



CHEMICAL INDUSTRIES (FAR EAST) LIMITED

化学工业(远东)有限公司



Sustainability Report 2024

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1. ABOUT THE REPORT

This document marks the seventh annual Sustainability Report (the “**Report**”) by Chemical Industries (Far East) Limited (“**CIL**”), illustrating our unwavering dedication to fostering a sustainable business. Spanning all aspects of CIL’s operations as a producer of basic chemicals, including the Sakra CIL chlor-alkali production plant on Jurong Island, the Samulun and Myanmar operations, this Report encompasses the fiscal period from 1 April 2023 to 31 March 2024 (“**FY2024**”).

This Report is written with reference to the Global Reporting Initiative Sustainability Reporting Standards 2021 (“**GRI**”). The GRI 2021 is selected for its global recognition as a benchmark for Environmental, Social, and Governance (“**ESG**”) reporting. Furthermore, this Report references the Sustainability Accounting Standards Board (“**SASB**”) chemical sector-specific standards to enhance the identification, management, and reporting of sustainability metrics critical to financial stakeholders. After reading this document, readers will find GRI and SASB indices that summarise CIL’s commitment to transparent reporting with reference to these standards. Continuing our commitment to transparency and accountability in climate-related financial disclosures, this marks the second year we have aligned our reporting with the Task Force on Climate-related Financial Disclosures (“**TCFD**”). Detailed references and an Index Table related to these standards can be found within this Report, offering insight into our reference to these important guidelines.

With reference to the GRI standards, the disclosures within this Report are guided by the following principles:

- **Accuracy:** to ensure the information reported is accurate and detailed enough for stakeholders to assess the organisation’s impacts.
- **Balance:** to provide an unbiased overview of our operations’ positive and negative impacts.
- **Clarity:** to deliver information in a manner that is accessible and easy to understand for all stakeholders.
- **Comparability:** to maintain consistent methodologies in selecting, compiling, and reporting information, enabling stakeholders to analyse changes and benchmark against other organisations.
- **Completeness:** to include comprehensive information that allows for a full assessment of the organisation’s impacts within the reporting period.
- **Sustainability context:** to contextualise the organisation’s impacts within the sustainable development framework.
- **Timeliness:** to ensure information is reported regularly and made available promptly, aiding stakeholders in informed decision-making.
- **Verifiability:** to collect, record, compile, and analyse information systematically, allowing for the examination of its quality and accuracy.

This Report is reviewed internally and approved by the Board of Directors (the “**Board**”). Although this Report has not been subject to external assurance, meticulous attention has been dedicated to the accuracy and integrity of the disclosed information.

Contact Us

At CIL, we deeply value the perspectives and input of all our stakeholders. Your suggestions and feedback are pivotal in guiding us to enhance our Sustainability Reporting and overall sustainability initiatives. To share your thoughts or for further dialogue, please get in touch with us via email at chemical.ind@cil.com.sg

2. OUR BOARD STATEMENT

Dear Stakeholders,

We are pleased to present Chemical Industries (Far East) Ltd (“**CIL**”)’s seventh sustainability report, a testament to our ongoing commitment to sustainable practices and the remarkable progress achieved in our sustainability journey. At CIL, we firmly believe that sustainability is integral to our long-term success, the well-being of our planet, and the communities we serve. As we embrace the importance of sustainability, we are dedicated to positively impacting the environment, society, and the economy.

This year, our commitment to sustainability reaches new heights as we continue integrating sustainability at the highest governance level. The Board of Directors (the “**Board**”) plays a pivotal role in providing strategic guidance on all Environmental, Social, and Governance (“**ESG**”) matters. We recognise the vital role of the Board in overseeing our sustainability reporting, ensuring the capture of emerging ESG risks and opportunities in the company’s overall direction. We have established a sustainability committee to amplify our sustainability impact across the organisation and enhance our governance structure.

Sustainability Achievements: Paving the way towards a greener future

In the past year, we have made significant strides in our sustainability journey, demonstrating our firm commitment to achieving our sustainability goals. In FY2024, we attained the EcoVadis Silver rating, propelling us into the top 25% of companies assessed by EcoVadis for sustainability performance. This milestone underscores our steadfast dedication to sustainability. To gear up for the next leg of our sustainability voyage, we have begun digitising our presentation of greenhouse gas emission data and plan to initiate the preliminary phase of upstream Scope 3 activities.

We are proud to report the energy reduction initiatives in FY2024, which have reduced our carbon footprint and contributed to a greener environment.

We have achieved a notable milestone in fostering our dedication to safety culture by participating in the Singapore Chemical Industry Council (“**SCIC**”) Responsible Care Awards 2023. We received the Achievement Award for the Employee Health and Safety Code and Pollution Prevention Code conferred by SCIC.

These accomplishments demonstrate our dedication to sustainability and lay the groundwork for continued advancement in the times ahead.

This year, we have reviewed our preliminary understanding of the industry’s climate-related risks and opportunities. We have also worked to examine our climate-related management and developed TCFD disclosure aligning with the four pillars of the TCFD framework.

Driving Sustainability Forward: Our Future Goals and Plans

The Board plays a pivotal role in guiding CIL on ESG matters, overseeing sustainability policies, and approving key ESG initiatives. To support our commitment, the Sustainability Committee tracks and ensures the effective implementation of our sustainability goals and projects. In FY2024, the Board attended SGX sustainability training sessions to enhance sustainability awareness.

We remain dedicated to our sustainability journey and have set short, medium and long-term goals. These targets serve as guideposts for our ongoing efforts and demonstrate our commitment to continuous improvement.

We recognise that meeting these objectives demands substantial effort, teamwork, and cooperation from our partners and stakeholders. We have developed an extensive strategy comprising various vital initiatives to realise our sustainability objectives. These efforts encompass deploying energy-efficient practices throughout our facilities and operations to minimise carbon emissions, upgrading to more efficient equipment, and

collaborating with our customers to advocate for sustainable behaviours across our value chain, notably through adopting a 3R (Reduce, Reuse, Recycle) approach. We are dedicated to working towards these goals, continuously improving our sustainability practices, and positively impacting the environment and communities we serve.

Moving forward, we will continue to closely monitor our progress and targets set, ensuring transparency and accountability by reporting on our achievements and addressing any challenges in our future sustainability reports. We want you to be fully informed and reassured of our commitment to sustainability.

As we strive for a more sustainable future, we are confident in generating enduring benefits for our business, stakeholders, community, and the environment. We are committed to our sustainability journey and believe in the positive impact we can make. We sincerely appreciate your ongoing support.

Independent Non-Executive Chairman

Yeo Hock Chye

On behalf of the Board of Directors

3. AT A GLANCE

3.1 COMPANY OVERVIEW

Since our establishment in 1963, CIL has been the premier producer of chlor-alkali products in Singapore. We offer key products such as chlorine, hydrochloric acid, sodium hydroxide, sodium hypochlorite, and other chemicals for various industries. These products cater to the needs of significant sectors such as utilities, petrochemicals, pharmaceuticals, electronics, and water treatment. CIL is pivotal in supporting Singapore’s journey towards self-sufficiency, contributing vital chemicals to the nation’s water treatment processes at every level.

Sodium Hypochlorite (“bleach”): Widely used for its bleaching and disinfecting properties to keep the environment clean	Hydrochloric Acid: A multipurpose raw material that is crucial for industrial processes in the food and paper industries
Chlorine: Used mainly for water purification to provide Singapore with clean drinking water	Sodium Hydroxide: Highly versatile core substance used in many manufacturing processes

Figure 1: CIL’s Products

CIL’s flagship chlor-alkali production plant, inaugurated in 1998, is strategically situated on Jurong Island. This plant is celebrated for adopting advanced technologies and is a benchmark within the industry for operational excellence. The headquarters and other operations, including blending and storage, are located at Jalan Samulun.

Logistical management of CIL’s products, encompassing logistics arrangement and delivery, is expertly handled by our subsidiary, Chem Transport Pte Ltd. Their dedication ensures a seamless and transparent supply chain system, providing our partners with the confidence that their needs are met efficiently and effectively. Among CIL’s active subsidiaries, Chemical Industries (Myanmar) Limited (“**CIML**”) is the only producer of high-quality sodium hypochlorite in Myanmar and was established in 2019. The production site covers approximately 1.7 hectares in the Thilawa Special Economic Zone, Zone A, Kyauktan, Yangon.

Another active subsidiary, Juta Properties Private Limited, operates as CIL’s real estate arm, further enhancing our group’s capabilities.

3.2 OUR BUSINESS

CIL is poised to drive future growth and foster new ventures through three foundational strategies: growth, sustainability, and culture. With a commitment to environmental stewardship, CIL aims to enhance our primary business ventures in new, synergistic areas for expansion. By adhering to these strategic principles, CIL is determined to be the leading provider of sustainable chemical solutions in Southeast Asia.

4. SUSTAINABILITY AT CIL

4.1 SUSTAINABILITY GOVERNANCE

At CIL, sustainability forms an integral part of our governance framework. The Board is pivotal in providing direction on ESG issues, overseeing our sustainability policies, and endorsing significant ESG initiatives. This approach ensures our proactive approach to identifying and addressing ESG risks and opportunities, integrating them into our strategic vision. Our management team diligently oversees this process. To reinforce our dedication, our Sustainability Committee oversees the monitoring and effective execution of our sustainability objectives and projects.

4.2 MATERIALITY ASSESSMENT

4.2.1 Materiality Matrix

We thoroughly review our material ESG subjects each year to ensure their alignment with the evolving operational landscape. In line with our approach from the previous year, we have updated our analysis against reporting standards and benchmarks. It involved assessing topics commonly reported by industry peers, adhering to Singapore Exchange (“SGX”) requirements, and considering various voluntary reporting frameworks such as GRI, SASB, and the TCFD framework. Consequently, the Sustainability Committee identified no new material topics for the current fiscal year compared to FY2023. The ten material topics listed below remain relevant to our business and stakeholders.

Topics Areas	Material ESG Topics	GRI index
Environmental	Energy Efficiency	GRI 302
Environmental	Water Management	GRI 303
Environmental	Climate Change and Carbon Emissions	GRI 305
Environmental	Waste Consumption	GRI 306
Social	Occupational Health and Safety	GRI 403
Social	Talent Development, Satisfaction, and Retention	GRI 404
Social	Diversity and Equal Opportunities	GRI 405
Social	Community Relations	GRI 413
Governance	Governance and Business Ethics	GRI 205
Governance	Product Quality	GRI 416

Figure 2: CIL’s Material ESG Topic List

4.2.2 Stakeholder Engagement

Comprehending and addressing our stakeholders’ interests is crucial to excelling in our industry and making constructive contributions to society. We prioritise transparent and consistent communication with key stakeholders, fostering ongoing engagement to cultivate meaningful partnerships. At CIL, we advocate for stakeholder involvement through diverse channels. The table below outlines the tailored engagement approaches designed for each stakeholder group and the frequency of these initiatives.

Key stakeholders	Key Topics of Concern	Forms of Engagement	Engagement Frequency
Government and Regulators	<ul style="list-style-type: none"> Compliance with laws and regulations Corporate governance compliance 	<ul style="list-style-type: none"> Compliance reviews and audits SGX announcements Statutory reporting Online communications Regulatory filings Meetings and engagement session Joint activities with relevant authorities Seminars/Webinars 	<ul style="list-style-type: none"> As and when needed Periodically Annually
Suppliers	<ul style="list-style-type: none"> Contract opportunity for supply of materials and services 	<ul style="list-style-type: none"> Supplier performance feedback 	<ul style="list-style-type: none"> Annually
Employees	<ul style="list-style-type: none"> Compensation and benefits Career development Employee well-being Occupational health and safety 	<ul style="list-style-type: none"> Performance appraisals Staff meetings Training and developments Townhall meeting Team bonding Feedback channels e.g. toolbox meetings 	<ul style="list-style-type: none"> Annually Periodically
Shareholders and Investors	<ul style="list-style-type: none"> Business and operations performance Business strategy and outlook Corporate governance compliance 	<ul style="list-style-type: none"> Annual general meeting Corporate website, annual & sustainability reports, SGX announcements 	<ul style="list-style-type: none"> Annually
Labour Unions	<ul style="list-style-type: none"> Human rights protection 	<ul style="list-style-type: none"> Collective agreement 	<ul style="list-style-type: none"> Every 3 years
Customers	<ul style="list-style-type: none"> Reliability and quality of products Timeliness of customer service response 	<ul style="list-style-type: none"> Face to face and online meetings Verbal and email communications 	<ul style="list-style-type: none"> Ad-hoc or daily
Industry Bodies	<ul style="list-style-type: none"> Business and operations performance Research and innovation 	<ul style="list-style-type: none"> Membership Industry dialogues and forums 	<ul style="list-style-type: none"> Periodically
Local Communities	<ul style="list-style-type: none"> Contribution to and engagement with the local community 	<ul style="list-style-type: none"> Community initiatives 	<ul style="list-style-type: none"> Periodically

4.3 SUSTAINABILITY ACHIEVEMENTS IN FY2024

Topic	FY2024 Achievement: Target and Progress	Target for FY2025
Sustainability Performance	CIL has attained the EcoVadis Silver rating, propelling us into the top 25% of companies assessed by EcoVadis for sustainability performance.	CIL is committed to maintaining its EcoVadis Silver Rating.
Governance and Business Ethics	CIL conducted an online anti-corruption awareness session for employees in December 2023. The total number of hours of employee training on anti-corruption was 97.5.	CIL remains unwavering in our commitment to maintaining zero corruption and fraud incidents across CIL's operations.
Product Quality	There was zero non-compliance with regulations concerning products and services' health and safety impacts within the reporting period.	CIL strives to ensure full compliance with ISO 9001:2015 and continues to monitor product quality and customer satisfaction.
Climate Change and Carbon Emission	In FY2024, the Greenhouse Gas ("GHG") Emissions Intensity was 0.143 tCO ₂ e per metric ton of products produced, representing a 15% reduction compared to the base year FY2023.	In the upcoming fiscal year, CIL's goal is to reduce GHG Emissions Intensity per metric ton of products produced by a minimum of 3% by implementing energy-efficient operational practices such as installing more efficient equipment and energy savings devices.

Energy Efficiency	<p>CIL has achieved the target of decreasing the energy consumption for sodium hydroxide production by more than 4%.</p> <p>In FY2024, CIL energy intensity per metric ton of product was 0.358, a 17% reduction compared to FY2023.</p>	<p>Looking ahead, CIL aims to achieve a minimum of 3% reduction in energy intensity per metric ton of product produced in FY2025.</p> <p>CIL has been certified under ISO 50001:2018 Energy Management System since December 2022, ensuring strict adherence to energy management protocols.</p>
Water Consumption	<p>In FY2024, CIL did not meet the water reduction target. Our water efficiency index increased by 9% due to increased product mix blending activities that uses more water.</p> <p>CIL was honoured with an award by Veolia for making significant improvements to our cooling towers' operational performance.</p>	<p>CIL aims to reduce the water efficiency index per metric ton of product produced in FY2025 by a minimum of 3%.</p> <p>Measures include water recycling and reuse within the manufacturing process as part of the water conservation programme.</p>
Waste Management	<p>CIL remains committed to reducing mid-term wastewater discharge and solid waste disposal.</p>	<p>CIL remains committed to complying with regulatory requirements by regularly testing wastewater samples and disposing of all other waste through licensed third-party disposal services.</p>
Diversity and Equal Opportunities	<p>CIL conducts our employment process based solely on merit, including skills, experience, and ability to perform the job.</p>	<p>CIL will ensure that employees' selection is based solely on merit, including skills, experience, and ability to perform the job. We will continuously promote progressiveness, inclusivity, and equity in our workplace.</p>
Employee Training, Development, and Retention	<p>We ensured that all employees undergo annual performance appraisals, and we have achieved 22.77 hours per employee of training in FY2024 exceeded the target of 8 hours per employee.</p> <p>We have formed a recreation committee to enhance the employees' working environment, teamwork, and bonding in FY2024.</p>	<p>CIL aims to provide each employee with a minimum of 10 hours of training annually.</p>
Occupational Health & Safety	<p>In FY2024, we have reduced the Total Recordable Incident ("TRI") from 7 to 4 cases.</p>	<p>CIL will strive to maintain its zero high consequence injury or fatality record, continue to protect our employees' health and safety, and aim to improve our TRI performance better than FY2024.</p>
Community Relations	<p>In FY2024, we supported mental health and arts education by donating SGD 10,000 to a Charity and engaged with the local community through diverse initiatives, including education, community welfare, and employee engagement.</p> <p>In recognition of CIL's substantive contributions against COVID-19, CIL was one of the 48 recipients of the COVID-19 Resilience Certificate from Singapore's Ministry of Sustainability and The Environment.</p>	<p>In FY2025, CIL aims to establish itself as a valuable corporate citizen committed to making meaningful contributions to our local communities.</p>

5. OUR SUSTAINABILITY PILLARS

5.1 CORPORATE GOVERNANCE

CIL is dedicated to harmonising environmental and social impact with business success. To make ethical and responsible business decisions, we actively pursue opportunities that foster sustainable growth.

5.1.1 Governance

The Board is committed to upholding high corporate governance standards, understanding that they strengthen accountability and safeguard shareholder interests. This commitment aligns with our sustainability goals. The Board, consisting of five members, three of whom are Independent Directors, has implemented a code of conduct and ethics to set a positive organisational culture. The Annual Report FY2024 (“AR2024”) details our management approach to Board Diversity.

5.1.2 Business Ethics and Anti-Corruption

CIL emphasises maintaining business integrity and is unwavering in our commitment to complying with all pertinent anti-corruption and anti-bribery laws. We aim to avoid legal penalties and safeguard our reputation. Our corporate culture underscores the significance of preserving the trust and confidence of stakeholders in all business dealings and relationships. We have stringent policies in place. We explicitly forbid our employees from accepting bribes, gifts, or other benefits from external parties. We also prohibit any involvement in criminal activities, fraud, or any other forms of dishonest behaviour.

To ensure a robust mechanism for addressing concerns related to potential policy violations, we have established both internal and external whistleblowing policies. We maintain a ‘zero-tolerance’ stance towards all forms of corruption, bribery, and extortion.

We are proud to share that in December 2023, we completed an online anti-corruption awareness training session for employees and accumulated a remarkable 97.5 training hours.

We are delighted to report that in FY2024, our organisation remained untainted by any known corruption. It is a testament to the integrity and ethical conduct of our employees and business partners, who were not involved in corruption-related violations during this reporting period.

5.1.3 Product Quality

CIL values fostering collaborative and sustainable relationships with our customers. We strive to provide products that fulfil their needs and bring substantial value to their businesses. This dedication aligns with our overarching vision of being acknowledged as the preferred supplier of Chlor-Alkali products.

At CIL, we embrace a proactive approach focused on understanding our clients’ requirements and enhancing their satisfaction. Our commitment to surpassing customer expectations is deeply ingrained in our corporate culture, as it fosters long-lasting loyalty and trust. We seek to meet our customers’ evolving needs through continuous collaboration and transparent communication channels. This dedication is evident in our consistent delivery of high-quality products at competitive prices, timely service, and technical support, all aimed at raising customer satisfaction to unprecedented levels.

In adherence to ISO 9001:2015 standards, we have implemented a robust quality management system. Our commitment extends further to developing comprehensive quality and environmental management procedures. The procedures outline the authorisation of deliveries, emphasises the prevention of delays, and ensure safeguards against delivering damaged, deteriorated, or incorrect products to our customers. Our quality management consistently meets all quality and regulatory requirements and customer satisfaction.

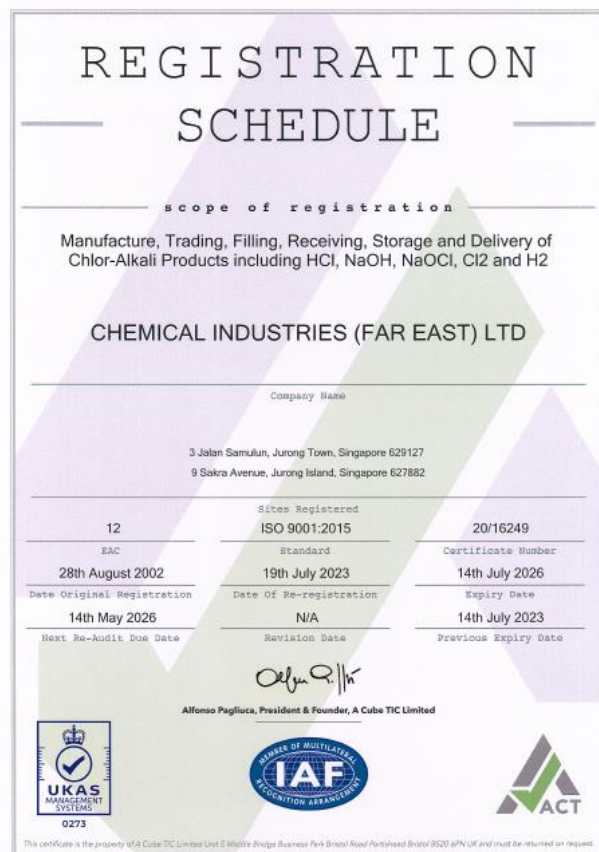
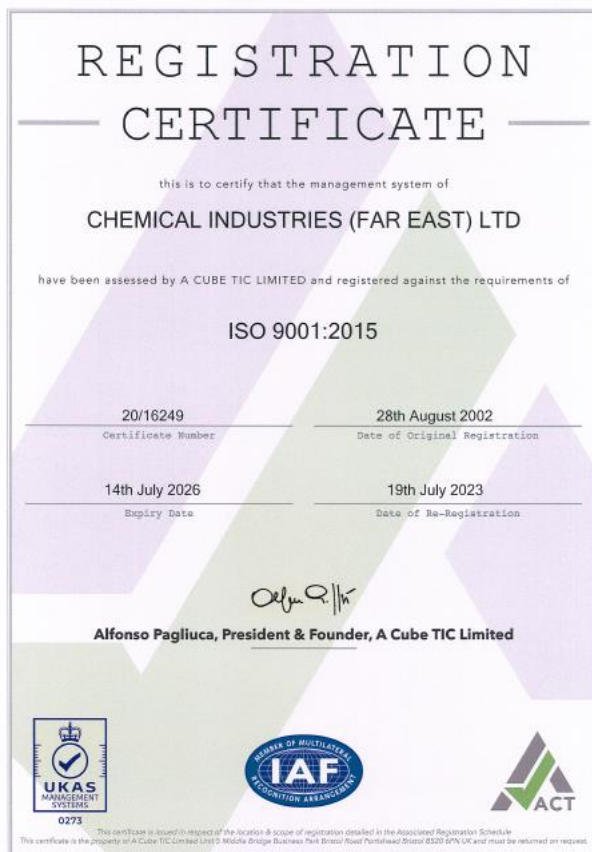


Figure 3: ISO 9001:2005 Certificate

Notably, during the reporting period, CIL and its employees did not violate regulations on the health and safety impacts of products and services, highlighting our steadfast commitment to maintaining the highest standards.

5.2 CLIMATE CHANGE AND ENVIRONMENTAL MANAGEMENT

At CIL, we are keenly attuned to the pressing imperative of tackling climate change. Sustainability is not merely a checkbox on our agenda but the fundamental impetus guiding our endeavours. This steadfast commitment compels us to continuously diminish our environmental impact and fortify our resilience against climate-related adversities. Our proactive stance guarantees that we contribute constructively to society by reducing our carbon footprint and promoting resilience in response to environmental shifts.

5.2.1 TCFD Disclosure

This year marks a pivotal advancement in our journey as we deepen our alignment with the TCFD recommendations. Our commitment to the TCFD process is a clear demonstration of our dedication to not just being transparent in climate-related reporting but also to actively engage in climate change mitigation. By disclosing in line with TCFD, we inform our stakeholders of our current standing and chart our proactive strategies for mitigating risks and seizing opportunities linked to climate change. This concerted effort underlines our responsibility as corporate citizens and our intention to take a hands-on role in shaping a sustainable future.

Four Pillars	CIL's Approach
Governance	<p>CIL has implemented a transparent governance system for addressing climate change, focusing on the execution and disclosure of related strategies. The Board, tasked with overseeing the ESG strategy, including climate risk management, sets the strategic direction and formulates policies with these considerations at the forefront. The Sustainability Committee, in turn, evaluates significant ESG factors, such as climate change risks, and offers recommendations to the Board on these matters.</p>
Strategy	<p>CIL acknowledges the critical imperative to combat climate change and is dedicated to reducing carbon emissions. This summary represents the initial phase of CIL's climate transition strategy, aimed at mitigating our environmental footprint and advancing towards a low-carbon footprint future. CIL is committed to developing a more exhaustive and precise plan in the forthcoming year.</p> <p>Climate Risks Scenario Analysis In line with SGX's phased implementation approach for TCFD adoption, CIL intends to incorporate scenario analysis in our subsequent sustainability report.</p> <p>Investment in New Technologies Adopting greener technologies is essential for shifting towards a low-carbon economy. CIL is dedicated to identifying and integrating innovative technologies that can further decrease our energy consumption, demonstrating our commitment to environmental stewardship and sustainable growth.</p> <p>Optimise Existing Structure for Renewable Energy CIL has made significant strides in exploring renewable energy sources by installing solar panels across our Singapore facilities and will continue to explore other renewable energy options. This move underscores CIL's dedication to sustainable practices and ambition to contribute to a more sustainable future.</p> <p>Establish the carbon inventory We aim to comprehensively grasp our existing inventory of Scope 1 and Scope 2 carbon emissions. Throughout the reporting period, CIL has assessed Scope 1 and 2 carbon emissions across the organisation. CIL aims to carry out an "Upstream" assessment of Scope 3, Cat 1, in our sustainability journey, where procurement is identified as a key area of focus in addition to Scope 1 and 2 emissions. This initiative marks a crucial step in our comprehensive approach to understanding and mitigating our extended carbon footprint.</p> <p>Carbon Targets Setting In previous years, CIL has identified energy as a key focal point for setting targets as part of its strategic approach. Recognising the comprehensive nature of climate change, we understand that addressing this issue necessitates a holistic strategy and organisation-wide initiatives from top management. CIL is currently exploring avenues for reducing emissions through electricity consumption reduction. Additionally, we are establishing mid-term and long-term emission targets and setting pathways in alignment with the long-term goals and the Singapore Green Plan 2030. As part of this comprehensive strategy, we will monitor upstream Scope 3 emissions in anticipation of adhering to the ISSB standard. It involves outlining various initiatives aimed at adopting sustainable practices and technologies.</p>

Four Pillars	CIL's Approach
Strategy (Continued)	<p>Capacity Building</p> <p>In response to the escalating regulatory focus on ESG and climate change risk management, CIL is committed to enhancing our management team's expertise in these critical areas. Over this fiscal year, we have partnered with an external consultancy to facilitate two sessions of an in-house training program for our managers and senior management in May and July 2023. This initiative aims to elevate awareness about climate change issues and foster active involvement from our leadership in navigating this path.</p>
Risk Management	<p>TCFD advises organisations to assess and report on the significant climate-related risks and opportunities directly relevant to their business operations. The Task Force categorises climate-related risks into two primary areas: (1) risks associated with the transition to a low-carbon economy, and (2) risks stemming from the physical impacts of climate change. We adopted the TCFD framework for assessing climate-related risks to conduct preliminary research to enhance our comprehension of the potential challenges climate change poses to our operations. This endeavour allowed us to understand the primary risks we may encounter.</p> <p>Physical risks</p> <p>The prevalence of more frequent and severe extreme weather events poses a significant climate-related risk for the chemical industry. For instance, CIL plants could be vulnerable to natural disasters, which have the potential to cause damage to manufacturing facilities. We must be prepared for these events. A lack of preparedness could result in undesirable outcomes, including chemical leaks, which would release hazardous substances into the air, water, and ground, adversely affecting local communities.</p> <p>Given the geographical location of our operations, we must closely monitor the risk associated with rising temperatures. An escalation in temperatures could result in heat stress for our employees and the need for cooling systems to keep plants and technical facilities operational.</p> <p>Transition risks</p> <p>We recognise the challenges and opportunities hidden within transition risks. The move towards more rigorous climate reporting disclosures will necessitate CIL's increased involvement and effort in new reporting frameworks, implementing relevant policies, and enhancing internal data systems. This recognition of opportunities underscores our adaptability and commitment to staying ahead of the curve in climate risk management.</p> <p>Regulatory non-compliance is a top priority and a significant risk within our Enterprise Risk Management ("ERM") framework. To tackle this, we have implemented internal controls to ensure all activities strictly adhere to regulatory standards.</p> <p>The evolving carbon pricing policies increase our operational costs associated with direct and indirect emissions. Technological and market shifts towards a low-carbon economy could increase capital and operational expenses.</p> <p>As an initial step in our climate action plan, we have implemented measures to significantly reduce our carbon footprint through decreased energy use in our daily operations. This commitment to sustainability is a testament to our dedication to climate risk management and our intention to embrace the TCFD recommendations.</p>

Four Pillars	CIL's Approach								
Metrics and Targets	<p>Given the characteristics of our operations, we currently focus on monitoring Scope 1 and Scope 2 emissions as our primary metrics. Throughout the reporting period, the GHG Emission Intensity was 0.143 tCO₂e per metric ton of products produced. We plan to expand our monitoring efforts to include Scope 3 carbon emissions performance in the future, starting with "Purchased goods and services" and eventually other upstream activities, following an established framework such as The Pathfinder Framework ("TPF").</p> <p>In FY2024, we updated the unit of measurement for the GHG emission intensity from per metric ton of sodium hydroxide produced to per metric ton of all products produced. The change is to get a more holistic indicator that can be applied across all 3 sites instead of the current metrics, which only focus on 1 site. The FY2023 data was restated to 0.168 tCO₂e per metric ton of products produced.</p> <table border="1" data-bbox="453 633 1390 748"> <thead> <tr> <th></th> <th>FY2023</th> <th>FY2024</th> <th>% reduction intensity</th> </tr> </thead> <tbody> <tr> <td>GHG Emissions Intensity (tCO₂e/MT)</td> <td>0.168</td> <td>0.143</td> <td>15%</td> </tr> </tbody> </table>		FY2023	FY2024	% reduction intensity	GHG Emissions Intensity (tCO ₂ e/MT)	0.168	0.143	15%
	FY2023	FY2024	% reduction intensity						
GHG Emissions Intensity (tCO ₂ e/MT)	0.168	0.143	15%						

5.2.2 Environmental Management System

At CIL, we are dedicated to safeguarding the planet by actively participating in industry-wide policy development and spearheading technical endeavours in energy, carbon emissions, water usage, waste management, and environmental stewardship.

Upholding our sustainability commitment, we ensure that all operations within our company adhere to local governmental regulations and are guided by robust management principles in accordance with ISO 14001:2015 standard.

At CIL, our commitment to minimising environmental impact extends through diligent monitoring of our manufacturing systems for pollutants like hydrogen chloride, ammonia and ammonium compounds, chlorine, oxides of nitrogen, and carbon monoxide. The results from our testing consistently show that the concentration of these compounds remains within the permissible Emission Limits of Standards of Concentration of Air Impurities, as defined by the Environmental Protection and Management Act (Air Impurities) Regulations, 2008, and its 2015 amendment.

Our enclosure around the chlorine filling station and storage areas aims to mitigate potential chlorine emissions. We are encouraged to report that the chlorine levels detected within our plant boundaries are well below the limits prescribed by the Singapore Civil Defence Force ("SCDF") at our perimeter fencing. Additionally, installing chlorine detectors has been instrumental in continuously monitoring and verifying that concentrations stay under 10 ppm. In FY2024, we successfully constructed a chlorine enclosure and commissioned our emergency chlorine scrubber. It will be a control measure in case of a chlorine leak within the chlorine filling station.



Figure 4: ISO 14001:2015 Certificate

5.2.3 Energy Consumption

CIL is dedicated to promoting energy-efficient practices across all our manufacturing processes. The company follows a thorough Energy Policy to accomplish this goal, consistently reviewing and updating it to uphold operational efficiency. CIL further guarantees alignment with ISO 50001:2018 and Singapore's Energy Conservation Act 2012, conducting internal and external audits annually and a management review to assess objectives, goals, and targets.



Figure 5: ISO 5001:2018 Certificate

In the spirit of our dedication to energy efficiency and sustainable practices, we take pride in the innovative measures we have implemented. These initiatives are not just about adhering to environmental standards; they are a testament to our strategic approach to building resilience against the challenges posed by climate change. We are fortifying our operations for the future by investing in advanced energy-efficient technologies, optimising our operational processes, and exploring renewable energy to reduce our carbon footprint. This comprehensive approach ensures that every step towards energy conservation contributes to a robust framework capable of withstanding and adapting to the evolving climate landscape, solidifying our long-term commitment to sustainability and environmental stewardship.

Innovative technological solutions

Employing innovative and energy-efficient technology, we use zero-gap technology in our electrolysers to produce key chemicals. This approach significantly reduces power consumption during the manufacturing process.

Operational efficiency optimisation

CIL continuously evaluates and enhances operational energy efficiency. Upgrading existing equipment with energy-efficient alternatives, such as energy-efficient motors, air compressors, chillers, and cooling towers, is one measure undertaken across our primary operational processes.

Exploring renewable energy sources

As part of our energy sustainability efforts, CIL has installed solar panels at our facilities in Singapore and is evaluating the possibility of additional space for solar panel installation. This initiative underscores CIL's dedication to sustainability and commitment to contributing to the savings of carbon emissions in Singapore, the Singapore Green Plan 2030, and fostering a greener future.

Through our energy conservation efforts, CIL achieved a 17% reduction in energy intensity in FY2024. The historical trend of energy intensity is shown in Figure 6.

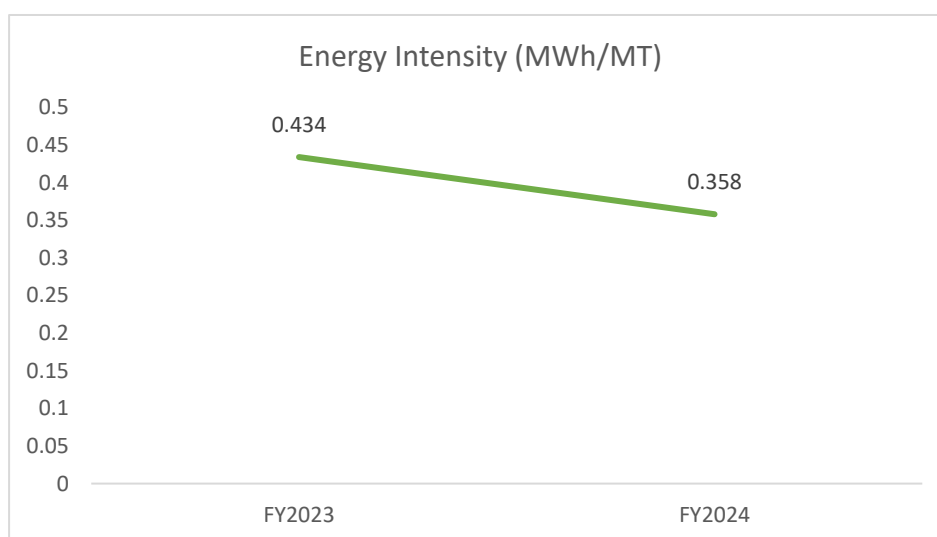


Figure 6: Energy Intensity

5.2.4 Water Efficiency

Water is vital in our manufacturing processes, particularly chlor-alkali production. Within our manufacturing facilities, we use three types of water: demineralised water, raw water, and NEWater. CIL undergoes an annual management review and both external and internal audits. Furthermore, we share our water usage data with the Public Utilities Board (“PUB”), the Singapore Statutory Board overseeing water supply, to assess our plant’s water efficiency.

Our manufacturing sites employ several methods to achieve water efficiency, including:

- Recycling depleted brine to produce chlor-alkali products.
- Reusing condensates from chlorine and hydrogen processing streams, or caustic evaporation units, in the saturator.
- Reusing rinse water from resin tower streams post-regeneration cycle for use in the saturator.
- Reusing process wastewater at our facility in Myanmar.

In November 2023, Veolia awarded CIL for making significant improvements to our cooling towers’ operational performance (see Figure 7) and conserving NEWater. As we persist in conserving water, we proactively investigate initiatives focused on treating our wastewater for non-process use in the plant.



Figure 7: Proof Not Promises Award Presentation by Veolia

Our water efficiency index increased by 9% due to the significant increase in product mix blending activities. The historical trend for this index is illustrated in Figure 8.

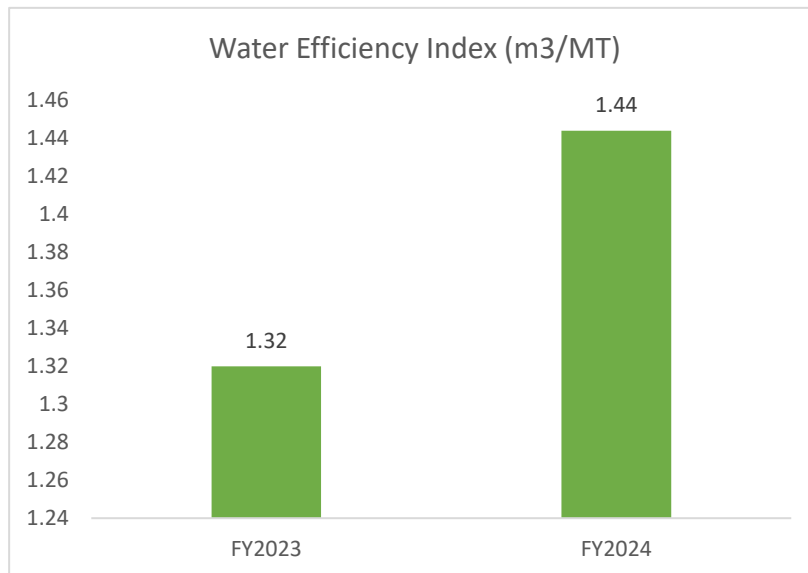


Figure 8: Water Efficiency Index

5.2.5 Waste Management

At CIL, we do not just manage waste, we proactively address it as a part of our sustainability strategy. We understand the importance of responsible waste disposal and have taken a number of measures to manage our waste streams efficiently. This includes strict adherence to relevant regulations and standards, engaging licensed waste collectors for all solid waste, segregating waste streams for appropriate disposal, and implementing recycling and reuse initiatives whenever feasible.

We consistently monitor our waste management performance and implement corrective measures to enhance our practices. Throughout the reporting period, our operations as a whole company generated approximately 142.9 metric tons of solid waste of which, 136.4 metric tons were hazardous waste.

5.2.6 Transforming the Industry

CIL maintains active memberships with The Chlorine Institute and Singapore Chemical Industry Council reflecting our commitment to environmental, safety & health, and product stewardship. We are at the forefront of technical initiatives to bolster environmental gains in crucial areas such as energy, water, waste management, and broader environmental management practices.

As a proud signatory to the SCIC Responsible Care initiative, CIL is committed to submitting annual self-evaluations of our management practices. This is a clear testament to our dedication to sustainability. In FY2024, we were honoured to receive the Achievement Award for our outstanding performance in the Employee Health and Safety Code and Pollution Prevention Code during the SCIC Responsible Care Awards 2023 (see Figure 9).



Figure 9: SCIC Responsible Care Awards 2023 Presentation

Our commitment to environmental excellence is not a static state but a journey of continuous improvement. In alignment with regulatory expectations, we foster strong collaborations with various governmental bodies to ensure our operational practices harmonise with local mandates. We rigorously monitor emission levels at our facility's emission points, ensuring compliance with the highest environmental quality standards. CIL undertakes regular internal and external environmental audits to meet regulatory requirements and improve environmental performance. It allows us to refine our procedures and uphold our dedication to sustainability.

5.3 OUR HUMAN CAPITAL

Our employees represent our most valuable asset in driving the organisation's growth. We are committed to continuously developing our employees to unlock their full potential in achieving the organisation's goals and objectives.

5.3.1 Employment

CIL steadfastly adheres to the fair employment principles set forth by the Tripartite Alliance for Fair and Progressive Employment Practices ("TAFEP"). Our selection criteria are merit-based, ensuring equal opportunities for all. The employee handbook provides a comprehensive overview of CIL's management principles and human resource policies, which are designed to uphold TAFEP's principles in employee benefits, compensation, training, and development.

As of 31st March 2024, CIL has given direct employment to 200 persons, comprising 156 males and 44 females. The total number of employees below 30 years old is 42, between 30 and 50 is 101, and above 50 is 57. Please refer to Figure 10 for a breakdown of employment numbers for management and non-management.



Figure 10: Total Employee Diversity

5.3.2 Diversity and Equal Opportunities

CIL believes diversity and equal opportunities are vital for our organisation’s success and sustainability. We uphold workplace diversity and refrain from unlawful discrimination based on gender, race, ethnicity, skin colour, religion, nationality, sexual orientation, age, marital status, pregnancy, political affiliation, or disability in our hiring and employment practices.

5.3.3 Employees Training and Development

At our company, we value our employees highly, and our Human Resource (“HR”) policy reflects this. We believe in fostering employee growth and helping them achieve outstanding results. Our policy is designed to provide ongoing training opportunities, ensuring that they have the necessary skills to excel in their roles. We also understand the importance of a smooth transition for new employees, so we offer a comprehensive orientation programme.

As part of our commitment to employees’ professional growth, we ensure that all employees undergo an annual performance appraisal. This review, conducted by the company, takes place during the first quarter of every calendar year. It allows individual employees to self-assess and receive feedback from their supervisor or manager, offering a comprehensive assessment of their job performance.

Undertaking and completing training is a pivotal aspect of employee performance evaluations. It is a key measure to ensure that all employees possess the necessary skill sets to execute their roles safely and competently, thereby contributing to the overall success of our company.

Our commitment to professional development is more than just words. It is supported by action. We invest in our employees’ professional development by providing a minimum of 10 hours of training annually to each employee. In FY2024, our offices collectively achieved 4,554 training hours, averaging 22.77 hours per employee. This investment has significantly improved our employees’ performance. For a detailed breakdown of training hours by employee type and gender, please refer to Figure 11.

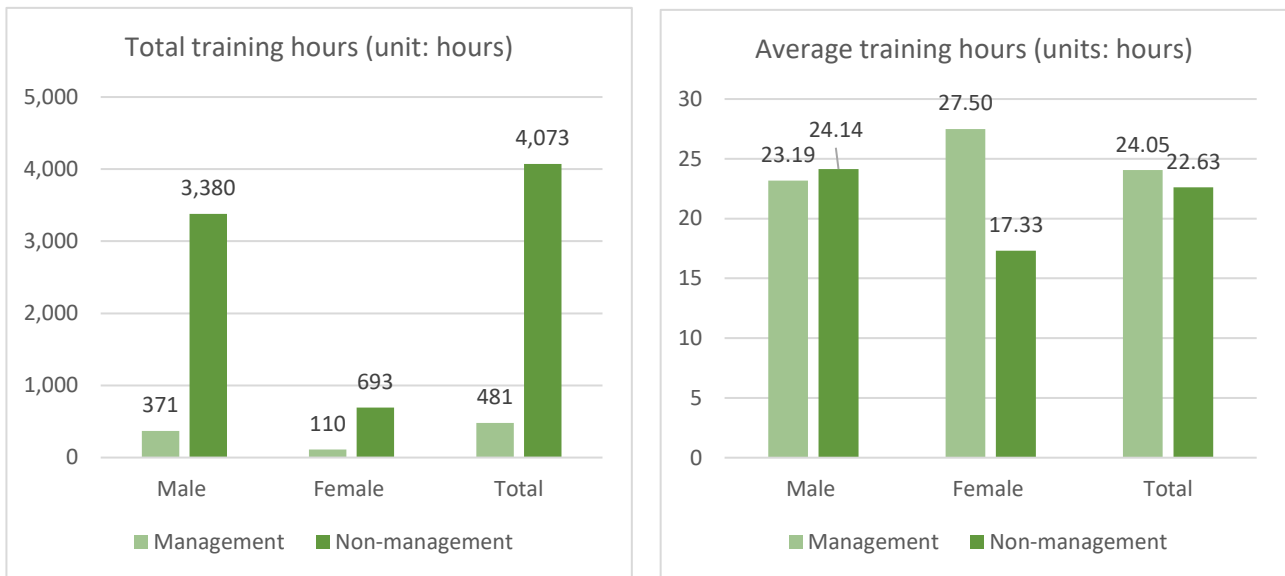


Figure 11: Employees' Training Hours

5.3.4 Employee Retention

At CIL, we are deeply committed to adhering to labour laws and adopting the Tripartite Guidelines on Fair and Progressive Employment Practices. This commitment ensures fair wages for all categories of employees, fostering a sense of value and security within our workforce. Additionally, the company complies with the Employment Act and the Child Development Co-Savings Act, which mandates that female employees employed for at least three months are entitled to 16 weeks of maternity leave. Furthermore, male employees with at least three months of service are entitled to up to 4 weeks of paternity leave under the Child Development Co-Savings Act.

CIL values its employees' work-life balance. We offer our employees a comprehensive benefits package, including medical coverage. We allow employees to take shared parental leave, request remote work arrangements, and seek professional development opportunities mutually agreed upon by the company and the employees. We also organise community service, wellness programs, team-building activities, festive celebrations, and recognition programmes for our employees. These initiatives and programmes testify to our care and respect for our employees.

In FY2024, one of our employees took paternity leave and returned to work in the reporting period after his paternity leave ended. We are committed to providing our employees with the support they need to thrive personally and professionally.

We conduct an annual salary review to ensure the remuneration is as competitive as the market. We understand the importance of festive seasons, and to support our employees during these times, we offer salary advances of up to two weeks' basic salary to those who apply.

Our dedication to employees extends beyond their salary. We strive to foster a work environment that values employees' personal lives and promotes work-life balance. They are not just employees but integral partners of our organisation. The company established a recreation committee in FY2024 to organise activities that foster teamwork and employee bonding.

During FY2024, 11 additional new employee hires (see Figure 12) were recruited in Singapore and Myanmar, translating to additional new employee hire rate of 5.5%.

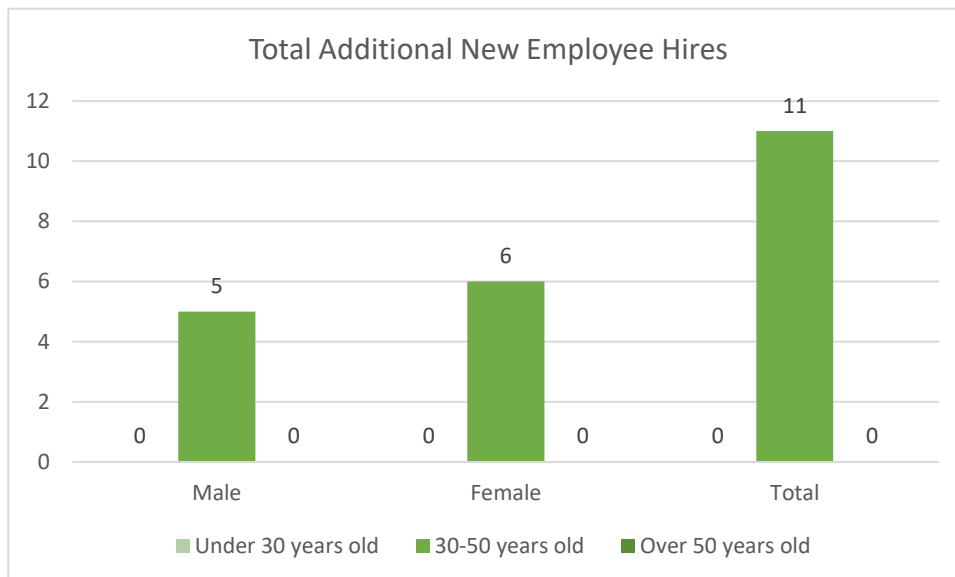


Figure 12: Total Additional New Employee Hires

5.4 OCCUPATIONAL HEALTH AND SAFETY

At CIL, we prioritise the health and safety of our employees, ensuring a safe and secure working environment. To achieve this, we have a strict zero-tolerance policy towards any safety breaches or violations, reflecting our unwavering commitment to maintaining a high safety standard across all our operations. Our health insurance policy gives our employees access to select non-occupational medical and healthcare services. We also conduct monthly employee safety training to improve workplace safety and health.

Our Environmental Health and Safety (“EHS”) team collaborates with employees to gather suggestions for safety improvements through feedback channels such as Toolbox meetings, Workplace Safety and Health (“WSH”) Committee meetings, and external parties such as Sakra Island Community Awareness and Responsible Care. Suggestions are evaluated at monthly meetings conducted within the WSH committee and implemented if deemed appropriate. We encourage employees to report any work-related hazards, and our safety officer will immediately investigate and take preventive measures.

Within the safety and health management system, CIL’s Safety and Health procedures (“SHP”) play a crucial role. They are not just documents, but guiding principles that establish individual roles and responsibilities, illustrate CIL’s rules and regulations, and implement training, risk assessment, and communication. This structure ensures that employees are more informed of the risks involved in their daily work, thereby reducing the likelihood of accidents resulting from those risks.

Our SHP strictly adhere to the Singapore Standard (“SS”) 651:2019 and Approved Code of Practice (“ACOP”) Clarity-Organisation-Review-Empower (“CORE”) guidelines (see Figure 13) by WSH Council. It ensures compliance with the Code of Practice on Safety Management Systems relevant to the chemical industry. Moreover, we fully comply with the Workplace Safety and Health (Major Hazard Installations) Regulations 2017 and have established a Safety Case to ensure that our Singapore manufacturing site is safe.

Our risk management approach prioritises the Hierarchy of Controls to prevent, eliminate, minimise, and control hazards. We ensure safety compliance with plant, equipment, and substances used in our operations, conduct risk assessments, and prevent process safety-related incidents. Our performance is continuously monitored and measured, and progress is reported to stakeholders.

Our ACOP CORE guideline

C	O	R	E
Clarity in identifying the Officers and BOD members who have WSH responsibilities.	Organisation Culture where leaders set the tone for WSH.	Review WSH management systems to ensure they are highly effective.	Empower workers to actively engage in WSH.

Figure 13: ACOP CORE Guidelines

Our commitment to safety and compliance is unwavering. We conduct biennial safety audits and submit Major Hazard Installation (“MHI”) Safety Cases every five years. These are in addition to the yearly audits conducted by the Major Hazard Department (“MHD”) under Singapore’s Ministry of Manpower. These measures are a testament to our dedication to ensuring a safe and secure work environment.

In FY2024, 200 employees were covered by our occupational health and safety management system, which has been internally audited, achieving 100% coverage. The total number of recordable work-related injuries recorded for FY2024 is 4 (3 employees, 1 non-employee worker), mainly due to physical injury or chemical contact (see Figure 16). In FY2024, there were no work-related fatalities or high-consequence injuries across all our 3 sites.



Figure 14: Chlorine Drill Exercise



Figure 15: Fire Drill Exercise

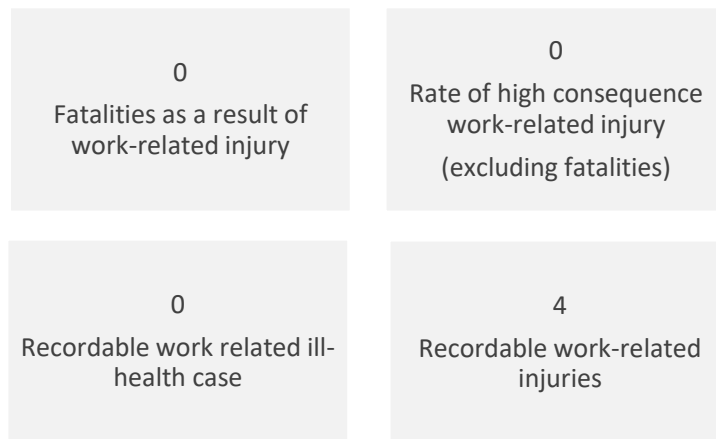


Figure 16: CIL's Occupational Health and Safety Performance

5.5 COMMUNITY

CIL is committed to contributing to the communities where we reside, work, and develop. We aim to use our strengths and resources to provide diverse levels of assistance that effectively serve the needs of communities in our operational markets. We strive to be acknowledged as beneficial corporate members and conduct ourselves responsibly within our local communities.

Local Communities Development Programme

In FY2024, we have demonstrated our broader commitment to societal well-being and corporate social responsibility through various initiatives and donations to support mental health, education, community welfare, and employee engagement.

CIL donated SGD 10,000 to Souljourn 2.0 (see Figure 17), an initiative to support Singapore's mental health community and budding artists. This donation benefited two primary organisations:

- Singapore Association of Mental Health (“SAMH”): SAMH is dedicated to reintegrating individuals with mental health issues into society. CIL's support helps SAMH offer various mental health services, including rehabilitative and outreach programmes, and creative initiatives. It aligns with SAMH's goals to enhance mental wellness for all, improve the lives of those with mental health issues, promote societal acceptance and respect, and bolster the community's mental resilience.
- The Business Times Budding Artist Fund (“BT BAF”), managed by The Rice Company Limited (“TRCL”): TRCL, a not-for-profit arts and culture charity, is committed to providing arts education to financially disadvantaged children and youth. CIL's contribution supports TRCL's efforts to bridge the social divide through creative and artistic interventions, fostering a more resilient and inclusive community.



Figure 17: CIL's donation to Souljourn 2.0 for the benefit of our local communities

In FY2024, we have continued our support for Institutes of Higher Learning (“IHL”) by enrolling two interns and offering them practical experience and insights into the industry, a contribution we are proud of.

Community Service

In recognition of CIL’s substantive contributions against COVID-19, CIL was one of the 48 recipients of the COVID-19 Resilience Certificate from Singapore’s Ministry of Sustainability and The Environment (see Figure 18).



Figure 18: COVID-19 Resilience Certificate

In December 2023, we organised a Blood donation drive event (see Figure 19), demonstrating our commitment to health and community support. In January 2024, in collaboration with Southwest CDC, we organised a festive goods giveaway for Jurong East Zone D residents under Project Love 2024 (see Figure 20). These events underscore our dedication to enhancing community welfare and fostering a spirit of togetherness. In FY2025, we aim to establish ourselves as valuable corporate citizens committed to substantially contributing to our local communities.



Figure 19: Blood donation drive held on Dec 2023



Figure 20: CSR collaborated with Southwest CDC on Jan 2024 under Project Love

Employee Engagement

At CIL, we value employee engagement. In July 2023, we held a town hall event to provide updates on the company's strategy, a testament to our commitment to transparency and open communication. It was followed by a BBQ get-together (see Figure 21), a fun and relaxed event that fostered staff bonding and community spirit, a value we hold dear.



Figure 21: CIL's BBQ get-together

6. CIL'S JOURNEY OF SUSTAINABILITY

CIL is dedicated to building a sustainable future by actively reducing our environmental impact and driving positive social change. We achieve this through our short, medium, and long-term sustainability goals.

Short-Term Sustainability Vision (1-2 years)

Our short-term sustainability vision focuses on immediate actions to reduce our environmental footprint and enhance community well-being. We aim to achieve the following goals:

- Maintain zero bribery, corruption, and fraud incidents across CIL's operations and continue to conduct employee awareness training on anti-corruption and anti-bribery-related topics.
- Maintain zero high-consequence injury or fatality record. Our TRI goal is always to perform better than the previous year, a testament to our dedication to the safety and well-being of our employees.
- Our aim is to be recognized as an employer of choice and a valuable corporate citizen. We are committed to operating responsibly in local communities, contributing to their growth and development.
- Improve Energy & Water Efficiency and Reduce Waste:
 - To achieve a minimum of 3% reduction in energy and GHG emissions intensity.
 - To reduce water consumption and improve water efficiency index by a minimum of 3% other than due to product mix.
 - To implement recycling and waste reduction programmes.
- Address Scope 3 emissions and drive the transition from measuring carbon footprint solely in CIL's operations to measuring the company's value chain of both its upstream and downstream activities.

Mid-Term Sustainability Vision (3-5 years)

Our mid-term sustainability vision, built upon the foundation of our short-term goals, strive to achieve the following objectives:

- Explore renewable energy options as a strategy to reduce carbon footprint and operating costs and study sustainable customer deliveries for Chem Transport.
- Explore wastewater recycling options and reuse them in the manufacturing processes.
- Explore sustainable procurement to source plant and office purchases and services from sustainable vendors and to opt for eco-friendly products and services.
- Explore promoting diversity, equity, and inclusion at the heart of our organisation and value chain. We invest in community development programmes to foster a sense of belonging and respect for all.

Long-Term Sustainability Vision (6-10+ years)

Our long-term commitment to sustainability, built upon the foundation of our short and mid-term goals, reflects our dedication to creating a lasting, positive impact and systemic change for a more sustainable future.

Over the next six years and beyond, our goals include:

- Collaborate with policymakers and stakeholders to advocate for sustainability-focused policies and regulations, instigating systematic change and cultivating a supportive environment for sustainable practices.
- Incorporate circular economy practices into our manufacturing and supply chain processes, and design products and product packaging for recyclability.
- Act as a catalyst for positive social change, championing diversity, equity, and inclusion throughout all operations and actively participating in community development initiatives.
- Implement the following initiatives with the highest standard:
 - Environmental initiatives for energy, water, waste, and emission.
 - Social initiatives for diversity and inclusion, community engagement, and employee well-being.
 - Governance initiatives include ethics, transparency, risk management, and compliance.
- Review sustainability strategies periodically to ensure they remain relevant and effective.

As we navigate our sustainability journey, we maintain our commitment to tracking progress, transparently reporting achievements, and addressing challenges. Through collaborative efforts with stakeholders, we can drive meaningful change and shape a more sustainable future for all.

7. GLOBAL REPORTING INITIATIVE (GRI) INDEX

Statement of use	CIL sustainability report is with reference to the GRI Standards for the period 1 April 2023 to 31 March 2024.
GRI 1 used	GRI 1: Foundation 2021

GRI Index	GRI Standard	Disclosure	Page number(s) and/ or Remark(s)
GRI 2: General Disclosures 2021	2-1	Organisational details	Pg 3
	2-2	Entities included in the organisation's sustainability reporting	Pg 3
	2-3	Reporting period, frequency and contact point	Pg 3
	2-4	Restatements of information	Pg 3
	2-5	External assurance	Pg 3
	2-6	Activities, value chain and other business relationships	Pg 6
	2-7	Employees	Pg 18 - Pg 19
	2-8	Workers who are not employees	Pg 22
	2-9	Governance structure and composition	Pg 10, AR2024
	2-10	Nomination and selection of the highest governance body	AR2024
	2-11	Chair of the highest governance body	Pg 7
	2-12	Role of the highest governance body in overseeing the management of impacts	Pg 12
	2-13	Delegation of responsibility for managing impacts	Pg 12
	2-14	Role of the highest governance body in sustainability reporting	Pg 7
	2-15	Conflicts of interest	AR2024
	2-16	Communication of critical concerns	AR2024
	2-17	Collective knowledge of the highest governance body	AR2024
	2-18	Evaluation of the performance of the highest governance body	AR2024
	2-19	Remuneration policies	AR2024
	2-20	Process to determine remuneration	AR2024
	2-21	Annual total compensation ratio	AR2024
	2-22	Statement on sustainable development strategy	Pg 4, 5
	2-23	Policy commitments	Pg 10, 11, 14, 15
	2-24	Embedding policy commitments	Pg 10, 11, 14, 15
	2-25	Processes to remediate negative impacts	AR2024
	2-26	Mechanisms for seeking advice and raising concerns	AR2024
	2-27	Compliance with laws and regulations	Pg 10
	2-28	Membership associations	AR2024
	2-29	Approach to stakeholder engagement	Pg 7, 8
	2-30	Collective bargaining agreements	Pg 7, 8
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Pg 7
	3-2	List of material topics	Pg 7
	3-3	Management of material topics	Pg 8, 9
GRI 205: Anti-Corruption 2016	3-3	Management of material topics	Pg 10
	205-1	Operations assessed for risks related to corruption	Pg 8, 10
	205-2	Communication and training about anti-corruption policies and procedures	Pg 10

	205-3	Confirmed incidents of corruption and actions taken	Pg 10
GRI 302: Energy 2016	3-3	Management of material topics	Pg 9, 15, 16
	302-1	Energy consumption within the organisation	Energy intensity was disclosed, Pg 16
	302-3	Energy intensity	Pg 16
	302-4	Reduction of energy consumption	Pg 16
GRI 303: Water and Effluents 2018	3-3	Management of material topics	Pg 9, 16, 17
	303-1	Interactions with water as a shared resource	Pg 16, 17
	303-2	Management of water discharge-related impacts	Pg 16, 17
	303-3	Water withdrawal	Water efficiency index was used as an indicator, Pg 17
	303-4	Water discharge	
	303-5	Water consumption	
GRI 305: Emissions 2016	3-3	Management of material topics	Pg 8, 14
	305-1	Direct (Scope 1) GHG emissions	GHG emissions intensity was used as an indicator, Pg 14
	305-2	Energy indirect (Scope 2) GHG emissions	
	305-4	GHG emissions intensity	Pg 14
	305-5	Reduction of GHG emissions	Pg 12, 14
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	NOx and others - Pg 14 SOx – No information available
GRI 306: Waste 2020	3-3	Management of material topics	Pg 9, 17
	306-1	Waste generation and significant waste-related impacts	Pg 17
	306-2	Management of significant waste-related impacts	Pg 17
	306-3	Waste generated	Pg 17
	306-5	Waste directed to disposal	Pg 17
GRI 401: Employment 2016	3-3	Management of material topics	Pg 9, 18 - 21
	401-1	New employee hires and employee turnover	Pg 20, 21
	401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	Pg 20
	401-3	Parental leave	Pg 20
GRI 403: Occupational Health and Safety 2018	3-3	Management of material topics	Pg 9, 21, 22
	403-1	Occupational health and safety management system	Pg 21
	403-2	Hazard identification, risk assessment, and incident investigation	Pg 21
	403-3	Occupational health services	Pg 21
	403-4	Worker participation, consultation, and communication on occupational health and safety	Pg 21
	403-5	Worker training on occupational health and safety	Pg 21
	403-6	Promotion of worker health	Pg 21
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pg 21
	403-8	Workers covered by an occupational health and safety management system	Pg 22
	403-9	Work-related injuries	Pg 22, 23
403-10	Work-related ill health	Pg 23	
GRI 404: Training and Education 2018	3-3	Management of material topics	Pg 9, 19
	404-1	Average hours of training per year per employee	Pg 19
	404-2	Programmes for upgrading employee skills and transition assistance programmes	Pg 19, 20
	404-3	Percentage of employees receiving regular performance and career development reviews	Pg 20
	3-3	Management of material topics	Pg 9, 19
	405-1	Diversity of governance bodies and employees	Pg 10, 18, 19

GRI 405: Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	Figure not disclosed due to confidentiality constraints
GRI 413: Local Communities 2016	3-3	Management of material topics	Pg 9, 23
	413-1	Operations with local community engagement, impact assessments, and development programmes	Pg 23 – 25
	413-2	Operations with significant actual and potential negative impacts on local communities	Pg 23 – 25
GRI 416: Customer Health and Safety 2016	3-3	Management of material topics	Pg 8, 10
	416-1	Assessment of the health and safety impacts of product and service categories	Pg 10
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Pg 11

8. SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

Topic	SASB Code	Accounting Metric	Response	GRI Standard	Location of Disclosure
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emission, percentage covered under emissions-limiting regulations.	GHG emissions intensity was used as an indicator.	GRI 305 – 1	Pg 14
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	This section is aligned with disclosures in Our Sustainability Pillars – Climate Change and Environmental Management.	GRI3-3 GRI 305 – 1	Pg 12-14
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O) (2) SOx (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs).	The concentration of NOx emissions (excluding N ₂ O): Less than 10 mg/Nm ³ from Exhaust from Lab & Lab ICP. The concentration of NOx and other hazardous air pollutants (HAPs) are within the limits of Emission Limits of Standards of Concentration of Air Impurities. CIL does not measure SOx and VOCs during the reporting period.	GRI 305 – 7	Pg 14
Energy Management	RT-CH-130a.1	1) Total energy consumed 2) Percentage grid electricity 3) Percentage renewable 4) Total self-generated energy	1) Energy intensity was used as an indicator. 2) Percentage grid electricity: 100% 3) 0% 4) CIL does not use self-generated energy at present.	GRI 302	1) Pg 16 2) N/A 3) N/A 4) N/A
Water Management	RT-CH-140a.1	1) Total water withdrawn. 2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress.	Water efficiency index was used as an indicator.	GRI 303 – 3 GRI 303 – 4 GRI 303 – 5	Pg 17
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations.	CIL reports zero water-related incidents of non-compliance in FY2024.	GRI 303 – 2	N/A

	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks.	This section is aligned with disclosures in Our Sustainability Pillars – Climate Change and Environmental Management.	GRI 303 – 2	Pg 16, 17
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Topic	SASB Code	Accounting Metric	Response	GRI Standard	Location of Disclosure
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated; percentage recycled.	CIL generated approx. 136.4 tons of hazardous waste in FY2024. None of the waste was recycled in the reporting year.	GRI 306 – 3	Pg 17
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	This section is aligned with disclosures in Our Sustainability Pillars– Community.	GRI 413 – 1	Pg 23 – 25
Workforce Health & Safety	RT-CH-320a.1	1) Total recordable incident rate (TRIR). 2) Fatality rate for (a) direct employees and (b) contract employees.	1) TRIR: 1.03 2) Fatality rate: 0	GRI 403 -9	Pg 22, 23
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks.	This section is aligned with disclosures in Our Sustainability Focus – Occupational Health and Safety.	GRI 403 – 1 GRI 403 – 2 GRI 403 – 3	Pg 21
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency.	The company does not estimate the revenue.	N/A	N/A
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances. 2) Percentage of such products that have undergone a hazard assessment.	1) 100% 2) CIL does not report the rest of the metrics at present.	N/A	N/A
	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with	CIL conducted Environmental Impact Assessments (EIA) for hazardous activities and review as required.	GRI 3-3 GRI 307 -1	Pg 10

		reduced human and/or environmental impact.			
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs).	This is not applicable to CIL.	N/A	N/A
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry.	This section is aligned to disclosures in Areas of Focus – Environment and People.	GRI 3-3	Pg 10 – 27
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR).	CIL does not report this metric at present.	GRI 403	N/A
	RT-CH-540a.2	Number of transport incidents.	CIL reports zero transport reportable incident in FY2024.	GRI 403	N/A

SASB Code	Activity Metric	Response	GRI Standard	Location of Disclosure
RT-CH-000.A	Production by reportable segment.	CIL does not report this metric at present.	N/A	N/A