



Environmental, Social and Governance Report 2025

**Driving Impact
with Precision:
Our Commitment
to a Sustainable
Future**

We lead with innovation, operate with integrity, and grow sustainably. Our commitment to ESG is built on precision, accountability, and impact.

Forward by Design





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1. Message from the CEO

Dear Shareholders, Employees, Customers and Partners,

I am pleased to present KA Group's 2025 Sustainability Report, which outlines our ongoing commitment to responsible business practices and our progress in embedding sustainability into our operations, decisions, and culture.

As a technology solutions provider, we recognise that our business has an impact on the environment and society - and that we have a responsibility to manage this impact with care, diligence and foresight. Over the past year, we have continued to strengthen our environmental, social and governance (ESG) performance, while laying a stronger foundation for long-term, sustainable growth.

Advancing Environmental Stewardship Across Our Operations

In 2025, we completed several key environmental initiatives that reflect our ambition to operate more efficiently and sustainably. We finalised the installation of solar systems at our facilities, a strategic initiative aimed at reducing reliance on grid electricity, alongside a comprehensive upgrade to energy-efficient LED lighting throughout our premises. Together, these initiatives represent a significant step forward in improving operational sustainability, directly lowering our energy consumption and carbon footprint.

Water efficiency also remained a central focus of our sustainability initiatives. To this end, we have implemented water-saving devices in restrooms. In addition, we have introduced measures to capture and reuse air-conditioning condensate water, we took practical steps to conserve resources and reduce wastage across our premises.

To further support environmental responsibility, we introduced waste segregation at source - dividing general, recyclable, and hazardous materials and partnered with certified vendors to ensure proper handling, disposal and recycling in accordance with regulatory standards.

Laying the Groundwork for a Smarter, Low-Carbon Future

Looking ahead, we are committed to deepening our environmental monitoring and control capabilities. In Q1 2026, we plan to implement a sensor-based system to continuously monitor environmental indicators such as noise levels, temperature, humidity, and indoor air quality. This data-driven initiative will enable us to identify potential environmental risks early, track our sustainability efforts and take corrective actions swiftly.

In line with our decarbonisation efforts, KA Group has established a clear and measurable target to reduce carbon emissions by 7% by 2027, using 2024 as the baseline. This goal underscores our commitment to supporting broader climate objectives through operational efficiency, energy optimisation, and technology adoption.

Strengthening Social Responsibility and Governance

We understand that sustainability goes beyond environmental metrics. In 2025, we expanded internal discussions around diversity, inclusion, and equal opportunity, recognising their importance to workforce resilience and organisational excellence. In the coming year, we aim to formalise these efforts through committee-level engagement and structured initiatives focused on creating a more inclusive workplace.

Our corporate governance practices continue to evolve to meet stakeholder expectations and regulatory developments. As part of this, we remain committed to ethical conduct, transparency, and sound risk management in all aspects of our operations.

A Shared Responsibility, A Shared Future

Our progress would not be possible without the passion, professionalism, and integrity demonstrated by our employees, the trust of our customers and partners, and the continued support of our stakeholders. Together, we are building a more responsible and resilient KA Group - one that is not only prepared to address the challenges of the future, but also firmly committed to creating lasting value. Through our collective efforts, we aspire to make a positive contribution to the environment, our communities, and the wider industry.

We thank you for your continued confidence as we move forward on our sustainability journey.

Low Fatt Chye

Chief Executive Officer
KA Group



ABOUT THE REPORT

This ESG Report provides a comprehensive overview of KA Group's environmental, social, and governance (ESG) performance for the year **1 January – 31 December 2025**.

SCOPE INCLUDES:

All operations under KA Group, including facilities located in Singapore, Suzhou (China), Paranaque City (Philippines), and Melaka (Malaysia), as well as the newly acquisition of Champion Precision Manufacturing Pte Ltd in March 2025, are covered under the Group's operations. While the report scope includes group level data and all five sites, the data and performance indicators are primarily based on the Singapore operations, as the company officially began its ESG (Environmental, Social, and Governance) journey in 2025.

At this stage, information from Suzhou, the Philippines, and Melaka sites may be limited due to ongoing efforts to establish standardized ESG data collection and reporting processes across all locations. Additionally, Champion's operational and sustainability data are not included in this reporting period, as integration process is still ongoing. The company plans to incorporate Champion's data and performance indicators in the FY2026 Sustainability Report, once full integration and alignment with KA Group's ESG reporting framework would be achieved.

Reporting aligned with **Global Reporting Initiative (GRI) Standards** and other applicable ESG frameworks.

The report aims to provide transparent, accurate, and balanced information on our sustainability strategy, initiatives, and outcomes.

This report is prepared with reference to the **Global Reporting Initiative (GRI) Standards**, which serve as the international framework for sustainability reporting. It covers material topics relevant to our operations, including environmental impact, labor practices, workplace safety, community engagement, and business ethics. Unless otherwise stated, the data and information presented in this report refer to our operations in Singapore, Malaysia, Philippines and China for the period during **[1 Jan – 31 December 2025]**.

We are committed to continuous improvement and transparency in our sustainability journey. Feedback on this report is welcome and can be directed to:

aaron.ong@knightap.com / EHS department

Disclaimer:

This ESG Report is intended to provide transparent information on the Company's environmental, social, and governance practices for the stated period. Data and statements presented are based on internal records and reasonable assumptions as of the reporting date.

Although care has been taken to ensure accuracy, certain figures or statements may be subject to revision. The report may contain forward-looking statements that involve risks and uncertainties; actual results may vary.

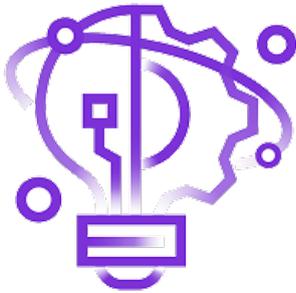
This report is prepared with reference to the **GRI Standards** and other ESG guidelines and is not a legally binding document.

Your Partner in Semiconductor Excellence

KA Group is a trusted partner in precision engineering, delivering end-to-end semiconductor solutions across the entire value chain – from design and manufacturing to testing and monitoring.

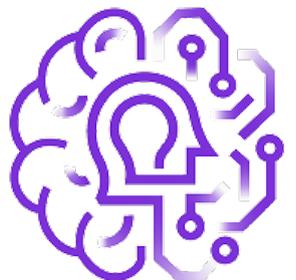
With over 30 years of experience and a growing network across Asia, we combine deep technical expertise with forward-thinking innovation to help our clients build smarter, scale faster, and operate with confidence.

CUSTOMER-DRIVEN INNOVATION



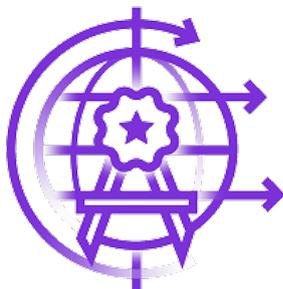
As dedicated customer-first teams,
We go the extra mile to provide on-ground support and tailor innovative solutions to meet your needs with speed and precision.

EXPERT-DRIVEN SOLUTIONS



With unparalleled design and engineering expertise, we offer expert advice and high-performing semiconductor testing solutions. We continuously expand and integrate our engineering solutions to deliver real impact throughout the value chain.

QUALITY-DRIVEN STANDARDS



Grounded in our track record of unwavering reliability,
We are guided by strong processes and rigorous standards. This allows us to consistently meet the highest expectations for our global stakeholders.

Location of operations

Singapore (Headquarter)
Suzhou (China)
Paranaque City (Philippines)
Melaka (Malaysia)

2025 SUSTAINABILITY HIGHLIGHTS

Area	Key Achievements
Energy Efficiency	Reduced electricity consumption by 3% through implementation of Solar panel on 19 Feb 2025.
Emissions	Achieved 3% reduction in Scope 1 and Scope 2 GHG emissions compared to 2024.
Waste Management	Diverted 70% of production waste from landfills through recycling and reuse initiatives. To reduce waste coolant & oil volume for disposal.
Health & Safety	Zero major incidents reported; all employees completed annual safety training.
Community Engagement	Philippine red cross blood donation engagement, Singapore, Suzhou, Melaka are planned to commence in Q1 2026, subject to alignment and partnership with local community organizations

These highlights reflect our ongoing commitment to integrating sustainability into every aspect of our operations.



OUR APPROACH TO SUSTAINABILITY

At KA Group, sustainability is embedded into our business strategy and operational practices. We focus on minimizing environmental impact, ensuring workplace safety and well-being, promoting ethical business practices, and supporting the communities where we operate.

1. SUSTAINABILITY STRATEGY (GRI 2-22)

Our strategy is guided by three core pillars:

By aligning our sustainability goals with these pillars, we aim to create long-term value for stakeholders while contributing to global sustainability objectives.



2. GOVERNANCE & OVERSIGHT

Sustainability is overseen by our **Sustainability Committee**, chaired by the CEO and comprising senior management from operations, HR, and compliance. The committee:

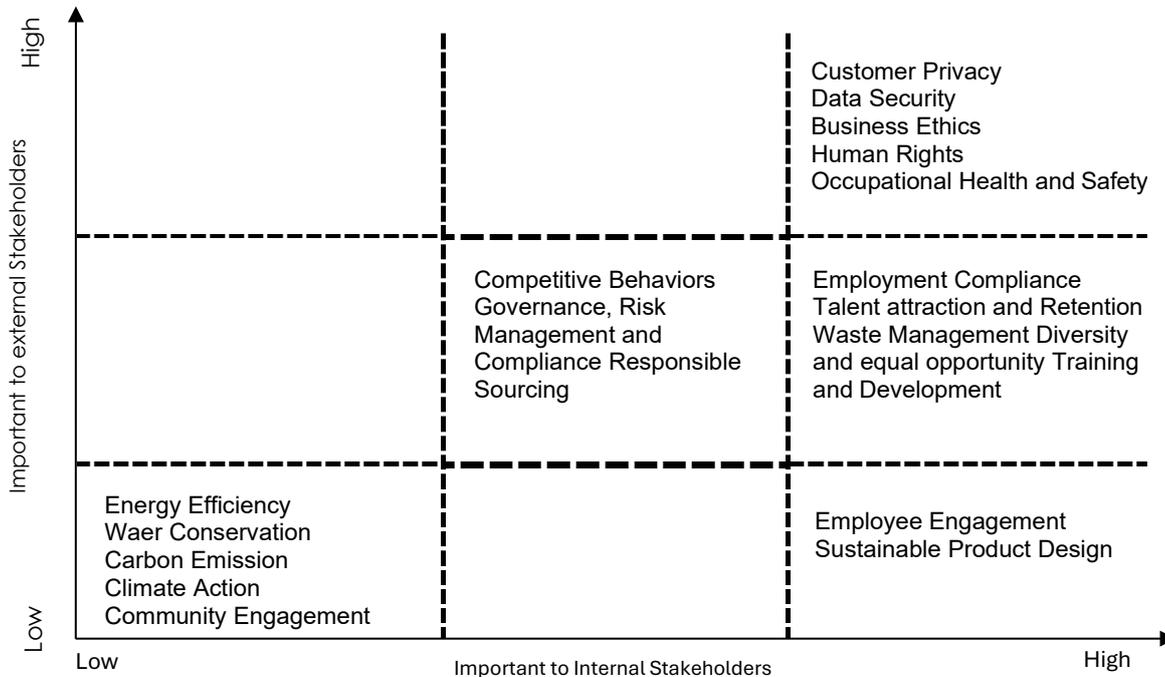
- Defines sustainability goals and KPIs.
- Monitors performance and progress on initiatives.
- Reports outcomes to the Board of Directors annually.

Each department is responsible for implementing sustainability initiatives within its scope, ensuring that sustainability is integrated into everyday operations.

2. MATERIALITY & PRIORITIES (GRI 3-2) (GRI 3-1)

To focus our efforts on where they matter most, we conducted a **materiality assessment** to identify the ESG topics most relevant to our business and stakeholders.

KEY PRIORITY AREAS INCLUDE:



These areas guide our sustainability initiatives and reporting, ensuring that our efforts are aligned with stakeholder expectations and industry's best practices.

KA Group is committed to actively listening and responding to our stakeholders. We have identified key stakeholder groups based on our business operations, as shown in the table below. This table also highlights the primary communication channels we use to engage with these stakeholders, ensuring their opinions and feedback are incorporated into our decision-making process.

1. SURVEY DESIGN

PART A. ESG TOPIC IMPORTANCE RANKING

We invited internal and external stakeholders to rank the importance (from 1 to 5) of ESG topics that are relevant to KA Group (KA).

PART B. OPEN-ENDED ESG SURVEY

Four open-ended questions for stakeholders to share their views on:

1. Core ESG strengths observed from KA
2. Potential improvement opportunities for KA
3. Any emerging risks or issues that KA are exposed to / should address in future
4. Other comments (Optional)

2. TARGETED STAKEHOLDER GROUPS

Internal Stakeholders	External Stakeholders
Administration and HR	Suppliers
Finance	Customers
Production / Manufacturing	Contractors
Design	
Procurement	
Sales and Marketing	

Note: Invited internal stakeholders were limited to management level staff.

3. REPORTING & TRANSPARENCY

We are committed to transparent reporting of our sustainability performance. This includes:

- Tracking progress against set targets.
- Disclosing achievements and challenges.
- Benchmarking against recognized ESG reporting frameworks such as GRI Standards

By sharing our performance openly, we hold ourselves accountable to employees, customers, regulators, and the broader community.



ENVIRONMENTAL PERFORMANCE

ENERGY EFFICIENCY AND CARBON EMISSION (GRI 305-1, 305-2)

The company recognizes energy management and carbon reduction as key pillars of its sustainability strategy. Energy consumption across all sites is closely monitored to ensure efficient use of resources, minimize greenhouse gas (GHG) emissions, and reduce environmental impact.

ENERGY EFFICIENCY INITIATIVES

To enhance energy efficiency, the company has implemented several improvement measures across Singapore follow by introduction in three other sites:

- **Upgraded lighting systems** to LED and motion-sensor control.
 - facility successfully completed a full conversion of all lighting systems to energy-efficient LED fixtures



- **Optimized our lighting system** by reducing each fixture from 3 tubes to 2 energy-efficient tubes, achieving lower power consumption while maintaining adequate illumination levels.



- total of 96 lighting fixtures was optimized, resulting in 96 fluorescent tubes being switched off permanently along office level 1 and 2.

No.	Location / Area	No. of Fittings	Type of Tube	Watt per Tube (W)	Old Setup (Tubes/Fitting)	New Setup (Tubes/Fitting)	Operating Hours per Day	Operating Days per Month	Energy Consumption Before (kWh/month)	Energy Consumption After (kWh/month)	Energy Saved (kWh/month)	Energy Saved (kWh/year)
1	Administrative office Level 1	40	LED Tube	18	3	2	12	26	673.92	449.28	224.64	2695.68
2	Sales/designer office Level 2	56	LED Tube	18	3	2	12	26	943.488	628.992	314.496	3773.952
3	Office	0	LED Tube	16	3	2	9	22	0	0	0	
	Total Energy Saved per Month (kWh)										539.136	6469.632

Based on the energy consumption analysis tabulated in the calculation table, the change could save an **estimated annual energy saving of 6,469 kWh**. This initiative contributes to lowering the overall carbon footprint of **2,642.29 kg CO₂** and supports the company's sustainability and energy management objectives.

The implementation was completed without compromising lighting standards, and periodic reviews are conducted to monitor performance and maintain efficiency.

- **Optimized chilled water system** operation and preventive maintenance to improve cooling efficiency.
 - The chilled water system was optimized through the installation of a controller that regulates chiller operation based on real-time temperature demand. This system ensures that only the required number of chillers operate to maintain efficient cooling performance. Under normal operating conditions, two chillers run daily while one unit remains on standby, reducing unnecessary energy consumption and extending equipment lifespan.

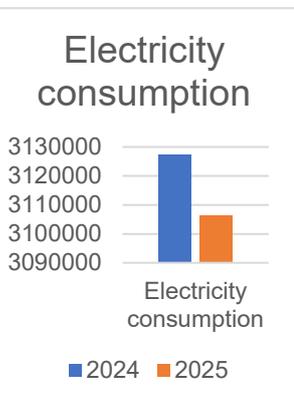
- **Regular energy audits** to identify and correct inefficiencies in machinery and facility operations.
 - Regular energy audits are conducted to identify and correct inefficiencies in machinery and facility operations. These audits help ensure optimal equipment performance, reduce unnecessary power consumption, and support continuous improvement in overall energy management.
- **Employee awareness signage** promoting “Switch Off When Not in Use” practices.
 - Employee awareness signage has been strategically placed throughout the facility to promote the “Switch Off When Not in Use” practice. This initiative encourages responsible energy behaviour among employees and supports the company’s ongoing energy conservation efforts.



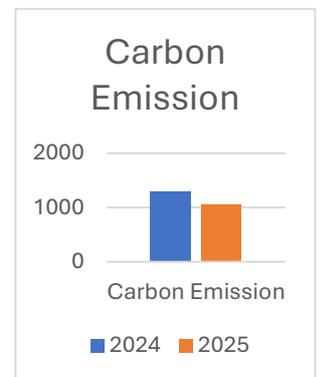
Energy and Carbon Performance KPI

The company continues to monitor and improve its energy performance through systematic tracking of key performance indicators (KPIs). These KPIs reflect the effectiveness of energy efficiency measures implemented throughout the facility, including lighting upgrades, chiller system optimization, and employee energy conservation initiatives.

Between **2024 and 2025**, the company achieved improvements in electricity consumption, carbon emission reduction, and equipment efficiency. The following table summarizes the annual performance comparison and highlights the positive progress made toward the company’s sustainability goals.



KPI (Singapore)	2024	2025	Change
Total electricity consumption (kWh)	3,127,321	3,081,172	-1.47%
Total carbon emission (tCO ₂ e)	1,288	1,269	-1.47%
% of LED lighting installed	60%	100%	+40%



Performance Summary

In 2025, total electricity consumption was reduced by **1.47%** compared to 2024, primarily due to:

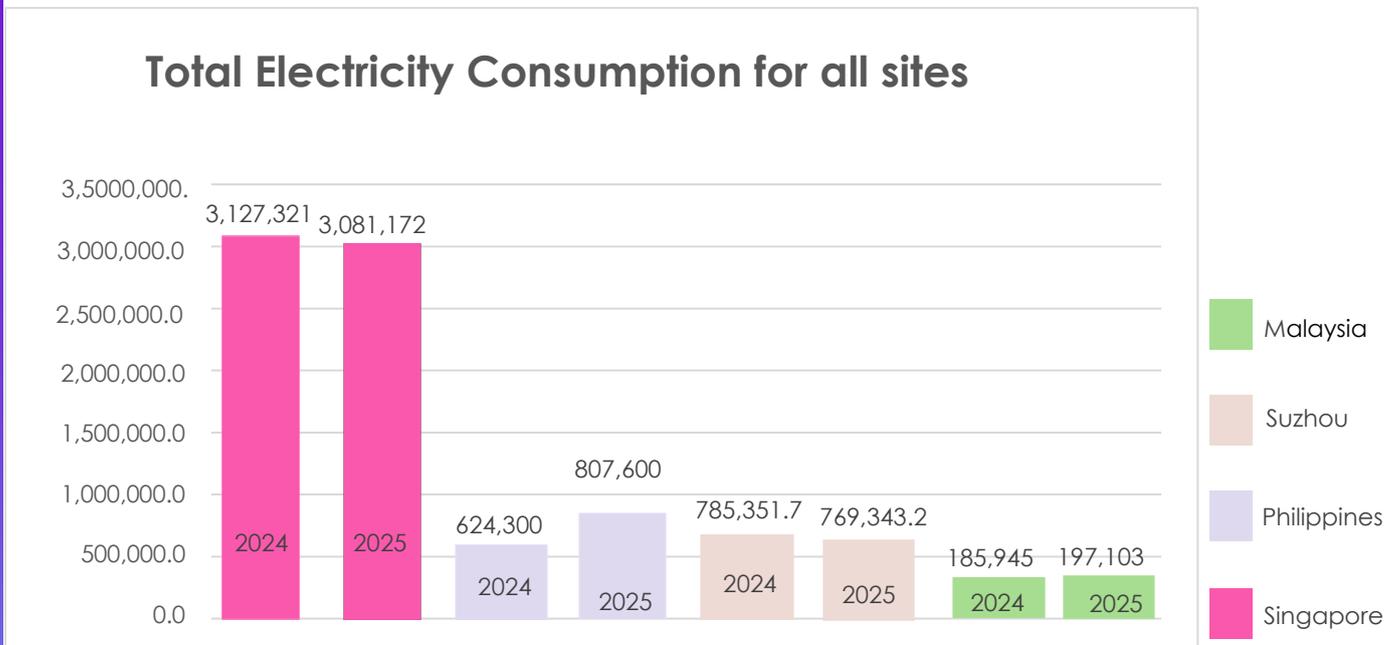
- Full replacement of conventional lighting with **100% LED lighting** across all facility areas.
- Implementation of employee awareness programs promoting energy-saving behaviour.

These measures collectively led to a reduction in total carbon emissions from **1,288 tCO₂e to 1269 tCO₂e reduce by 1.47%**, supporting the company’s climate action goals and commitment to environmental sustainability.

“Environmental performance data is collected and reported for all operational sites, covering key indicators such as energy usage and carbon emissions. This transparency ensures alignment with our energy efficiency objectives and contributes to our overall decarbonization strategy.”

Environmental Metrics

JAN-DEC 2025



In review of our four-site electricity usage, we observed the following:

Country	2024 Usage (kWh)	2025 Usage (kWh)	Difference	% Change
Singapore	3,127,321	3,081,172	-46,149	-1.47%
Philippines	624,300	807,600	183,300	29.36%
China	785,351.7	769,343.2	-16,008.5	-2.04%
Malaysia	185,945	197,103	-11,158	6.00%

Singapore

- Usage decreased from **3,127,321 kWh** in 2024 to **3,081,172 kWh** in 2025.
- **Difference:** -46,149 kWh (-1.47%).

Analysis: This significant reduction is primarily attributed to the successful implementation of our solar energy system. By integrating solar power into our operations, the company has been able to offset a substantial portion of electricity resulting in lower energy costs and smaller carbon footprint.

Philippines

- Usage increased from **624,300 kWh** to **807,600 kWh**.
- **Difference:** +183,300 kWh (+29.36%).

Analysis: This rise is primarily due to **expansion in operations**, including the addition of more machines and an increase in job volume, which led to higher energy consumption.

China

- Slight decrease from **785,351.7 kWh** to **769,343.2 kWh**.
- **Difference:** -16,008.5 kWh (-2.04%).

Analysis: The decrease in electricity consumption is moderate due to an increase in production orders, which raised overall energy demand. Additionally, a shift to 24-hour operations compared to 2024 contributed to higher baseline consumption, limiting the extent of reduction.

Malaysia

- Usage increased from **185,945 kWh** to **197,103 kWh**.
- **Difference:** +11,158 kWh (+6.00%).

Analysis: This rise is primarily due to **expansion in operations**, including an increase in job volume, which led to higher energy consumption.

Moving forward, Malaysia will continue implementing strategies like Singapore, such as:

- Reducing lighting from 3 tubes to 2 tubes
- Investing in motion sensor lighting to further optimize energy use.

Energy Efficiency Strategy for 2026

Strategy

Starting in 2026, the company will strengthen its energy efficiency initiatives to increase our target from 3% to 7% energy savings. The first step will be investing in **real-time energy monitoring systems**, which will provide accurate insights into consumption patterns and identify areas for improvement. This data-driven approach ensures that subsequent actions are targeted and effective. After establishing this foundation, we will gradually collaborate with partners to implement incremental improvements, beginning with basic, low-cost measures such as lighting sensors, LED upgrades, and HVAC optimization.

Challenges

We recognize that as company sales revenue and production volumes increase, energy demand will also rise. This growth may impact our ability to achieve the 7% reduction quickly based on the 2024 baseline. However, setting realistic expectations and maintaining transparency is essential. Our approach focuses on continuous improvement rather than short-term gains, ensuring that sustainability remains integrated into our operational strategy.

Commitment

Despite these challenges, our commitment to sustainability is unwavering. By prioritizing energy efficiency and investing in smart technologies, we aim to reduce our environmental footprint while supporting business growth. These initiatives demonstrate that the company is actively working toward long-term sustainability goals and will continue to enhance energy performance year after year.



Waste Management (GRI 306-2, 306-3, 306-5)

At **KA Group**, we recognize that effective waste management is critical component of a sustainable supply chain. By minimizing, segregating, and Responsible disposing of waste, we reduce our environmental footprint, conserve natural resources and prevent pollution. Proper waste management also ensures compliance with local and international regulations enhances operational efficiency and reduces costs through recycling and reuse initiatives. Through ongoing monitoring, reporting, and continuous improvement, We aim to integrate sustainable waste practices across all stages of our supply chain

Implement a structured waste segregation for proper disposal and minimize environmental impact



After segregation, the waste is collected and managed by an approved licensed vendor. Non- recyclable and hazardous waste is transported for safe incineration in compliance with environmental regulations.

A designated big blue waste bin will be provided on-site as and when required for the disposal of bulky waste. Staff are reminded to dispose only appropriate recyclable or large waste materials into the bin and always keep the area clean.



E-waste is collected at destined area. Approved licensed vendor is hired for e-waste disposal



Waste chips generated during production are segregated at the source and stored in dedicated collection drums to prevent cross-contamination with other waste streams. The collected waste is then handled by an approved licensed vendor, ensuring proper disposal in accordance with environmental regulations and sustainability practices.



The **Philippines** office also enforces strict waste management practices in accordance with local laws and regulations. Employees are trained to properly segregate waste into designated categories and ensure correct disposal methods. All collected waste is handled by licensed waste collectors to guarantee compliance with environmental standards and promote sustainability within the workplace.



New coolant and lubricant oil for the machines were stored in a designated area to ensure proper organization and compliance with safety standards. The storage area is clearly marked and maintained to prevent contamination and facilitate easy access when needed



Waste coolant and oil were stored in Intermediate Bulk Containers (IBCs) to ensure safe containment. Once the containers are full, the waste is scheduled for collection and proper disposal by a licensed waste collector in compliance with environmental regulations

The table below categorizes the types of recyclable and hazardous waste, along with the corresponding disposal methods. It illustrates how waste is properly segregated and disposed of in compliance with local laws and regulations

Recyclable Waste

TYPE	SOURCE	WASTE COLLECTOR	FREQUENCY
Papers/Cartons	Production, Warehouse & Office	JUNK SHOP	Quarterly
Plastics/Plastic Containers (non-contaminated)	Production, Warehouse	JUNK SHOP	Quarterly
PET Bottles, Aluminium can	Pantry	JUNK SHOP	Quarterly
Scrap metals	Production, Warehouse	JUNK SHOP	Quarterly
Used pallets/woods	Warehouse	Private Collector	Quarterly

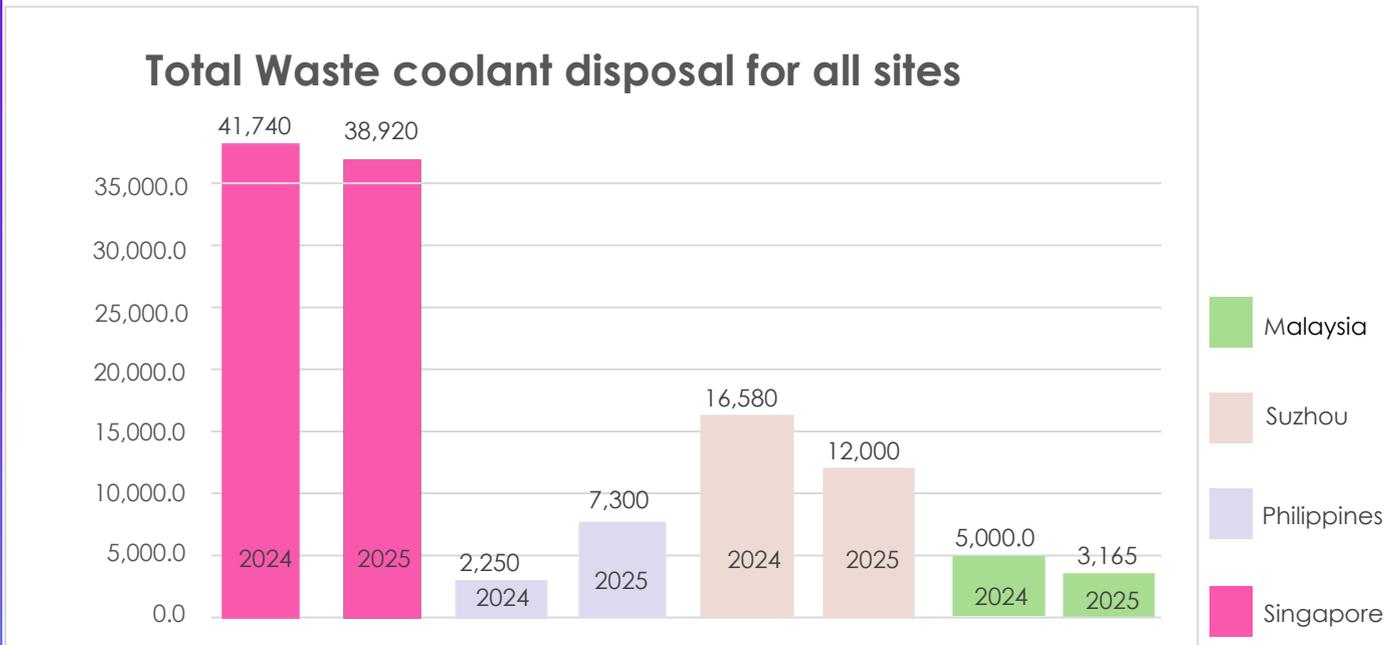
Hazardous Waste

TYPE	SOURCE	WASTE COLLECTOR	FREQUENCY
Oil Contaminated containers	Production, Warehouse	DENR accredited hauler	Quarterly
Oil Contaminated Rags and Gloves	Production, Warehouse	DENR accredited hauler	Quarterly
Used Oil/Coolant	Production	DENR accredited hauler	Quarterly
Used resinous plastic materials	Production	DENR accredited hauler	Quarterly
Grease from grease trap	Pantry	DENR accredited hauler	Quarterly

“Comprehensive environmental metrics for all operational sites, including data on waste generation and disposal methods. These metrics are directly linked to our waste management strategy, enabling us to monitor performance, identify reduction opportunities, and ensure compliance with sustainability standards. By tracking these indicators consistently, we aim to minimize landfill contributions, improve recycling rates, and support our circular economy initiatives.”

Environmental Metrics

JAN-DEC 2025



In review our company's waste coolant & oil usage, we observed the following:

Country	2024 Disposal (L)	2025 Disposal (L)	Difference	% Change
Singapore	41,740	38,920	-2,820	-6.76%
Philippines	2,250	7,300	5,050	224.44%
China	16,580	12,000	-4,580	-27.62%
Malaysia	5,000	3,165	-1,835	-36.7%

Singapore

- Disposal reduced from 41,740 L in 2024 to 38,920 L in 2025 (-6.76%).
- Indicates strong waste reduction initiatives and improved recycling or recovery processes.

Philippines

- Disposal increased from 2,250 L to 7,300 L (+224.44%).
- Likely due to operational expansion hours, higher machine usage, and higher production volume resulting in more coolant waste. Even though the increase is justified but site will continue to monitor, mitigate and implement improvement plans.

China

- Significant reduction from 16,580 L to 12,000 L (-27.62%).
- indicating improved disposal efficiency and stricter environmental regulations.

Malaysia

- Reduced its waste coolant disposal from 5,000 L in 2024 to 3,165 L in 2025, achieving a 36.7% reduction.
- This improvement indicates effective implementation of waste management practices and efficiency measures. Despite operational challenges and increased job volume, the site successfully minimized waste generation.

Investment in Coolant Recycling Equipment in Singapore

To support environmental sustainability and regulatory compliance, the company has invested in a Freddy Mark V Coolant Recycling System. This equipment allows the recovery and filtration of used coolant from machining operations, effectively removing metal particles and contaminants.

The filtered coolant is then reused across production machines, significantly reducing the volume of waste coolant requiring disposal and minimizing the purchase of new coolant.

The photo below demonstrates the **coolant recycling flow system**, showing the process of collecting, filtering, and reusing coolant using the **Freddy Mark V unit**.



The company also uses an **automated coolant mixer system** to accurately blend coolant concentrate with water at the recommended ratio. This ensures consistent coolant concentration without diluting performance or compromising quality. The system helps maintain machining efficiency, extends coolant life, and minimizes unnecessary waste generation.



This initiative demonstrates the company's commitment to:

- Reducing hazardous waste generation in compliance with environmental regulations.
- Improving resource efficiency by extending coolant life and reducing chemical consumption.
- Supporting ISO 14001 environmental objectives through waste minimization and sustainable operational practices.

Waste Management Strategy for 2026

Strategy

Starting in 2026, the company will implement additional strategies to achieve greater reductions in waste coolant and oil disposal. Our approach focuses on process optimization and material innovation. One key initiative is the replacement of the old coolant, which required replacement every two months, with a new oil type that only needs to be changed every 8–12 months. This transition significantly reduces the volume of waste generated while improving maintenance efficiency and lowering operational costs. For semiconductor operations, this change will be complemented by filtration systems and reclamation technologies to further extend fluid life and minimize hazardous waste.

Challenges

As production scales with increasing sales revenue, the absolute volume of coolant and oil used may rise, making it challenging to achieve rapid reductions based on the 2024 baseline. Additionally, introducing new oil types and filtration systems requires careful compatibility checks and vendor collaboration. Despite these challenges, our phased approach ensures measurable progress while maintaining operational reliability.

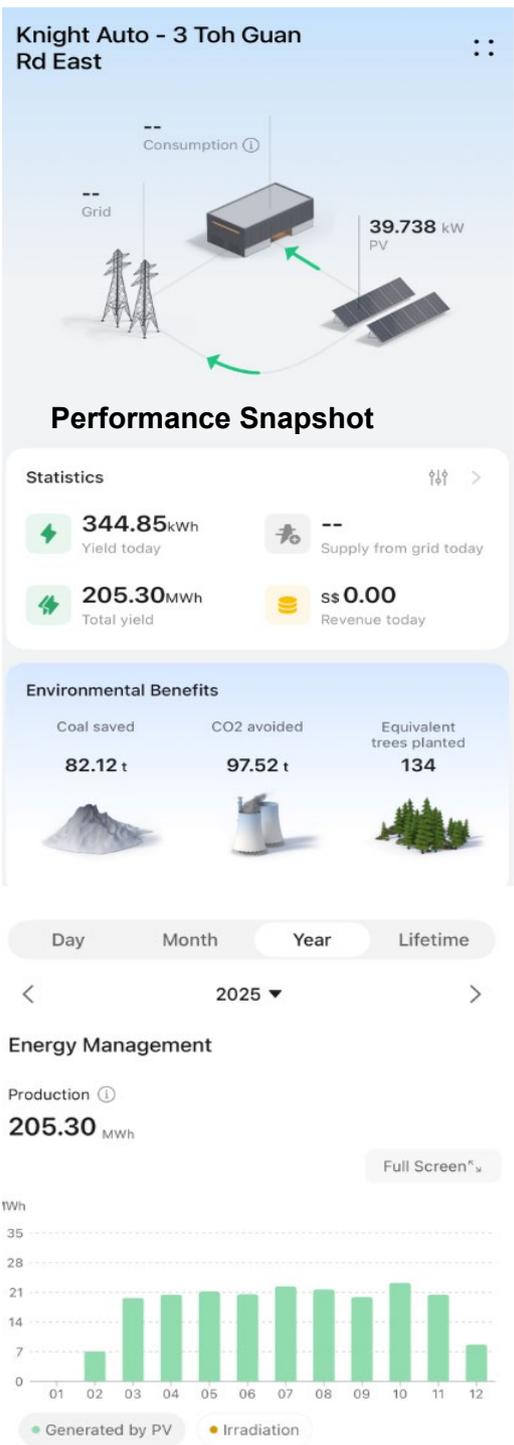
Commitment

Our commitment to sustainability remains strong. By adopting innovative solutions such as extended-life oils and advanced filtration, we aim to reduce hazardous waste and improve resource efficiency. These actions demonstrate that the company is actively working toward long-term environmental goals and will continue to enhance waste reduction strategies year after year.

Solar Photovoltaic (PV) System Initiative

In 2025, the facility implemented a solar photovoltaic (PV) system to generate clean and renewable electricity onsite. This initiative supports both energy efficiency and climate action objectives by reducing reliance on grid electricity and lowering carbon emissions associated with fossil fuel generation.

The solar system directly contributes to reducing the facility's overall energy consumption, offsets a portion of its daily electricity demand, and serves as a key step toward carbon neutrality. Beyond the operational savings, it demonstrates company's long-term commitment to sustainability and alignment with Singapore's Green Plan 2030 as well as global climate goals.



The solar panel system was successfully installed across multiple rooftops at the facility. The project included preliminary inspection, safety checks, inverter commissioning, and full system setup. A real-time monitoring system was configured to track energy generation and environmental benefits.



With the installation of solar system, Knight Auto advanced its climate action goals by reducing reliance on grid electricity and lowering carbon emission. In addition, the company implemented a broader set of climate action initiatives aligned with its overall ESG objectives.

SUSTAINABILITY ACTION PLAN IN Q1-Q2 2026

Action Area	Specific Actions	Objective	Responsible Person	Implemented Site	Timeline	Expected Impact
Energy Efficiency	Replace all fluorescent lighting with LED and install motion sensors in less activity's areas	Reduce electricity consumption and energy intensity.	Facility Manager	All 4 Sites	Q1 2026	3% reduction on lighting energy use.
Energy Efficiency	Optimize chiller system with temperature-based control and maintain 2 operating units, 1 standby.	Improve system efficiency and reduce energy waste.	Facility / Engineering	Singapore Site	Q1 2026	≥5% reduction on electricity use.
Carbon Emission Reduction	Measure and track Scope 1 and Scope 2 CO ₂ emissions monthly.	Establish baseline and monitor progress.	ESG Lead	All 4 Sites	Ongoing	Improved transparency and control over carbon footprint.
Carbon Emission Reduction	Purchase renewable energy certificates (RECs) to offset remaining electricity emissions.	Move toward carbon neutrality.	ESG Lead	Singapore Site	2026	Partial carbon offset achieved.
Climate Awareness & Behaviors Change	Practice "Switch Off When Not in Use" signage.	Cultivate employee awareness on energy saving.	HR / Facility	All 4 Sites	Implementing	Behavioral savings of 3–5% energy use.
Monitoring & Reporting	Establish energy and carbon KPI dashboard.	Track performance against reduction targets.	ESG Lead	All 4 Sites	Ongoing	Transparent reporting for ESG and audit.

SUSTAINABILITY ACTION PLAN

Summary

Knight Auto's Sustainability Action Plan outlines initiatives to reduce environmental impact and align with global sustainability standards.



Energy Efficiency



Renewable Energy



Carbon Reduction



Climate Awareness

Implementation may vary across sites due to differences in resources, infrastructure, and operational constraints. Not all sites will perform the same actions.

Knight Auto remains fully committed to its sustainability strategy and vision

Moving toward a greener future and achieving long-term environmental goals

WATER CONSERVATION (GRI 303-5)

At KA Group, we recognize that water is a precious and limited resource. Efficient water management not only reduces operational costs but also supports global efforts to conserve freshwater for future generations. Our approach focuses on minimizing consumption, preventing wastage and ensuring the responsible discharge of wastewater.

KEY INITIATIVES INCLUDE:

Water Reuse and recycling

- Reuse of Pipe Water for Irrigation: Water collected from the facility's pipe network is reused for landscape irrigation and maintenance of green areas.



- Reuse of Air-Conditioning Condensate: Condensate water collected from air-conditioning pipes is reused in machinery cooling and other non-potable applications. By capturing and redirecting these resources, we optimize water use efficiency across our operations.



- Dual-flush cisterns and press-type urinal flush valves have been installed to regulate and minimize unnecessary water usage



LOOKING FORWARD:

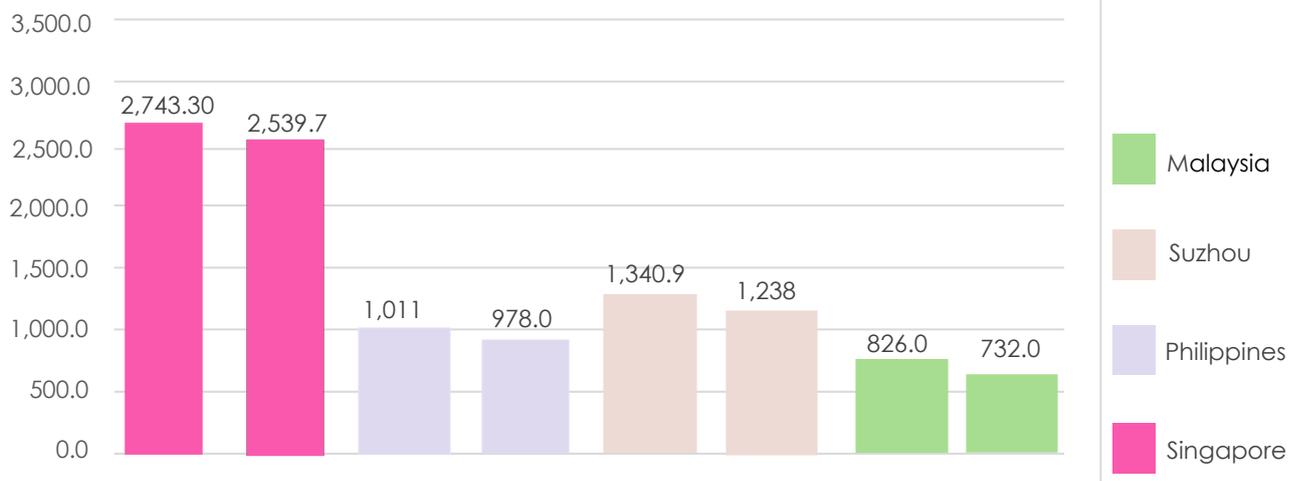
We aim to expand our water recycling efforts by integrating rainwater harvesting to further reduce overall water consumption.

“Comprehensive environmental metrics for all operational sites, including water consumption, recycling, and discharge data. These metrics are directly linked to our water conservation strategy, enabling us to monitor usage patterns, identify reduction opportunities, and ensure compliance with sustainability standards. By tracking these indicators consistently, we aim to minimize water wastage, improve efficiency, and support our commitment to responsible resource management.”

Environmental Metrics

JAN-DEC 2025

Total water Consumption for all sites



In review of our company’s electricity and water usage, we observed the following:

Country	2024 Consumption (m³)	2025 Consumption (m³)	Difference	% Change
Singapore	2,743.3	2,539.7	-203.6	-7.42%
Philippines	1,011	1,100	+89	+8.80%
China	1,340.9	1,238.0	-102.9	-7.67%
Malaysia	826	732	-94	-11.38%

Singapore

- Consumption reduced from **2,743.30 m³** in 2024 to **2,539.70 m³** in 2025 (-7.42%).
- This reflects effective water-saving initiatives and improved operational practices.

Philippines

- Consumption slightly decreased from **1,011.00 m³** to **1,100.00 m³** (+8.80%).
- The slight increase is mainly due to site expansion and increased machine installations, coupled with higher order volumes. These factors naturally raised water demand for production and cleaning processes during the transition period. Despite the expansion, the team remains committed to implementing water-saving measures

once the transition stabilizes. Plan include introducing water recycling for machine use, and employee awareness programs to encourage conservation practices.

China

- moderate reduction from **1,340.90 m³** to **1,238 m³** (-7.67%).
- The moderate decline is partly due to an increase in orders and processes that require water for cleaning and production. Higher demand in manufacturing and industrial activities naturally raises water usage. However, China still achieved savings, showing that conservation initiatives are effective even under growing operational pressures.

Malaysia

- Consumption decreased from **826.00 m³** to **732.00 m³** (-11.38%).
- Despite operational demands, Malaysia achieved notable improvement through efficiency measures and plans which indicating a strong water conservation awareness from the employees.

Water Conservation Strategy

Strategy

We are committed to reducing water consumption and improving water efficiency across all operational sites. To achieve this, we provide comprehensive environmental metrics that track water usage, recycling rates, and discharge quality. These metrics form the foundation of our water conservation initiatives, enabling data-driven decisions and continuous improvement.

Challenges

- High water demand in semiconductor processes.
- Initial investment for recycling infrastructure.

Commitment

Our goal is to achieve a measurable reduction in water consumption by 2026 while maintaining operational quality. We will continue to monitor performance, collaborate with technology partners, and adopt innovative solutions to support sustainable water management.



SOCIAL

SUSTAINABLE PRODUCT DESIGN

KA Group recognizes sustainable product design as a key material topic within our ESG strategy. At present, our organization has not yet initiated formal programs in this area. However, we recognize its importance and are committed to integrating sustainability into future product development. We are committed to embedding sustainability principles into our product development process to reduce environmental impact and enhance resource efficiency.

Our Strategic Intent

We aim to:

- Integrate eco-friendly materials and design practices.
- Improve product lifecycle management to support circular economy principles.
- Align product innovation with global sustainability standards.

Planned Actions

To establish this initiative, company will:

- selecting environmentally responsible materials, designing for durability and energy efficiency.
- considering end-of-life options such as reuse and recycling
- Develop internal guidelines for sustainable product development.

Collaboration and Resources

We are actively seeking partnerships with sustainability experts and technology providers to accelerate this program. Collaboration will be key to ensuring that our products meet both performance and environmental standards.

Commitment to Transparency

As this initiative progresses, KA Group will report on measurable targets and performance indicators in future sustainability disclosures. Our goal is to provide stakeholders with clear updates on our journey toward sustainable product design.

This section reflects our current commitment and forward-looking approach as we build the foundation for sustainable innovation.



OCCUPATIONAL HEALTH AND SAFETY - GRI 403-1, 403-2, 403-5

KA Group is committed to providing a safe and healthy working environment for all employees, contractors, and visitors. Our Occupational Health and Safety (OHS) program is aligned with international standards, including ISO 45001, and is designed to prevent workplace injuries, illnesses, and hazards while promoting overall well-being of our employee.

Key OHS Activities



1. Biennial Safety Briefing
 - All employees complete a mandatory workplace safety orientation and an online safety quiz.
 - KPI achievement: 100% of employees successfully completed the safety briefing and online assessment
2. Personal Protective Equipment (PPE)
 - The company has invested in the best-in-class PPE for workers, including helmet, gloves, mask, and protective apparel, tailored to specific workplace hazards.
3. Sensor monitoring initiative (Planned)
 - To proactively manage environmental and occupational risks, the company is evaluating the implementation of sensors to continuously monitor:
 - Noise Levels
 - Temperature
 - Humidity
 - Air Quality

KA Group is committed to enhancing our emergency preparedness and response procedure through regular exercises and training for all employees, demonstrating our strong commitment to OHS:

Focus Area	Key Action
Emergency Preparedness	2 annual fire drill mandatory and chemical spill exercise
Safe Workplace	OHS programs, Safety training & audits
Safe work procedure	Every hazard area must include safe work procedure
Workplace risk assessment	To update risk assessment as and when is required for changes

1ST ANNUAL FIRE EVACUATION DRILL



2ND ANNUAL FIRE EVACUATION DRILL



The **Philippines** team successfully conducted a comprehensive fire drill and safety training session on 07 October and evacuation procedure during earthquake on 15 Oct, facilitated by the Bureau of Fire Protection Paranaque. The activity aimed to strengthen emergency preparedness and ensure workplace safety compliance.

Class session on an in-depth discussion and practical guidance on the following topics

- Fire Prevention: Identifying hazards and implementing preventive measures.
- Evacuation Procedures: Steps for safe and orderly evacuation during emergencies.
- Role of Fire Wardens: Responsibilities and coordination during drills and actual incidents.
- Earthquake Preparedness: Safety measures and response strategies for seismic events.
- Safety Protocols: General guidelines to maintain a secure and hazard-free environment.



Employees were trained on the proper use of fire extinguishers, including techniques for handling different types of fires safely and effectively



Employees were taught the steps for safe and orderly evacuation during emergencies and the proper procedures to follow during an earthquake to ensure safety.



- **CHEMICAL SPILL RESPONSE TRAINING**

To equip employees with the knowledge and skills to respond safely and effectively to chemical spills, minimize risks to people and environment, and to ensure compliance with workplace safety and health regulations



- **MONTHLY SAFETY BRIEFING**

To raise safety awareness among all employees, review recent safety performance, and reinforce safe work practices aim at preventing accidents and injuries at the workplace.

CORE TOPICS IN A SAFETY BRIEFING



- 1) Company's safety policy
- 2) Emergency preparedness
- 3) Safe work practices
- 4) Incident & near miss reporting
- 5) Personal Protective Equipment (PPE)
- 6) Workplace Hazard
- 7) Health & well-being



Following the successful implementation in Singapore, our **overseas sites in Suzhou, Melaka, and the Philippines** will adopt the same monthly safety briefing process, to ensure a consistent safety culture and uniform standards across all Knight Auto facilities."

1. PROGRAM

1.1. Chemical Spill Response Theory Training

Participants were briefed on;

1. The possible channels that chemical can enter the body.
2. Different types of PPE for handling Chemical Spillage.
3. Different types of equipment use to mitigate spills
4. The steps to follow upon discovery of a chemical spill
5. Importance of Safety Data Sheet (SDS)
6. Follow-up actions after a spill clean-up for warehouse
7. To contact the relevant chemical disposal contractor to dispose contaminated wastes.

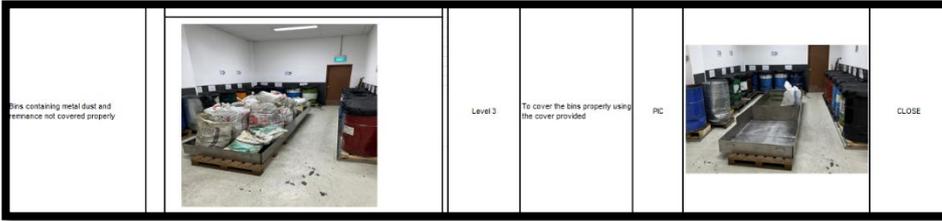
1.2. Chemical Spill Response Practical Exercise

Observations

1. Participants showed high level of participation for the training.
2. They understood the necessity of ensuring spill must be dealt with quickly before it starts to spread.
3. Most participants were able to don the PPE correctly.
4. Participants were able to demonstrate proper containment and cleaning for spill.
5. Overall training was well received.

SAFETY CHECKS AND CORRECTIVE ACTION TO ELIMINATE HAZARD

To maintain a safe working environment, daily safety inspections are conducted, and any identified hazards are promptly addressed through appropriate corrective actions.



Additionally, the company has implemented a QR-based Workplace Safety and Health (WSH) inspection system, enabling a fully digitalized and efficient tracking of periodic safety checks weekly.

Workplace Health & Safety Inspection Checklist

Workplace Health & Safety Inspection Checklist

Inspector Name *

Short answer text

Date of inspection *

Month, day, year

Location / Area *

Short answer text

1. General Workplace Safety *

- Floors, aisles, and walkways are free from obstructions, spills, and tripping hazards
- Emergency exits are clearly marked, unlocked, and accessible
- Fire extinguishers are available, clearly labeled, and unobstructed
- Safety signage (PPE, hazard warnings) is visible and in good condition
- Adequate lighting in all work areas

2. Machinery & Equipment *

- Machines are fitted with proper guards and safety devices
- Emergency stop buttons are functional and accessible
- Lockout/tagout procedures are followed during maintenance
- Tools and equipment are in good condition (no defects)
- Calibration/inspection records are up-to-date

FIRST AID KIT, EYE WASH STATION AND AED

The Workplace is equipped with First Aid Boxes, Eye Wash Stations, and Automated External Defibrillators (AEDs) on every level from 1 to 4 to ensure a prompt emergency response and uphold workplace safety



SPILL KIT, LUBRICANT OIL CONTAINMENT

To prevent hazards from lubricant oil spills, each floor is equipped with spill kits and appropriate containment systems, enabling immediate cleanup and reducing the risk of accidents and environmental impact.



Employee Engagement

- Human Right
- Community engagement
- Employment Compliance
- Talent attraction and retention
- Training and development
- Diversity and Equal opportunity
- Customer and Data Privacy

HUMAN RIGHTS (GRI 412-1, 412-2)

KA Group is committed to upholding the **fundamental human rights** of all employees, contractors, and stakeholders in line with the **Responsible Business Alliance (RBA) Code of Conduct**, and **GRI 412: Human Rights Assessment**, and other international standards.

Focus Area	Key Action
Labor Rights	No forced and/child labor, fair wages, freedom of association
Safe Workplace	OHS programs, Safety training & audits
Non-discrimination	Equal opportunities, anti-harassment and zero-tolerance policies
Privacy	Data protection, employees/- and customer personal data privacy

To ensure successful implementation of our ESG objectives, it is essential that for every identified focus area and key action, we also define and include corresponding key initiatives. These initiatives will outline the practical steps, resources, and responsibilities required to turn the focus areas and actions into measurable outcomes. Below we share our 2026 training schedule.

2026 ESG Focus and Highlights

Quarter	Focus Area	Key Action	Training Details
Q1 2026	Labor Rights	No forced and/or child labor, fair wages, freedom of association	- Training on labor standards and ethical employment practices. - Delivered by internal HR - Include attendance record.
Q2 2026	Safe Workplace	OHS programs, safety training & audits	- Occupational Health & Safety (OHS) training. - Emergency response drills by certified safety trainers - Internal training on safety policy, safe work procedure - Include photos of drills and training materials.
Q3 2026	Non-discrimination	Equal opportunities, anti-harassment, zero-tolerance policies	- Diversity and inclusion review, Anti-harassment policy awareness delivered by internal HR and RBA management representative - Include training slides and attendance record.
Q4 2026	Privacy	Data protection, employee and customer personal data privacy	- Data privacy compliance training delivered by IT security team - Include training slide and attendance.

In addition to our core ESG focus areas—**Labor Rights, Safe Workplace, Non-discrimination, and Privacy**—we are committed to continuous improvement through measurable actions and initiatives.

2025 HIGHLIGHTS

- 100% of employees trained in workplace rights and anti-harassment policies.
- No grievance cases received, reflecting a strong culture of respect and compliance.

AHEAD IN 2026

Building on these achievements, our priorities for 2026 include:

- Expanding supplier audits to ensure compliance with labor and human rights standards across the supply chain.

- Enhancing employee awareness programs, introducing advanced training modules and interactive sessions to strengthen understanding of ESG principles
- Enhance employee awareness programs

RBA ALIGNMENT & RECOGNITION

Alignment

Knight Auto is fully aligned with the Responsible Business Alliance (RBA) Code of Conduct, ensuring strong commitments in the following areas:

Labor Rights – No forced or child labor, fair wages, and freedom of association.

Safe Workplace – Occupational health and safety programs, regular audits, and training.

Environmental Responsibility – Sustainable practices to minimize environmental impact.

Ethical Business Practices – Integrity, transparency, and compliance across all operations.

RECOGNITION

Knight Auto achieved the Responsible Business Alliance (RBA) Silver Award for the period June 2023–2025, recognizing our strong commitment to:

- Ethical business practices
- Labor rights and fair treatment
- Environmental stewardship
- Health and safety standards

We are currently in the process of renewing our certification through the RBA closing audit, ensuring continued compliance with the RBA Code of Conduct and demonstrating our dedication to continuous improvement in responsible business performance.



Community Engagement Program

Knight Auto Precision Engineering Pte Ltd

Introduction

Community engagement is a vital aspect of our sustainability strategy, fostering positive relationships and contributing to social well-being. This report provides an update on current initiatives and outlines plans for expanding engagement across all sites.



*Testimonials of Community engagement with
Philippines Red cross for blood donation*

PHILIPPINES ENGAGEMENT WITH RED CROSS FOR BLOOD DONATION

Our Philippines site actively partners with the Red Cross to organize regular blood donation drives, demonstrating our commitment to supporting community health and well-being. Employees are encouraged to participate, and their contributions help provide life-saving blood to those in need.

On **11 August 2025**, we successfully conducted a blood donation drive with a total of **26 donors**, marking a significant contribution to critical healthcare services.

Through this initiative, the company not only supports essential medical needs but also fosters a culture of social responsibility and employee engagement within the organization.



In 2025, our **Philippines site successfully collaborated with the Red Cross to organize a blood donation drive**, reinforcing our commitment to community health and well-being. This initiative not only supported local hospitals but also strengthened our partnership with a globally recognized humanitarian organization.

Looking ahead, **three additional sites—Singapore, China, and Malaysia—are planning to launch their community engagement programs starting in Q1 2026**. These programs will focus on impactful activities such as health campaigns, educational outreach, and local partnerships to align with our sustainability objectives.

KA Group remains steadfast in its commitment to actively engage with the communities where we operate. We believe that meaningful community involvement is essential to creating shared value and fostering long-term sustainability.

Challenges Anticipated

As we expand our community engagement efforts, we anticipate several challenges:

- **Resource Allocation:** Balancing operational priorities with community initiatives across multiple regions.
- **Stakeholder Coordination:** Aligning schedules and expectations among internal teams and external partners.
- **Cultural and Regional Differences:** Designing programs that resonate locally while maintaining global consistency.

Despite these challenges, we view them as opportunities to innovate and strengthen our approach. We will continue listen to community needs and adapt our strategies to ensure that our engagement efforts deliver positive and lasting impact.

Our commitment is clear: we will work collaboratively, transparently, and proactively to overcome obstacles and make community engagement a cornerstone of our sustainability journey.

The image illustrates company's vision for future community engagement initiatives. It showcases activities the company is currently exploring and planning to implement, including:

- **Donation Drives:** Providing essential goods to those in need.
- **Tree Planting:** Promoting environmental sustainability through reforestation efforts.
- **Rubbish Cleanup:** Organizing clean-up campaigns to maintain a cleaner and healthier environment.
- **Food Support for Elderly Individuals:** Offering free meals to senior community members as part of social care programs.

We are actively seeking feedback from stakeholders and local communities to prioritize and select the most impactful programs. These initiatives will be refined and rolled out based on community input to ensure relevance and effectiveness.



EMPLOYMENT COMPLIANCE GRI 401(EMPLOYMENT), GRI 402(LABOR/MANAGEMENT RELATION), GRI 403-2,403-5, 403-9

At KA Group, we are committed to full compliance with labor laws, regulations, and ethical employment practices. Our employment compliance framework ensures fair treatment of employees, safe working conditions, and transparent processes across all stages of the employment lifecycle.

We believe that compliance is fundamental to responsible business practices. To strengthen this commitment, we have established a Responsible Business Alliance (RBA) Policy Register, employment compliance framework aligns with regions we operate which outlines our compliance requirements across labor, health and safety, environment, business ethics, and management systems. All employees, contractors, and suppliers are required to adhere to these policies to ensure alignment with both regulatory standards and our company values.”

Employment Compliance Framework

Category	Key Compliance Measures	Reference (GRI / RBA)	Monitoring Method	Responsible Department
Legal Employment	All employees are hired under valid employment contracts with clear terms on wages, benefits, and working hours.	GRI 401-2	HR audit and annual review of employment files.	HR Department
No Child or Forced Labor	Strict verification of employee age; no withholding of identity documents or deposits.	GRI 408 / GRI 409 /	ID verification and supplier audits.	HR / Procurement
Working Hours & Overtime	Working hours do not exceed legal limits; overtime is voluntary and properly compensated.	GRI 401-1	Timesheet and payroll review.	HR / Production
Wages & Benefits	Employees receive at least the minimum statutory wage and mandatory benefits (CPF, leave, etc.).	GRI 401-2	Monthly payroll compliance check.	HR / Finance
Equal Opportunity	Recruitment and promotion decisions are based on merit, not gender, race, or nationality.	GRI 405	Annual diversity review and HR training.	HR Department
Freedom of Association	Employees have the right to join worker committees or raise concerns without retaliation.	GRI 402	HR grievance mechanism and annual review.	HR / Management
Workplace Health & Safety	All employees are covered by WSH policies, PPE provided, and regular safety audits conducted.	GRI 403	Monthly inspections and incident reporting.	Facility / WSH

To ensure that all employment practices align with legal, ethical, and sustainability standards, Knight Auto Singapore has established key performance indicators (KPIs) to monitor and measure compliance performance.

These KPIs are designed in accordance with the Responsible Business Alliance (RBA) Code of Conduct , Global Reporting Initiative (GRI 401–406) standards and local jurisdictions where we operate.

Key Performance Indicators

KPI	Indicator	Target / Frequency
Employment law compliance rate	% of employment records fully compliant with Ministry of manpower (MOM) and RBA	100% compliance annually
Employee satisfaction rate	% satisfaction in annual employee survey	≥ 90%
Incident-free workplace	Number of labor or safety violations	0 cases
Employee Training Coverage	Ensure all employees receive RBA/ESG and safety training annually	100%

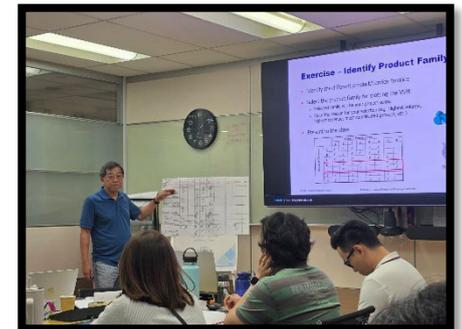
TRAINING AND DEVELOPMENT (GRI 404-1, 404-2)

KA Group is committed to continuous improvement in all aspects of workplace excellence. To strengthen this commitment, the company has introduced **Kaizen Training** for employees in Singapore, China, Philippines and Malaysia. Kaizen training teaches the Japanese philosophy of “continuous improvement” to empower employees at all levels to identify and implement small, incremental changes to improve efficiency, quality, and productivity. This initiative empowers staff at every level to contribute practical ideas for improvement, eliminate waste, enhance efficiency, and foster a culture of teamwork and innovation. Through Kaizen, company aims to build safer, more productive, and engaged workplace.

Singapore Site Oct-Nov



China Site Nov-Dec



We also delivered Responsible Business Alliance (RBA) training to educate employees and management on the RBA Code of Conduct, ensuring understanding and compliance with ethical, labor, health & safety, environmental, and management system standards required by customers and global supply chains.

Singapore Site



The company recognizes the value of structured employee development in strengthening both quality and environmental management systems. To support this, the company has developed a plan to provide ISO 9001 (Quality Management System) and ISO 14001 (Environmental Management System) internal audit training to employees in relevant departments.

The objective of this initiative is to build internal auditing competency within teams responsible for operations, production, and environmental management. Employees selected for training will gain practical skills in:



HOUSE OF QUALITY CONSULTING PTE LTD

It is hereby certified that



has completed a course on

ISO 9001:2015 & ISO 14001:2015

Internal Auditor Training

and

achieved the level of competence

set by the course

16 & 17 April 2025



D N Kannan

D N Kannan
DIRECTOR - CONSULTING & TRAINING

CERT NO.: 1637042524

We build a House Of Quality for YOU

- Understanding ISO requirements relevant to their functional areas.
- Conducting audits to assess compliance and identify areas for improvement.
- Preparing audit reports and recommending corrective and preventive actions.
- Contributing to the continual improvement of processes and systems.

TRAINING & DEVELOPMENT



MANDATORY SAFETY TRAINING FOR PRODUCTION WORKERS

To ensure a safe and compliant workplace, all production workers are required to undergo the “Apply Workplace Safety and Health in Metal Work” course annually. This training is a mandatory component of our safety and competency framework and aligns with Singapore’s Workplace Safety and Health (WSH) regulations for the metalworking industry.

The course equips workers with essential knowledge on hazard identification, risk control, safe work procedures, and the proper use of personal protective equipment (PPE). It also reinforces awareness of machine safety, hot work precautions, and emergency response.



Our training framework also focuses on both individual competency enhancement and collective participation in safety and emergency committees such as the Fire Safety Committee, Company Emergency Response Team (CERT), and Workplace Safety and Health (WSH) Committee. These committees play a crucial role in promoting safe practices, hazard prevention, and emergency preparedness across all operations.

TYPE AND SCOPE OF EMPLOYEE SKILL DEVELOPEMNT PROGRAMS

No.	Program / Training Type	Scope / Objective	Assistance Provided by Company	Target Employee Group
1	Fire Safety Manager (FSM) Course	To equip designated personnel with fire prevention, emergency preparedness, and evacuation planning knowledge in compliance with SCDF regulations.	Course sponsorship, paid training leave, and examination fee coverage.	Facility Manager, Fire Safety Manager
2	WSQ respond fire incident in workplace for Company Emergency Response Team (CERT)	To train employees to respond effectively during fire, chemical, or rescue emergencies in accordance with SCDF requirements.	Full training fee support, provision of PPE and equipment for drills.	CERT Members, Supervisors, Technicians
3	WSQ respond Fire incident in Workplace and WSQ implement incident management processes course for Site Incident Controller	Mandatory WSH course for production and operational workers to understand safe work procedures and hazard prevention.	Course fee subsidy, release time from work to attend class.	Selected Production and Operational Staff
4	WSQ implement incident management processes course for Site main Controller	Builds competency in hazard identification, risk assessment, and safety inspections to strengthen workplace safety culture.	Company-funded training and recognition of committee participation in performance review.	WSH Committee Members, Supervisors
5	Occupational First Aid with CPR + AED	Equips employees with lifesaving first aid, CPR, and AED skills to respond during medical emergencies.	Full sponsorship of accredited first aid courses and refresher sessions.	First Aiders, Emergency Response Members
6	Safety Supervisor Course	Provides supervisory-level knowledge in risk control, safe work practices, and leadership in WSH implementation.	Training fee subsidy and certification allowance.	Production / Construction Supervisors
7	Work-at-Height Course (for Workers & Supervisors)	Ensures employees understand fall prevention systems, risk assessment, and emergency rescue at heights.	Course sponsorship, provision of safety harness and PPE for training.	Maintenance Crew, Technicians, Supervisors




**Accredited Training Institute
CERTIFICATE OF COMPLETION**

[Redacted Name]

has completed a 45-hour course on
Fire Safety Manager Course
from **21 October 2024 to 27 November 2024**
in collaboration with
Singapore Civil Defence Force
and has passed the required assessment


 Director
Civil Defence Academy


 Director
Professional & Adult Continuing Education
(PACE) Academy




CPD Code: CPD/002/T1/2/242401
Certificate No.: 24028712/ S*****172H
Serial No.: SP92-19749

SISO CPD Points: 20 SDU points
Date of Issue: 27 November 2024

Serial Number: OFARC_2025009


TECS FIRE AND SAFETY TRAINING PTE LTD

CERTIFICATE OF SUCCESSFUL COMPLETION

is awarded to
[Redacted Name]

for successful completion of the
Occupational First Aid Refresher Course

TECS Fire and Safety Training Pte Ltd
TECS Fire and Safety Training Pte Ltd is a Learning Service Provider certified by
Guardian Independent Certification
@ 20 Toh Guan Road #07-02, CJ Logistics Building, Singapore 608839
from
17 February 2025 To: 18 February 2025
Validity: 2 Years from last date of course


 Mohd Ridwan Bin Jaafar
Director
TECS Fire and Safety
Training Pte Ltd


 Sulaiman Bin Mohamad
Trainer
TECS Fire and Safety
Training Pte Ltd



TECS Fire and Safety Training Pte Ltd | UEN: 201106989H
20 Toh Guan Road CJ Logistics Building #07-02 Singapore 608839 | Tel: 6362 1886 | Fax: 6362 3073
Website: www.tecs-fireandsafety.com.sg | Email: info@tecs-fireandsafety.com.sg

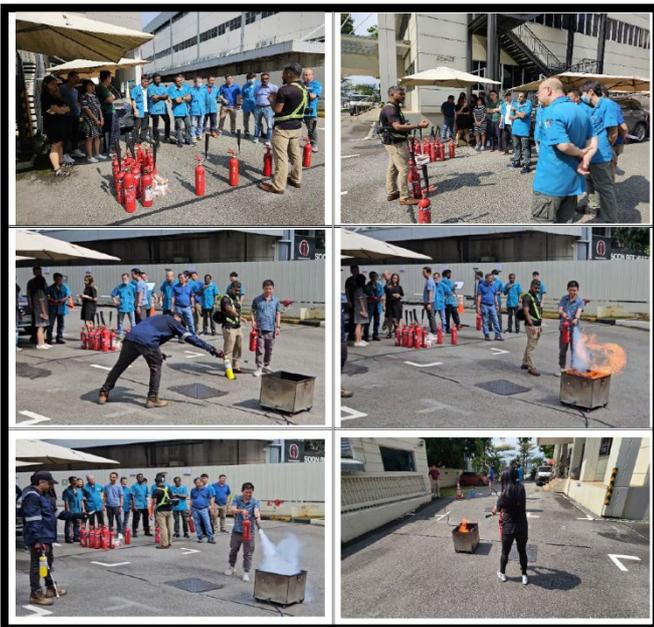
EMPLOYEE ENGAGEMENT

At KA Group we are committed to fostering strong employee engagement as a key driver of our ESG journey. Through active participation in sustainability initiatives, workplace safety programs, community outreach, and compliance practices, employees are empowered to contribute ideas and take ownership of positive change. This commitment builds a culture of accountability, collaboration, and continuous improvement across the company

16th April we conducted – Workplace Safety program on Fire Extinguisher for safety awareness and emergency preparedness with 141 employees participated

We believe in:

- Empower employees with hand-on knowledge to respond in emergencies
- Promotes a culture of shared responsibility for workplace safety
- Shows that we value employee's well-being, which strengthens trust and morale



1st Tabletop exercise for CERT Members, Fire warden & FirstAiders



2nd Tabletop exercise for CERT Members, Fire warden & FirstAiders

Company Emergency response team refresh training



Singapore Site

DIVERSITY AND EQUAL OPPORTUNITY

Category	Indicator	2024	2025
Workforce Diversity	% Female employees	25%	26%
	% Male employees	75%	74%
	% Employees under age 30	19%	19%
	% Employees over age 50	31%	29%
Management Diversity	% Female in management roles	25%	23%
	% Local hires in leadership positions	91%	88%
Equal Opportunity Practices	Gender pays ratio (Female: Male, like-for-like)	1.00	1.00
	Number of anti-discrimination trainings held	0	0
Inclusion & Engagement	Employee satisfaction on D&I (survey score)	%	%
	Number of complaints on discrimination cases	0	0

WORKFORCE & MANAGEMENT DIVERSITY REPORT (2024–2025)

1. WORKFORCE DIVERSITY

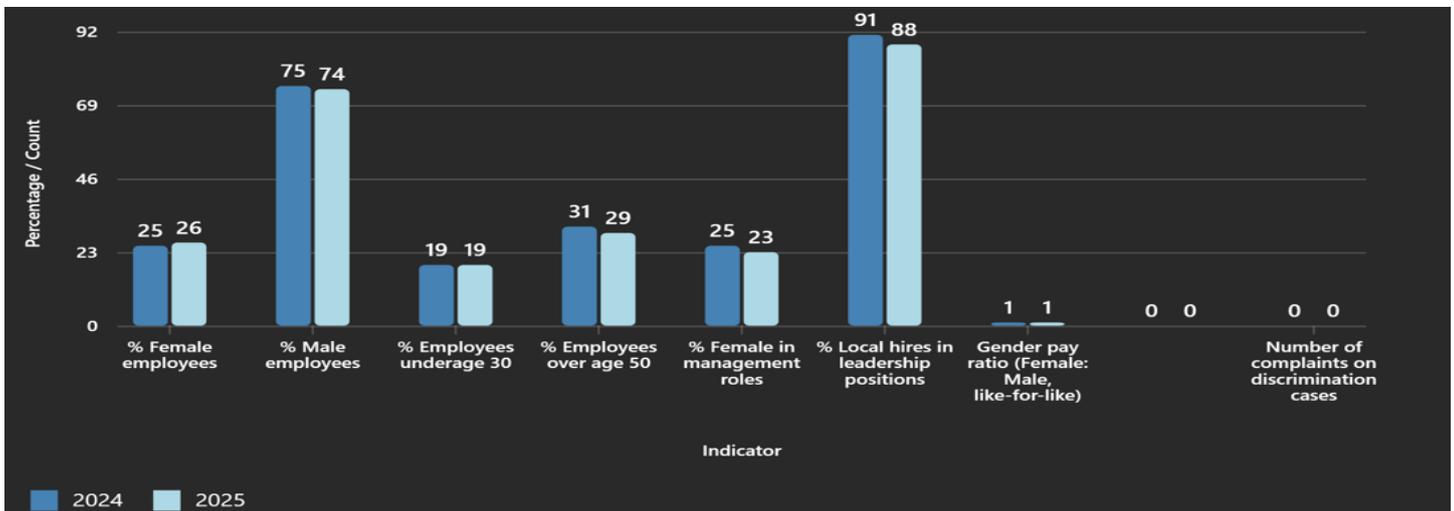
Female employees increased slightly from 25% in 2024 to 26% in 2025, while male employees decreased from 75% to 74%. Employees under age 30 remained stable at 19%, and employees over age 50 decreased from 31% to 29%.

2. MANAGEMENT DIVERSITY AND LOCAL

Female representation in management roles declined from 25% to 23%, and local hires in leadership positions dropped from 91% to 88%.

3. EQUAL OPPORTUNITY PRACTICES

Gender pay ratio remained at 1.00 for both years, indicating equal pay for equal work.



Malaysia Site

Category	Indicator	2024	2025
Workforce Diversity	% Female employees	36%	37%
	% Male employees	64%	63%
	% Employees under age 30	53%	42%
	% Employees over age 50	13%	21%
Management Diversity	% Female in management roles	0%	0%
	% Local hires in leadership positions	100%	100%
Equal Opportunity Practices	Gender pays ratio (Female: Male, like-for-like)	1.00	1.00
	Number of anti-discrimination trainings held	0	0
Inclusion & Engagement	Employee satisfaction on D&I (survey score)	%	%
	Number of complaints on discrimination cases	0	0

WORKFORCE & MANAGEMENT DIVERSITY REPORT (2024–2025)

WORKFORCE DIVERSITY

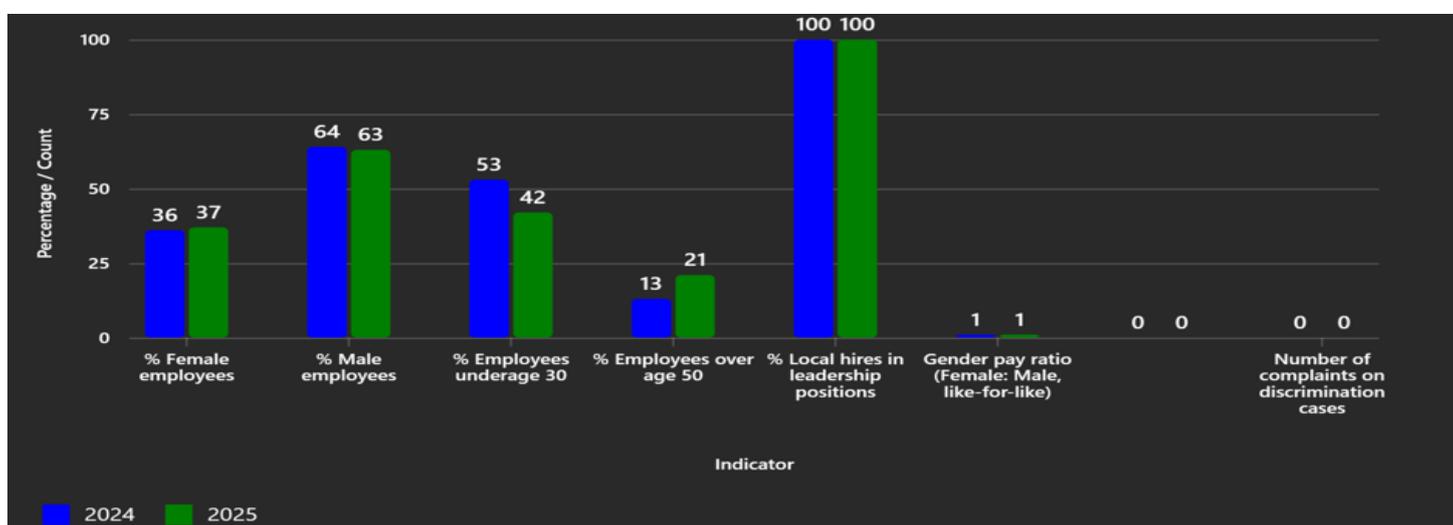
Female employees increased slightly from 36% in 2024 to 37% in 2025, while male employees decreased from 64% to 63%. Employees under age 30 reduce from 53% to 42%, and employees over age 50 increased from 13% to 21%.

MANAGEMENT DIVERSITY

Female representation in management roles remained at 0%, and local hires in leadership positions increase from 9% to 11%.

EQUAL OPPORTUNITY PRACTICES

Gender pay ratio remained at 1.00 for both years, indicating equal pay for equal work.



China Site

Category	Indicator	2024	2025
Workforce Diversity	% Female employees	27%	25%
	% Male employees	73 %	75%
	% Employees underage 30	20%	17%
	% Employees over age 50	9%	10%
Management Diversity	% Female in management roles	12 %	11%
	% Local hires in leadership positions	7%	7%
Equal Opportunity Practices	Gender pays ratio (Female: Male, like-for-like)	0.90	0.98
	Number of anti-discrimination trainings held	0	3
Inclusion & Engagement	Employee satisfaction on D&I (survey score)	95%	98%
	Number of complaints on discrimination cases	0	0

WORKFORCE & MANAGEMENT DIVERSITY REPORT (2024–2025)

WORKFORCE DIVERSITY

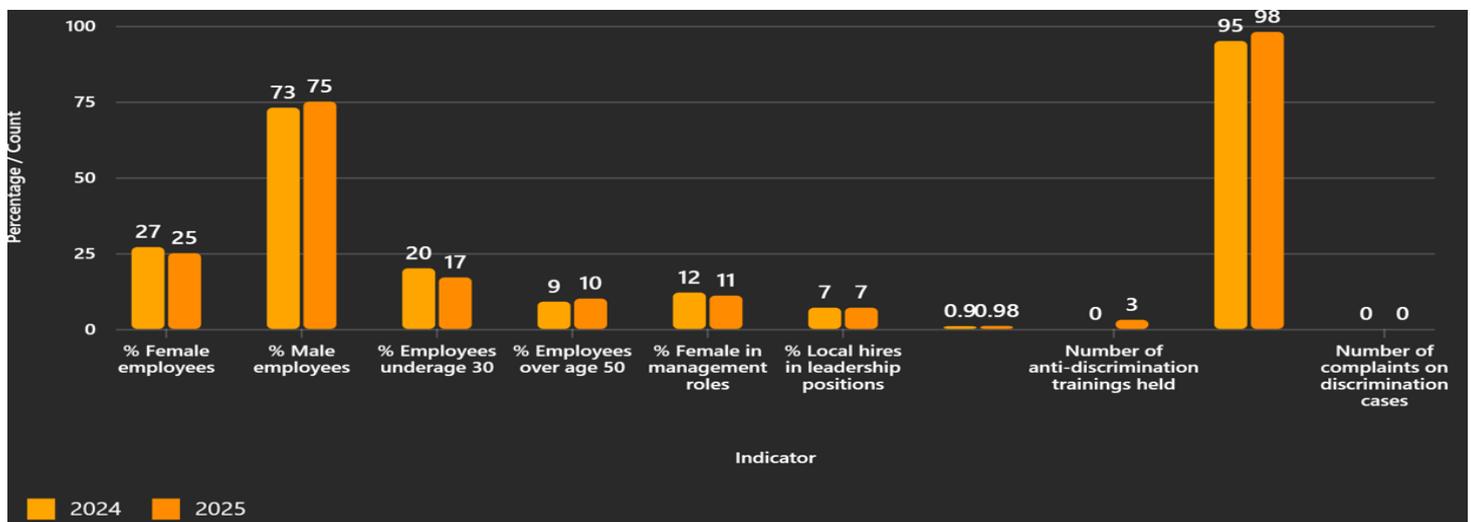
Female employees decreased slightly from 27% in 2024 to 25% in 2025, while male employees increased from 73% to 75%. Employees under age 30 reduce from 20% to 17%, and employees over age 50 increased from 9% to 10%.

MANAGEMENT DIVERSITY

Female representation in management roles decrease from 12% to 11%, and local hires in leadership positions remained at 7%.

EQUAL OPPORTUNITY PRACTICES

Gender pay ratio increase from 0.90 to 0.98, indicating equal pay for equal work.



Philippines Site

Category	Indicator	2024	2025
Workforce Diversity	% Female employees	24%	25%
	% Male employees	75 %	74%
	% Employees underage 30	40%	42%
	% Employees over age 50	4.80%	3.91%
Management Diversity	% Female in management roles	50 %	75%
	% Local hires in leadership positions	66%	100%
Equal Opportunity Practices	Gender pays ratio (Female: Male, like-for-like)	0.95	0.97
	Number of anti-discrimination trainings held	0	1
Inclusion & Engagement	Employee satisfaction on D&I (survey score)	0%	0%
	Number of complaints on discrimination cases	0	0

WORKFORCE & MANAGEMENT DIVERSITY REPORT (2024–2025)

WORKFORCE DIVERSITY

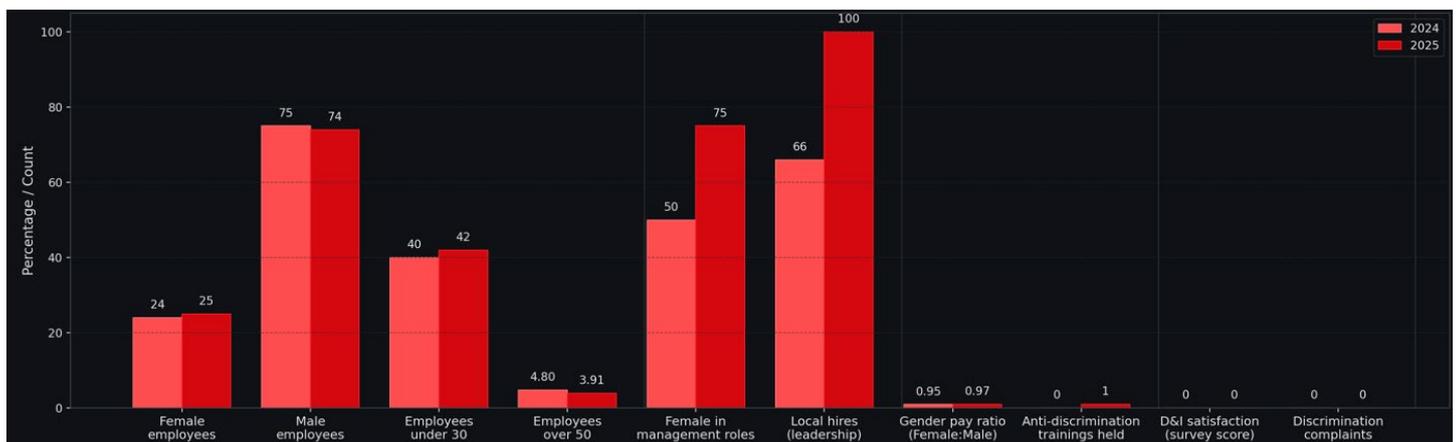
Female employees increased slightly from 24% in 2024 to 25% in 2025. Male employees decreased from 75% to 74%. Employees under age 30 increased from 40% to 42%, indicating fewer younger employees. Employees over age 50 decreased from 4.80% to 3.91%, showing a slight aging trend in the workforce.

MANAGEMENT DIVERSITY

Female representation in management roles increased from 50% to 75%. Local hires in leadership positions increased from 66% to 100%, showing improvement in local leadership representation.

EQUAL OPPORTUNITY PRACTICES

Gender pay ratio (Female: Male): Improved from 0.95 to 0.97, moving closer to pay equity. Anti-discrimination trainings held increased from 0 to 1, indicating proactive steps toward awareness.



TALENT ATTRACTION AND RETENTION (GRI 401-1)

KA Group is committed to building a sustainable talent ecosystem that supports innovation, precision, and the ability to solve complex challenges at scale. Our approach to talent attraction and retention aligns with our corporate vision and sustainability goals, ensuring long-term workforce resilience in the semiconductor manufacturing sector.

OUR STRATEGIC OBJECTIVES

- Attract top-tier talent with specialized skills in semiconductor technologies.
- Retain and develop employees through structured career paths and continuous learning.
- Promote diversity and inclusion to foster innovation and global competitiveness.
- Align workforce practices with ESG principles, ensuring ethical and sustainable employment.

TALENT ATTRACTION INITIATIVES

- **Employer Branding:**
Knight Auto's LinkedIn showcase highlights our commitment to innovation, precision, and solving complex challenges at scale. This positions us as an employer of choice for professionals seeking impactful careers.
- **Career Path Transparency:**
We provide clear career progression frameworks on our LinkedIn and internal platforms, demonstrating long-term growth opportunities.
- **Competitive Compensation & Benefits:**
Market-aligned salary structures, performance bonuses, and comprehensive benefits packages.

TALENT RETENTION INITIATIVES

- **Continuous Learning & Development:**
Structured training programs in advanced semiconductor technologies and leadership development.
- **Employee Engagement Programs:**
Recognition platforms, feedback loops, and innovation challenges to keep employees motivated.
- **Work-Life Balance & Wellness:**
Flexible work arrangements and wellness programs to support holistic employee well-being.
- **Internal Mobility & Global Exposure:**
Opportunities for cross-functional roles and international assignments to enhance career growth.

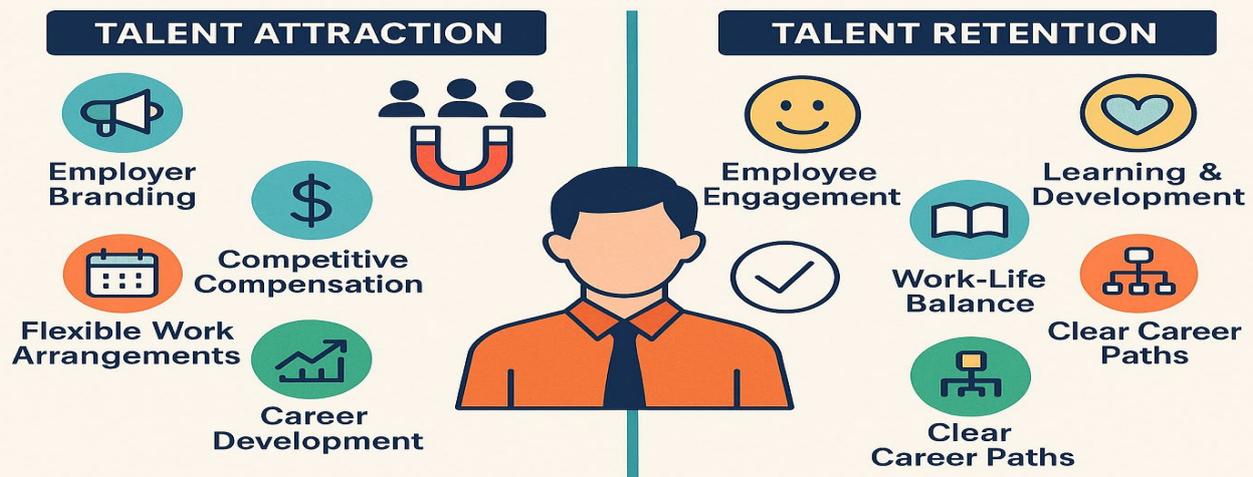
SUSTAINABILITY ALIGNMENT

- **ESG Commitment:**
Workforce practices are designed to uphold ethical labor standards, reduce turnover-related waste, and support long-term organizational stability.
- **Innovation Culture:**
By investing in talent development, company ensures sustainable innovation in semiconductor manufacturing.

OUR INITIATIVES

- **LinkedIn Career Showcase:**
Demonstrates company's vision and career paths, reinforcing transparency and growth opportunities.
- **Retention Bonus & Upskilling Grants:**
Financial incentives tied to skill development and tenure.

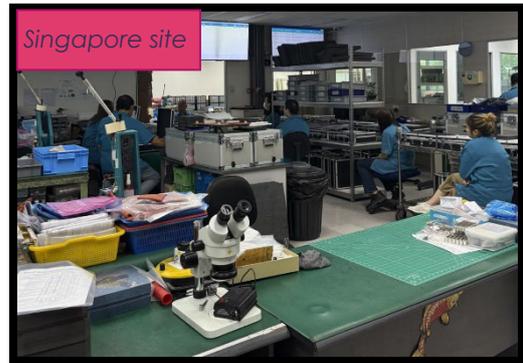
TALENT ATTRACTION AND RETENTION



CUSTOMER PRIVACY AND DATA SECURITY – GRI 418: CUSTOMER PRIVACY (2016)

At KA Group, protecting customer privacy is a core part of our commitment to responsible and sustainable business. We recognize that safeguarding personal and business data builds trust and strengthens long-term relationships.

20 June 2025 – Employee code of conduct training for Singapore, Melaka, Philippines and Suzhou sites. To ensure all employees understand the company's ethical standards policies



We take the security of company and customer data seriously. Protecting information from unauthorized access, loss, or misuse is central to our responsible business practices and sustainability efforts.

Our commitment to follow strict data security policies aligned with international best practices and regulatory requirements, including ISO/IEC 27001, PDPA Singapore, GDPR. We strive to ensure that both employee and customer information remains confidential and secure.

Following measures have been applied company-wide:

1. **Multi-Factor Authentication (MFA)** – MFA has been enforced for all users and devices to provide an additional layer of security, reducing the risk of unauthorized access.
2. **Device Encryption (BitLocker)** – All devices are equipped with BitLocker encryption to ensure that sensitive information remains protected, even in the event of loss or theft of hardware.
3. **Password Renewal Policy** – A mandatory password changes every 180 days is enforced across all devices to minimize risks from compromised credentials.
4. **Password Complexity Requirement** – Strong password standards are required for all users and devices, significantly lowering vulnerability to brute-force or phishing attacks.
5. **Restricted User Privileges** – Local administrator access has been disabled for all users/devices to reduce the likelihood of accidental or malicious system changes and to strengthen endpoint security.

Account Management Policy

Acceptance User Policy

The Account Management Policy defines strict procedures for creating, modifying, and disabling user accounts. This ensures that access rights are granted only to authorized personnel, and that inactive or unnecessary accounts are promptly deactivated. By applying the principle of least privilege, the company reduces the risk of unauthorized access and strengthens overall system



Acceptable User Policy (AUP) to ensure responsible and ethical use of its information systems, networks, and digital resources. This policy applies to all employees, contractors, and third parties accessing company assets.



Disclosure 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data
Company-Specific Disclosure: Information Security Measures and Cybersecurity Training (Aligned with GRI 418)

GOVERNANCE

GOVERNANCE, RISK MANAGEMENT AND COMPLIANCE

KA Group upholds the highest standards of **corporate governance, risk management, and regulatory compliance** to ensure sustainable and ethical business operations. The company's governance structure supports transparency, accountability, and integrity in decision-making — essential components of our Environmental, Social, and Governance (ESG) framework.

GOVERNANCE STRUCTURE (ALIGNED WITH GRI 2: GOVERNANCE)

- **Board Oversight:** The Board of Directors provides strategic direction and oversight of sustainability and ESG performance.
- **ESG Committee:** Chaired CEO, the ESG Committee oversees sustainability planning, reporting, and implementation across all departments.
- **Roles & Responsibilities:**
 - **Facility & Operations:** Lead implementation of energy efficiency and climate initiatives.
 - **Human Resources:** Ensure fair labor practices and employee engagement.
 - **Finance & Procurement:** Manage ethical sourcing, anti-bribery, and responsible supplier conduct.
 - **ESG Lead:** Coordinate sustainability initiatives, data collection, and GRI-aligned reporting.

GOVERNANCE FRAMEWORK

BOARD OF DIRECTORS



- PROVIDES OVERALL LEADERSHIP, STRATEGIC DIRECTION, AND OVERSIGHT OF THE COMPANY'S SUSTAINABILITY PERFORMANCE.
- REVIEWS AND APPROVES THE SUSTAINABILITY STRATEGY, ESG POLICIES, AND ANNUAL SUSTAINABILITY REPORT

TOP MANAGEMENT / CEO



- ENSURES IMPLEMENTATION OF SUSTAINABILITY OBJECTIVES IN LINE WITH COMPANY STRATEGY.
- MONITORS KEY RISKS, LEGAL COMPLIANCE, AND ESG PERFORMANCE ACROSS ALL DEPARTMENTS

ESG / SUSTAINABILITY COMMITTEE

(ESG LEAD + DEPARTMENT REPRESENTATIVES)



- LED BY THE ESG LEAD AND COMPOSED OF REPRESENTATIVES FROM OPERATIONS, HR, FINANCE, AND FACILITY MANAGEMENT.
- RESPONSIBLE FOR DEVELOPING, IMPLEMENTING, AND MONITORING SUSTAINABILITY PROGRAMS.
- REVIEWS ESG DATA, SETS ANNUAL TARGETS, AND ENSURES ALIGNMENT WITH GRI STANDARDS AND RBA CODE OF CONDUCT.

FUNCTIONAL DEPARTMENTS

(OPERATIONS | FACILITY | HR | PROCUREMENT | FINANCE)



- OPERATIONS: IMPLEMENTS RESOURCE EFFICIENCY AND PRODUCTION SUSTAINABILITY INITIATIVES.
- FACILITY MANAGEMENT: OVERSEES ENERGY, WASTE, AND CARBON REDUCTION PROJECTS.
- HUMAN RESOURCES: ENSURES FAIR LABOR PRACTICES, EMPLOYEE TRAINING, AND WELL-BEING.
- PROCUREMENT: ENFORCES SUPPLIER COMPLIANCE WITH ETHICAL SOURCING AND HUMAN RIGHTS POLICIES.
- FINANCE: TRACKS SUSTAINABILITY-RELATED INVESTMENTS AND REPORTING ACCURACY

INTERNAL AUDIT & COMPLIANCE

- CONDUCTS PERIODIC REVIEWS TO ENSURE COMPLIANCE WITH INTERNAL POLICIES, ISO STANDARDS, AND LEGAL REQUIREMENTS.
- REPORTS FINDINGS DIRECTLY TO TOP MANAGEMENT AND THE ESG COMMITTEE.

ANTI-CORRUPTION AND BRIBERY (ALIGNED WITH GRI 205)

KA Group maintains a zero-tolerance policy toward all forms of corruption, bribery, fraud, or unethical behaviour. The company upholds integrity and transparency in every business transaction, in alignment with the Responsible Business Alliance (RBA) Code of Conduct, all applicable anti-corruption laws in Singapore and regions where we operate.

Policy Commitment

- **Zero Tolerance:** Any form of bribery, kickback, or facilitation payment is strictly prohibited.
- **Fair Business Practices:** Employees and business partners must act with honesty and avoid conflicts of interest in all dealings.
- **Compliance with Laws:** The company complies with Singapore's **Prevention of Corruption Act** and all relevant anti-bribery regulations in countries of operation.
- **Supplier Integrity:** All suppliers and contractors are required to adhere to the company's **Code of Conduct** and **Anti-Bribery Policy** as a condition of doing business.

Implementation and Controls

1. Governance Oversight

- The ESG Committee and top management oversee anti-corruption compliance and ensure continuous policy enforcement.

2. Training and Awareness

- All employees receive annual training on ethics, anti-corruption, and responsible business conduct.
- Management and procurement teams receive targeted training on identifying and preventing conflicts of interest.

3. Whistleblowing Mechanism

- Employees and stakeholders can confidentially report suspected misconduct through secure reporting channels without fear of retaliation.

4. Supplier Due Diligence

- Supplier evaluations include checks for corruption risks and ethical compliance.
- Contracts include anti-bribery and ethical conduct clauses.

To strengthen our governance framework and ensure transparency in business operations, KA Group has implemented Key Performance Indicators (KPIs) to monitor the effectiveness of its Anti-Corruption and Bribery Policy.

These KPIs are designed to track training coverage, policy compliance, incident reporting, and supplier integrity. The results are reviewed regularly by management and reported as part of our sustainability performance indicators.

KPI	Indicator	Target / Benchmark
Anti-corruption training	% of employees trained annually	100%
Reported corruption cases	Number of confirmed cases	0
Supplier compliance	% of suppliers acknowledging anti-bribery policy	100%
Whistleblowing reports handled	% resolved within 30 days	100%

RISK MANAGEMENT

KA Group's **risk management framework** identifies, assesses, and mitigates ESG-related risks, ensuring business continuity and compliance.

Key ESG-Related Risks and Controls:

Risk Category	Description	Mitigation / Control Measures	GRI Reference
Environmental	Energy inefficiency, carbon emissions	Energy audits, solar power adoption, LED upgrades	GRI 302, 305
Health & Safety	Workplace accidents, non-compliance with WSH laws	Regular safety training, inspections, and risk assessments	GRI 403
Social / Labor	Discrimination, labor law non-compliance	Implementation of RBA Code, fair employment policies	GRI 406-409
Ethics & Governance	Corruption, conflict of interest	Whistleblower policy, anti-bribery training	GRI 205
Supply Chain	Supplier non-compliance with ESG standards	Supplier Code of Conduct, regular assessments	GRI 308, 414

COMPETITIVE BEHAVIOURS

KA Group is committed to conduct business fairly, transparently, and in full compliance with competition and antitrust laws. The company upholds ethical market practices and rejects any form of anti-competitive behaviour, collusion, or unfair advantage.

Commitment to Fair Competition

Company is committed to conduct its business in accordance with the principles of fair and open competition. Strictly prevent price-fixing, and market manipulation with the assurance between employees and business partners act with integrity and fairness. All contracts with a total value exceeding [XXX amount] shall be awarded through an open tender process. The process will include public advertisement of the tender, clear specifications of the scope of work, defined evaluation criteria, and documentation of the selection process. This ensures transparency, fairness, and optimal value for the company.

Preventive Measures

Company ensures all employees and suppliers are required to adhere to the fair competition policy and code of conduct, while staff in sales, procurement, and management roles undergo annual on ethical business practices. Procurement processes are conducted transparently to ensure fair evaluation based on price, quality, and performance. Contractual agreements with suppliers and partners also contain clauses requiring compliance with competition laws.

Monitoring and Compliance

The Legal and ESG Committees monitor compliance with competition laws. Any potential violations are investigated promptly, and corrective actions are implemented. To date, no breaches or legal proceedings have occurred in this context

Key Performance Indicator highlights:

KPI	Indicator	Target / Benchmark
Employee training on fair competition	% of relevant employees trained	100% annually
Reported anti-competitive incidents	Number of confirmed cases	0
Supplier compliance with fair business policy	% of suppliers acknowledging compliance	100%
Audit or review on competitive conduct	Frequency	Annual review

RESPONSIBLE SOURCING (GRI 414)

At KA Group, we recognize that sustainability extends beyond our operations to our entire supply chain. Responsible sourcing is a key pillar of our environmental, social, and governance (ESG) strategy, ensuring that the materials, products, and services we procure align with our sustainability and ethical standards.

Key Principles:

- **Ethical Procurement:** We prioritize suppliers who demonstrate compliance with labor laws, human rights, and fair business practices. We actively avoid sourcing from entities involved in child labor, forced labor, or unsafe working conditions.
- **Environmental Responsibility:** Suppliers are encouraged to minimize environmental impacts by adopting energy-efficient processes, reducing waste, and managing resources sustainably. Wherever feasible, we prefer materials with lower carbon footprints and those that support circular economy principles.
- **Transparency and Traceability:** We strive for visibility across our supply chain. Our suppliers are expected to provide accurate reporting on sourcing practices and environmental performance, enabling us to monitor compliance and identify areas for improvement.
- **Collaboration and Capacity Building:** We engage with suppliers through training, audits, and partnerships to help them enhance sustainability practices, ensuring long-term alignment with our ESG goals.

Company has implemented some structured supplier's assessment programs evaluation such as

- Suppliers fill out self-assessment questionnaire covering labor practices, environmental management, health & safety, governance, and ethics. With the provided assessment overview to determine supplier compliance and risk areas. This can include scoring to prioritize high-risk mapping suppliers for further audits.
- On-site supplier audits of their facilities if they were categories as high risk after the self-assessment.
- Assess whether suppliers hold recognized ESG or sustainability certifications such as:
 - **ISO 14001 (Environmental Management)**
 - **ISO 45001 (Occupational Health & Safety)**
 - **ISO 9001 (Quality Management System)**

5. Supply Chain Traceability and Material Verification

- Assess **traceability of raw materials** to ensure responsible sourcing (e.g., conflict minerals, palm oil, timber).
- Conduct audits, documentation checks, or digital tracking tools whenever required.

6. Continuous Performance Monitoring

- Supplier ESG **scorecards** tracking KPIs over time (e.g., energy usage, carbon emissions, waste reduction, labor compliance).
- Enables **year-on-year improvement tracking** and informs decisions about contract renewals.

7. Third-Party Assessments

- Independent ESG audits or certifications conducted by recognized external bodies.
- Provides **objectivity** and is often valued by stakeholders and investors.

Reporting Period: FY2025

Organization: Knight Auto Precision Engineering Pte Ltd

Scope: Singapore, Philippines, Malaysia, and China operation

GRI Content Index

GRI Standard	Disclosure Title	Section in Report	Reference
GRI 2: General Disclosure 2021			
2-1	Organisation details	About Knight Auto	Pg. 5
2-2	Entities included in the organisation's sustainability reporting	About the Report	Pg. 4
2-22	Statement on sustainable development strategy	Sustainability Strategy	Pg. 6
2-23	Policy commitments	Governance, Risk Management And compliance	Pg. 54
2.26	Mechanisms for seeking advice And raising concerns	Whistleblowing Mechanism / Governance Section	Pg. 53
GRI 3: Material Topics (2021)			
3-1	Process to determine material topics	Materiality & Priorities	Pg. 7-8
3-2	List of material topics	Materiality & Priorities	Pg. 8
GRI 302: Energy (2016)			
302-1	Energy consumption within the organization	Energy Efficiency and Carbon Emission	Pg. 11-14
302-4	Reduction of energy consumption	Energy Efficiency and Carbon Emission	Pg. 11-14
GRI 305: Emission (2016)			
305-2	Energy indirect (scope 2) GHG emissions	Energy Efficiency and Carbon Emission	Pg. 11-14
305-5	Reduction of GHG emissions	Climate Action Plan	Pg. 20-21

GRI Standard	Disclosure Title	Section in Report	Reference
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GRI 306: Waste (2020)

306-2	Management of significant Waste-related impacts	Waste Management	Pg. 15-16
306-3	Waste generated	Waste Management	Pg. 15-16
306-5	Waste directed to disposal	Waste Management	Pg. 15-16

GRI 303: Water and Effluents (2018)

303-5	Water consumption	Water conservation	Pg. 22-24
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GRI 401: Employment (2016)

401-2	Benefits provided to full-time employees	Employment Compliance	Pg. 37-38
401-3	Paternity Leave	Employment Compliance	Pg. 38

GRI 403: Occupational Health and Safety (2018)

403-1	Occupational Health and Safety Management system	Occupational Health and Safety	Pg. 27-29
403-2	Hazard identification, risk assessment and incident investigation	Occupational Health and Safety	Pg. 27-29
403-5	Worker training on occupational health and safety	Occupational Health and Safety	Pg. 27-29

GRI 404: Training and Education (2016)

404-2	Programs for upgrading Employee skills and Transition assistance	Training and Development	Pg. 39-41
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GRI 405: Diversity and Equal Opportunity (2016)

405-1	Diversity of governance bodies and employees	Diversity and equal opportunity	Pg. 43-46
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GRI Standard	Disclosure Title	Section in Report	Reference
GRI 406: Non-Discrimination (2016)			
406-1	Incidents of discrimination And corrective actions taken	Human Rights	Pg. 23
GRI 412: Human Rights Assessment			
412-1	Operations that have been subject to human rights reviews or impact assessments	Human Rights	Pg. 32-33
412-2	Employee training on human rights Policies or procedure	Human Rights	Pg. 32-33
GRI 418: Customer Privacy (2016)			
418-1	Substantiated complaints concerning breaches of customer privacy	Customer Privacy and Data Security	Pg. 49-50
GRI 205: Anti-Corruption (2016)			
205-2	Communication and training About anti-corruption policies	Anti-Corruption and Bribery	Pg. 53
205-3	Confirmed incidents of corruption And actions taken	Anti-Corruption and Bribery	Pg. 53
GRI 206: Anti-Competitive Behaviours (2016)			
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GRI 308: Supplier Environmental Assessment (2016)			
308-1	New suppliers screened using environmental criteria	Responsible Sourcing	Pg. 56
GRI 414: Supplier Social Assessment (2016)			
414-1	New suppliers screened using social criteria	Responsible Sourcing	Pg. 56