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PERFORMANCE SUMMARY

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR		
			FY2017 (BASELINE YEAR)	FY2018	FY2019
DRIVING ECONOMIC VALUE					
Material Topic: Economic Performance					
GRI 201-1 Direct economic value generated and distributed	Direct economic value generated	RM million	4,101.4	3,871.0**	4,077.1
	Revenue	RM million	4,101.4	3,871.0**	4,077.1
	Economic value distributed	RM million	3,323.0	3,264.1**	3,451.8
	Annual dividend	RM million	210.8	210.8	210.9
	Cost of sales		2,732.9	2,721.3**	2,810.4
	Employee benefit expenses		348.9*	294.4	307.8
	Income tax expenses		30.4	37.6	122.7
	Economic value retained	RM million	778.4*	606.9**	625.3

* Other employee benefits* were excluded from "Employee benefit expenses" in FY2017.

** Restated for adjustments pursuant to the adoption of MFRS 15, Revenue from Contracts with Customers.

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR					
			FY2017		FY2018		FY2019	
			MALAYSIA	THAILAND	MALAYSIA	THAILAND	MALAYSIA	THAILAND
EMPOWERING OUR PEOPLE								
Material Topic: Talent Management								
GRI 401-1 New employee hires and employee turnover	Total new employee hires	Person	163	85	211	78	191	103
	– Age under 30 years old		94	46	115	53	116	71
	– Age between 30-50 years old		63	39	90	25	63	32
	– Age over 50 years old		6	0	6	0	12	0
	– Male		101	53	133	57	132	74
	– Female		62	32	78	21	59	29
	Total employee turnover		611	55	170	84	158	83
	– Age under 30 years old		157	18	60	28	71	33
	– Age between 30-50 years old		297	36	99	52	81	43
	– Age over 50 years old		157	1	11	4	6	7
	– Male		402	33	100	54	96	68
	– Female		209	22	70	30	62	15

Other Information

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR					
			FY2017		FY2018		FY2019	
			MALAYSIA	THAILAND	MALAYSIA	THAILAND	MALAYSIA	THAILAND
EMPOWERING OUR PEOPLE (CONT.)								
Material Topic: Talent Management (Cont.)								
GRI 404-1 Average hours of training per year per employee	Total training hours	Hours	23,474	14,484	33,062	14,512	38,299	19,275
	– Male		12.08	17.50	17.33	19.02	17.41	27.40
	– Female		12.47	28.67	16.29	27.10	25.78	30.27
	– Executives		14.98	35.44	25.58	41.51	29.42	39.29
	– Non-executives		10.64	12.34	14.56	8.61	13.54	20.85
	Average hours of training per employee per year		12.20	21.78	17.02	22.05	19.91	28.51
	Group average hours of training per employee per year		14.70	16.77	22.14			
Material Topic: Market Presence								
GRI 202-2 Proportion of senior management hired from the local community	Percentage of senior management hired from local community	%	90	100	95	100	95	100
ENHANCING SOCIAL WELL-BEING								
Material Topic: Creating Value for Society								
GRI 413-1 Operations with local community engagement, impact assessments, and development programmes	Percentage of operations with implemented local community engagement, impact assessment, and development programmes	%	100	100	100	100	100	100

PERFORMANCE SUMMARY

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR					
			FY2017		FY2018		FY2019	
			MALAYSIA	THAILAND	MALAYSIA	THAILAND	MALAYSIA	THAILAND
ECO-EFFICIENCY								
Material Topic: Water Stewardship								
GRI 303-3 (2018) Water withdrawal by source	Total volume of water withdrawal	m ³	1,999,598	480,805	1,650,383	521,193	2,180,527	520,236
	– Surface water	m ³	180,200	0	171,286	0	0	0
	– Ground water		650,388	0	91,217	0	102,160	0
	– Rainwater collected directly and stored by F&N		431	0	290	0	0	0
– Municipal water supplies or other water utilities	1,168,579		480,805	1,387,590	521,193	2,078,367	520,236	
GRI 303-5 (2018) Water consumption	Total volume of water consumption	m ³	N/A	N/A	N/A	N/A	1,138,596	300,180
Water intensity	Total volume of water withdrawal	m ³	1,999,598	480,805	1,650,383	521,193	2,180,527	520,236
	Water intensity ratio	m ³ /MT	2.76	1.60	2.17	1.70	2.59	1.54
	Group water intensity ratio	m ³ /MT	2.06		2.04		2.29	
Material Topic: Effluents and Waste								
GRI 306-2 Waste by type and disposal	Hazardous waste	kg	N/A	N/A	N/A	N/A	22,420	16,370
	– Reuse	kg	N/A	N/A	N/A	N/A	6,945	0
	– Recycling	kg	N/A	N/A	N/A	N/A	0	0
	– Composing	kg	N/A	N/A	N/A	N/A	0	0
	– Recovery	kg	N/A	N/A	N/A	N/A	11,682	13,170
	– Incineration	kg	N/A	N/A	N/A	N/A	0	0
	– Chemical waste water treatment	kg	N/A	N/A	N/A	N/A	0	0
	– Other recycled/reused waste	kg	N/A	N/A	N/A	N/A	1,127	0
	– Other disposed waste	kg	N/A	N/A	N/A	N/A	2,667	0
– Landfill	kg	N/A	N/A	N/A	N/A	0	3,200	

Other Information

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR					
			FY2017		FY2018		FY2019	
			MALAYSIA	THAILAND	MALAYSIA	THAILAND	MALAYSIA	THAILAND
ECO-EFFICIENCY (CONT.)								
Material Topic: Effluents and Waste (Cont.)								
GRI 306-2 Waste by type and disposal (Cont.)	Non-hazardous waste	kg	N/A	N/A	N/A	N/A	12,707,371	1,506,670
	– Reuse	kg	N/A	N/A	N/A	N/A	256,643	0
	– Recycling	kg	N/A	N/A	N/A	N/A	4,507,116	711,810
	– Composing	kg	N/A	N/A	N/A	N/A	6,194,750	0
	– Recovery	kg	N/A	N/A	N/A	N/A	0	24,780
	– Incineration	kg	N/A	N/A	N/A	N/A	0	0
	– Chemical waste water treatment	kg	N/A	N/A	N/A	N/A	0	0
	– Other recycled/reused waste	kg	N/A	N/A	N/A	N/A	0	714,140
	– Other disposed waste	kg	N/A	N/A	N/A	N/A	0	4,340
– Landfill	kg	N/A	N/A	N/A	N/A	1,748,862	51,600	
GRI 303-4 (2018) Water discharge	Total water discharge by destination	m ³	824,297	228,771	1,120,007	263,407	1,061,609	220,056
	– Total surface water	m ³	810,131	0	1,106,055	0	659,501	0
	– Total ground water		0	0	0	0	3,949	0
	– Total seawater		0	0	0	0	270,785	0
	– Total third-party water treatment and usage		14,166	228,771	13,952	263,407	127,374	220,056
Solid waste intensity	Total waste generated	kg	2,206,354	372,280	2,134,666	450,720	1,900,939	59,140
	Waste intensity ratio	kg/MT	3.05	1.24	2.81	1.47	2.25	0.17
	Group solid waste intensity ratio	m ³ /MT	2.52		2.42		1.66	
Material Topic: Energy and Climate Change								
GRI 302-1 Energy consumption within the organisation	Total energy consumption within the organisation	MJ	575,608,770	322,063,159	578,950,496	338,336,407	719,921,494	337,912,592
	– Natural Gas	MJ	345,453,676	216,232,348	354,117,096	225,313,749	433,950,315	229,361,825
	– Diesel		23,782,122	0	24,908,754	0	26,862,654	0
	– Liquefied Petroleum Gas		4,850,700	0	3,941,700	0	3,316,611	0
	– Fuel Oil		0	18,828,126	0	20,371,319	0	17,271,792
	– Electricity	MJ	201,522,272	87,002,685	195,982,946	92,651,339	255,791,914	91,278,975

PERFORMANCE SUMMARY

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR					
			FY2017		FY2018		FY2019	
			MALAYSIA	THAILAND	MALAYSIA	THAILAND	MALAYSIA	THAILAND
ECO-EFFICIENCY (CONT.)								
Material Topic: Energy and Climate Change (Cont.)								
GRI 302-3 Energy intensity	Total energy intensity ratio	MJ/MT	795.58	1070.85	761.26	1106.03	818.85	1001.19
	Group total energy intensity ratio	MJ/MT	876.41		860.16		895.51	
	Energy intensity ratio							
	– Natural Gas		477.47	718.97	465.63	736.56	514.71	679.25
	– Diesel		32.87	0	32.75	0	31.86	0
	– Liquefied Petroleum Gas		6.70	0	5.18	0	3.93	0
	– Fuel Oil		0	62.60	0	66.59	0	51.07
– Electricity		278.53	289.28	257.70	302.88	303.40	269.92	
GRI 305-1 Direct (Scope 1) GHG emission (CO_{2e})	Total Direct GHG emission (equivalent)	MTCO _{2e}	21,518	13,319	22,017	13,926	26,435	14,204
	Direct GHG emission							
	– Natural gas		19,380	12,131	19,866	12,640	24,235	12,867
	– Diesel		1,762	0	1,846	0	1,991	0
	– Liquefied petroleum gas		375	0	305	0	209	0
– Fuel oil		0	1,188	0	1,285	0	1,337	
GRI 305-2 Energy indirect (Scope 2) GHG emission (CO_{2e})	Total Indirect GHG emission (equivalent)	MTCO _{2e}	23,780	10,266	23,126	10,933	30,183.000	10,771.000
	Indirect GHG emission							
– Electricity		MTCO _{2e}	23,780	10,266	23,126	10,933	30,183	10,771
GRI 305-4 Greenhouse gas (GHG) emission intensity	Total GHG emission (equivalent)	MTCO _{2e}	45,297	23,585	45,143	24,858	56,618	23,638
	Total GHG emission intensity ratio	MTCO _{2e} /MT	0.063	0.078	0.059	0.081	0.063	0.070
	Group total GHG emission intensity ratio	MTCO _{2e} /MT	0.067		0.066		0.070	

Other Information

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR					
			FY2017		FY2018		FY2019	
			MALAYSIA	THAILAND	MALAYSIA	THAILAND	MALAYSIA	THAILAND
RESPONSIBLE SUPPLY CHAIN								
Material Topic: Sustainable Sourcing								
GRI 204-1 Proportion of spending on local suppliers	Percentage of local suppliers	%	92.15	95.91	99.87	95.90	93.66	94.32
	Percentage of purchase value spent on local suppliers		64.61	82.09	73.17	84.46	77.76	79.36
SAFETY & WELL-BEING								
Material Topic: Occupational Health & Safety								
GRI 403-9 (2018) Work-related injuries	Employee recordable work-related injuries	Case	N/A	N/A	N/A	N/A	10	0
	– Fracture	Case	N/A	N/A	N/A	N/A	2	0
	– Burns	Case	N/A	N/A	N/A	N/A	2	0
	– Lacerations	Case	N/A	N/A	N/A	N/A	1	0
	– Others	Case	N/A	N/A	N/A	N/A	5	0
	High-consequence work-related injuries	Case	N/A	N/A	N/A	N/A	0	0
	Work-related Fatalities	Case	0	0	0	0	0	0
	Lost Time Injury Frequency Rate (LTIFR)	Case/ million hours	1.63	0	1.66	0	1.84	0
	Group Lost Time Injury Frequency Rate (LTIFR)	Case/ million hours	1.34		1.38		2.19	
	Non-employee recordable work-related injuries	Case	N/A	N/A	N/A	N/A	7	0
	– Fracture	Case	N/A	N/A	N/A	N/A	2	0
	– Burns	Case	N/A	N/A	N/A	N/A	0	0
	– Lacerations	Case	N/A	N/A	N/A	N/A	1	0
	– Others	Case	N/A	N/A	N/A	N/A	4	0
	High-consequence work-related injuries	Case	N/A	N/A	N/A	N/A	0	0
	Work-related Fatalities	Case	N/A	N/A	N/A	N/A	0	0
	Lost Time Injury Frequency Rate (LTIFR)	Case/ million hours	N/A	N/A	N/A	N/A	2.36	0
	Group Lost Time Injury Frequency Rate (LTIFR)	Case/ million hour	N/A		N/A		1.79	

PERFORMANCE SUMMARY

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR					
			FY2017		FY2018		FY2019	
			MALAYSIA	THAILAND	MALAYSIA	THAILAND	MALAYSIA	THAILAND
SAFETY & WELL-BEING (CONT.)								
Material Topic: Occupational Health & Safety (Cont.)								
GRI 403-10 (2018) Work-related ill-health	Employee recordable work-related ill health	Case	N/A	N/A	N/A	N/A	0	0
	Work-related fatalities	Case	N/A	N/A	N/A	N/A	0	0
	Work-related ill health rate	Case	N/A	N/A	N/A	N/A	0	0
	Group Work-related Ill Health Rate	Case/ million hours	N/A		N/A		0	
	Non-employee recordable work-related ill health	Case	N/A	N/A	N/A	N/A	0	0
	Work-related fatalities	Case	N/A	N/A	N/A	N/A	0	0
	Work-related ill health rate	Case	N/A	N/A	N/A	N/A	0	0
	Group Work-related Ill Health Rate	Case/ million hours	N/A		N/A		0	
Material Topic: Consumer Health & Safety								
GRI 416-1 Assessment of the health and safety impacts of product and service categories	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	%	100	100	100	100	100	100
GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Total number of incidents of non-compliance concerning the health and safety impacts of products and services	Case	0	0	0	0	0	0

Other Information

GRI STANDARDS	REFERENCE	UNIT	FINANCIAL YEAR					
			FY2017		FY2018		FY2019	
			MALAYSIA	THAILAND	MALAYSIA	THAILAND	MALAYSIA	THAILAND
SAFETY & WELL-BEING (CONT.)								
Material Topic: Product & Service Labeling								
GRI 417-1 Requirements for product and service information and labelling	Percentage of significant product or service categories covered by and assessed for compliance with such procedures stated above	%	100	100	100	100	100	100
GRI 417-2 Incidents of non-compliance concerning product and service information and labelling	Total number of incidents of non-compliance concerning product and service information and labeling	Case	0	0	0	0	0	0

EXTERNAL ASSURANCE STATEMENT



LRQA Independent Assurance Statement

Relating to Fraser and Neave Holdings Bhd's data for selected GRI indicators for the fiscal year 2019 (1st October 2018 – 30th September 2019)

This Assurance Statement has been prepared for Fraser and Neave Holdings Bhd in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

Lloyd's Register Quality Assurance (LRQA) was commissioned by Fraser and Neave Holdings Bhd (F&NHB), to provide independent assurance on its selected GRI indicators ("the data") against the assurance criteria below to a limited level of assurance and at the materiality of the professional judgement of the verifier using LRQA's verification procedure. LRQA's verification procedure is based on current best practise, is in accordance with ISAE 3000 and uses the principles of AA1000AS (2008) - inclusivity, materiality, responsiveness and reliability of performance data.

Our assurance engagement covered F&NHB's operations and activities in Malaysia and Thailand specifically the following requirements:

Confirming that the data reporting is in accordance with:

- GRI Standards (2016)

Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:

- Economic:
 - GRI 201-1 Direct economic value generated and distributed
 - Note:** Only the community investment data verified.
- Environment:
 - GRI 302-1 Energy consumption within the organization
 - GRI 302-3 Energy intensity
 - GRI 303-3 (2018 edition) Water withdrawal
 - GRI 303-4 (2018 edition) Water discharge
 - GRI 303-5 (2018 edition) Water consumption
 - GRI 305-1 Direct (Scope 1) GHG emissions
 - GRI 305-2 Energy indirect (Scope 2) GHG emissions
 - GRI 305-4 GHG emissions intensity
 - GRI 306-2 Waste by type and disposal method
- Social:
 - GRI 403-8 (2018 edition) Workers covered by an occupational health and safety management system
 - GRI 403-9 (2018 edition) Work-related injuries
 - GRI 403-10 (2018 edition) Work-related ill health
 - GRI 404-1 Average hours of training per year per employee
 - GRI 404-3 Percentage of employees receiving regular performance and career development reviews
 - GRI 413-1 Operations with local community engagement, impact assessments, and development programs

Our assurance engagement excluded the data and information of F&NHB's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to F&NHB. LRQA disclaims any liability or responsibility to others as explained in the end footnote. F&NHB's responsibility is for collecting, aggregating, analysing and presenting all the data and for maintaining effective internal controls over the systems from which the data is derived. Ultimately, the data has been approved by, and remains the responsibility of F&NHB.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that F&NHB has not, in all material respects:

- Met the requirements above

This document is subject to the provision on page 2.



- Disclosed accurate and reliable performance data. The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LRQA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing F&NHB's data management systems to confirm that there were no significant errors, omissions or mis-statements in the data. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification. We also spoke with those key people responsible for compiling the data and drafting the report.
- Sampling F&NHB's performance data for the selected GRI indicators at F&NBM in Malaysia, F&NDT in Thailand and the consolidated final data at F&NHB's corporate level.

Observations

Further observations and findings, made during the assurance engagement, are:

- Reliability:
Data management systems are established and centralized for the data and information collection and calculation associated with the selected GRI indicators.
However, to prevent similar data errors (as those identified and corrected at corporate level during this verification), we believe that F&NHB should internally verify its own data and information to improve the quality and reliability of data reported in the future.

LRQA's standards, competence and independence

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 29th November 2019

Wiriya Rattanasuwan
LRQA Lead Verifier

On behalf of Lloyd's Register Quality Assurance Limited.
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LRQA reference: BGK00000403/C

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GRI CONTENT INDEX

This report has been prepared in accordance with the GRI Standards: Core option.

GENERAL DISCLOSURES		
PROFILE DISCLOSURE	DESCRIPTION	REFERENCE PAGE/ EXPLANATIONS
STRATEGY AND ANALYSIS		
GRI 102-14	Joint message from our Chairman & CEO	Pages 004-007
ORGANISATIONAL PROFILE		
GRI 102-1	Name of organisation	Page 010
GRI 102-2	Activities, brands, products and services	Page 010
GRI 102-3	Location of headquarters	Page 012
GRI 102-4	Location of operations	Page 012
GRI 102-5	Ownership and legal form	Page 016 (full information is also available in our Annual Report)
GRI 102-6	Markets served	Page 012 (full information is also available in our Annual Report)
GRI 102-7	Scale of the organisation	Pages 012-013 and 016-017 (full information is also available in our Annual Report)
GRI 102-8	Information on employees and other workers	Page 012
GRI 102-9	Describe the organisation's supply chain	Pages 014-015
GRI 102-10	Report any significant changes during the reporting period regarding the organisation's size, structure, ownership or its supply chain	No significant changes from previous reporting
GRI 102-11	Addressing the precautionary approach or principle	This information is available in our Annual Report, section on Principal/ Key Risks and Mitigation
GRI 102-12	External charters, principles or initiatives endorsed	UN Guiding Principles on Business and Human Rights (Page 084) and Pledge on Responsible Advertising Towards Children (Page 097)
GRI 102-13	Membership of associations	Roundtable on Sustainable Palm Oil (RSPO)
GRI 102-41	Collective bargaining agreements	We have a strong commitment to transparent dialogue. In FY2019, 42% of our employees were covered by collective bargaining agreements.
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		
GRI 102-45	Report coverage of entities included in the consolidated financial statements	Page 009 (full information is also available in our Annual Report)
GRI 102-46	Process for defining the report content and the aspect boundaries	Page 024
GRI 102-47	Material aspects identified	Page 024
GRI 102-48	The effect of any restatements of information provided in previous reports	No restatement of information
GRI 102-49	Significant changes from previous reporting periods in the Scope and Aspect Boundaries	No significant changes from previous reporting

Other Information

GENERAL DISCLOSURES		
PROFILE DISCLOSURE	DESCRIPTION	REFERENCE PAGE/ EXPLANATIONS
REPORT PROFILE		
GRI 102-50	Reporting period	Page 009
GRI 102-51	Date of most recent previous report	Page 009
GRI 102-52	Reporting cycle	Page 009
GRI 102-53	Contact point for questions	Page 009
GRI 102-54	'In accordance' option, the GRI content index and external assurance	Page 008
GRI 102-55	GRI content index	Pages 110-111
GRI 102-56	External assurance	Pages 108-109
STAKEHOLDER ENGAGEMENT		
GRI 102-40	List of stakeholder groups engaged by the organisation	Pages 022-023
GRI 102-42	Basis for identification and selection of stakeholders	<p>F&N divides its stakeholders into seven categories: 1) employees, 2) suppliers, 3) distributors & trade customers, 4) shareholders & investors, 5) consumers, 6) regulators and 7) communities.</p> <p>We are currently establishing guidelines for appropriate stakeholder engagement across these seven categories, to ensure that our stakeholders are given the opportunity to voice their demands, opinions, concerns and suggestions.</p>
GRI 102-43	Approaches to stakeholder engagement	Pages 022-023
GRI 102-44	Response to key topics and concerns raised	Pages 022-023
GOVERNANCE		
GRI 102-18	Governance structure of the organisation	Page 021
ETHICS AND INTEGRITY		
GRI 102-16	Values, principles, standards and norms of behaviour such as codes of conduct and code of ethics	Page 021

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SPECIFIC DISCLOSURES		
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GRI 103-2	The management approach and its components	Page 035
GRI 103-3	Evaluation of the management approach	Page 035
GRI 201-1	Direct economic value generated and distributed	Page 035
Material Issue: Innovation		
GRI 103-1	Explanation of the materials topic and its Boundary	Pages 024-025
GRI 103-2	The management approach and its components	Page 036
GRI 103-3	Evaluation of the management approach	Page 036
EMPOWERING OUR PEOPLE		
Material Issue: Talent Management		
GRI 103-1	Explanation of the materials topic and its Boundary	Pages 024-025
GRI 103-2	The management approach and its components	Page 043
GRI 103-3	Evaluation of the management approach	Page 043
GRI 401-1	Total number and rates of new employee hires and employee turnover by age group and gender	Pages 050-051
GRI 401-2	Benefits provided to full-time employees which are not provided to temporary or part-time employees, by significant locations of operation	Page 045
GRI 404-1	Average hours of training per year per employee by gender and employee category	Pages 050-051
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	Page 047 Currently, we do not have any transition assistance programme.
Material Issue: Market Presence		
GRI 103-1	Explanation of the materials topic and its Boundary	Pages 024-025
GRI 103-2	The management approach and its components	Page 052
GRI 103-3	Evaluation of the management approach	Page 052
GRI 202-2	Proportion of senior management hired from the local community	Page 052

Other Information

SPECIFIC DISCLOSURES		
PROFILE DISCLOSURE	DESCRIPTION	REFERENCE PAGE/ EXPLANATIONS
ENHANCING SOCIAL WELL-BEING		
Material Issue: Creating Value for Society		
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