

## APPENDICES AND ANNEXES



## APPENDIX 1: GRI INDEX

### GENERAL DISCLOSURES

GRI Standard	Disclosure	Page number and/or URL
GRI 102: General disclosures	Organisational Profile	
	2-1 Organisational details	0
	2-2 Entities included in the organization's sustainability reporting	0
	2-3 Reporting period, frequency, and contact point	0
	2-4 Restatements of Information	0
	2-5 External Assurance	0
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	2-6 Activities, value chain and other business relationships	0, 51
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	2-25 Processes to remediate negative impacts	6 – 10
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	2-29 Approach to stakeholder engagement	11 – 12
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	103-3	Evaluation of the management approach	22
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	302-4	Reduction of energy consumption	22
	Effluents and Waste		
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	103-2	The management approach and its components	23 – 24
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	103-3	Evaluation of the management approach	25
GRI 303: Water	303-3	Water withdrawal	25
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	Health and Safety		
GRI 103: Management Approach	103-1	Explanation of the material topic and its boundary	27 – 29
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## APPENDIX 2:

# SASB: PROFESSIONAL & COMMERCIAL SERVICES

### Sustainability Disclosure Topics & Accounting Metrics

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	PAGE NUMBER
<b>Data Security</b>	Description of approach to identifying and addressing data security risks	Discussion and Analysis	N/A	SV-PS-230a.1	54 – 55
	Description of policies and practices relating to collection, usage, and retention of customer information	Discussion and Analysis	N/A	SV-PS-230a.2	54 – 55
	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected	Quantitative	Number/ Percentage (%)	SV-PS-230a.3	55
<b>Workforce Diversity &amp; Engagement</b>	Percentage of gender and racial/ ethnic group representation for (1) executive management and (2) all other employees	Quantitative	Percentage (%)	SV-PS-330a.1	34 – 35, 49
	(1) Voluntary and (2) involuntary turnover rate for employees	Quantitative	Rate	SV-PS-330a.2	37
	Employee engagement as a percentage	Quantitative	Percentage (%)	SV-PS-330a.3	N/A
<b>Professional Integrity</b>	Description of approach to ensuring professional integrity	Discussion and Analysis	N/A	SV-PS-510a.1	52 – 53
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Quantitative	Reporting Currency	SV-PS-510a.2	53

ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE	PAGE NUMBER
<b>Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract</b>	Quantitative	Number	SV-PS-000.A	35
<b>Employee hours worked, percentage billable</b>	Quantitative	Hours, Percentage (%)	SV-PS-000.AB	29

## ANNEX A: HUMAN RIGHTS POLICY

VICOM's Human Rights Commitment is guided by the Universal Declaration of Human Rights and the United Nation's Global Compact's Principles on Human Rights in aspects of our employment practices as well as Workplace Health and Safety.

This policy highlights our responsibility and response in relation to protecting the rights of employees within the VICOM in all locations that we operate in.

### 1. PROHIBITION OF UNETHICAL LABOUR PRACTICES

VICOM does not engage in nor tolerate unethical labour practices such as child labour or forced labour. We strive to uphold and honor the relevant local, national and international laws and conventions where we operate and put in place measures to ensure no unethical labour practices exists within the Group.

### 2. FAIR EMPLOYMENT PRACTICES

We adhere to applicable employment related legislations and guidance in locations where we operate in. Specifically, in Singapore, we are committed to the Tripartite Guidelines for Fair Employment Practices released by the Tripartite Alliance for Fair and Progressive Employment Practices. The working hours of VICOM's shall comply with the applicable legislations where the employees are situated. In relation to our Sustainability Framework, VICOM strives to ensure:

- Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all our employees.

### 3. GROWING OUR PEOPLE

In VICOM, growing our Talent Base is one of our 3 key strategies for success. Our people must be prepared and equipped with the right mindset, skills and competencies for the next lap. We approach development with an inclusive approach. We want to develop leaders at all levels systematically with a view on continual learning and team collaboration. In relation to our Sustainability Framework, VICOM strives to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

In tandem with developing our talent base, VICOM is committed to providing a challenging environment with ample opportunities for growth so that our talent can realize their full potential.

### 4. DIVERSITY & INCLUSION

VICOM embraces diversity. We believe in creating an inclusive environment where our employees treat each other equally and with respect. We want to nurture a culture where diverse perspectives can help drive VICOM forward and equal opportunities are given to all our staff.

VICOM is committed to creating a culture of diversity, inclusion, and equal opportunity. We strive to provide a fair and supportive work environment for all our employees, regardless of their age, sex, marital status, sexual orientation, disability, race, colour, nationality, ethnic or national origin, religion, or affiliation to any political party or trade union. We aim to employ people who reflect the diverse nature of society and we value each of our employees' contributions, both individually, and as part of VICOM.

Beyond just physical safety, VICOM also strives to ensure a safe psychological environment where our employees can work in; without fear of presenting their diverse views without repercussions and discrimination.

### 5. FREEDOM OF ASSOCIATION AND RIGHT TO COLLECTIVE BARGAINING

VICOM recognizes and respects our employees' freedom of association and rights to representation through the appointed trade union.

We are committed to the concept of Tripartism and strives to build and maintain progressive relationships with the Trade Unions and their representatives.

### 6. FAIR AND SAFE WORKING CONDITIONS

As laid out in VICOM's Sustainability Framework, one of the key pillars of "Enhancing the Safety and Wellbeing of the Community and our People", Health and Safety of our customers and employees and the public is fundamental to our business. Our focus on safety is strongly reflected in the VICOM's policies, procedures and training. We take all safety incidents seriously and we continuously work towards achieving zero fatalities and injury rates that are below national averages in our locations of operation.

## ANNEX B: WHISTLEBLOWING POLICY

### 1. WHAT IS WHISTLEBLOWING?

As employees are expected to abide by the principles of the Code of Business Conduct ("Code") and also maintain and demonstrate the highest professional standards and ethical conduct in the performance of their duties, they are encouraged to bring to the attention of Management any violations of the Code; and/or any unethical or unlawful business conduct or dealings, with the intention for necessary corrective actions to be taken to address the violations.

### 2. WHO IS A WHISTLEBLOWER?

A whistleblower may be an employee or external party who, in the course of his/her duties or personal engagement with the Company or employee, has witnessed or who has knowledge that another fellow employee has previously engaged, is currently engaging or will be engaging in practices/activities that will be in violation of the Code, or unethical or unlawful business conduct or dealings, and decides to highlight these practices to Management with a view that necessary corrective actions will be taken to prevent the occurrence of such undesired practices/ activities.

Whistleblowing is not a means by which anyone including a disgruntled employee can abuse, wreak revenge on or sabotage another person or fellow employee without any just cause or to hold an employee at ransom. Any action of whistleblowing must be genuine, substantiated with proper evidence, and directed to the VICOM Alert Line within a reasonable time. Where necessary, employees must be prepared to testify or provide statement of such actions. It should not be unfounded or malicious allegations made against another employee. VICOM will not tolerate the abuse of this Whistleblowing process.

A whistleblower need not have to be directly or indirectly affected by or have a personal interest in the outcome of the actions giving rise to the whistleblowing. So long as an employee has a genuine concern and reasonable grounds to believe that the actions of a fellow employee is in breach or will be in breach of the Code or principles of ethical conduct and fair dealing, he can be a whistleblower. However, the whistleblower must act in good faith at all times.

The Policy allows for reporting by Employees or External Parties of such matters, without fear of reprisal, discrimination or adverse consequences, and also permits VICOM to address such reports by taking appropriate action, including, but not limited to, disciplining or terminating the employment and/or services of those responsible.

### 3. ACTIVITIES GIVING RISE TO WHISTLEBLOWING

Listed below are some activities that could potentially give rise to whistleblowing. It is not an exhaustive list:

- Theft, damage or misappropriation of company's properties, using company's properties for own benefit or any unlawful purpose, or unlawful dissemination or disclosure of company's proprietary information, know-how and trade secrets;
- Fraud. For example:
  - (i) falsification or alteration of company's records, accounts or financial information;
  - (ii) submission of false invoices and claims for reimbursement of expenses;
  - (iii) failure to account or misuse of company's monies in possession; and
  - (iv) knowingly provide information which is false or misleading;
- Engaging in activities prohibited by law; or activities in breach of any legal or contractual obligations. For example failure to perform any material terms of any contract or agreement without any lawful reason;
- Unlawful or Unethical conduct. For example violence, threatened violence, bullying, bribery or acceptance of monies, gifts or monetary benefits in exchange for personal favours;
- Making statements or remarks which are defamatory or cause disruption to racial harmony;
- Sexual harassment or adopting discriminatory practices;
- Trading in the shares of VICOM and its subsidiaries while in possession of materially confidential and price-sensitive information including the procuring or providing of such information to any third party to deal in such shares;
- Misuse, including the downloading and sending of information which will infringe third party's copyright; information that is derogatory or offensive to a third party;
- Engage in activities or practices that will pose a danger to the health and safety of others or the environment;
- Conflict of interest without disclosure. For example, a superior and his/her direct reporting subordinate are in a relationship; and
- Breach of VICOM's policies or the Code of Business Conduct.

## ANNEX C: SUPPLIER CODE OF CONDUCT

VICOM LTD is committed to the highest standards of ethical conduct, social and environmental responsibility and commitment to sustainability.

VICOM and its subsidiaries (hereinafter collectively referred to as "VICOM") procures a wide range of goods or services from various businesses, companies, corporations, persons and entities, including their employees, agents and representatives (hereinafter collectively referred to as "Suppliers").

VICOM requires and expects its Suppliers to operate in accordance with the principles in this Supplier Code of Conduct ("Code") and in full compliance with all applicable laws and regulations. Suppliers are required to adhere to all applicable laws (including but not limited to antitrust, anti competition, anti-corruption and anti-fraud policies), maintain high ethical standards, have clear health and safety policies, strict environmental policies, and adopt fair employment practices.

It is the responsibility of Suppliers to ensure their employees and representatives understand, comply and act consistently with this Code. Failure to adhere to this Code may result in disqualification from consideration for business, and/or future business, with VICOM.

### 1. COMPLIANCE WITH LAWS AND REGULATIONS

#### 1.1. Abidance with the Law

Suppliers' business operations, as well as all goods and services supplied to VICOM, must fully comply with the laws and regulations of the countries where Suppliers' operations are based as well as where goods and services are provided to VICOM.

#### 1.2. USE OF FAIR BUSINESS PRACTICES

Suppliers must practise fair competition in accordance with local antitrust and competition laws. Activities that restrict competition must be avoided. Commercial decisions, including prices, terms of sale, division of markets and allocation of customers, must be made independent of understandings or agreements with competitors.

### 2. ETHICS AND CONFLICT OF INTEREST

#### 2.1. Anti-Corruption Stance

Suppliers must conduct their business with integrity, transparency and honesty. VICOM does not condone any corrupt practices such as bribery, extortion or embezzlement in all business interactions. Suppliers are prohibited from offering, paying, soliciting or receiving (whether directly or otherwise) any form of bribe as inducement or reward for any business transaction with or involving VICOM. The term "bribe" broadly includes any illicit advantage such as (but is not limited to) cash, cash equivalents, property, loans, commissions, services, benefits in kind or other advantages.

#### 2.2. Anti-Fraud Stance

In the same vein, VICOM does not condone any fraudulent practices such as intentional deception, misappropriation of resources or manipulation of data. Suppliers are prohibited from altering or falsifying records, failing to account for monies received or knowingly providing false information for any business transaction with or involving VICOM.

#### 2.3. Gifts and Entertainment

VICOM is committed to conducting all business without undue influence. This requires it to exercise good judgment and practise moderation in receiving business gifts and entertainment. Suppliers must not offer or give gifts or hospitality (including kickbacks, favours, cash, gratuity, entertainment or anything of value) to any VICOM employee that is intended as, or may be viewed as an attempt to improperly influence business decisions. Employees will respectfully decline entertainment, gifts or other benefits that could in any way be construed as, or give the appearance of, attempting to influence business decisions in favour of any person or organisation with whom VICOM may have business dealings.

#### 2.4. Conflicts of Interest

Suppliers should avoid any conflicts of interest that may adversely influence their business relationship with VICOM. Suppliers must disclose all actual, potential or perceived conflicts of interest situations and/or relationships promptly to VICOM.

### 3. HUMAN AND LABOUR RIGHTS

#### 3.1. Human Rights

VICOM believes that it is our responsibility to respect the human rights of the people in all the locations that we operate in. VICOM's Human Rights Commitment is guided by the Universal Declaration of Human Rights, the United Nation's Global Compact's Principles on Human Rights and the International Labour Organization (ILO) Conventions on Labour Standards in aspects of our employment practices as well as Workplace Health and Safety. To learn more on VICOM's Human Rights Policy, please visit <https://www.vicom.com.sg/sustainability>. Suppliers shall uphold and comply with the highest international standards on human and labour rights protection.

#### 3.2. Anti-Harassment and Abuse

Suppliers shall ensure that all of their employees are humanely treated with respect and dignity. All forms of harassment and abuse, including but not limited to physical violence, sexual exploitations or abuse, verbal intimidation, psychological harassment, coercion and corporal punishments are not tolerated.

#### 3.3. Non-Discriminatory Employment

Suppliers shall apply fair and ethical standards in their employment practices. This includes non-discrimination in employment, recruitment, advertisements for employment, compensation, termination, upgrading, promotions, and other conditions of employment against any employee or job applicant on the bases of race, ethnicity, gender, national origin, age, religion, marital status, disability, sexual orientation or gender identity.

#### 3.4. Ethical Employment

Suppliers must comply with all national laws on wages and working hours as well as local standards regarding child labour and minimum age.

## ANNEX C: SUPPLIER CODE OF CONDUCT

### 3.5. Freedom of Association and Collective Bargaining

Suppliers shall recognize and respect its employees' freedom of association, collective bargaining and rights to representation through the appointed trade union.

## 4. WORKPLACE HEALTH, SAFETY AND QUALITY

### 4.1. Healthy and Safe Working Environment

Suppliers must have in place health and safety protection policies and management systems to provide a secure working environment. They must be designed to promote the general health of employees and reduce work-related injury and illness. For example, protective equipment and tools must be provided and replaced/ maintained regularly.

### 4.2. Safety

The safety of all goods and services supplied must be ensured through appropriate policies, implementation and monitoring.

### 4.3. Quality

Suppliers' policies and management systems must be developed to ensure that the quality of all goods and services are as specified in their contracts with VICOM.

## 5. CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL SUSTAINABILITY

### 5.1. Corporate Social Responsibility

VICOM is committed to building positive relationships with the communities in which we live and work by showing our support and care for the poor, the sick, the underprivileged and the aged. Suppliers are encouraged to support us and also seek similar opportunities in area of Corporate Social Responsibility.

### 5.2. Environmental Sustainability

Suppliers must endeavour to minimise the impact of their operations on the environment, and are encouraged to adopt effective environmental management practices and standards. Local environmental laws and practices such as those pertaining to waste disposal (proper handling of toxic and hazardous waste, segregation where regulated, etc), air emissions and pollution must be complied with.

Suppliers are encouraged to identify, manage and reduce its greenhouse gas emissions from its operations. This includes adoption of eco-efficient practices, green technologies and transiting to cleaner energy

## 6. USE OF INFORMATION

### 6.1. Insider Trading

Suppliers must not trade in the securities of VICOM either directly or through an intermediary while in possession of inside information (i.e. confidential material, non-public information) relating to VICOM nor should they pass such information on to others.

### 6.2. Proprietary Information

Any information used by Suppliers in their business relationship with VICOM that is either proprietary and/or not public must be protected against loss and infringement. Any disclosure or use of such information other than for the purposes of discharging its obligations to VICOM must first be authorised by VICOM.

### 6.3. Personal Data

Supplier shall respect and comply with all applicable laws relating to the protection of personal data, have in place reasonable physical and electronic measures to ensure the security of personal data, and use any personal data disclosed by or collected on behalf of VICOM only for the purpose(s) for which the relevant personal data is disclosed or collected.

## 7. COMMUNICATION

### 7.1. Training and Communication

Suppliers shall ensure adequate communication and compliance of this Code to their employees and supply chain. Where needed, suppliers shall ensure the right and adequate training is provided to employees in their supply chain.

## 8. RISK MANAGEMENT

### 8.1. Risk Management System

Suppliers are expected to put in place a risk management procedure that would allow it to identify and mitigate operational and legal compliance risks in all obligations stated in this Code. Suppliers are also encouraged to conduct regular assessment of its facilities and operations, and to extend such checks to its supply chain. It is the supplier's responsibility and obligation to inform VICOM timely in light of any alleged or actual breach of this Code.

### 8.2. Due Diligence

VICOM reserves the right to conduct due diligence check and audits on its suppliers for compliance with this Code. Suppliers may be requested to provide relevant policies and procedures, where necessary, access to employees and other personnel, as well as associated evidence to demonstrate adherence.

## 9. ETHICAL CONCERNS

If any Supplier has an actual or potential ethical concern related to the Code, they can make use of the VICOM Alert Line.

The VICOM Alert Line comprising the following personnel has been set up to facilitate the reporting of incidents and the handling of information or evidence on matters that will give rise to whistle blowing:

**Group Chief Internal Audit Officer**  
**DID: +65 6383 7010**  
**Email to: gciao@comfortdelgro.com**

- and/or the respective Chairmen of Audit & Risk Committee (ARC)
- For VICOM, email to: ARC\_Chairman@vicom.com.sg