to:

Assessing the reliability and integrity of information for inclusion in the Company's financial statements;

Enterprise-wide risk management;

Compliance with legal and regulatory obligations;

The integrity of the Group's internal control framework;

Assess the independence of the external and internal auditors.

With the exception of certain limited delegations contained in their respective charters, recommendations of the Committees are to be referred to the Board for approval.

2.7 Role of Senior Independent Non-Executive Director (SINED)

The role of the SINED shall among others includes the following:-

A sounding board for the Chairman;

An intermediary for other Directors, when necessary; and

the point of contact for shareholders and other stakeholders and the Board and management.

2.8 Role of Company Secretary

The roles and responsibilities of a Company Secretary include, but are not limited to the following:

Manage all board and committee meeting logistics, attend and record minutes of all board and committee meetings and facilitate board communications;

Advise the board on its roles and responsibilities;

Facilitate the orientation of new directors and assist in director's training and development;

Advise the board on corporate disclosures and compliance with company and securities regulations and listing requirements;

Manage processes pertaining to the annual shareholders' meeting;

Monitor corporate governance developments and assist the board in applying governance practices to meet the board's needs and stakeholders' expectations; and

Serve as a focal point for stakeholders' communication and engagement on corporate governance issues.

3. BOARD & BOARD COMMITTEE MEETINGS

The Board schedules at least four (4) meetings a year at quarterly intervals with additional meetings convened whenever urgent and important matters need to be deliberated or decisions are required. The Board ensures that its decision as well as the issues deliberated on before arriving at those decisions are properly documented and implemented.

The Audit Committee meets at least four (4) times annually. The Nomination and Remuneration Committees meet at least once a year and also as and when required.

An interested Director will have to make an immediate declaration to the Board of his/her interest and he/she is required to abstain from deliberations and voting on such transaction.

The Board may invite external parties such as auditors (both internal and/or external auditors), solicitors or consultants as and when the need arises. Such invited parties may attend part or all of the Board Meeting at the discretion of the Board.

4. ACCESS TO INFORMATION AND INDEPENDENT ADVICE

The Board and Committees must be provided with the information they need to efficiently discharge their responsibilities.

The management must supply the Board and Committees with information in a form, timeframe and quality that enables the Board and Committees to effectively discharge their duties. All Directors are to receive copies of Board papers in a timely manner. Directors are entitled to request and receive such additional information as they consider necessary to support informed decision-making. The Directors have the authority to seek any information they require from any employee of the Group and all employees must comply with such requests. It is expected that such requests and any significant issues are communicated to the Chairman, CEO, CFO or Company Secretary.

Any Director may take such independent legal, financial or other advice as they consider necessary at the Company's cost. Any Director seeking independent advice must first discuss the request with the Chairman who will facilitate obtaining such advice and, where appropriate, dissemination of such advice to all Directors.

5. DEALINGS IN SECURITIES

The Company imposes restrictions on the trading of securities by Directors and principal officers with undisclosed price-sensitive information. All Directors must adhere to the said policy.

6. FINANCIAL REPORTING

The Board shall aim to provide and present a balanced and meaningful assessment of the Group's financial performance and prospects at the end of the financial year, primarily through the annual financial statements and quarterly financial reports to the shareholders. The Board is assisted by the Audit Committee to oversee the Company's financial reporting process and the quality of the financial reporting.

7. INVESTOR RELATIONS

The Company is committed to promoting on-going and interactive communications with its shareholders. This link is achieved through the annual reports, the quarterly announcements and the shareholders' meetings. At the AGM and other general meetings, the Company uses this avenue to gather views of, and answers questions from the shareholders on all issues relevant to the Group. Shareholders participation is encouraged during the question and answer sessions in the general meetings, and for shareholders to provide suggestions and comments for consideration by management.

The Company's interactive website, www.frontken.com, contained an Investor Relations section where the shareholders could also communicate with the Board through the Senior Independent Non Executive Director.

8. ORIENTATION AND CONTINUING EDUCATION

New Directors will receive a comprehensive orientation from appropriate executives and staff regarding the business affairs of the Company. Directors are expected to remain abreast of issues and events in the sectors where the Group has an operating interest and shall continue to update their knowledge and enhance their skills through appropriate continuing education programmes and life-long learning.

The Directors would also be updated by the Company Secretary on new statutory, corporate and regulatory developments relating to Directors' duties and responsibilities or the discharge of their duties as Directors of the Company.

9. BOARD ASSESSMENT

The Board and its Committees will evaluate their own performance and effectiveness annually with the objective of continuous improvements. Generally, the Board' performance will be measured against the following key metrics, including:

The effectiveness with which the Board functions, including satisfaction of Board members regarding the functioning of the Board;

The extent to which the Company carries out its responsibilities to shareholders, employees, customers, governments and the public; and

The quality of communications between the Board and management, including satisfaction of members of management and Board members regarding this communication.

The Nomination Committee is responsible for coordinating and overseeing the annual Board evaluation process in accordance with the Terms of Reference of that Committee.

10. TIME COMMITMENT

The Directors shall give their time commitment to commensurate with the roles they play within the Group.

One should notify the Chairman before accepting any new directorships which notification should provide an indication of time that will be spent in the new appointment.

11. REVIEW OF BOARD CHARTER

This Board Charter approved by the Board shall be reviewed at least once in a year to ensure that new laws, regulations or relevant developments having an impact on the discharge of the Board's responsibilities are taken into account.

Approved by the Board on 12 February 2019.

G-03 FCB CODE OF CONDUCT

Frontken Corporation Berhad Code of Conduct

The Directors and Management of Frontken Corporation Berhad and its group of companies ("the Group") are committed to adhering to the best practice in corporate governance and observing the highest standards of integrity and behavior in activities conducted by the Group, including the interaction with all its stakeholders, which include its Directors, customers, suppliers, shareholders, employees and business partners.

All the Directors, Management and employees of the Group are expected to discharge their respective duties with highest level of integrity in line with relevant laws and regulations and the Group's policies, guidelines and best practices and failure to comply may result in the commencement of disciplinary proceedings that may lead to termination of employment.

Conflicts of Interest

The Group expects that Directors, Management and employees will perform their duties conscientiously, honestly, and in accordance in the best interest of the Group. Employee must not engage in activities that directly or indirectly involve, or could appear to involve, a conflict between their personal interests and the interests of the Group.

Directors, Management and employees must not use their positions or the knowledge gained as a result of their positions for private or personal gain/advantage. Any actual or potential conflicts of interest are to be fully disclosed to appropriate supervising manager and/or Board of Directors and where such circumstances are permitted by management and/or Board of Directors to continue, shall not be deemed a breach of this Code.

Group Funds and Other Assets

Directors, Management and employees who have access to Group funds in any form must follow the prescribed procedures for recording, handling, and protecting money as detailed in the Group's policies and procedures or other explanatory materials, or both. The Group imposes strict standards to prevent fraud, dishonesty, bribery and money laundering.

If Directors, Management and employees become aware of any evidence of such fraud, dishonesty, bribery and money laundering, they should immediately advise the appropriate supervising manager and/or Senior Independent Non-Executive Director (SINED) so that the Group can promptly investigate into the matter and to take appropriate actions thereon.

When an employee's position requires spending Group funds or incurring any reimbursable personal expenses, that individual must use good judgment on the Group's behalf to ensure that good value is received for every expenditure. Group funds and all other assets of the Group are purposed for the Group only and not for personal benefit.

Group Records and Communications

Accurate and reliable records of many kinds are necessary to meet the Group's legal and financial obligations and to manage the affairs of the Group. The Group's book and records must reflect in an accurate and timely manner for all business transactions.

The Directors, Management and employees responsible for accounting and record keeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements.

Directors, Management and employees must not make or engage in any false or misleading record or communication of any kind, whether internal or external, including but not limited to:

 False expense, attendance, production, financial, or similar reports and statements

 False advertising, deceptive marketing practices, or other misleading representations

Prompt Communication

In all matters relevant to customers, suppliers, government authorities, the public and others in the Group, all Directors, Management and employees must make every effort to achieve complete, accurate, and timely communications – responding promptly and courteously to all proper requests for information.

Confidentially

Directors, Management and employees must keep confidential all information that would reasonably be considered to be confidential, including but not limited to terms and conditions of contracts entered into by the Group, employee and customer details, performance and financial details and policies and procedures of the Group.

Dealings in Securities and Insider Trading

The Directors, Management, Principal Officers and employees shall observe all the prohibitions and dealings in the shares or securities of the Company as stipulated by the laws and regulations, including but without limiting the Capital Markets And Services Act, 2007 and the listing requirements of Bursa Malaysia Securities Berhad and shall not themselves and/or any person connected to them who have or has access to any unreleased price sensitive information must avoid conduct known as "Insider Trading" and avoid any adverse inference being drawn from unfair dealings by them.

Amendments and Updates

The Code of Conduct may be updated from time to time. All Directors, Management and employees will be required to comply with the Code of Conduct as updated.

Amendments to this Code of Conduct must be approved by the Board of Directors and all updates and amendments are to be communicated to Directors, Management and employees.

Approved by the Board on 12 February 2019

G-04 FCB ANTI-BRIBERY AND CORRUPTION POLICY

FRONTKEN CORPORATION BERHAD AND ITS SUBSIDIARIES ANTI-BRIBERY AND CORRUPTION POLICY

1. Introduction

Frontken Corporation Berhad and its subsidiaries ("FCB" or the "Group") is committed to conducting the Group's business lawfully and ethically in all the countries where the businesses are located.

The Group has established this Anti-Bribery and Corruption Policy ("Policy") which sets out its expectations for internal and external parties working for and on behalf of the Group in preventing bribery or corrupt practises in relation to the Group's businesses.

This Policy, which is revised in tandem with changes to regulatory requirements locally and abroad, is approved by the Board of Directors of FCB (the "Board").

The Policy shall be read together with the Group's other internal policies/procedures/ guidelines/manual including but not limited to FCB Group's Code of Conduct and Whistleblowing Policy.

In the event of any conflicts between this Policy and applicable laws, the law shall prevail.

2. Objective

This Policy sets out the Group's position on bribery in all its forms and matters of corruption that might confront the Group in its day to day operations.

3. Scope

This Policy is generally applicable to the Directors of FCB Group; employees of the Group; and suppliers, consultants, contractors, agents, advisors, and any person who or institution which performs services for or on behalf of the Group (collectively, the "Vendors"), unless otherwise stated in the specific associated policies referred to in this Policy.

4. What is Bribery?

"Bribery" refers to the act of corruptly giving, agreeing to give, authorising, promising, offering, soliciting, receiving, or agreeing to receive any gratification. Gratification can take various forms, including, but not limited to, monetary, non-monetary, services, favours, or any form of benefit or advantage, more specifically defined as follows:

• A gratification that is given or received with a corrupt intent, either as an inducement to gain or provide an undue advantage or reward for having gained or provided an undue advantage is considered a bribe;

• A gratification that is given or received with the corrupt intent to influence the intended recipient's judgement, views, or conduct, is considered a bribe; and

• A gratification that is given or received with a corrupt intent, including to induce or reward the improper performance of a party, or to obtain or retain business advantage, is considered a bribe.

The Malaysian Anti-Corruption Commission Act 2009 ("MACC Act 2009") prohibits a person or a commercial organisation from giving or receiving bribes, including via agents or associates.

Contravention of the law may result in a fine of not less than 10 times the sum or value of gratification or RM1 million, whichever is higher, and/or its officers concerned, imprisonment for a term not exceeding 20 years [Refer to Section 16, Section 17, and Section 17A of the MACC Act 2009].

5. Our Group's Anti-Bribery and Corruption Stance

The Group's anti-bribery and corruption stance is further explained as follows:

I. All forms of bribery and corruption are prohibited. The Group upholds a zero tolerance approach.

II. The Group shall not pay to, or receive bribes from, anyone for any purpose;

III. The Group shall uphold this anti-bribery and corruption stance across the Group's business and expects the same from stakeholders, internal and external to the Group's business, extending to all the Group's business dealings and activities;

IV. The Directors, Management and staff of the Group as well as Vendors working for and on behalf of the Group shall adhere to and observe the Group's anti-bribery and corruption stance and relevant provisions of this Policy;

V. In a situation where a Director, employee or Vendor is pressured to pay a facilitation payment to protect his/her physical safety or freedom, he/she shall prioritise his/her safety or freedom. If a facilitation payment is made in such a situation, the payment shall be immediately reported to the Group's Chairman, or the Senior Independent Non-Executive Director ("SINED"), as the case may be.

VI. The Board treats any violation of this Policy seriously and shall undertake necessary actions, including, but are not limited to, review of employment or appointment, disciplinary actions, dismissal, termination of existing contract/agreement, and reporting to the authorities, consistent with the relevant laws and regulations.

6. Definitions

The following definitions and interpretations shall apply to this Policy:

"bribery" As defined in Clause 4 including but not limiting to the act of corruptly authorising, giving, agreeing to give, promising, offering, soliciting, receiving, or agreeing to receive any gratification

"Business Associates" includes the Group's joint-venture entities, joint-venture partners and business partners

"corruption" is the abuse of entrusted power for private gain full-time,

"employee" probationary, contract and temporary staff of the Group

"facilitation payments" which is a small bribe, also called a 'facilitating', 'speed', or 'grease' payment, made to secure or expedite the performance of a routine or necessary action to which the payer has legal or other entitlement

"giving" or "paying" a bribe refers to actions amounting to the act of giving, agreeing to give, promising, or offering a bribe by a person associated;

"gratification" shall have the meaning as defined in the MACC Act 2009, i.e.:

(a) money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;

(b) any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;

(c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;

(d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;

(e) any forbearance to demand any money or money's worth or valuable thing;

(f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and

(g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f)

"receiving" a bribe refers to actions amounting to the act of soliciting or agreeing to receive a bribe by a person associated

"Vendors" Comprise of suppliers, consultants, contractors, agents, advisors and any person who or institution which performs services for or on behalf of the Group

"person associated" refers to a Director, employee of the Group or a person who performs services for or on behalf of the Group.

7. Gifts, Entertainment, Hospitality and Travel

While the giving or receiving of gifts, entertainment, hospitality and travel are not prohibited, they must not be made with the intention, to improperly influence any business-related decisions or outcome. Gifts, entertainment, hospitality or travel shall only be given if (1) it seeks to improve the image of the Group; (2) better present products and services; or (3) establishes cordial relations. Gift, entertainment, hospitality or travel which may improperly influence any businessrelated decisions or outcome is construed as a bribe.

Hence, Directors and employees of the Group as well as Vendors and business associates must avoid giving or receiving gifts, entertainment, hospitality or travel which may be construed as a bribe. The Group's business dealings, such as purchase orders, sales, and contracts, shall be conducted based on business merits, such as price competitiveness, quality of goods and services, and reliable track records.

Some examples of acceptable gifts, entertainment, hospitality and travel are as follows:

I. token gifts received/presented at business events, seminars, meetings, conferences or during festive occasions;

II. refreshment or meals during meetings, seminars or conferences;

III. meals for business purposes; and

IV. reasonable travel arrangement and/or accommodation provided/received for business purposes provided always that the value of such gifts, entertainment, hospitality and travel shall not exceed RM500. If the amount equivalents or exceeds RM500, it shall be considered and approved by either the Chairman of the Group and/or any member of the Audit Committee on a case by case basis and on its merits.

8. Facilitation Payments

Facilitation payments shall mean unofficial and improper payments or benefits, such as gifts, entertainment, hospitality or travel, provided to secure or expedite a routine or necessary action (such as the issuance of permits, licences, processing visas or work permits etc) to which the Group is legally entitled.

Directors of the Company, employees of the Group, Vendors and Business Associates are prohibited from, giving or receiving facilitation payments.

9. Donations and Sponsorships

Donations and sponsorships made by the Group, shall not be made with the intention to influence any business-related decisions or outcome.

All donations and sponsorships shall be authorised, processed, and recorded properly.

10. Political Contributions

Subject to any prevailing law that govern political contribution, the Group may make contribution to political parties or candidates. All political contributions require approval from the Chairman of the Group.

11. Offer of Business Incentives

The Group only provide rebates, discounts, commissions, or other incentives on bona fide business transactions and which are not contradictory with prevailing laws and regulations on anti-bribery and corruption.

12. Business Dealings with Integrity

The Group, in selecting its Directors, employees, Vendors and Business Associates, places great emphasis on business ethics and integrity. Parties intending to conduct business with the Group are expected to adhere to this Policy. Vendors and Business Associates of the Group are strongly encouraged to have in place adequate procedures to prevent bribery or corruption activities in doing business, especially when performing work or service for or on behalf of the Group.

For business arrangement or conduct of business activity which carries a higher bribery or corruption risk, as assessed and determined by the Group from time to time, the Group shall require the Vendor or Business Associate involved to have in place adequate procedures, including policies and procedures, to prevent bribery or corruption activities. For the same reason, the Group may retain the right to audit a Vendor or Business Associate as a condition for transacting with the Group.

13. Records

It is important that proper and complete records and documentation of all transactions made by the Group with its Vendors and Business Associates be maintained as these serve as evidence that the transactions made were bona fide, and were not made with a corrupt or unethical intent.

All records, including work records, supply records, bank statements, accounts, receipts, invoices and other supporting documentation, shall be prepared and maintained by the Group with accuracy and completeness. These records shall be retained for at least seven (7) years following the period to which they relate.

14. Risk Assessment

The Group shall conduct regular risk assessment to identify and evaluate specific risks on bribery and corruption inherent in or potentially affecting the Group's business. Such risks identified shall be reported to the Audit Committee, including the mitigating measures to remediate the risks to an acceptable level.

15. Compliance support and reporting of violation

Compliance with this Policy by Directors of the Company, employees of the Group, Vendors and Business Associates are mandatory. Concerns or queries pertaining to compliance with this Policy may be raised to the respective business unit head or Head Office. Any person, including the general public, who knows of, or suspects, a violation of this Policy shall report their concerns through the whistleblowing mechanism set out under the Whistleblowing Policy, which is made available on the Company's website at www.frontken.com.

No individual shall be discriminated against or suffer any sort of retaliation for raising genuine concerns or reporting in good faith on violations or suspected violations of this Policy. All reports shall be treated confidentially.

16. Awareness, communication and training

The Group conducts awareness programmes for all business units to refresh awareness of antibribery and anti-corruption measures, and to continuously promulgate integrity and ethics. All business units should appropriately communicate to all their personnel and business associates the Policy and to ensure adherence to this Policy.

17. Monitoring, review and revision of Policy

The Group will monitor the effectiveness and the review of the implementation of this Policy. Any improvements identified will be incorporated as soon as possible.

This Policy which is approved by the Board shall be reviewed from time to time, as and when required or necessary, taking into consideration changes in the laws and regulatory requirements and any improvement opportunities noted from assurance providers.

This Policy was adopted by the Board of Directors on 3 November 2020.

G-05 FCB WHISTLE BLOWING POLICY

1. DEFINITIONS

Except where the context otherwise requires, the following terms and abbreviations shall apply throughout this Policy:

"Board" means Board of Directors of Frontken and shall be the number of directors necessary to form the quorum of a board of directors' meeting as stipulated in the Constitution of the Company

"Chairman" means Chairman of the Board

"Company" or "Frontken" means Frontken Corporation Berhad

"Group" means Frontken and its subsidiaries collectively

"SINED" means Senior Independent Non-Executive Director of Frontken, being the director identified by the Board as one to whom concerns may be conveyed

"Whistle Blower" means an employee of the Group who makes a disclosure in good faith of improper conduct or alleged wrongdoings occurring in the Group

"Whistle Blowing" means the disclosure in good faith by an employee of the Group, to the management or directors, of actual, suspected or anticipated mismanagement, corruption, illegality, or some other wrongdoings within the Group

2.1 All employees of the Group are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance, malpractices and unethical business conduct within the Group at the earliest opportunity and in an appropriate way.

This Policy aims to:

(a) encourage Whistle Blower to feel confident in raising serious genuine concerns and to question and act on those concerns;

(b) provide ways to raise those concerns and get feedback on action taken; and

(c) reassure Whistle Blower that if they raise concerns in good faith, believing them to be true, they will be protected from possible reprisals or victimization.

2.2 The scope of matters covered by this Policy not only relates to concerns and complaints regarding financial matters but also the following (not exhaustive):

(a) financial malpractice, impropriety or fraud;

(b) corruption, bribery or blackmail;

(c) failure to comply with laws or regulations or group/company policies and procedures;

(d) criminal offences and miscarriage of justice;

(e) endangerment of an individual's health and safety;

(f) falsification or destruction of business or financial records, or misrepresentation or suppression of financial information; or

(g) concealment of any or a combination of the above.

2.3 The principles underpinning this Policy are as follows:

(a) all concerns raised will be treated fairly and properly.

(b) the Group will not tolerate harassment or victimisation of anyone raising a genuine concern.

(c) the Group will ensure no Whistle Blower will be at risk of suffering some form of reprisal as a result of raising a concern even if he is mistaken. The Group, however, does not extend this assurance to someone who maliciously raises a matter he knows is untrue or is acting for personal gain.

(d) the submission of a false or frivolous report may have consequences for Whistle Blower and he may be liable for damages towards anyone who suffered from such false report.

3. WHISTLE BLOWING POLICIES AND PROCEDURES

3.1 If any employee believes reasonably and in good faith that suspected incident of improper conduct or malpractice exists within the Group, the employee should report this immediately to his immediate superior or management in writing, providing as much detail as possible and specifying:

(a) the Whistle Blower's full name and contact details;

(b) the background, date and history of the concerns;

(c) the reasons for the concerns;

(d) details of witnesses and all factual corroborating evidence as is available;

(e) whether the Whistle Blower has any personal interest in the matter;

(f) whether action has already been taken by anyone.

If the superior initially alerted is not competent to deal with the complaint, he should escalate, in strictest confidence the relevant information and documents to higher management and inform the Whistle Blower accordingly.

3.2 The management who receives the complaint shall maintain all complaints received, tracking their receipt, investigation and resolution. Each report shall be screened to assess its reliability and whether there is sufficient information to warrant an investigation.

3.3 The management may decide not to investigate a complaint if in his opinion the complaint:

(a) is trivial; or

(b) is frivolous or vexatious; or

(c) if the Whistle Blower has had knowledge for more than 12 months of the disclosed matter and failed to give a satisfactory explanation for the delay in making the disclosure.

3.4 Should the management determine that a Whistle Blower's report warrants an investigation, he or such other officer as may be identified will conduct an investigation with complete independence and confidentiality, in the shortest possible time given the resources available.

3.5 A Whistle Blower:

(a) must provide all factual corroborating evidence, as is available/possible, to facilitate the investigation;

(b) has a responsibility to be candid with the management conducting the investigation;

(c) should be prepared to be interviewed by the management or the Investigating Officer (as defined below);

(d) may not act on his own in conducting any investigation; and

(e) will not be immune to disciplinary action if he is found guilty of or is a party to the allegations.

3.6 The following principles shall be applied to all investigations:

(a) confidentiality of information and communications must be maintained.

(b) issues must be addressed promptly.

(c) the investigation must locate and assess all evidence that either substantiates or refutes the complaint.

(d) decisions should be made only on the basis of relevant evidence that is available.

(e) all actions and the conduct of the investigation must be unbiased and must not draw conclusions until all the evidence has been collated and reviewed.

(f) individuals who are suspected of having been involved with improper conduct should be informed of the issue as soon as practicable and be given the opportunity to provide explanations, details and responses to any allegations.

3.7 The Whistle Blower will be informed of who is handling the matter, how he can make contact with the investigator and whether there is any further assistance required. The Whistle Blower will receive update on the progress of the investigation and its outcome, unless this would be detrimental to the Whistle Blower or the investigation, or unless there are other reasons not to inform the Whistle Blower (such as the infringement of a duty of confidentiality owed by the Group to another party).

3.8 The investigator will be responsible for safeguarding all information received from a Whistle Blower. The knowing unauthorised disclosure of Whistle Blower's information or the identity of a Whistle Blower by any employee may constitute misconduct for which, if established, disciplinary measures may be imposed.

3.9 The person who is being investigated by the Company shall:

(a) be informed as to the substance of the allegations at the outset of an investigation;

(b) be given the opportunity to respond to the allegations or material points of evidence

contained in the investigation report, unless there are compelling reasons to the contrary;

(c) be informed as to the substance of any adverse comment that may be included in any report arising from the investigation;

(d) have his defence set out fairly in any report; and

(e) be informed of the outcome of the investigation.

3.10 The Whistle Blower may make a report to the SINED directly if:

(a) the above channels have been followed and the Whistle Blower still has concerns;

(b) no action has been taken by the person initially alerted and all alternatives for internal consultation have been exhausted; or

(c) the use of the above reporting procedures is not appropriate in view of the circumstances or nature of the incidents (for instance, if there is a conflict of interest or a risk of reprisals, the intended recipient of the complaint is personally implicated in the incidents to be reported).

The Whistle Blower may report to:

+60123850640 or joharmurad@gmail.com; or

+60122902886 or stevengcw632@gmail.com.

3.11 The SINED may delegate the responsibility for implementing the Whistle Blowing procedures to one or more officers of the Company to be identified (hereinafter referred to as "Investigating Officer").

The responsibilities of an Investigating Officer are:

(a) investigating a complaint received from the Whistle Blower;

(b) keeping secure all records, documents and reports collated during an investigation;

(c) providing a progress report in relation to the complaint to the SINED; and

(d) providing feedback to the Whistle Blower following any investigation with the outcome of the investigation.

Where necessary, the SINED may enlist external experts to conduct an investigation of the complaint at the expense of the Company.

3.12 It should be noted that cases relating to suspected criminal activity, including but not limited to fraud, may be referred to the police at any stage of the investigation and will then be investigated by an external investigator.

3.13 Following investigation of the complaint, the investigator or Investigating Officer (as the case may be) shall recommend disciplinary or remedial action, if any. The SINED will make a decision based on the findings reported and recommendations.

In the event that a complaint made in good faith is subsequently found to be untrue, no action would be initiated against the Whistle Blower. However, action will be taken against Whistle Blower making baseless allegations.

3.14 The investigator or Investigation Officer (as the case may be) shall submit a written report to the SINED, no later than 2 weeks before the end of each quarter, on the progress or result of all investigation and any actions taken in connection therewith. The report shall contain:

(a) the allegations;

(b) an account of all documents, statements or other exhibits received, and where any evidence has been rejected as being unreliable, the reasons for this opinion being formed;

(c) the conclusions reached and the basis for them;

(d) any recommendations arising from the investigation; and

(e) steps that need to be taken by the Group to prevent a recurrence in the future.

If the complaint is deemed by the SINED to be material or otherwise appropriate for the attention of the Board, it shall be so brought up at the following Board meeting.

3.15 All employees, directors and officers must fully co-operate with any investigation initiated under this Policy.

3.16 All employees, directors and officers must refrain from any activity that is, or could be perceived to be, victimisation or harassment of a Whistle Blower making a complaint in good faith. Any effort to retaliate against such Whistle Blower will be reported immediately to the SINED and appropriate disciplinary action taken.

3.17 Any attempt to cover up wrongdoing is a disciplinary offence. If the Whistle Blower is told not to raise or pursue a complaint, even by a person in authority, he should report the matter to the SINED.

3.18 The Group acknowledges that the act of whistleblowing should not shield Whistle Blower from the reasonable consequences flowing from any involvement in improper conduct. The Whistle Blower's liability for his own conduct is not affected by his disclosure of that conduct. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action.

3.19 Upon completion of an investigation, all documentation pertaining to the complaint including but not restricted to the investigation report, corrective action taken and evidence shall be maintained by the Human Resource Department.

3.20 A summary of the Whistle Blowing procedures is set out in Appendix I.

4. CONFIDENTIALITY

4.1 All complaints received will be kept confidential and will be shared only on a 'need to know' basis.

4.2 The identity of a Whistle Blower will not be disclosed without his prior consent. Where concerns cannot be resolved without revealing the identity of the Whistle Blower (i.e. if the evidence is required in court), a dialogue will be carried out with the Whistle Blower as to whether and how the matter can be proceeded.

SUMMARY OF WHISTLE BLOWING PROCEDURES

Making a disclosure

If you are aware or concerned about misconduct taking place within the Group, you should complete the prescribed form in Appendix II and confidentially forward it to your immediate superior or the management.

If you are unable to raise the matter with your superior or the management, you may make a report to the SINED directly at +60123850640 or joharmurad@gmail.com and +60122902886 or stevengcw632@gmail.com.

Initial response to the disclosure

Your superior, the management or the Investigating Officer will determine the appropriate manner of investigation, having regard to all the circumstances, including the evidence available, and then inform the Whistle Blower of how the investigation will proceed.

The Whistle Blower shall extend his fullest cooperation in order to give full consideration to the complaint, to establish whether there is a case to answer or any further action is necessary.

Formal Investigation

Where the decision has been made to carry out an investigation, investigation will be carried out with complete independence and confidentiality, and shall be completed in the shortest possible time, given the resources available.

The SINED will make a decision based on the findings reported and recommendations.

It should be noted that cases relating to suspected criminal activity, including but not limited to fraud, may be referred to the police at any stage of the investigation and will then be investigated by an external investigator.

Confirmation of the outcome

The Whistle Blower will be informed of the outcome of the investigation and any appropriate action that has been taken to resolve the complaint, subject to any confidentiality clause and/or legal constraints.

G-06 FCB NOMCOM TERM OF REFERENCE

Nomination Committee - Terms of Reference

1. Objectives

Nomination Committee shall assist the Board in relation to:

Appointments and assess the performance of directors;

Directors' induction programme;

Committee membership; and

Senior management succession planning, appointment and termination.

2. Membership

2.1 The Committee shall be appointed by the Board of Directors from among their number and shall comprise not fewer than two (2) in number.

2.2 The members of the Committee shall be non-executive Directors, a majority of whom must be independent.

2.3 The members of the Committee shall elect a Chairman from among their number who is an Independent Director of the Company.

2.4 In the event of any vacancy in the Committee resulting in the number of members being reduced to below two (2), the Board shall, within three (3) months fill the vacancy.

2.5 If the Chairman is not present at a meeting within fifteen minutes after the time appointed for holding the meeting, the members of the Committee may elect one of their numbers to be the chairman of the meeting.

3. Functions

3.1 To determine the core competencies and skills required of Directors to best serve the business and operations of the Group as a whole and the optimum size of the Board to reflect the desired skills and competencies.

3.2 To review the Board size, Board balance and determine if additional Directors are required and also to ensure that at least one-third (1/3) of the Board is independent.

3.3 To undertake a review of the required mix of skills, experience and other qualities of Directors, including core competencies which Non- Executive Directors should bring to the Board as well as independence and diversity of the board composition which is required to meet the needs of the Company.

3.4 To assist the Board to implement a procedure to be carried out by the Committee for assessing the effectiveness of the Board as a whole and the Board Committees, as well as for assessing the contributions and performance of individual Directors and Board Committee members.

3.5 To review the Board's succession plans and training programmes for Directors.

3.6 To introduce such regulations, guidelines and/or procedures to function effectively and fulfil the Committee's objectives.

3.7 To introduce any policy or guidelines which would enable the smooth administration and effective discharge of the Committee's duties and responsibilities.

3.8 To furnish a report to the Board of any findings of the Committee.

3.9 To review the term of office and performance of an audit committee and each of its members annually to determine whether such audit committee and members have carried out their duties in accordance with their terms of reference.

4. Meetings

4.1 The Committee shall meet at least once a year. However, additional meetings may be called at any time at the Committee Chairman's discretion.

4.2 The quorum for the meeting shall be two (2) members.

5. Reporting

The Chairman of the Committee shall report on each Nomination meeting to the Board.

6. Secretary

The Secretary to the Committee shall be the Company Secretary.

7. Written terms of reference

The Board shall made available its written terms of reference on the website of the Company.

G-07 FCB AUDITCOM TERM OF REFEENCE

AUDIT COMMITTEE: TERMS OF REFERENCE

Definition:

“Committee” : The audit committee of the Company.

“Company” : Frontken Corporation Berhad

“Group” : The Company and its subsidiaries.

“Listing Requirements” : Bursa Securities Main Market Listing Requirements including any relevant practice and/or guidance notes, directives, guidelines issued pursuant thereto and any amendment, modification, supplemental to the Listing Requirements that may be made from time to time.

“the Board” Shall be the number of directors necessary to form the quorum of a board of directors’ meeting as stipulated in the Constitution of the Company.

“the Directors” : The directors for the time being of the Company or such number of them who have the authority to act for the Company.

“the Code” : Malaysian Code on Corporate Governance and as amended from time to time.

“Bursa Securities” : Bursa Malaysia Securities Berhad (Company no. 635998-W) for so long as the shares of the Company are listed and quoted on it .

“the Secretary” : Any person or persons jointly appointed to perform the duties of the Secretary of the Company including any person(s) appointed temporarily and any representative of the Secretary.

1. Composition and membership

1.1 The Board must appoint the members of the Committee from amongst its Directors which fulfils the following requirements:-

(a) the Committee must be composed of no fewer than three (3) members who are financially literate;

(b) all the Committee members must be non-executive directors, with a majority of them being independent directors; and

(c) at least one (1) member of the audit committee:-

(i) must be a member of the Malaysian Institute of Accountants;

(ii) if he is not a member of the Malaysian Institute of Accountants, he must have at least three (3) years' working experience and :- he must have passed the examinations specified in Part I of the First Schedule of the Accountants Act 1967; or he must be a member of one of the associations of accountants specified in Part II of the First Schedule of the Accountants Act 1967;

or

(iii) fulfils such other requirements as prescribed or approved by Bursa Securities.

1.2 The Board must ensure that no alternate director is appointed as a member of the Committee.

1.3 The Board must ensure that the members of the Committee understand the emphasis of time commitment to ensure sufficient attention is given to the Committee's core duties.

1.4 No former key audit partner shall be appointed as a member unless he has observed a cooling off period of at least two (2) years prior to his appointment.

2. Chairman of the Committee

2.1 The members of the Committee must elect a chairman among themselves who is an independent director and is not the chairman of the Board.

2.2 The responsibilities of the Chairman of the Committee, amongst others, are as follows :-

(a) Planning and conducting meetings;

(b) Overseeing reporting to the Board;

(c) Encouraging open discussion during meetings; and

(d) Developing and maintaining active on-going dialogue with management and both the internal and external auditors.

2.3 If the Chairman is not present at a meeting within fifteen minutes after the time appointed for holding the meeting, the members of the Committee may elect one of their numbers to be the chairman of the meeting.

3. Functions and Duties of the Committee

The Committee should carry out the duties below for the Group.

3.1 Financial Reporting

(a) The Committee shall monitor the integrity of the financial statements of the Company, including its annual and interim reports, preliminary results' announcements and any other formal announcements relating to its financial performance, reviewing significant financial reporting issues and judgements that they contain. The Committee shall also review summary financial statements, significant financial returns to regulators and any financial information contained in certain other documents such as announcements of price-sensitive nature.

(b) The Committee shall carry out the following financial reporting responsibilities:

(i) Reviewing earnings releases and financial reports;

(ii) Assessing the appropriateness of management's selection of accounting policies and disclosures in compliance with approved accounting standards;

(iii) Ensuring timely submission of financial statements by management;

(iv) Reviewing and understanding management's representation; and

(v) Assessing whether the financial report presents a true and fair view of the Company's financial position and performance and complies with regulatory requirements.

(c) For the quarterly results and year end financial statements, the Committee shall review them before the approval by the Board, focusing particularly on :-

(i) Changes in or implementation of major accounting policy;

(ii) Significant and unusual events

(iii) Compliance with accounting standards and other legal requirements; and going concern assumption.

(d) For the review of the financial statements, the Committee shall focus on the following:-

(i) To monitor the integrity of the Company's financial information, particularly by reviewing the relevance and consistency of the accounting principles used (including criteria and principles used for consolidation) and understanding the effects of any changes in the accounting policies in regulatory requirements or mooted by management for better accounting treatment;

(ii) To understand the methods used to account for any complex and unusual transactions where their treatment may be open to different approaches and any significant accounting policy issues or audit adjustments recommended by auditors (those agreed by management and those waived);

(iii) To ensure any significant accounting policy issues or audit adjustments recommended by auditors are communicated early enough to enable appropriate actions to be taken, as needed;

(iv) To assess the process of how transactions are recorded in the system to ensure accuracy, completeness and consistency of financial information, including compliance with the relevant accounting standards and other legal requirements;

(v) To consider related party transactions, the financial reality of such transactions and whether they have been entered into according to the terms as stipulated in the shareholders' mandate or in the best interest of the Company; and

(vi) To request the External Auditors to present their findings on internal control weaknesses noted during their statutory audits and highlighting findings which are disputed by management or where management has not agreed to implement remedial actions to rectify the reported weaknesses.

3.2 Internal Controls and Risk Management Systems

The Committee shall perform the following:

(a) To establish a risk management committee and to ensure that the internal audit function is adequately resourced and has appropriate standing within the Company, and to review and monitor its effectiveness in reviewing the effectiveness of the Company's risk management and internal controls systems;

(b) To ensure management has implemented policies ensuring the Company's risks are identified and evaluated and that the internal controls in place are adequate and effective to address the risks. The risks include strategic risks, financial risks, operational risks, technology risks, legal risks and reputation risks. Management should ensure that each category of risks is adequately monitored and addressed by the Company's risk management procedures;

(c) To receive regular reports addressing the risks faced by the Company, if the Company is satisfactorily managing and/or reserving competent legal guidance in relation to compliance with legal and regulatory requirements;

(d) To monitor warning signs which may trigger assessment, enquiry and investigation, where appropriate;

(e) To consider the following as part of the risk assessment process:-

(i) The principal risks and the process of identification, evaluation and management of the principal risks;

(ii) The effectiveness of internal control systems deployed by management to address those risks;

(iii) Corrective measures undertaken to remedy failings and/or weaknesses;

(iv) Further requirement for extensive monitoring;

(v) Ability of the Company to meet changes in significant risks and respond to constant changes to the business and/or external environment;

(vi) Scope and quality of management's ongoing monitoring of risks and the work of internal audit and other assurance providers on the robustness of the risk management process;

(vii) Communication and monitoring of risk assessment results to the Board; and

(viii) Actual and potential impact of any failing/weakness, particularly those related to financial performance/conditions affecting the Company.

(f) To review and approve the Risk Management and Internal Control Statement to be included in the Annual Report concerning internal controls and risk management; and

(g) To ensure co-ordination between the internal and external auditors, and to ensure that the internal audit function is adequately resourced and has appropriate standing within the Company, and to review and monitor its effectiveness.

3.3 Whistleblowing

(a) The Committee shall review the Company's arrangements for its employees to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The Committee shall ensure that these arrangements allow proportionate and independent investigation of such matters and appropriate follow-up action.

Please refer to the Whistle Blowing Policy of the Group for more details.

3.4 Internal Audit

The Committee shall:-

(a) Review the internal audit charter to ensure the appropriate company structures, authority, access and reporting arrangements are in place;

(b) Advise the Board on the recommendation of an outsourced appointment of internal auditors;

(c) Ensure that the internal audit function is adequately resourced and enjoys appropriate standing within the Company;

(d) Assist the Board to ensure that senior management establishes and maintains adequate and effective internal controls;

(e) Ensure adequate monitoring and review of the effectiveness of the systems established by management to identify, assess, manage and monitor the various risks arising from the Company's activities;

(f) Review the internal audit coverage and annual work plan, and monitoring progress of the work plan as well as fees or costs associated with the internal audit function;

(g) Advise the Board on the adequacy of internal audit resources to carry out its responsibilities, including completion of the approved internal audit plan;

(h) Oversee the co-ordination of audit programmes conducted by the internal audit function;

(i) Review all internal audit reports and advising the Executive Chairman and the Board on significant issues identified in internal audit reports and the action taken on the issues raised, including the identification and dissemination of best practices;

(j) Monitor management's implementation of internal audit recommendations;

(k) Assist the Board to ensure that appropriate controls are in place for monitoring compliance with laws, regulations and supervisory requirements and relevant internal policies;

(l) Periodically reviewing the performance of the internal audit function;

(m) Act as a forum for communication between the Board, senior management and internal audit function;

(n) Ensure that the internal auditors are given full access to all the documents relating to the Company's governance, financial statements and operational assessments, including direct access to the Committee;

(o) Determine if the internal audit function is conducted according to the standards set by the recognized professional bodies and conduct regular reviews and appraisals of the effectiveness of the governance, risk management and internal control processes within the Company; and

(p) Meet the head of internal audit at least once a year, without management being present, to discuss their remit and any issues arising from the internal audits carried out. In addition, the head of internal audit shall be given the right of direct access to the Senior Independent Non-Executive Director of the Board and to the Committee.

3.5 External Audit

The Committee shall:

(a) consider and make recommendations to the Board, to be put to shareholders for approval at the AGM, in relation to the appointment, re-appointment and removal of the company's external auditor.

The Committee shall oversee the selection process for new auditors and if an auditor resigns, the Committee shall investigate the issues leading to this and decide whether any action is required;

(b) oversee the relationship with the external auditors including (but not limited to):

(i) reviewing their remuneration, whether fees for audit or non-audit services and verifying that the level of fees is appropriate to enable an adequate audit to be conducted;

(ii) approving their terms of engagement, including any engagement letter issued at the start of each audit and the scope of the audit;

(iii) assessing annually the suitability, independence and objectivity of the external auditor, taking into account relevant professional and regulatory requirements and the relationship with the auditor as a whole, including the provision of any non-audit services;

(iv) satisfying itself that there are no relationships (such as family, employment, investment, financial or business) between the auditor and the company (other than in the ordinary course of business);

(v) agreeing with the Board a policy on the employment of former employees of the Company's auditors, then monitoring the implementation of this policy;

(vi) monitoring the auditor's compliance with relevant ethical and professional guidance on the rotation of audit partners, the level of fees paid by the Company compared to the overall fee income of the firm, office and partner and other related requirements; and

(vii) assessing annually their qualifications, expertise and resources and the effectiveness of the audit process which shall include a report from the external auditor on their own internal quality procedures;

(c) meet regularly with the external auditor, including once at the planning stage before the audit and once after the audit at the reporting stage. The Committee shall meet the external auditor at least twice a year, without management being present, to discuss their remit and any issues arising from the audit;

(d) review and approve the annual audit plan and ensure that it is consistent with the scope of the audit engagement;

(e) review the findings of the audit with the external auditor. This shall include, but not be limited to, the following:

(i) a discussion of any major issues that arose during the audit;

(ii) any accounting and audit judgements; and

(iii) levels of errors identified during the audit, the Committee shall also review the effectiveness of the audit;

(f) review any representation letter(s) requested by the external auditor before being signed by management;

(g) review the management letter and management's response to the auditor's findings and recommendations;

(h) report to the Board on the matters set out in and relating to the Code as amended from time to time;

(i) prepare a summary of its work during the year for inclusion in the Company's Corporate Governance Statement/Report (including a report on how the Committee met its responsibilities in its review of the Company's quarterly and annual results and internal control system, and its other duties under the Code; details of the Company's non-compliance with the Code and Listing Requirements (if any) and remedial steps taken by the Company to address such non-compliance); and

(j) develop and implement a policy on the supply of non-audit services by the external auditor, taking into account any relevant ethical guidance on the matter.

3.6 Review of conflict of interest situations and Related Party Transactions

(a) The Committee shall review and report to the Board any related party transactions and conflict of interest situations that may arise within the Company or Group including any transaction, procedure or course of conduct that raises questions of management integrity and ensure that the transactions are carried out on normal commercial terms and are not prejudicial to the interests of the Company or its minority shareholders.

(b) The Committee should ensure that management establishes a comprehensive framework for the purposes of identifying, monitoring, evaluating, reporting and approving such situations and transactions. Such a framework should be able to provide sufficient assurance that related party transactions and conflict of interest situations, including recurrent related party transactions, are identified, evaluated, presented for review and approval and reported, where required. The Committee may request the internal auditor or o th e r external consultants to review the effectiveness, adherence to and relevance of the framework.

(c) Additionally, there could be transactions that may not fall within the definition of a related party transaction as per the Listing Requirements strictly but may still involve certain level of conflict of interest due to the close proximity of the transacting parties or where the director or major shareholder may derive personal gain or advantage from the transaction or arrangement.

3.7 Reporting Responsibilities

(a) The Committee Chairman shall report formally to the Board on its proceedings after each meeting on all matters within its duties and responsibilities.

(b) The Committee shall make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed.

(c) The Committee shall compile a report to shareholders on its activities to be included in the Company's Annual Report.

3.8 Corporate Governance

(a) to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;

(b) to review and monitor the training and continuous professional development of directors and senior management;

(c) to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;

(d) to develop, review and monitor the code of conduct and compliance/risk management manual (if any) applicable to employees and directors;

(e) to review the Company's compliance with the Code and disclosure in the Corporate Governance Report/Statement;

(f) to report to the Board its decisions or recommendations (unless there are legal or regulatory restrictions on its ability to do so); and

(g) to prepare a summary of its work during the year for inclusion in the Company's Corporate Governance Report/Statement (including a report on the corporate governance policies and the work of the Committee during the year).

3.9 Other Matters

The Committee shall:

(a) have access to sufficient resources in order to carry out its duties, including access to the company secretaries for assistance as required;

(b) be provided with appropriate and timely training, in the form of an induction programme for new members and on an ongoing basis for all members of the Committee;

(c) give due consideration to laws and regulations, the provisions of the Malaysian Code of Corporate Governance and the requirements of Bursa Securities and other securities rules as appropriate;

(d) be responsible for co-ordination between the internal and external auditors on their respective roles and responsibilities;

(e) oversee any investigation of activities that are within its Terms of Reference and act as a court of the last resort; and

(f) at least once in every three (3) years, to review its own performance, constitution and Terms of Reference to ensure it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval.

4. Attendance of other directors and employees

4.1 The Board must ensure that other directors and employees attend any particular Committee Meeting only at the Committee's invitation and not otherwise.

5. Procedure of the meetings of the Committee

5.1 Frequency of Meetings

The Committee shall meet at least four (4) times a year at appropriate times in the reporting cycle and otherwise as required.

5.2 Quorum

(a) In order to form a quorum in respect of the Committee, the majority of the members present must be independent directors; and

(b) A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested on the Committee.

5.3 Notice of meeting

(a) Meetings of the Committee shall be summoned by the Secretary of the Committee at the request of any of its members or at the request of external or internal auditors if they consider it necessary.

(b) Any Committee member may waive notice of any meeting and any such waiver may be retroactive.

(c) Unless otherwise agreed, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee by e-mail at the email address provided by each member of the Committee, and also any other Directors or persons required to attend, at least one (1) week before the date of the meeting. Supporting papers shall be emailed to Committee members and to other attendees as appropriate, at the same time or as and when available before each meeting.

5.4 Meetings and proceedings

(a) The Committee members may participate in a meeting of the Committee by means of a teleconference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other, without a Committee member being in the physical presence of another Committee member or members, and participation in a meeting pursuant to this provision shall constitute presence in person at such meeting. The Committee members participating in any such meeting shall be counted in the quorum for such meeting and subject to there being a requisite quorum present, all resolutions agreed by the Committee members in such a meeting shall be deemed to be as effective as a resolution passed at a meeting in person of the Committee members duly convened and held. A meeting conducted by means of a conference telephone or similar communications equipment as aforesaid is deemed to be held at the place agreed upon by the Committee members attending the meeting, provided that at least one of the Committee members present at the meeting was at the place for the duration of the meeting.

(b) Questions arising at any meeting of the Committee members shall be determined by a majority of votes. Where two (2) Committee members form a quorum, the Chairman of a meeting at which only such a quorum is present or at which only two (2) Committee members are competent to vote in the question at issue, shall not have a casting vote.

5.5 Minutes of Meetings

(a) The Secretary shall minute the proceedings and resolutions of all meetings of the Committee, including recording the names of those present and in attendance.

(b) The Secretary shall on the declaration of interest of any Committee member ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly.

(c) Minutes of the Committee's meetings shall be circulated promptly to all members of the Committee and, once agreed, to all members of the Board.

(d) The Secretary shall keep record of all conclusions and resolutions passed at all Committee meetings, including the names and signatures of the attendants.

(e) Full minutes of the Committee meetings shall be kept by the Secretary.

5.6 Annual General Meeting ("AGM")

(a) The Chairman of the Committee shall attend the AGM and be prepared to respond to any shareholder questions on the Committee's activities.

6. Reporting of breaches to Bursa Securities

6.1 Where a member of the Committee is of the view that a matter reported by it to the Board has not been satisfactorily resolved resulting in a breach of the Listing Requirements, the member must promptly report such a matter to Bursa Securities.

7. Rights of the Committee

7.1 The Board must ensure that wherever necessary and reasonable for the performance of its duties, the Committee must, in accordance with a procedure to be determined by the Board and at the cost of the Company:-

(a) have authority to investigate any matter within its terms of reference;

(b) have the resources which are required to perform its duties;

(c) have full and unrestricted access to any information pertaining to the Group;

(d) have direct communication channels with the external auditors and person(s) carrying out the internal audit function or activity;

(e) be able to obtain independent professional or other advice; and

(f) be able to convene meetings with the external auditors, the internal auditors or both, excluding the attendance of other directors and employees of the Group, whenever deemed necessary.

8. Retirement and resignation

8.1 In the event of any vacancy in the Committee resulting in the non-compliance of paragraph 1 (1.1) above, the Company must fill the vacancy within three (3) months.

9. Review of the Committee and policy on appointment of members of the Committee

9.1 The Directors of the Company must review the term of office and performance of a member and each of its members at least once every three (3) years to determine whether such members have carried out their duties in accordance with their terms of reference.

10. Authority

10.1 The Committee is authorised:

(a) to seek any information it requires from any employee of the Company in order to perform its duties;

(b) to obtain, at the Company's expense, outside legal or other professional advice on any matters within its Terms of Reference; and

(c) to call any employee to be questioned at a meeting of the Committee as and when required.

11. Review of the Terms of Reference of the Committee

The Board shall review these Terms of Reference from time to time, as and when required or necessary, to ensure they remain consistent with the Board's objectives and responsibilities.

- End of page -

Reviewed and updated on 5 November 2019

G-08 FCB ENTERPRIZE RISK MANAGEMENT POLICY

Frontken Group has implemented an Enterprise Risk Management framework ("ERM Framework") that encompasses relevant policies and guidelines to streamline the Group's risk management imperatives in a structured and comprehensive manner to safeguard shareholders' investment and the Group's assets. This ERM Framework accords largely with the ISO31000:2018 Risk Management – Guidelines, which set out the key principles, framework and process on risk management. With this ERM Framework, the Board has established an on-going process to identify, evaluate, control, report and monitor significant business risks faced by the Group on an ongoing basis. The Board, through its Audit Committee, reviews the outcome of this process, including mitigating measures implemented by Management to address the key risks as identified. The results and findings of the ERM process will be documented and disclose as a risk management and internal controls statement and will be presented for inclusion in the Annual Report of the Company. The policy is supportive of the Malaysian Code on Corporate Governance (Guidance on Risk Management, Internal Control and Related Financial and Business Reporting).

We recognise that timely and accurate monitoring, review, communication and reporting of risk is critical to providing: (a) early warning mechanisms for the effective management of risk occurrences; (b) assurance to management, the Board and shareholders;(c) solid business growth and resilience platform.

Frontken board of directors assumes its overall responsibility for the Group's Enterprise Risk Management of risk management and internal control to safeguard shareholders' investment and the Group's assets as well as reviewing the adequacy and operating effectiveness of this risks system in meeting the Group's corporate objectives.

Frontken board of directors are committed to establish clear roles and responsibilities in discharging its fiduciary and leadership functions in line with the Principles, Practices and Guidance of the Malaysian Code on Corporate Governance ("MCCG"). These MCCG practises include :

(a) ensure a sound framework for internal controls and risk management;

(b) understand the principal risks of the Company's businesses and recognise that business decisions involve the taking of appropriate risks;

(c) set the risk appetite within which the Board expects Management to operate and ensure that there is an appropriate risk management framework to identify, analyse, evaluate, manage and monitor significant financial and non-financial risks;

(d) establish an effective risk management and internal control framework; and

(e) disclose the features of its risk management and internal control framework, and the adequacy and effectiveness of this framework.

This is a group-wide ERM policy and applies to all business unit managers and employees, functions and operations in each country in which Frontken operates. We understand that risk and opportunity are dynamic and ever present in our complex internal and external operating environments. Frontken Group is committed to the ongoing development of the enterprise wide approach to risk management and internal controls to ensure that it is supported by a strong risk aware culture within the group.

Our risk management is embodied in the Group's key business processes through the ERM Framework, which sets out, amongst others, an easy-to-understand step-by-step approach to identify and evaluate risks faced by business units and, by extension, the Group. To harmonise risk management initiatives and activities, the Board has formalised in writing relevant risk management policies and guidelines for adherence by business units across the Group.

The ERM Framework comprises a structured assessment process, culminating in the compilation of specific risk profiles of key business units and companies in the Group by Risk Management Units ("RMUs"), including the semi-annual update of risk profiles to take into account the vagaries of evolving business environment as well as emerging risks. The individual risks are scored for their likelihood of occurrence and the impact thereof based on a '5 by 5' risk matrix, deploying parameters established for each key business unit or company in the Group. The risk parameters comprise relevant financial and non-financial metrics for risks to be evaluated or quantified, as the case may be, in terms of likelihood of their occurrence and the impact thereof. The use of such metrics essentially articulates the Board's risk appetite, i.e. the extent of risk the Group is prepared to take or seek in achieving its business objectives.

The details of specific risks are documented in individual risk registers, covering the risk description, root causes, risk consequences, internal controls implemented by Management to address the root causes, Management's assessment of the effectiveness of internal controls and the residual risk rating, i.e. the balance of risk after considering the effects of internal controls deployed to manage the exposure. The action plans that Management has taken and/or is taking to mitigate the risks to acceptable levels are reported by the RMUs to the Audit Committee and the outcome is documented in the Audit Committee meeting minutes, including any comments that the Audit Committee may have. The Audit Committee is tasked to brief the Board the outcome of the risk update and mitigating measures deployed, including any significant issues therefrom. For each of the business risks identified, a risk owner is entrusted to ensure appropriate actions are taken to mitigate the risk to an acceptable level within specified timeline.

The Risk Coordinator of the Group, when reviewing the risk update carried out by business units, enquires into the status of action plans undertaken by Management of the business units concerned before reporting to the Audit Committee. During each financial year under review, there will be two (2) risk updates conducted by the various business units and companies in the Group with the outcome reported by the Risk Coordinator to the Audit Committee and thereafter to the Board for further comments. The business risks as identified encompassed risks on strategies, finance, operations, regulatory compliance, reputation, cyber security and sustainability.

Our implementation of risk management and internal controls system to mitigate our risks can be summarised in to a framework as follows:

(a) an organisation structure with clearly defined lines of responsibilities and appropriate levels of delegation and authority, including financial limits of authority in approving transactions and activities as well as mandate to operate bank accounts. This structure also sets out clear reporting lines and segregation of duties for key processes like strategic management, operations, sales and collections, procurement and payment, human resource management, capital expenditure, research and development, financial reporting, corporate affairs and investments;

(b) a process of hierarchical reporting which provides a documented and auditable trail of accountability, with appropriate sign-off by personnel entrusted with the responsibilities;

(c) an annual budgetary exercise that requires all business units and companies in the Group to formulate financial budgets which are then consolidated into a Group budget, presented to the Board for comments and ultimate approval.

(d) Quarterly reviews of the Group's performance against budget are carried out at Board meetings where explanations on significant variances or unusual fluctuations are furnished by Management.

(e) Management meetings at operational level are conducted to review financial performance against business plans and monitor the respective business unit's performance against budget;

(f) significant changes in business development are reported by Management to the Board at scheduled meetings. This oversight review enables the Board to evaluate and monitor the Group's business performance vis-à-vis its strategic objectives;

(g) the Audit Committee, which is entrusted by the Board to oversee, amongst others, the Company's financial reporting process, in particular the quarterly and annual announcements of the Group's financial performance, meets at least quarterly to review the announcements, seeks clarification and explanations from Management before recommending the announcements to the Board for approval;

(h) internal policies and procedures on key business processes are formalised in writing for application by personnel across the Group. These policies and procedures provide the necessary guidance to personnel on complying with internal control requirements and applicable laws and regulations;

(i) structured whistle-blower policies and procedures are formalised in writing to enable employees of the Group to raise genuine concerns about suspected improprieties on matters of financial reporting, non-compliance with laws and regulations, malpractices or unethical business conduct within the Group at the earliest opportunity and in an appropriate way without fear of reprisal; and

(j) where issues arise that affect the reliability and integrity of financial information of any business unit, special audits are commissioned by the Audit Committee or Senior Management, as the case may be, to assist the Board in fulfilling its oversight responsibilities

Frontken Board of Directors, through the Audit and Risk Committee, overseas the establishment and implementation of the risk management system and annually reviews the effectiveness of the system, including ;

(a) Review the ERM program that identifies critical areas of risk;

(b) Implementation of risk mitigation strategies to manage all identified critical risks including the risk transfer strategy through insurance, etc;

(c) Promote strong risk management culture across business levels and functions;

(d) Compliant with the requirements of the Malaysian Code on Corporate Governance (Guidance on Risk Management, Internal Control and Related Financial and Business Reporting);

(e) Use external audit, as part of the risk review processes, to ensure consistency and transparency in methodology, assessment and management and controls processes in the area of risk management and will report on them in line with the annual reporting procedures.

We expect every business unit managers and employees to play a role in managing our enterprize risk by identifying opportunities and minimising uncertainty in a way that enables the Frontken to achieve its mission – growing our business profitably; improving our resilient; enhancing stakeholder value; and contributing to the communities and sustainable future of each country in which Frontken operates.

We expect our business unit managers to be responsible for:

(a) Promoting the risk management policy, framework and expectations for the management of risk;

(b) Provision and support of appropriate resources to manage risk in accordance with the framework;

(c) Escalating critical risks in accordance with the requirements of the ERM Framework;

(d) Implementation of cost effective risk management and internal control systems in accordance with guidelines to manage risk.

We expect all our employees to be responsible to improve operational efficiencies and optimise outcomes, including reporting immediately to management any real or perceived risks that can become apparent and may significantly impact our operation in term of :

(a) Commercial viability;

(b) Profitability;

(c) Assets;

(d) Customers;

(e) safety;

(f) Regulatory;

(g) Environment;

(h) Sustainability;

(i) Community

We identify and register all related risk through a thorough risk identification and assessment process, and any key mitigations following the ERM Framework; and each business unit and key functions are accountable for managing their risks and maintain a register of these risks as they relate to their business objectives and indicators. Strategic risk review of risk registers and key mitigations are conducted quarterly, documented and reported quarterly to the Risk Committee and annually to the Board.

Our risk management policy is supported by other policies and standards as issued from time to time. These documents can be referred to our master list.

We will continuously introduce specific initiatives to significantly improve enterprize risk management, internal controls and governance. We will improve our employee's risk culture and understanding of the ERM processes. We will train our employees to enhance their understanding risk processes to ensure that they have the skills, technical expertise and knowledge to effectively and accurately fulfill their risk management responsibilities, and perform to the best of their abilities. This enables our people to develop into talented and competent professionals, to meet their development needs and remain motivated and challenged in their roles.

We periodically assess for signs of major operational risks, including risks in loss of key management without replacement; loss of a major market, key customer(s), license, or principal supplier(s); labour difficulties; shortages of important supplies; emergence of a highly successful competitor; natural disaster, etc.

We also periodically assess for signs of other major risks, including risks in non-compliance with capital or other statutory or regulatory requirements, such as solvency or liquidity requirements for financial institutions; pending legal or regulatory proceedings against the entity; changes in law or regulation or government policy expected to adversely affect the entity; uninsured or underinsured catastrophes when they occur, etc.

Our Target is to continuously improve our risk management and governance to achieve zero incident and material losses incurred for each period.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.

(b) Medium Term Goal by 2035; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.

(c) Long Term Goal by 2050; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.

Contributing to the Sustainable Development Goals

9.1 = Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.

12.6 = Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

12.8 = ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

G-09 FCB BUSINESS CONTINUITY PLAN

This Document will not be made public because of personal data protection act and it contain proprietary confidential information.

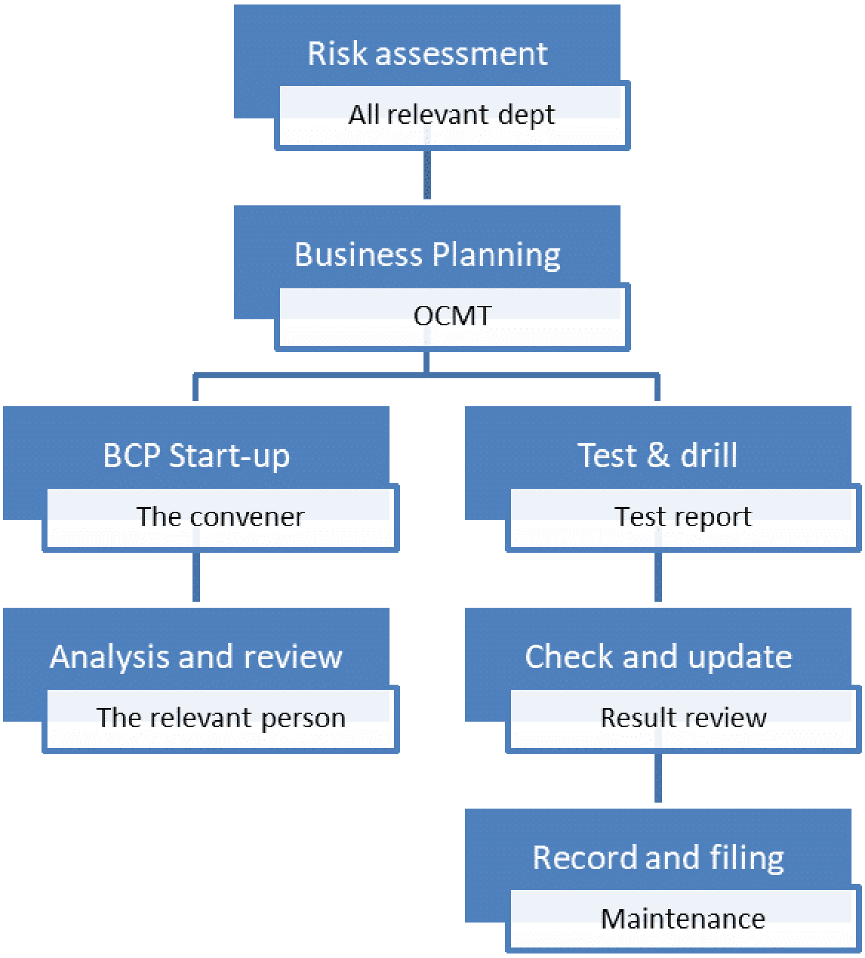
1.0 Purpose

This Business Continuity Plan establishes procedures to assist impacted areas in ensuring that critical business functions are maintained, restored, or augmented to meet the designated Recovery Time Objective (RTO) and recovery strategies outlined in the areas' business continuity and business resumption plans; including emergency access to alternative solution to relieve customer supply pressure.

This plan defines the mission critical services and processes and procedures to ensure they can be continued and/or recovered when normal operations are not viable.

2.0 Scope

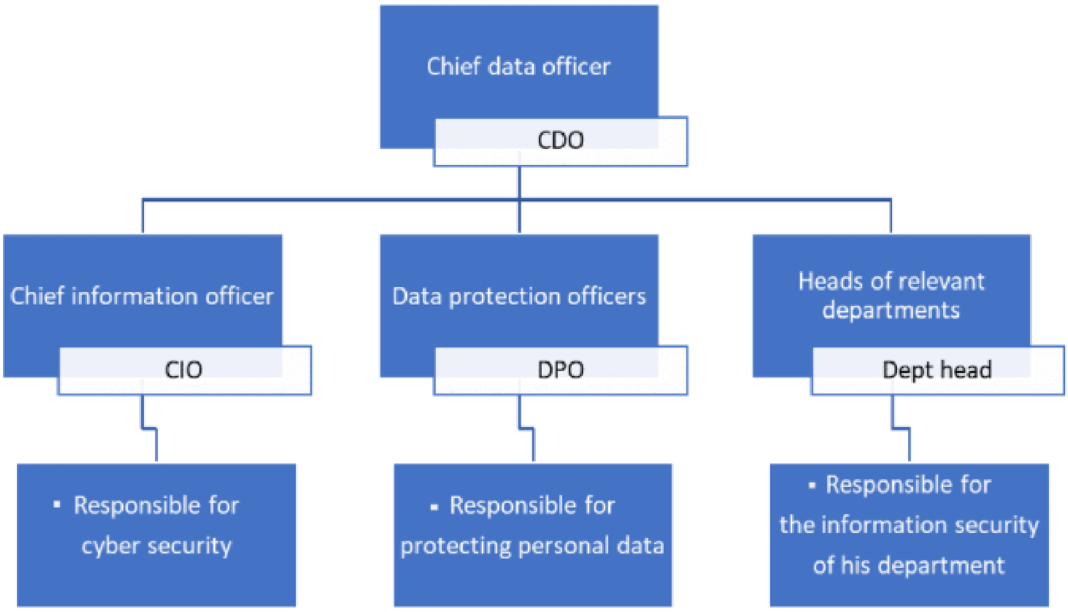
This business continuity plan (BCP) is intended to be implemented when there is an event that disrupts normal business operations; including any emergency or unexpected event that causes an impact on our company and results in unsustainable operation. Plan activation is described in Section below: Activation.


Risk assessment
All relevant dept
Business Planning
OCMT
BCP Start-up
The convener
Test & drill
Test report
Analysis and review
The relevant person
Check and update
Result review
Record and filing
Maintenance

G-10 FCB INFOTECH AND DATA POLICY

Frontken Group is committed to protect our information and information systems and data assets from failure of availability, confidentiality and integrity, while at the same time, ensuring that important internal controls are in place into our daily work to achieve zero data lost.

This Infotech and Data Security Policy is a formal set of rules by which those people who are given access to Frontken Group technology and information and data assets must abide. The main purpose is to inform Frontken Group users: employees, contractors and other authorized users of their obligatory requirements for protecting the technology and information and data assets of the company. This Policy describes the technology and information and data assets that we must protect and identifies many of the threats to those assets. The chief data officer is responsible for the Group data security and management.



All employees, visitors, contractors, consultants, vendors and business partners which are relevant to our business should comply with these policies. It is the obligation of all users of the company systems to protect the technology and information assets of the company. This information must be protected from unauthorized access, theft and destruction.

The technology and information assets of the company are made up of the following components:

(a) Computer hardware, CPU, disc, Email, web, application servers, PC systems, application software, system software, etc.

(b) System Software including: operating systems, database management systems, and backup and restore software, communications protocols, and so forth.

(c) Application Software: used by the various departments within the company. This includes custom written software applications, and commercial off the shelf software packages.

(d) Communications Network hardware and software including: routers, routing tables, hubs, modems, multiplexers, switches, firewalls, private lines, and associated network management software and tools.

We ensure that all information assets be classified and labeled in a manner that allows the asset to be readily identified to determine handling and protection level for that asset. Care will be taken when interpreting the classification systems from other organizations as their classification systems may have different parameters. Information assets shall be assigned a sensitivity classification by the asset information owner or their nominees, in accordance with the following classification definitions:

(a) Internal Confidential: Sensitive information requiring the highest degree of protection. Access to this information shall be tightly restricted based on the concept of need-to-know. Disclosure requires the information custodian's approval and, in the case of third parties, a signed confidentiality agreement. If this information were to be compromised, there could be serious negative financial, legal, or public image impacts to company. Examples include member share information, employee performance reviews, product research data, etc. There are two levels: IP related and non-IP related confidential data.

(b) Intellectual property (IP) refers to creations of the mind, such as inventions; literary and artistic works; designs; and symbols, names and images used in commerce; IP is protected in law by, for example, patents, copyright, trademarks, business secret information and other invisible intelligence assets (such as BKMs) which enable people to earn recognition or financial benefit from what they invent or create; Company attaches great importance to its own intellectual property rights and respects the intellectual property rights of others. Every employee must sign an NDA (Non-Disclosure Agreement) with company and not disclose the intellectual property of the company and others (like our customers).

(c) Internal Restricted: Information that is related to company business operations, but not available for public consumption. This information shall only be disclosed to third parties if a confidentiality agreement has been signed or is required by law. Disclosure is not expected to cause serious harm to the company, and access is provided freely to all employees. Examples include internal policies and standards, operational procedures, etc.

(d) Public: Information that requires no special protection or rules of use. This information is suitable for public dissemination. Examples include press releases, marketing brochures, company announcement, disclosures, sustainability development data.

We also ensure that each asset classification have handling and protection rules and protocols. These rules and protocols must cover all media the assets may reside in at any time including :

(a) All computer-resident confidential information shall be protected via access controls to ensure that it is not improperly disclosed, modified, deleted or otherwise rendered unavailable.

(b) Employees are prohibited from recording confidential information with tape recorders, digital/analog recording devices, etc., without the consent of their manager.

(c) Unless it has specifically been designated as "Public", or "Internal", all company internal information shall be assumed to be confidential and shall be protected from disclosure to unauthorized third parties.

(d) No confidential information of company or of any third party shall be disclosed to the public or any unauthorized third party without the prior approval.

(e) Access to every office, computer room, laboratory, and work area containing confidential information shall be restricted, and employees shall take all reasonable steps to protect confidential information under their control from inadvertent disclosure.

(f) Handling and protection rules must include all parts of an asset's life-cycle, from creation/installation through use and finally to destruction/disposal, as outlined elsewhere in this other document. Sensitive information or systems must be appropriately disposed of when no longer needed.

In addition, we also ensure that all users will be required to have a unique logon ID and password for access to systems. The user's password should be kept confidential and MUST NOT be shared with management & supervisory personnel and/or any other employee whatsoever. All users must comply with the following rules regarding the creation and maintenance of passwords:

(a) Password must not be found in any English or foreign dictionary. That is, do not use any common name, noun, verb, adverb, or adjective. These can be easily cracked using standard "hacker tools".

(b) Passwords should not be posted on or near computer terminals or otherwise be readily accessible in the area of the terminal.

(c) Password must be changed every year.

(d) Logon IDs and passwords will be suspended after prolonged periods without use.

We also ensure that unauthorized users are not allowed to access password files on any network infrastructure component. Password files on servers will be monitored for access by unauthorized users. Copying, reading, deleting or modifying a password file on any computer system is prohibited. Users will not be allowed to logon as a System Administrator. Users who need this level of access to production systems must request a Special Access account as outlined elsewhere in this other document.

We adopted the Cybersecurity Best Practices Guide and the code of good cyber ethics and conduct to ensure that employee Logon IDs and passwords will be deactivated as soon as possible if the employee is terminated, fired, suspended, placed on leave, or otherwise leaves the employment of the company office. Supervisors / Managers shall immediately and directly contact the company IT Manager to report change in employee status that requires terminating or modifying employee logon access privileges. Employees who forget their password must call the IT department to get a new password assigned to their account. The employee must identify himself/herself by (e.g. employee number) to the IT department. Employees will be responsible for all transactions occurring during Logon sessions initiated by use of the employee's password and ID. Employees shall not logon to a computer and then allow another individual to use the computer or otherwise share access to the computer systems.

Personal Data Protection Act

Personal data refers to data, whether true or not, about an individual who can be identified from that data; or from that data and other information to which the organisation has or is likely to have access. Personal data in Singapore is protected under the Personal Data Protection Act 2012 (PDPA). The PDPA establishes a data protection law that comprises various rules governing the collection, use, disclosure and care of personal data. It recognises both the rights of individuals to protect their personal data, including rights of access and correction, and the needs of organisations to collect, use or disclose personal data for legitimate and reasonable purposes.

We conduct our business in compliance with the Personal Data Protection Act (PDPA) and have implemented additional measures to protect your personal information.

We have implemented stringent measures to secure and protect your information. These include:

(a) Safeguards to prevent security breaches in our network and database systems.

(b) Limits on access to information in our systems and the systems of our business partners and vendors.

(c) Strict verification processes to prevent unauthorised access to information

Our Data Protection Officer (DPO) Key responsibilities:

(a) Ensuring compliance with the Personal Data Protection Act (PDPA) when developing and implementing policies and processes for handling personal data;

(b) Fostering a personal data protection culture among employees and communicate personal data protection policies to stakeholders;

(c) Handling access and correction requests to personal data;

(d) Managing personal data protection-related queries and complaints;

(e) Alerting management to any risks that might arise with regard to the personal data handled by our company; and

(f) Liaising with the Personal Data Protection Commission (PDPC) on personal data protection matters, if necessary.

Our appointed Data Protection Officers (DPO): (a) the Chief DPO; (b) The Manager of the Department of Human Resource (HR); (c) The Manager of the Department of Finance.

We adopted the Cybersecurity Best Practices Guide and the code of practice for our information technology and cyber security and data protection. We continuously review and updates our policies and practices relating to our information technology and cyber security and data protection to stay secured and protected.

We will continuously introduce specific initiatives to significantly improve our information and cyber security incidents and breaches. Our Target is to continuously achieve zero incidents rate.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - zero incident of data loses and security breaches for each period.

(b) Medium Term Goal by 2035; - zero incident of data loses and security breaches for each period.

(c) Long Term Goal by 2050; - zero incident of data loses and security breaches for each period.

Contributing to the Sustainable Development Goals

9.1 = Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.

G-11 FCB TAX COMPLIANCE POLICY

Frontken Group is committed to total compliance with all applicable tax laws and regulations in every country and operating regions in collaboration with our operations and stakeholders to sustain our reputation and support shareholder interests. This is supported by our code of conduct to ensure that all our corporate decisions in all aspects reflect our ethics and integrity. When faced with difficult decisions guidance can be found in core values, we will act with the highest ethical standards and transparency and comply with all tax filing and payment obligations in each country we operate. We are committed to:

(a) Compliance to all applicable laws, rules and regulations in our tax reporting responsibilities in everywhere regions we operate.

(b) Compliance with the all transfer pricing guidelines to ensure that the arm's length principle is always executed in all transactions within our Group of companies.

(c) ensure that tax strategy is aligned with business and commercial strategy and tax planning opportunities are evaluated within non risk parameters.

(d) work closely and transparently with tax authorities and pursue a constructive dialogue that is based on respect and trust, to minimize the extent of disputes, to achieve early agreement on disputed issues when they arise, and achieve certainty, and to disclosing relevant information to enable tax authorities to carry out their review.

(e) Ensure all tax related decisions are well-considered and documented based on professional care and judgement.

Our tax governance policy is managed by at the Group level corporate finance team where the roles have been defined to secure an efficient reporting structure including:

(a) Group tax policies, financing and business flows legal structures and strategy are centralized in the FCB together with the global controlling functions to accommodate our business model;

(b) Provide support to the local management, and ensure local tax compliance and filing and monitoring, controlling and reporting taxes.

(c) Manage tax risk reporting and mitigation plan including using trained tax professionals to adequately ensure understanding of the our tax model, and comply with tax filing requirements in a sufficient and timely manner and to develop and maintain the information necessary to explain how our business decisions has affected individual tax filings.

(a) Manage global transfer pricing Policy to ensure we subscribe to the Transfer Pricing framework applying the arm's length principle and as part of the tax policy allocate taxable income where the true and fair value is considered to be created based on general recognised transfer pricing principles. Execution of the tax policy does however require significant amount of judgement.

(b) Ensure our tax compliance include all taxes are covered including but not limited to corporate income tax, indirect tax (e.g. GST, VAT, customs duties), transfer pricing and payroll tax.

(c) Ensure all reporting units perform financial accounting operations appropriately based on applicable corporate rules and processes including establish a system of checks and balances by separating the preparation and review processes; (b) Consistently maintain factual evidence supporting our accounting treatments.

(d) Manage all tax matters that require global oversight such as tax audits and cross-border transactions (e.g. transfer pricing, withholding taxes).

(e) Monitor the tax positions of each business units and tax issue and determines appropriate measures as necessary.

(f) Ensure ethical tax planning and use of external advisors to provide accurate interpretations of tax laws and share a wealth of information on the current tax environment. Our corporate finance team is responsible for appointing external advisors with a proven track record to deal with tax issues requiring global oversight.

We are committed to the highest priority in ensuring the management of our tax affairs are consistent with all stakeholder expectations and therefore seeks to maintain a mutually open and cooperative relationship with the tax authorities of each country. We will ensure preventive measures are taken to avoid the reoccurrence of past tax issues addressed by tax authorities, while cooperating with the relevant stakeholders in the event if there is uncertainty on the tax treatment, interpretation of tax laws and other relevant issues with respect to future transactions. We do not take risky tax positions that cannot be justified based on the tax laws of each country

We will continuously introduce specific initiatives to significantly improve our tax compliance and governance. We will improve our employee’s law-abiding spirit and understanding of tax processes. We trained our employees to enhance their understanding tax processes to ensure that they have the skills, technical expertise and knowledge to effectively and accurately fulfill their tax responsibilities, and perform to the best of their abilities. This enables our people to develop into talented and competent professionals, to meet their development needs and remain motivated and challenged in their roles. We periodically assess for signs of taxation risks, including risks in transfer pricing taxation and withholding tax, etc.

Our Target is to continuously improve our governance to achieve zero incidents of of tax non-compliance.

TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Zero incidents of of tax non-compliance for each period

(b) Medium Term Goal by 2035; - Zero incidents of of tax non-compliance for each period.

(c) Long Term Goal by 2050; - Zero incidents of of tax non-compliance for each period.

Contributing to the Sustainable Development Goals

16.5 = Substantially reduce corruption and bribery in all their forms.

G-12 FCB SUSTAINABILITY DEVELOPMENT POLICY

We are committed to act in a responsible manner throughout our business and are committed to sustainability by the re-use and careful management of existing buildings, facilities and equipment, product and services which supports Government and local policies for sustainable development. In order to ensure appropriate standards are maintained throughout our business operations including the supply chain, the following sustainability principles have been established:

(a) Operate in an environmentally sustainable manner and minimise the environmental impact of our business operations, including on climate change;

(b) Wherever practical, extend the economic useful lives of our buildings, facilities, equipment, products and services through changes of use and reconfiguration;

(c) Comply with all legal and regulatory requirements, and, where feasible, exceed minimum compliance;

(d) Establish annual targets and encourage continual improvement in environmental and social and governance performance;

(e) Engage with advisors, suppliers, tenants and stakeholders to disseminate the Group's sustainability policies and requirements;

(f) Invest in and engage with our local community;

(g) Conduct our business with integrity and in an open and ethical manner and require the same standards throughout our supply chain;

(h) Invest in the welfare and development of our employees.

We are committed to the principles of the UN Sustainability development goals, UN Global Compact on human rights, labour, environment and anti-corruption. We also support and align our disclosures to Responsible Business Alliance (RBA); and Bursa Malaysia FTSERussell ESG Model Framework. We support and align our disclosures to the recommendations of the Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD).

This document is disseminated to all employees, our advisors and suppliers and is available on our website. We engage with stakeholders to ensure we are aware of and respond to their expectations. Our sustainability policies are available on our website. We engage regularly with our institutional investors to ensure we continue to meet globally recognised sustainability standards and best practice.

The policies are updated annually and approved by the Board. This forms the framework for establishing objectives and targets against which we monitor and report publicly on our performance at the financial year end. Actual performance is monitored and reported at the financial year end. The annual action plan and the annual report on achievement is on our website. A summary of performance is contained within each year's annual Sustainability Development Report.

Contributing to the Sustainable Development Goals

3.8 = Achieve universal health coverage, including access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 = By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

5.5 = Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

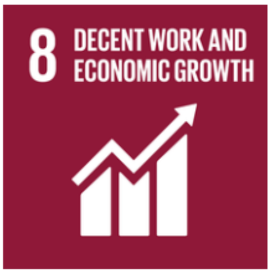
5.b = Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.

6.3 = By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.

7.1 = By 2030, ensure universal access to affordable, reliable and modern energy services.

7.3 = By 2030, double the global rate of improvement in energy efficiency.



8.3 = Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.4 = Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

8.8 = Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

9.1 = Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.

10.4 = Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

12.6 = Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

12.8 = ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

13.1 = Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

13.3 = Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

16.5 = Substantially reduce corruption and bribery in all their forms.

17.16 = Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.

CHAPTER 13.0
FRONTKEN SUSTAINABILITYIN RESEARCH AND DEVELOPMENT : RESPONSIBLE INNOVATIONS, TECHNOLOGY AND SERVICES

Frontken Group innovates continuously and keep abreast of rapid technology advancement and changing customer needs. We research and develop the latest and the best technological services and experience to our customers. This is done through driving innovation at both our core businesses and new technology through partnerships and organic innovation. We are dedicated to continuous research and development in advanced surface engineering, chemical engineering and precision cleaning engineering; with emphasis on improvements of surface integrity and coatings' quality; and application for specific semiconductor and related industrial applications. These innovations are created through materials science research, development of precision chemistry, modification of micro-structural surface properties and process innovation to achieve new applications and markets. This is essential to the success and sustainability of our business.

We recognize that a superior customer experience is defined by the quality of service and care, as well as the range of innovative technologies, services and values we offer to our customers. We have continuously research, develop and invest in innovations related projects focused on enhancing customer experience. They include technological process and system innovations and improvements to satisfy and meet our customer advanced requirements.

13.1. TECHNOLOGY INNOVATIONS: MATERIAL METAMORPHOSIS TECHNOLOGY

(1) Advanced Coatings (High Purity Yttria Y_2O_3, Alumina, Yttria stabilized Zirconia YSZ, composite coatings, Tri-phase coatings) : (a) HVOF; (b) Plasma; (c) TWArc; (d) Aerosol Deposition; (e) Cold Spray, etc.

(2) Advanced Precision Pico Cleaning

(a) Advanced Semiconductor process kits CIP and recycle cleaning, re-coating, repair, refurbishment, recovery.

(b) Advanced recycle and recovery cleans 10nm, 7/5nm, 3nm, 1 nm and below.

(c) Zero Killer defects and zero-contamination process kits to achieve lower total cost of tool ownership.

(3) Advanced Metrology

(a) Process automation

(b) Automated inspection

(c) Robust IOT control and monitoring

(d) Artificial Intelligent Data analytics

(4) Advanced Material

(a) Advanced Ceramics, quartz, Sic, Si.

(b) New high purity Yttria, Alumina, Yttria stabilized Zirconia, tri-phase materials, etc.

13.2. SERVICE INNOVATIONS

Core Products and Services

(a) Scope of Work – Parts Clean + Parts refurbishment + Parts Management.

(b) Provide Advanced Total Solution for critical chamber's components recycle cleaning, re-coating, repair, refurbishment, recovery. (28nm, 22/20nm, 16/14nm, 10nm, 7nm, 5/3nm ready).

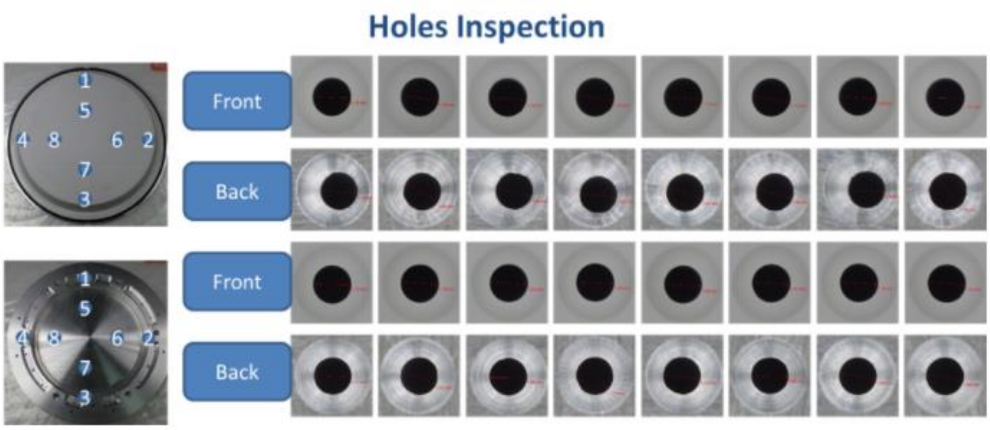
(c) Provide Advanced Precision Chemistry Cleaning Services (28nm, 20nm, 16nm, 10nm, 7nm, 5nm and 3nm ready).

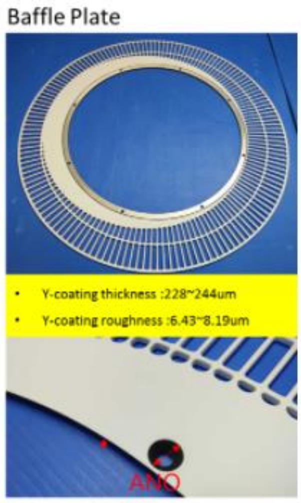
(d) Provide Complete proprietary advanced coating using Robotic HVOF, Plasma and TWAS Coating services. Advanced coatings include specific metal oxides, YSZ, Yttria Y2O3, Alumina Al2O3, customised triphase oxide, SiO2, ACME, PBC, etc;

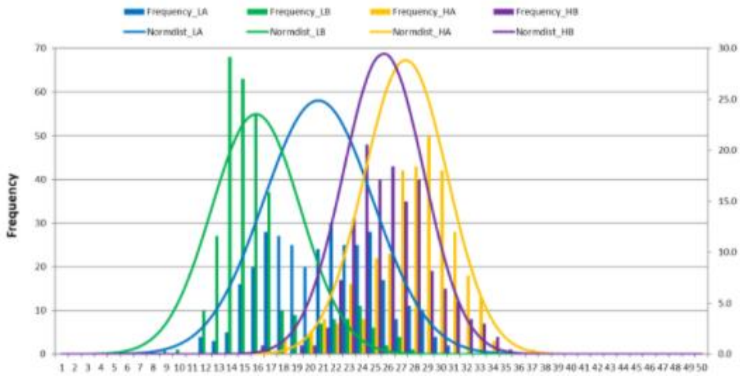
(e) Provide complete fully automated type II/III hard anodizing process with proprietary multi-mixed acid electrolyte and optimized operating parameters for 6000 series high purity alloy and related materials. Other advanced surface metamorphosis include electroless nickle plating, selective nickle plating, laser, etc.

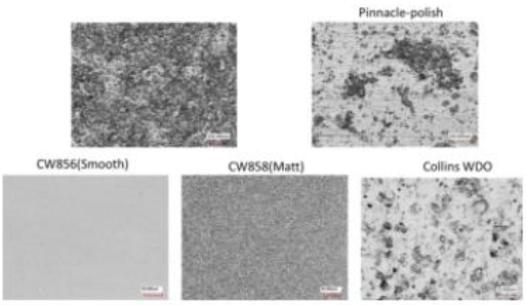
(f) Provide Joint (customers and OEM Partners) innovative technology development and support for improving critical chamber components performance and life time extension, zero-contamination on process kits and lower total cost of tool ownership.

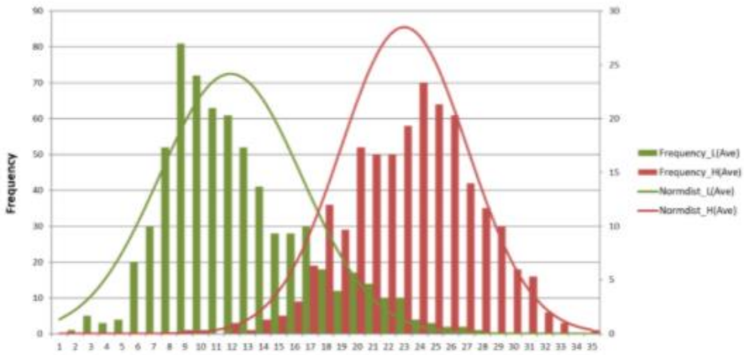
13.3. EXAMPLES OF INNOVATIONS PROJECTS











13.4. TARGET DATA INDICATORS

(a) Short Term Goal by 2025 ; - Increase 10% in research and development capability ratio per unit of dollar revenue per RND Cost for each period. (baseline data is FY2019).

(b) Medium Term Goal by 2035; - Increase 20% in research and development capability ratio per unit of revenue per RND Cost for each period. (baseline data is FY2025).

(c) Long Term Goal by 2050; - Increase 30% in research and development capability ratio per unit of dollar revenue per RND Cost for each period. (baseline data is FY2035).

Contributing to the Sustainable Development Goals

3.9 = Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

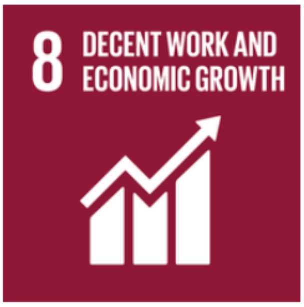
4.4 = substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.7 = ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

7.1 = ensure universal access to affordable, reliable and modern energy services.

6.3 = Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 = substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.



8.4 = Improve progressively, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

9.5 = Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries.

12.2 = achieve the sustainable management and efficient use of natural resources.

12.4 = Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.

13.1 = Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

13.3 = Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

ABOUT THIS REPORT

This report is about the Frontken Group sustainability development strategies, initiatives and performance in relation to environmental, people, social and governance issues. This is the sustainability development which covers the sustainability performance of Frontken group within the Semiconductor Business. All data, statistics, improvement and targets are in relation to our operations. All levels of employees are expected to support and take responsibility for the implementation of this Sustainability Development in accordance with their roles in the organization. We welcome the input of interested stakeholders to our Sustainability development, environmental, health and safety programs. Frontken Group has developed this Sustainability Development Website to provide an overview of the company's products, services, and operations relating to environmental, social, governance and economic performance. This document is up to date for calendar year 2020.

INTERNATIONAL FRAMEWORK: Our report is benchmarked and aligned with a combination of international Framework including (a) the Global Reporting Initiative (GRI) framework; (b) Responsible Business Alliance (RBA); (c) Bursa Malaysia FTSERussell ESG Model Framework, which provides a globally relevant standard for reporting environmental, social, and economic performance. We have included a GRI Index, RBA Index, and FTSERussell ESG Index at the end of the report to show our benchmarking and alignment with all the international framework reporting elements and to document our progress at integrating sustainability into our business. We used the GRI materiality assessment process to determine the content of the report and identify key issues and topics. The content for our sustainability development was developed based on materiality assessment that identified risks and opportunities relevant to our company.

In this materiality assessment to identify key sustainability topics, the Group worked with stakeholders to review the material corporate responsibility issues that were of the greatest importance to all stakeholders. To prioritize key issues, we met with employees across our functional groups to understand their concerns as well as those of our external stakeholders, including customers, shareholders, suppliers, policymakers, and communities. To collect this information, we leveraged the use of meetings, operational and technical reviews. Based on these feedbacks, more than 30 material topics were identified, from which a list of 15 priority topics emerged. We continue to use this process to inform our approach to CSR and the direct actions that we take.

BOUNDARIES: The data reported in this document are for Frontken Group. This report only covers Frontken Semiconductor related business in Singapore, Malaysia and Taiwan.

We are fully committed to listening to our stakeholders and we welcome feedback on this report and any aspect of our sustainability performance.

THANK YOU
AND HAVE A NICE DAY

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	TARGET DATA		PERFORMANCE DATA			
SECTION	INDICATORS	UNIT OF MEASURE	FY2018	FY2019	FY2020	FY2021
GHG EMISSION SCOPE 1,2 and 3	Scope 1 Direct Emissions from company facilities, fleets, etc; (tCO2e)	tCO2e	NA	NA	1,332	
	Scope 2 : Indirect Emissions from electricity purchased and used by the company; (tCO2e)	tCO2e	NA	NA	10,188	
	Scope 3 : Other Indirect Emissions from company activities via entities beyond its ownership or control (procurement, shipping, distribution, waste, etc.), as well as business travel and employee commuting; (tCO2e)	tCO2e	NA	NA	36,789	
ENERGY DATA	Total energy consumption data.	Mwh	18,740	19,053	19,958	
	Internal carbon price : $5 per tonne of greenhouse gas emissions (tCO2e).	USD	5	5	5	

SCOPE 1 : GHG EMISSIONS INTENSITY (EI) PER REVENUE IN MILLION RM	(a) Short Term Goal by 2025 ; - Reduce 10% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue. (Baseline data FY2020). (kgCO2e per revenue in Million RM)	(kgCO2e per revenue in Million)	NA	NA	3,620	
	(b) Medium Term Goal by 2035; - Reduce 25% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).	(kgCO2e per revenue in Million)	NA	NA	NA	
	(c) Long Term Goal by 2050; - Reduce 50% our Emissions Intensity (EI) – the amount of GHGs emitted per dollar revenue in million RM. (Baseline data FY2020).	(kgCO2e per revenue in Million)	NA	NA	NA	
SCOPE 2 : GHG EMISSIONS INTENSITY (EI) PER UNIT PRODUCTION	(a) Short Term Goal by 2025 ; - Reduce 10% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020). (kgCO2e per part)	kgCO2e per part	NA	NA	5.18	
	(b) Medium Term Goal by 2035; - Reduce 20% our greenhouse gas (GHG) emissions per unit of production. (Energy consumption and GHG emissions baseline data FY2020).	kgCO2e per part	NA	NA	NA	
	(c) Long Term Goal by 2050; - Reduce 50% our greenhouse gas (GHG) emissions per unit of production.	kgCO2e per part	NA	NA	NA	

	(Energy consumption and GHG emissions baseline data FY2020).					
SCOPE 3 GHG EMISSION DATA	Purchased goods and services	tCO2e	NA	NA	7,828	
	Capital goods	tCO2e	NA	NA	20,962	
	Fuel-and-energy-related activities (not included in scope 1 or 2)	tCO2e	NA	NA	2,348	
	Upstream transportation and distribution	tCO2e	NA	NA	26	
	Waste generated in operations	tCO2e	NA	NA	4,870	
	Business travel	tCO2e	NA	NA	186	
	Employee commuting	tCO2e	NA	NA	211	
	Upstream leased assets	tCO2e	NA	NA	NA	
	Investments	tCO2e	NA	NA	NA	
	Downstream transportation and distribution	tCO2e	NA	NA	356	
	Processing of sold products	tCO2e	NA	NA	NA	

	Use of sold products	tCO2e	NA	NA	NA	
	End of life treatment of sold products	tCO2e	NA	NA	NA	
	Downstream leased assets	tCO2e	NA	NA	NA	
	Franchises	tCO2e	NA	NA	NA	
	Other (upstream)	tCO2e	NA	NA	NA	
	Other (downstream)	tCO2e	NA	NA	NA	
	Total/no breakdown	tCO2e	NA	NA	36,789	
WATER CONSERVATION	(a) Short Term Goal by 2025 ; - Reduce 10% our water consumption per unit of production. (Water consumption baseline data FY2019). (Cubic meter per part)	(cum per part)	0.14	0.12	0.12	
	(b) Medium Term Goal by 2035; - Reduce 20% our water consumption per unit of production. (Water consumption baseline data FY2019).	(cum per part)	NA	NA	NA	

	(c) Long Term Goal by 2050; - Reduce 30% our water consumption per unit of production. (Water consumption baseline data FY2019).	(cum per part)	NA	NA	NA	
WATER DATA	Disclosure of the number of incidents of non-compliance with water quality/quantity permits, standards and regulations	number	0	1	0	
	Water management plan (including water recycling system)	Tonnes	56	54	49	
	Water-stressed/scarce regions.	number	0	0	0	
	Total water (effluent) discharge from facilities.	Cubic M	285,296	271,795	244,350	
TOTAL WATER DISCHARGE DATA DISCLOSED BY DESTINATION	Ocean total discharge	Cubic M	0	0	0	
	Surface Water total discharge	Cubic M	0	0	0	
	Subsurface / well total discharge	Cubic M	0	0	0	
	Off-site water treatment total discharge	Cubic M	285,296	271,795	244,350	
	Beneficial / other use total discharge	Cubic M	0	0	0	

	Total discharge	Cubic M	285,296	271,795	244,350	
TOTAL WATER WITHDRAWAL DATA DISCLOSED BY SOURCE	Surface water from rivers, lakes, natural ponds	Cubic M	0	0	0	
	Groundwater from wells, boreholes	Cubic M	0	0	0	
	Used quarry water collected in the quarry	Cubic M	0	0	0	
	Municipal potable water	Cubic M	285,296	271,795	244,350	
	External wastewater	Cubic M	0	0	0	0
	Harvested rainwater	Cubic M	0	0	0	
	Sea water, water extracted from the sea or the ocean	Cubic M	0	0	0	
	Total Water Withdrawal	Cubic M	285,296	271,795	244,350	
WASTE REDUCTION	(a) Short Term Goal by 2025 ; - Reduce 10% our waste generated in kg per unit of production. (Waste generated baseline data FY2019). (kg per part)	(kg per part)	0.45	0.4	0.4	

	(b) Medium Term Goal by 2035; - Reduce 20% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).	(kg per part)	NA	NA	NA	
	(c) Long Term Goal by 2050; - Reduce 50% our waste generated in kg per unit of production. (Waste generated baseline data FY2019).	(kg per part)	NA	NA	NA	
WASTE DATA	Total waste generated and recycled.	Tonnes	55,915	54,498	49,161	
	Total hazardous waste generated	Tonnes	674	684	722	
	Total non-recylced waste generted	Tonnes	674	684	722	
CHEMICAL MANAGEMENT	(a) Short Term Goal by 2025 ; - Increase usage of environmental friendly chemical in kg per unit of production by 10%. (Friendly chemical use baseline data FY2019=0.97). (kg per part)	(kg per part)	NA	0.99	1.23	
	(b) Medium Term Goal by 2035; - Increase usage of environmental friendly chemical in kg per unit of	(kg per part)	NA	NA	NA	

	production by 30%. (Friendly chemical use baseline data FY2019). (kg per part)					
	(c) Long Term Goal by 2050; - Increase usage of environmental friendly chemical in kg per unit of production by 50%. (Friendly chemical use baseline data FY2019). (kg per part)	(kg per part)	NA	NA	NA	
WORKPLACE COVID19 PROTOCOL	(a) Short Term Goal by 2025 ; - Achieve Zero incidents of fatal COVID19 and related issues for the period. Programme to prevent and control of global fatal health issue which applies to Employees and the related Community.	number	NA	NA	0	
	(b) Medium Term Goal by 2035; - Achive Zero incidents of fatal COVID19 and related issues for the period. Programme to prevent and control of global fatal health issue which applies to Employees and the related Community.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - Achieve Zero incidents of fatal COVID19 and related issues for the period. Programme to prevent and control of globa fatal health issue which applies to Employees and the related Community.	number	NA	NA	NA	

HEALTH AND SAFETY	(a) Short Term Goal by 2025 ; - (i) Achieve Zero incidents of employees health and safety fatalities in all 100% coverage of Frontken Group;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (ii) Achieve Zero incidents of onsite contractors health and safety fatalities in all 100% coverage of Frontken Group;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (iii) Reduce to less than 3 incidents of ESH-Related notices of violation in all 100% coverage of Frontken Group;	number	0	1	1	
	(a) Short Term Goal by 2025 ; - (iv) Reduce our health and safety recordable injury rate to 0.09 hour per 100 Employees in all 100% coverage of Frontken Group. [Lost-time incident rate = lost hours per 100 employees].	hour per 100 employees	NA	0.01	0.04	

	(b) Medium Term Goal by 2035; - (i) Achieve Zero incidents of employees health and safety fatalities in all 100% coverage of Frontken Group; (ii) Zero incidents of onsite contractors health and safety fatalities in all 100% coverage of Frontken Group; (ii) Achieve Zero incidents of ESH-Related notices of violation in all 100% coverage of Frontken Group; (iii) Reduce our health and safety recordable injury rate to 0.03 hour per 100 Employees in all 100% coverage of Frontken Group. [Lost-time incident rate = lost hours per 100 employees].		NA	NA	NA	
	(c) Medium Term Goal by 2035; - (i) Achieve Zero incidents of employees health and safety fatalities in all 100% coverage of Frontken Group; (ii) Zero incidents of onsite contractors health and safety fatalities in all 100% coverage of Frontken Group; (ii) Achieve Zero incidents of ESH-Related notices of violation in all 100% coverage of Frontken Group; (iii) Reduce our health and safety recordable injury rate to 0.01 hour per 100 Employees in all 100% coverage of Frontken Group. [Lost-time incident rate = lost hours per 100 employees].		NA	NA	NA	
HEALTH AND SAFETY	Established board committee, safety committees, safety teams oversight of management and control of health and safety risks in all 100% coverage of Frontken Group.	compliance	yes	yes	yes	

STANDARDS DATA	Achieve 100% percentage of sites licensed and certified by the local regulatory authority within each country/sites.	percentage	100	100	100	
	Achieve 100% percentage of sites with ISO and/or OHSAS 18001 certification and or equivalent international assurance standard certification.	percentage	100	100	100	
	Achieve 100% percentage of monthly monitoring of safety indicators; and weekly safety training and awareness.	percentage	100	100	100	
	Achieve 100% percentage of employees trained on health and safety standards/policy.	percentage	90	93	95	
LABOUR PRACTICE	(a) Short Term Goal by 2025 ; - (i) Achieve Zero incidents of unfair employment practices;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (ii) Achieve Zero incidents of violation of labour laws;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (iii) Achieve employee retention rate of 95%.	percentage	98.61%	98.50%	99.12%	#REF!
	(a) Short Term Goal by 2025 - (iv) Commitment to local employment and/or sourcing	complaince	yes	yes	yes	

	(b) Medium Term Goal by 2035; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 98%.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Zero incidents of unfair employment practices; (ii) Zero incidents of violation of labour laws; (iii) Achieve employee retention rate of 99%.	number	NA	NA	NA	
HUMAN RIGHTS	(a) Short Term Goal by 2025 ; - (i) Achieve Zero incidents of unfair harassment, bullying and/or unlawful discrimination practices including gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers, etc.	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (ii) Enforced Zero tolerance approach to any child labour and/or modern slavery and/or forced labour of any kind within Frontken operations and supply chain.	compliance	yes	yes	yes	
	(a) Short Term Goal by 2025 ; - (iii) Committed to meet and/or exceed the minimum wage/meet living wage in each country of operations.	compliance	yes	yes	yes	

	(b) Medium Term Goal by 2035; - (i) Achieve Zero incidents of unfair harassment, bullying and/or unlawful discrimination practices including gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers, etc; (ii) Enforced Zero tolerance approach to any child labour and/or modern slavery and/or forced labour of any kind within Frontken operations and supply chain; - (iii) Committed to meet and/or exceed the minimum wage/meet living wage in each country of operations.		NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Achieve Zero incidents of unfair harassment, bullying and/or unlawful discrimination practices including gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers, etc; (ii) Enforced Zero tolerance approach to any child labour and/or modern slavery and/or forced labour of any kind within Frontken operations and supply chain; - (iii) Committed to meet and/or exceed the minimum wage/meet living wage in each country of operations.		NA	NA	NA	
INCLUSION AND DIVERSITY	(a) Short Term Goal by 2025 ; - Achieve a balance diverse and inclusive workplace; inclusive of race, nationality, gender, age, disabilities.	compliance	yes	yes	yes	yes

	(i) Percentage of employees that are contractors or temporary staff.	percentage	0	0	0	
	(ii) Percentage of Frontken staff with a disability.	percentage	0.0024	0.0024	0.0024	
	(iii) Percentage of women in the Frontken workforce.	percentage	14.00	14.30	16.28	
	(iv) Number of nationalities in the Frontken workforce. [Malaysia, singapore, india, China, taiwan, Philippines, Myanmar, Vietnam]	number	8	8	8	
	(v) Committed to hire, develop, reward, promote and retain any employee purely based on their talents, commitment, potential and the results their achievement.	compliance	yes	yes	yes	
	(b) Medium Term Goal by 2035; - Achieve a balance diverse and inclusive workplace; inclusive of race, nationality, gender, age, disabilities.		NA	NA	NA	
	(c) Long Term Goal by 2050; - Achieve a balance diverse and inclusive workplace; inclusive of race, nationality, gender, age, disabilities.		NA	NA	NA	

EQUAL OPPORTUNITY	(a) Short Term Goal by 2025 ; - Achieve Zero incidents of unfair discrimination or harassment practices; based on race, color, age, gender, sexual orientation, gender identity, ethnicity or national origin, disability, pregnancy, religion, political affiliation, marital status in hiring and employment practices such as wages, promotions, rewards, and access to training.	number	0	0	0	
	(b) Medium Term Goal by 2035; - Achieve Zero incidents of unfair discrimination or harassment practices; based on race, color, age, gender, sexual orientation, gender identity, ethnicity or national origin, disability, pregnancy, religion, political affiliation, marital status in hiring and employment practices such as wages, promotions, rewards, and access to training.		NA	NA	NA	
	(c) Long Term Goal by 2050; - Achieve Zero incidents of unfair discrimination or harassment practices; based on race, color, age, gender, sexual orientation, gender identity, ethnicity or national origin, disability, pregnancy, religion, political affiliation, marital status in hiring and employment practices such as wages, promotions, rewards, and access to training.		NA	NA	NA	
TALENT DEVELOPMENT	(a) Short Term Goal by 2025 ; - (i) Achieve 100% coverage of annual staff appraisal practices to develop talent.	number	100	100	100	

	(a) Short Term Goal by 2025 ; (ii) committed to employee development programs to enhance knowledge and skills for specific talent and succession planing.	compliance	yes	yes	yes	
	(b) Medium Term Goal by 2035; - (i) Achieve 100% coverage of annual staff appraisal practices to develop talent; (ii) committed to employee development programs to enhance knowledge and skills for specific talent and succession planing.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Achieve 100% coverage of annual staff appraisal practices to develop talent; (ii) committed to employee development programs to enhance knowledge and skills for specific talent and succession planing.	number	NA	NA	NA	
TRAINING AND DEVELOPMENT	(a) Short Term Goal by 2025 ; - (i) Increase the amount of training hours invested by 10% (baseline date from FY 2019);	hour	12,902	12,011	14,479	
	(a) Short Term Goal by 2025 ; - (ii) Amount of time spent on employee talent development training to enhance knowledge or individual skills.	days	4	5	6	
	(a) Short Term Goal by 2025 ; - (iiii) Achieve 95% all employees are trained and educated in their respective work scope.	percentage	94.14%	92.36%	92.76%	

	(b) Medium Term Goal by 2035; - (i) Increase the amount of training hours invested by 20% (baseline date from FY 2019); (ii) Amount of time spent on employee talent development training to enhance knowledge or individual skills; (iii) Achieve 100% all employees are trained and educated in their respective work scope.	number; percentage	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) Increase the amount of training hours invested by 30% (baseline date from FY 2019); (ii) Amount of time spent on employee talent development training to enhance knowledge or individual skills; (iii) Achieve 100% all employees are trained and educated in their respective work scope.	number; percentage	NA	NA	NA	
SOCIAL PARTICIPATION	(a) Short Term Goal by 2025 ; - (i) Increase the number of social participation activities by 10% (baseline date from FY 2019);	number	NA	NA	13	
	(a) Short Term Goal by 2025 ; - (ii) Achieve 70% of all employees for social participation activities.	percentage	NA	NA	43	
	(b) Medium Term Goal by 2035; - (i) Increase the number of social participation activities by 20% (baseline date from FY 2019); (ii) Achieve 80% of all employees for social participation activities.	number; percentage	NA	NA	NA	

	(c) Long Term Goal by 2050; - (i) Increase the number of social participation activities by 50% (baseline date from FY 2019); (ii) Achieve 100% of all employees for social participation activities.	number; percentage	NA	NA	NA	
SOCIAL IMPACT	(a) Short Term Goal by 2025 ; - (i) Increase the amount of number of volunteerism hours invested by 10% (baseline date from FY 2019);	hour	5,409	5,514	4,422	
	(a) Short Term Goal by 2025 ; - (ii) Total equivalent amount of donations/community investments made to registered not-for-profit organisations.	SGD	4,600	4,400	9,600	
	(a) Short Term Goal by 2025 ; - (iii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 10% (baseline date from FY 2019);	person	46	44	96	
	(b) Medium Term Goal by 2035; - (i) Increase the amount of number of volunteerism hours invested by 35% (baseline date from FY 2019); (ii) Total equivalent amount of donations/community investments made to registered not-for-profit organisations; (iii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 35% (baseline date from FY 2019);	hour; person	NA	NA	NA	

	(c) Long Term Goal by 2050; -(i) Increase the amount of number of volunteerism hours invested by 50% (baseline date from FY 2019); (ii) Total equivalent amount of donations/community investments made to registered not-for-profit organisations; (iii) Increase the total number of persons got the benefit through our supporting schools and non-profit organizations via social projects by 50% (baseline date from FY 2019);	hour; person	NA	NA	NA	
SUPPLY CHAIN MANAGEMENT	(a) Short Term Goal by 2025 ; - (i) Achieve sustainability qualification of our top 10 key suppliers based on total spend cost. (Baseline data FY2020).	number	NA	10	10	
	(a) Short Term Goal by 2025 ; - (ii) Committed and established supply chain risk management; including quantification of suppliers; supply chain compliance monitoring or audit; and communicated to all key suppliers.	compliance	yes	yes	yes	
	(b) Medium Term Goal by 2035; - Achieve sustainability qualification of our top 35 key suppliers based on total spend cost. (Baseline data FY2020).	number	NA	NA	NA	

	(c) Long Term Goal by 2050; - Achieve sustainability qualification of our top 50 key suppliers based on total spend cost. (Baseline data FY2020).	number	NA	NA	NA	
ENTERPRIZE RISK MANAGEMENT	(a) Short Term Goal by 2025 ; - (i) zero incident of material losses for each period;	number	0	0	0	
	(a) Short Term Goal by 2025 ; - (ii) Zero incident of corruption and bribery for each period.	number	0	0	0	
	(b) Medium Term Goal by 2035; - (i)zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - (i) zero incident of material losses for each period. (ii) Zero incident of corruption and bribery for each period.	number	NA	NA	NA	
ENTERPRIZE RISK DATA	Disclosure of number of staff disciplined or dismissed due to non-compliance with anti-corruption policy/policies.	number	0	0	0	
	Disclosure of cost of fines, penalties or settlements in relation to corruption.	Currency	0	0	0	

	Training for staff on the anti-corruption policy and risk management.	percentage	100	100	100	
INFOTECH AND DATA SECURITY	(a) Short Term Goal by 2025 ; - zero incident of data loses and security breaches for each period.	number	0	0	0	
	(b) Medium Term Goal by 2035; - zero incident of data loses and security breaches for each period.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - zero incident of data loses and security breaches for each period.	number	NA	NA	NA	
TAX COMPLIANCE	(a) Short Term Goal by 2025 ; - Zero incidents of of tax non-compliance for each period	number	0	0	0	
	(b) Medium Term Goal by 2035; - Zero incidents of of tax non-compliance for each period.	number	NA	NA	NA	
	(c) Long Term Goal by 2050; - Zero incidents of of tax non-compliance for each period.	number	NA	NA	NA	

INNOVATION, RESEARCH AND DEVELOPMENT	(a) Short Term Goal by 2025 ; - Increase 10% in research and development capability ratio per unit of dollar revenue/RND Cost for each period. (baseline data is FY2019).	ratio	57	68	71	
	(b) Medium Term Goal by 2035; - Increase 20% in research and development capability ratio per unit of dollar/profit revenue for each period. (baseline data is FY2019).	ratio	NA	NA	NA	
	(c) Long Term Goal by 2050; - Increase 30% in research and development capability ratio per unit of dollar revenue/profit for each period. (baseline data is FY2019).	ratio	NA	NA	NA	
INNOVATION PROJECTS FOR SUSTAINABILITY DEVELOPMENT	Accumulative green power project (KW) since 2018	kw	268,242	652,370	1,021,294	
	Accumulative DIW recycling project since 2018 (Ton)	ton	55,907	110,350	159,440	
	Accumulative waste recycling project since 2018 (Kg)	kg	8,337	63,209	134,589	

FINANCIAL DATA	Net Revenue (RM' million)	RM' million	327	340	368	
	Operating Costs (RM' million)	RM' million	239	229	246	
	Staff Costs (RM' million)	RM' million	106	107	120	
	Tax Expense (RM' million)	RM' million	19	22	26	
	Net Profit (RM' million)	RM' million	57	74	88	
	R&D Costs (RM' million)	RM' million	6	5	5	

ANNEX B : FRONTKEN GLOBAL REPORTING INITIATIVE REPORT FY2020

FRONTKEN GRI CONTENT INDEX FY2020

FRONTKEN GRI CONTENT INDEX FY2020

This Frontken FY2020 GRI report is based on the GRI Standards guidelines and supplements the Frontken 2020 Sustainability Development Report.

We report our sustainability performance in accordance with the GRI Sustainability Reporting Standards and guidelines. The Global Reporting Initiative Standards is a framework for reporting on our economic, governance, environmental, and social performance. The Global Reporting Initiative (GRI) is an international, multi-stakeholder and independent non-profit organization that promotes economic, governance, environmental and social sustainability.

Frontken GRI index table is based on various sources of information, all produced by the Group, uncluding the Frontken 2020 Annual Report, Frontken 2020 Sustainability Development Report, the Frontken Group Corporate website, and some internal reports, etc. We voluntarily report on environmental, social and governance data using the Global Reporting Initiative standards as a tool to disclose our sustainability development with transparency.

FRONTKEN

BURSA MALAYSIA
Creating Opportunities, Growing Value

GRI GSSB Global Sustainability Standards Board

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ANNEX B : FRONTKEN GRI CONTENT INDEX FY2020

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102-3	Location of headquarters	https://frontken.com/	-
102-4	Location of operations	About this report	361
102-5	Ownership and legal form	STOCK EXCHANGE LISTING: Main Market of Bursa Malaysia https://frontken.com/investor-relations/	-
102-6	Markets served	https://frontken.com/our-services/	-
102-7	Scale of the organization	https://frontken.com/who-we-are/	-
102-8	Information on employees and other workers	11.1 People is our key asset	216

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102-37	Stakeholders' involvement in remuneration	FCB devotes to Sustainable Governance: Keep communication channels open to every stakeholder. We believe "Talent is the most important asset of the Company" and the concept of balancing employee's welfare and shareholder's right.	236
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409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.4 Responsible Business Alliance (RBA) Framework - Freely Chosen Employment	54
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410-1	Security personnel trained in human rights policies or procedures	11.8 Training our employees with the right skillset and knowledge	238
GRI 411：Rights of Indigenous Peoples			
411-1	Incidents of violations involving rights of indigenous peoples	Not applicable	-
GRI 412：Human Rights Assessment			

412-1	Operations that have been subject to human rights reviews or impact assessments	11.4.1 Respect for Human Rights	229
412-2	Employee training on human rights policies or procedures	S-01 FCB Human Resource and Labour Policy	276
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	11.4.2 Respect for Human Rights - Target data indicators	230
GRI 413 : Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs	11.10.6 Social outreach and impact - Target data indicators	248
413-2	Operations with significant actual and potential negative impacts on local communities	11.10.2 Social outreach and impact - Support the community	244
GRI 414 : Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	S-05 FCB Supplier Chain Management Policy	289
414-2	Negative social impacts in the supply chain and actions taken	9.6 Responsible Supply Chain	188
GRI 415 : Public Policy			
415-1	Political contributions	No financial and in-kind political contributions made directly and indirectly	-

GRI 416 : Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories	5.1 Understanding stakeholder concerns and impacts G-08 FCB Enterprise Risk Management Policy - FCB 'ERM' assessment	57, 336
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	9.1.3 Frontken Core Values	158
GRI 417 : Marketing and Labeling			
417-1	Requirements for product and service information and labeling	5.5 Frontken Reference Model Materiality and Assessment	62
417-2	Incidents of non-compliance concerning product and service information and labeling	9.1 Responsible Management - Performance data	162-163
417-3	Incidents of non-compliance concerning marketing communications	1.6 Frontken Environment, Social and Governance Data	29
GRI 418 : Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	G-10 FCB Infotech and Data Policy 9.1 Responsible Management - Targets and performance	345, 162-163
GRI 419 : Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	2.4 Our sustainability development policy	45

THANK YOU
AND HAVE A NICE DAY

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