

CSE Global



ENGINEERED FOR SUSTAINABLE GROWTH

SUSTAINABILITY REPORT 2023



CONTENT

04	1. Introduction
	1.1 About CSE Global
	1.2 Vision And Mission
05	2. Board Statement
06	3. About This Report
	3.1 Report Scope
	3.2 Report Framework
	3.3 Report Contact And Feedback
07	4. Integrating Sustainability Into Our Business
	4.1 Sustainability Governance
	4.2 Stakeholder Engagement
	4.3 Materiality Assessment
10	5. Aligning With International Initiatives
	5.1 United Nations Sustainable Development Goals ("UN SDGS")
	5.2 United Nations Global Compact ("UNGC")
11	6. Protecting Our Environment For Future Generations
	6.1 Our Approach
	6.2 Climate Resilience (TCFD Disclosures)
	6.2.1 Pillar 1: Governance
	6.2.2 Pillar 2: Strategy
	6.2.2.1 CSE Global's First Sustainability Linked Loan
	6.2.3 Pillar 3: Risk Management
	6.2.4 Pillar 4: Metrics And Targets
	6.2.5 Our TCFD Journey Ahead
	6.3 Reduction Of Carbon Footprint
	6.3.1 Energy And Greenhouse Gas Emissions ("GHG")
	6.3.2 Paper Consumption
16	7. Caring For Our Employees
	7.1 Our Approach
	7.2 Employee Well-Being
	7.2.1 Profile Of Our Workforce
	7.2.2 Fair Employment Practices
	7.2.3 Employee Engagement And Feedback
	7.2.4 Employee Benefits And Well-Being
	7.2.5 Human Rights
	7.3 Workplace Health And Safety
	7.4 Future-Ready Work
	7.4.1 Training Development
	7.4.2 Career Progression And Development
21	8. Focusing On Our Customers' Needs
	8.1 Our Approach
	8.2 Customer Feedback And Satisfaction
	8.3 Service Quality And Safety
	8.4 Data Security And Privacy
22	9. Partnering Our Suppliers
	9.1 Our Approach
	9.2 Supply Chain Management
	9.2.1 Supplier Selection
	9.2.2 Supplier Review
23	10. Supporting Our Community
	10.1 Our Approach
	10.2 Local Communities
	10.2.1 Australia
	10.2.2 Americas
	10.2.3 Singapore
24	11. Governance
	11.1 Our Approach
	11.2 Ethics And Compliance
	11.3 Economic Performance
25	12. TCFD Content Index
26	13. GRI Content Index



Leveraging our strong foundation to capture opportunities in key and prospective markets.

2023 SUSTAINABILITY REPORT

CSE Global Limited (“CSE”) is a global technologies company listed on the Singapore Stock Exchange, with an international presence spanning across Americas, Asia Pacific, Europe, Middle East and Africa regions.

2023 SUSTAINABILITY REPORT

1. INTRODUCTION

1.1 ABOUT CSE GLOBAL

CSE Global is a leading systems integrator providing electrification, communications and automation solutions across various industries globally.

At CSE Global, we pride ourselves as a trusted, lifelong partner to our customers who always has their interests at heart. Leveraging our engineering experience, technology and diverse skill sets across our global network, we design and build customised, integrated systems for our clients that solve their problems.

Our integrated systems – from intelligent transport to smart lighting or energy management systems – sit at the heart of every infrastructure and are mission-critical in nature. With highly attuned engineering capabilities at our core, we have successfully delivered complex, largescale projects amidst the most challenging conditions. Our technologies are designed to reduce waste, allow for greener, smarter processes and are built to last.

Listed on the Singapore Exchange since 1999 and with our presence across 16 countries, 58 offices, and close to 2,000 employees across the globe, we enjoy long-standing relationships with a sizeable customer base comprising large government organisations and renowned brands across the Energy, Infrastructure, and Mining & Minerals sectors.

Over the years, we have built a workplace culture and management style that is people-centric, supportive and collaborative with employee well-being and people improvement as our key focus. Our passion for our work has resulted in a consistent profit track for the past three decades, as we continue to pursue operational excellence to achieve sustainable growth and enhanced shareholder returns.

1.2 VISION AND MISSION

We believe it is our responsibility to manage the Group successfully on a sustainable long-term basis. We are committed to deliver greater value and returns to our shareholders, business partners and employees.

Our employees operate according to a set of core values that guide all aspects of our business. We recognise that cooperation, communication, and trust are essential for us to collaborate to compete, and that care and concern through respect, patience, empathy, and consideration are essential, both between each other and among the communities in which we operate.

2023 SUSTAINABILITY REPORT

2. BOARD STATEMENT

Dear Stakeholders,

We are pleased to present CSE Global Limited (the "Company") and its subsidiaries' (the "Group") annual sustainability report for the financial year ended 31 December 2023 ("FY2023"). This report covers all performance data and sustainability practices for our material Environmental, Social and Governance ("ESG") topics. Global temperatures reached exceptionally high levels in 2023 and a large number of extreme events were recorded, such as heatwaves, floods, droughts and wildfires. These phenomena underscore the importance for companies such as CSE to focus on our climate action and accelerate positive change.

We continue to place a strong focus on and consider sustainability issues at a core of our corporate strategy as it is our belief that building a sustainable business is vital to our continued success.

The Board oversees the management and monitors corporate governance, operational and material sustainability matters relating to our business. We strive to achieve this by delivering positive ESG outcomes to our stakeholders and achieving long-term economic value.

During the year, we advanced our ESG efforts and made strides toward making our business more sustainable, beginning with the enhancement of our climate disclosures. We also deepened our capabilities on sustainability reporting this year and are in our second year of reporting with the Task Force for Climate-related Disclosures ("TCFD") framework. We are in the process of developing our Scope 3 carbon inventory and collecting the data to be reported in the next year. We continue to track our energy usage within our operations to ensure the efficient use of environmental resources. We remain steadfast in exploring new innovative solutions to protect our environment.

We remain guided by the principles laid out in our Corporate Sustainability Policy and Environmental Policy as we continue to advance our sustainability efforts and work towards building a sustainable business. We believe that it is our responsibility to ensure sustainable practices are embedded throughout our supply chain. With global calls for climate action, we are determined to continue to push new boundaries in areas of ESG and work closely with stakeholders to build a more sustainable and resilient future.

On behalf of the Board of Directors,

LIM BOON KHENG

Group Managing Director/
Chief Executive Officer

2023 SUSTAINABILITY REPORT

3. ABOUT THIS REPORT

This report reaffirms our commitment to sustainability and is designed to provide an overview of our approach, priorities, targets and performance for ESG areas which are material to our business and stakeholders.

No restatements were made from the previous report except for Scope 2 emissions figures and the corresponding GHG emissions indices for FY2021 and FY2022 in Section 6.3 of this report. We retained key methodologies on our stakeholder engagement and materiality assessment to provide context on our ambitions and actions that have not changed.

The information in this report should be read in conjunction with our Annual Report, which can be found at <https://cseglobal.listedcompany.com/ar.html>.

3.1 REPORT SCOPE

The scope of the report covers the performance of the consolidated entities across America, United Kingdom, Australia, New Zealand and Singapore, with annual revenues exceeding 88% of total group revenue for FY2023.

As our sustainability reporting matures, we have plans to progressively include more global operations as part of the reporting scope in future years.

3.2 REPORT FRAMEWORK

This report has been prepared in accordance with the SGX-ST Listing Rules (711A and 711B) and with reference to the Global Reporting Initiative ("GRI") Standards 2021. The GRI Standards were chosen as it enables us to communicate our sustainability performance and impact in a holistic manner by drawing upon the robust guidance provided by GRI, which offers an international reference for the disclosure of governance approach, environmental, social, and economic performance, and impacts of organisations. Please refer to the GRI Content Index on Section 13 of this report for further information relating to the GRI disclosures referenced in this report.

In view of SGX's enhanced listing rules which require climate reporting, we have aligned our climate-related disclosures with the recommendations of TCFD, which outlines our approach in the four key areas of governance, strategy, risk management, metrics and targets.

Additionally, being a strong supporter of international initiatives, disclosures within this report continue to make references to the United Nations Sustainable Development Goals ("UN SDGs") and United Nations Global Compact ("UNGC").

We have sought internal assurance for all information disclosed within this report. To date, we have not sought third party or external assurance, but we have plans to do so as our sustainability reporting matures over time.

3.3 REPORT CONTACT AND FEEDBACK

We seek to continuously improve its sustainability performance and welcomes feedback and queries from all stakeholders through the following channels:

In writing to:

Investor Relations
CSE GLOBAL LIMITED
202 Bedok South Avenue 1
#01-21
Singapore 469332

Via our IR contact at <https://cseglobal.listedcompany.com/>

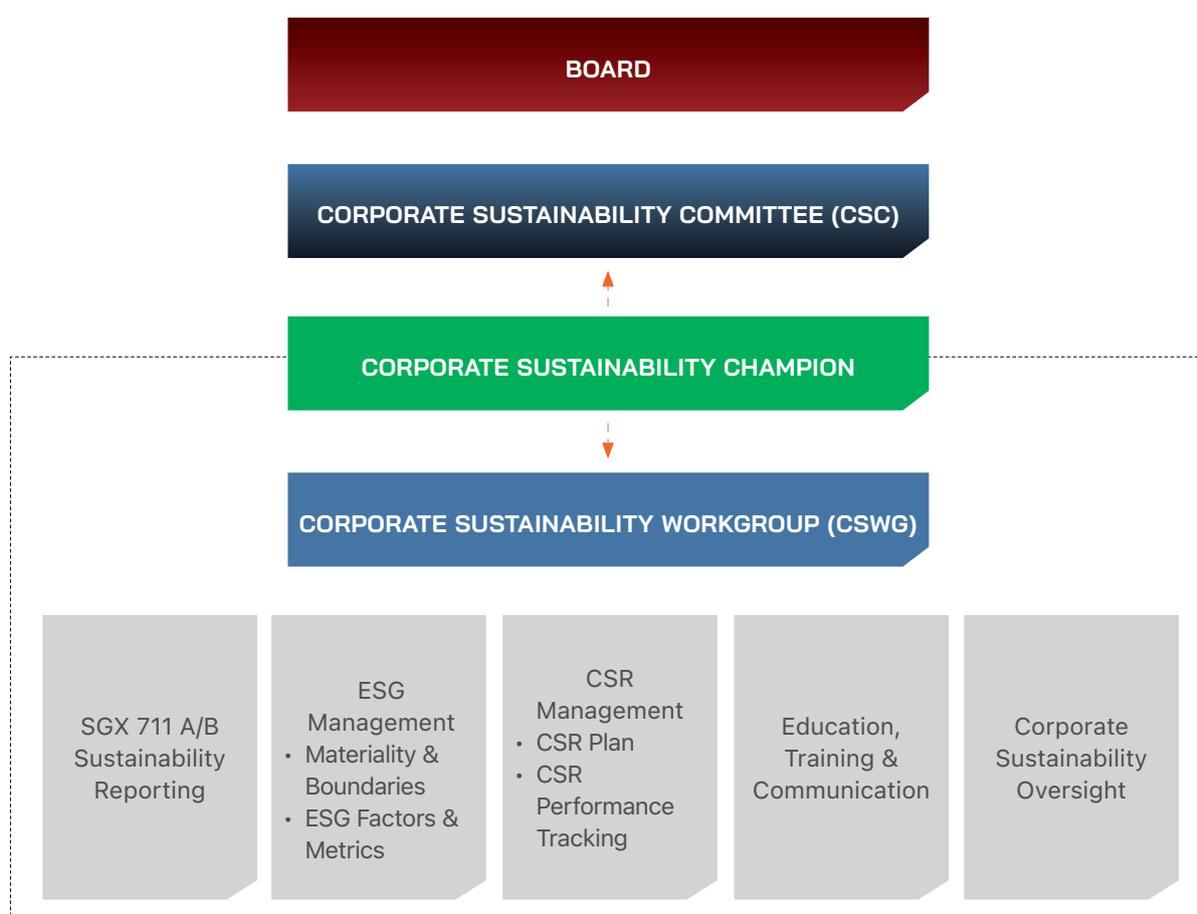
As part of our commitment to reduce our environmental impact, limited number of physical copies of the report were printed and no physical copies were distributed to shareholders unless on specific request by shareholders. This report is available for download on our corporate sustainability website: <https://cseglobal.listedcompany.com/sr.html>

2023 SUSTAINABILITY REPORT

4. INTEGRATING SUSTAINABILITY INTO OUR BUSINESS

We are cognisant that corporate social responsibility is a key-driver towards long-term sustainability, and one which must be embedded in our business. Through this, it ensures that our business strategy and operations are in line with a long-term vision towards a conducive and sustainable future.

4.1 SUSTAINABILITY GOVERNANCE



Our Board of Directors ("the Board") oversees all sustainability, corporate governance and operational matters relating to our business, including climate-related risks and opportunities. For corporate sustainability, the Board is supported by the Corporate Sustainability Committee ("CSC") which is chaired by our Group Managing Director. The CSC provides leadership and approval over corporate sustainability matters such as Corporate Social Responsibility ("CSR") plans, community investment, and environmental initiatives. Supported by the CSC, our Corporate Sustainability Champion is our Subject Matter Expert in corporate sustainability, and pro-actively raises awareness through education and training across the organization.

Through the Corporate Sustainability Work Group ("CSWG"), our Champion engages businesses and functions in collectively executing the CSR plan, identifying, and managing material ESG factors as well as engaging sustainability stakeholders. Businesses and functions provide back-to-back assurance over the quality of information for sustainability reporting.

2023 SUSTAINABILITY REPORT

4.2 STAKEHOLDER ENGAGEMENT

Stakeholders are important to our success and understanding our needs will enable us to align our priorities to ensure long-term sustainability of our business. We engage with our stakeholders throughout the year on our sustainability progress by providing regular and up-to-date communication about our CSR policies and activities as well as seeking feedback from them. In-turn, this enables us to evaluate our current status and explore new possibilities stimulated by stakeholder responses.

Stakeholder	Significance of stakeholder to us	Material Issues	Addressing stakeholders' issues
Future generation	Our sustainability agenda for the environment and future generation is embedded into the day-to-day business activities among our staff. We continue to strive to improve from a holistic perspective through the company culture and practices. Within the big picture of sustainability, we take steps to focus on key goals such as curbing global warming and conserving resources. Such areas are crucial to a sustainability economic ecosystem for our customers which are keys to our business sustainability.	<ul style="list-style-type: none"> • Environmental education of our employees and customers • Reduction of carbon emissions • Energy consumption 	<ul style="list-style-type: none"> • Environmental policy • Waste Management • ISO 14001 certification
Employee	An ethical and professional working environment is crucial in cultivating a corporate culture which motivates and empowers our employees to meet our full potential both professionally and personally.	<ul style="list-style-type: none"> • Employee well-being through workplace health & safety and work life balance • Regular training of employees on critical skillsets to sustain competitiveness • Competitive compensation scheme to retain talents • Non-discrimination, diversity and equality • Senior management engagement with employees 	<ul style="list-style-type: none"> • Code of Conduct • Fair Employment Practices • Training and Career Development • Flexible Work Policy • Pension Scheme • WHS Framework • OSHAS Certification • BizSafe
Customer	The quality and safety of our services and products to our customers are the core focuses of our commitments. Through our quality and safety commitments to our customer, we will, in turn, be contributing to our own successful sustainable development.	<ul style="list-style-type: none"> • Safety of our customers in our services delivery • Customer data privacy • Customer satisfaction and customer-centric approach 	<ul style="list-style-type: none"> • Customer Relationship Management Policies • Policies on Quality Assurance • Data Security for Customer Information • Privacy policy • ISO9001

2023 SUSTAINABILITY REPORT

Stakeholder	Significance of stakeholder to us	Material Issues	Addressing stakeholders' issues
Supplier	To implement our sustainability agenda effectively and meaningfully, it is important that our suppliers and partners share our values in our business practices in the areas such as the environment, human rights, labour practices and corporate ethics. Such alignment of values is a crucial part of building mutually beneficial relations with supplier and channel partners to enhance both our own competitiveness and that of ours.	<ul style="list-style-type: none"> Environmental, labour and human rights impact in the supply chain 	<ul style="list-style-type: none"> Supplier Selection and Regular Review Process
Community	In our vision in moving our business to high value-added business areas, abilities to identify and attract people with knowledge and talent are crucial to sustainability of our businesses. Within a broad range of our community engagements, we focus on the education of today's youth and providing financial and practical support to targeted local and communities, through donation, sponsorship, fundraising and voluntary activities.	<ul style="list-style-type: none"> Impact on communities and local economies, and future generation education Economic value generated and distributed to local community 	<ul style="list-style-type: none"> Selection of Community Initiatives in Alignment with Organization Goals

4.3 MATERIALITY ASSESSMENT

We conducted a materiality assessment in FY2023 to re-evaluate our material ESG focus areas and ensure our stakeholders' concerns were being addressed. Our stakeholder engagement considered our stakeholders views of the relative impacts of the various material sustainability topics, as well as their suggestions to enhance our sustainability performance and updating our sustainability targets.

Through this process, we refreshed our material topics to better prioritise our sustainability efforts, allowing CSE Global to focus on the most relevant ESG-related issues for our business and stakeholders in this reporting period.

The following table below highlights our key focus area and respective material topics in FY2023.

Key focus area	Material topics
Protecting our environment for future generations	<ul style="list-style-type: none"> Climate resilience (Section 6.2) Reduction of carbon footprint (Section 6.3)
Caring for our employees	<ul style="list-style-type: none"> Employee well-being (Section 7.2) Workplace health and safety (Section 7.3) Future-ready work (Section 7.4)
Focusing on our customers' needs	<ul style="list-style-type: none"> Customer feedback and satisfaction (Section 8.2) Service quality and safety (Section 8.3) Data security and privacy (Section 8.4)
Partnering our suppliers	<ul style="list-style-type: none"> Supply chain management (Section 9.2)
Supporting our community	<ul style="list-style-type: none"> Local communities (Section 10.2)
Governance	<ul style="list-style-type: none"> Ethics and compliance (Section 11.2) Economic performance (Section 11.3)

2023 SUSTAINABILITY REPORT

5. ALIGNING WITH INTERNATIONAL INITIATIVES

5.1 UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS ("UN SDGS")

The 17 UN SDGs were developed in 2015 to address sustainable development challenges by 2030 and achieve a more sustainable future for all. Although the UN SDGs are primarily aimed at governments, they represent an important opportunity for businesses to also act for a more sustainable world.

We are committed to taking action to advance sustainable development and have refined our activities' alignment to the SDGs as shown below:

SDG	Relevant SDG target to our business	Our contribution to the SDG
 <p>SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p>	<p>4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship.</p>	<p>We prioritise employee learning and development, offering opportunities for upskilling and reskilling to keep our workforce skilled and motivated. This commitment is crucial for business growth. On top of employee training, we conduct regular goal setting and performance reviews to align employee strengths with job specifications.</p>
 <p>SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all</p>	<p>7.3: By 2030, double the global rate of improvement in energy efficiency.</p>	<p>We have our own internal processes and environmental policies to manage and reduce our electricity and fuel consumption. Our approach to mitigating climate change includes staff training and implementing energy-efficient measures whenever practical and appropriate. We monitor and report our GHG emissions and set reduction targets.</p>
 <p>SDG 8: Promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all</p>	<p>8.8: Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.</p>	<p>We have zero-tolerance towards any form of discrimination and harassment as well as modern slavery at work. We also ensure fair employment practices and have provided our Code of Conduct outlining expectations against non-discrimination to all our employees. We adopt a risk-based approach towards mitigating potential health hazards and have in place a hazard identification and risk management procedures to create a safe working environment for our employees.</p>
 <p>SDG 12: Ensure sustainable consumption and production patterns</p>	<p>12.2: By 2030, achieve the sustainable management and efficient use of natural resources.</p>	<p>We have our own internal processes and environmental policies to manage and reduce electricity and fuel consumption. Our approach to mitigating climate change includes staff training and implementing energy-efficient measures whenever practical and appropriate. We monitor and report our GHG emissions and set reduction targets.</p>

2023 SUSTAINABILITY REPORT

5.2 UNITED NATIONS GLOBAL COMPACT (“UNGC”)

The UNGC refers to a set of principle-based commitments centred around four areas: Human Rights, Labour, Environment and Anti-Corruption. It encourages businesses worldwide to adopt sustainable and socially responsible policies, and to report on our implementation. We are committed to responsible business practices in the four areas set out by the UNGC and has aligned our disclosures with its principles.

Principle	Report section reference
Human Rights	
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	7.2.5
Principle 2: Make sure that they are not complicit in human rights abuses.	7.2.5
Labour	
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	7.2
Principle 4: Elimination of all forms of forced and compulsory labour.	7.2.5
Principle 5: Effective abolition of child labour.	7.2.5
Principle 6: Elimination of discrimination in respect of employment and occupation.	7.2
Environment	
Principle 7: Businesses should support a precautionary approach to environmental challenges.	6.2, 6.3
Principle 8: Undertake initiatives to promote greater environmental responsibility.	6.2, 6.3
Principle 9: Encourage the development and diffusion of environmentally friendly technologies.	6.2.2
Anti-corruption	
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	11.2

6. PROTECTING OUR ENVIRONMENT FOR FUTURE GENERATIONS

6.1 OUR APPROACH

The World Economic Forum Global Risks Report 2024¹ ranked extreme weather events and critical change to earth's systems within the top three long-term threats, thus placing a spotlight on the urgency for businesses to accelerate its climate action and transition to a lower-carbon economy. To deliver positive outcomes for the environment, we will continue to be guided by the same environmental policies (e.g. green procurement guidelines and environmental and sustainability policy) and standards (e.g. ISO 14001) as our parent company and key regional affiliates and seeks innovative ways to reduce the environmental footprint of our products and services.

6.2 CLIMATE RESILIENCE (TCFD DISCLOSURES)

We are cognisant of the impact climate change can have on our operations and is taking steps to identify and integrate these climate-related risks into our business strategy. To that end, we started adopting the recommendations of the TCFD framework in FY2022, which enabled us to better position ourselves to manage identified climate-related risks and seize climate-related opportunities arising from these risks. The following section comprises our climate-related disclosures in the four key areas of governance, strategy, risk management, and metric and targets. Achieving a climate-resilient future is a journey and we will continue to enhance upon our disclosures in future reports.

¹ The Global Risks Report 2024, https://www3.weforum.org/docs/WEF_The_Global_Risks_Report_2024.pdf

2023 SUSTAINABILITY REPORT

6.2.1 PILLAR 1: GOVERNANCE

Our governance around climate-related risks and opportunities.

CSE Group is committed to implementing an effective governance structure to ensure that the entire business is aligned to sustainability and creating positive, long-term impact, guided by our Group purpose and sustainability framework.

The Board oversees all corporate governance and operational matters relating to our business and has oversight of all climate-related risks and opportunities. Climate-related issues are also considered as part of our business plans and diversification strategy. The Board has regular discussions with management surrounding the topic of climate-related risks and opportunities, such as embarking on renewable energy projects. The Board also reviews and monitors targets on an annual basis to ensure they are on track.

CSE Group complies with SGX's new requirement for Directors to undergo mandatory sustainability training. Our Board of Directors have attended sustainability training courses on ESG Essentials and Sustainability for Directors offered by the Singapore Institute of Directors.

6.2.2 PILLAR 2: STRATEGY

The actual and potential impacts of climate-related risks and opportunities on our businesses, strategy, and financial planning.

We worked with an external consultant and conducted our first climate assessment in FY2022 to identify our preliminary climate-related risks (chronic and acute) and opportunities across our portfolio. This included an analysis of current and upcoming trends specific to the technology industry and regulations specific to the location of our operations, as well as discussions with internal stakeholders.

The following table summarises our climate-related risks across the short- (1-2 years), medium- (3-4 years) and long-term (5 years and above) as well as its potential impact on our business.

Identified climate-related risk	Likelihood of climate-related risk				Impact of climate-related risk	
	SG	ANZ	UK	USA		
Physical risks	Hurricane	●	●	●	●	<ul style="list-style-type: none"> Reduced revenue due to potential risks of supplier, logistics and network disruption Increased operating costs from volatile fossil fuel prices or increase in energy consumption
	Wildfires	●	●	●	●	
	Droughts	●	●	●	●	
	Floods	●	●	●	●	
	Extreme heat	●	●	●	●	
	Changes to precipitation pattern	●	●	●	●	
Transition risks	More stringent carbon tax	●	●	●	●	<ul style="list-style-type: none"> Weakened investor confidence for not shifting towards the adoption of greener products
	Increased cost of raw materials	●	●	●	●	
	Customer's preference for greener products	●	●	●	●	
	Increased stakeholder concern	●	●	●	●	
	Increase in digitalization and technology	●	●	●	●	
	Additional costs from reporting requirement	●	●	●	●	

Legend: ● Short-term ● Medium-term ● Long-term ● Risk not identified

We have also identified opportunities across the short- and medium-term in the areas of:

- Investing in green technology such as energy-efficient electronic equipment, LED lighting and solar power
- Conducting flood and heat risk assessments on existing properties
- Ensuring all products meet industry standards through certifications
- Including climate criteria as part of the annual supplier review

2023 SUSTAINABILITY REPORT

6.2.2.1 CSE GLOBAL'S FIRST SUSTAINABILITY LINKED LOAN

In FY2023, CSE Global successfully negotiated a Sustainability Linked Loan ("SLL") with a bank. This revolving credit facility will provide CSE Global with funding terms similar to a typical revolving credit facility, but with favourable terms for reductions in emissions intensity.

At CSE Global, we see this as a first step in linking financial incentives to our sustainability performance. In the future, we foresee greater use of SLLs and other innovative financing mechanisms to help incentivise and steer us toward achieving our emissions targets.

6.2.3 PILLAR 3: RISK MANAGEMENT

The processes used by us to identify, assess, and manage climate-related risks.

We have established an Enterprise Risk Management ("ERM") framework to ensure adequate and effective management of risks. The framework sets out governing policies, processes and systems pertaining to each of the key risk areas to which we are exposed and facilitates the assessment by the Board in the effectiveness managing each of our key risks. Recognising the impact climate-related risks may pose on our operations, we will progressively phase in climate-related risks as part of the overall ERM framework.

6.2.4 PILLAR 4: METRICS AND TARGETS

The metrics and targets used to assess and manage relevant climate-related risks and opportunities.

To assess climate-related risks and opportunities, we currently disclose energy consumption, Scope 1 and Scope 2 emissions, and paper consumption. We also have developed the following targets to manage our identified climate-related risks and opportunities and track our progress:

- Reduce greenhouse gas carbon emission index by 10% by 2030 (Base year: 2020)
- Reduce greenhouse gas carbon emission index by 1.0% annually
- Reduce paper consumption index by 10% by 2030 (Base year: 2020)
- Reduce paper consumption index by 1.0% annually.

Please refer to section 6.3 of this report for an overview of our environmental performance.

6.2.5 OUR TCFD JOURNEY AHEAD

This is our second year reporting our climate disclosures aligned with the TCFD recommendations, and we recognise that more efforts are required in our ongoing journey towards greater transparency and accountability in the business world as we address our climate risks and seek climate resilience. Hence, we are disclosing our TCFD roadmap to enable stakeholders to better understand our efforts in driving climate action and how we plan to integrate climate-related risks and opportunities into our business strategy in the coming years.

Governance	Strategy	Risk Management	Metrics and Targets
<ul style="list-style-type: none"> • Strengthen the roles and responsibilities of the Board in monitoring and reviewing climate risks • Continued Board oversight of climate-related risks and opportunities • Further integrate climate change considerations into all decision-making processes • Conduct climate-related training for all Board Members and Management Team 	<ul style="list-style-type: none"> • Engage with external stakeholders as part of our climate-related risk identification process • Quantify the impact of identified climate-related risks and opportunities to our business • Conduct a climate risk assessment (scenario analysis) to understand the exposure of climate-related risks to our business 	<ul style="list-style-type: none"> • Integrate climate-related risks within the ERM framework • Develop a process to manage identified climate-related risks, including assessing different mitigation measures • Continued monitoring and assessing of climate-related risks and opportunities 	<ul style="list-style-type: none"> • Continue reporting on Scope 1 and 2 emissions • Continue to track our environmental performance against targets • Continue to develop our Scope 3 GHG emissions inventory • Progressively expand the coverage of Scope 1, 2, and 3 emissions to include other overseas entities • Review other climate-related metrics and targets

2023 SUSTAINABILITY REPORT

6.3 REDUCTION OF CARBON FOOTPRINT

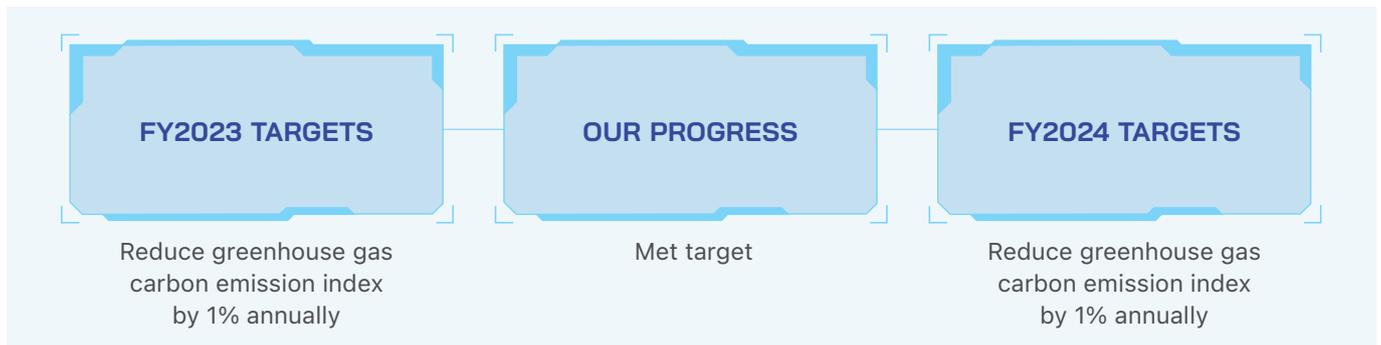
6.3.1 ENERGY AND GREENHOUSE GAS EMISSIONS (“GHG”)

As the business continues its growth trajectory, the importance of sustainability and corporate governance remains instilled within the Group. Aligned with the Singapore Green Plan positioning Singapore to achieve its 2050 net zero emissions goal, we are committed to contributing to Singapore’s national agenda on sustainable development.

At CSE, we employ two main sources of energy consumption for our operations. Whilst our fleet of vehicles predominantly function on diesel and petrol, our office premises, warehouses, and integration centres primarily utilise electricity. We drive to reduce our energy consumption across all operational processes to ultimately mitigate our carbon footprint whilst striving to negate detrimental environmental impacts. We remain cognisant of curbing energy consumption for a sustainable future, which will result in cost savings and overall improvements in economic performance.

We are dedicated to reducing energy consumption and mitigating our carbon footprint. In a bid to transition to cleaner and renewable energy sources while promoting energy efficiency throughout our operations, CSE started to implement energy-saving practices, such as motion sensor lights, energy-efficient bulbs, and regular efficiency checks, while promoting employee awareness of energy conservation. Additionally, our commitment to reduce our carbon footprint includes transitioning to a greener fleet through the adoption of electric vehicles.

We recognise the need to minimise our environmental footprint and seek to achieve resource efficiency. In the same vein, managing and monitoring of our carbon footprint can also raise our brand profile, enable us to gain a competitive advantage by being an environmental champion in our industry as well as reduce operating costs.



In FY2023, we consumed a total of 5,821,246 kWh of electricity, a 4.0% decrease from past reporting. This has led to an improved electricity consumption index from 10,871 kWh/SGD million to 8,029 kWh/SGD million.

	FY2021	FY2022	FY2023
Electricity consumed (kWh)	5,597,121	6,062,774	5,821,246
Electricity consumption index (kWh/SGD million)	11,943	10,871	8,029

2023 SUSTAINABILITY REPORT

Apart from electricity, we also track Scope 1 and 2 emissions² which arise from our consumption of fuels, refrigerants, and electricity respectively. Total emissions and GHG emissions index decreased by 9.8% and 31.2% respectively in FY2023.

GHG Emissions	FY2021	FY2022	FY2023
Scope 1 emissions (t CO ₂ e)	2,234	2,720	2,298
Scope 2 emissions (t CO ₂ e)	2,415	2,447	2,363
Total emissions(t CO ₂ e)	4,649	5,167	4,662
GHG emission index (t CO ₂ e / SGD million)	9.9	9.3	6.4

We have already met our original target of reducing our gas carbon emission index by 10% by 2030 (Base year: 2020). We will continue to implement energy-efficient solutions at our operations and strive to continue improving on our consumption index further in the years ahead.

6.3.2 PAPER CONSUMPTION

We seek to minimise paper wastage at our operations and have established an Internal Paper Reduction Guideline which is adhered by all of our employees. The guidelines state out ways which our employees can reduce the use of paper such as the use of double-sided printing and using blank sides of single-sided copies to print drafts. To further reduce paper waste generated, we inculcate paper re-use and recycling habits among our employees, and we are also encouraged to adopt the use of digital documents instead of paper documents.

To ensure that we consumed paper that are eco-friendly and sourced from responsibly managed plantations, 100% of paper used across our operations are either Forest Stewardship Council ("FSC") certified or made from KHAN-NA. In FY2023, we consumed a total of 6,764 kg of paper, a 6.1% decrease compared to prior reporting year, and our paper consumption index stands at 9.3 kg/SGD million. With our paper consumption index decreasing by 27.9% as compared to FY2022, we have met our FY2023 target of reducing our paper consumption index by 1% annually, though we have already met our original target set for 2030. We will strive to continue improving on our consumption index further in the future years ahead.

Paper Consumption	FY2021	FY2022	FY2023
Paper consumed (kg)	5,329	7,200	6,764
Percentage of paper consumed with FSC certification	100%	100%	100%
Paper consumption index (kg/SGD million)	11.4	12.9	9.3

We will continue to enhance resource efficiency across our operations and seek new ways to minimise paper consumed.

² Following the guidance of GHG Protocol, we have restated our FY2021 scope 2 emissions figures from 41 t CO₂e to 2,415 t CO₂e and FY2022 emissions figures from 45 t CO₂e to 2,447 t CO₂e. In turn, we have restated the GHG emissions index for FY2021 from 4.85 to 9.9, and for FY2022 from 4.96 to 9.3 t CO₂e / SGD million. The emission factors used in the calculation of emissions were now derived from the multiple grid locations in the markets we operate. The electricity consumption data for New Zealand and Australia electricity consumption for FY2021 and FY2022 was available as an aggregate of the two countries' electricity consumption. Therefore, emissions for Australia and New Zealand in FY2021 and FY2022 were calculated by proxying based on the electricity consumption in FY2023, and the corresponding localised emissions factors were applied. Entities included in the consolidation of emission data follow the scope of this Report.

2023 SUSTAINABILITY REPORT

7. CARING FOR OUR EMPLOYEES

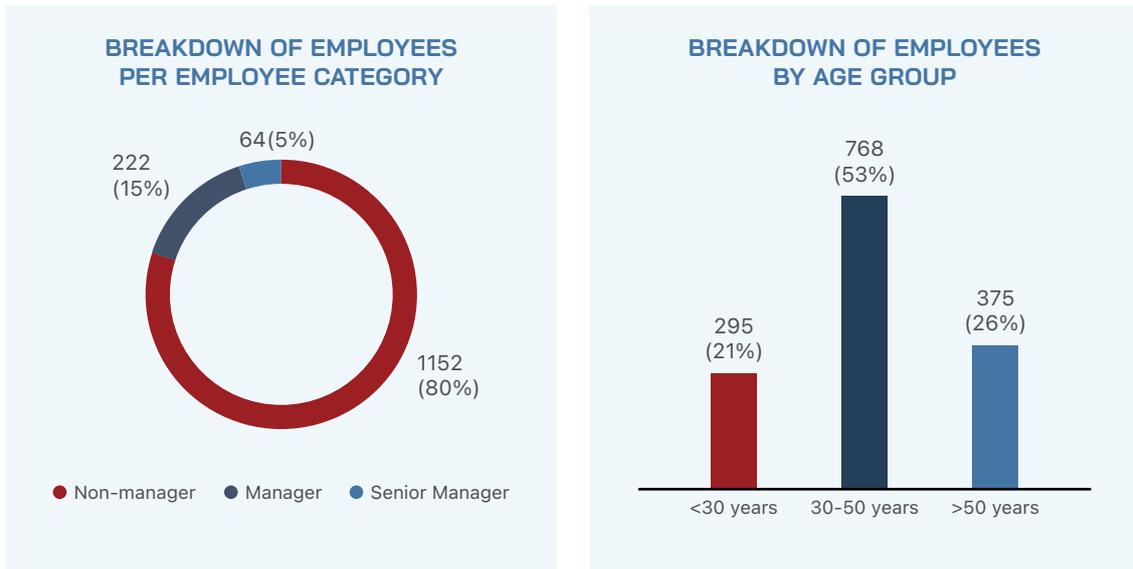
7.1 OUR APPROACH

We recognise that people are our greatest asset and building a diverse and motivated workforce while ensuring each of our well-being is important for our sustainable growth. We are committed to creating an inclusive work environment where every employee feels safe, valued and empowered. In this reporting period, we are considering setting targets that underscore our commitment to creating a thriving workplace as well as ensuring the health and safety of our employees.

7.2 EMPLOYEE WELL-BEING

7.2.1 PROFILE OF OUR WORKFORCE

As of 31 December 2023, we employed a total of 1,438 employees, of which 83% are males and 17% are female. The majority of our employees are between 30 to 50 years of age.



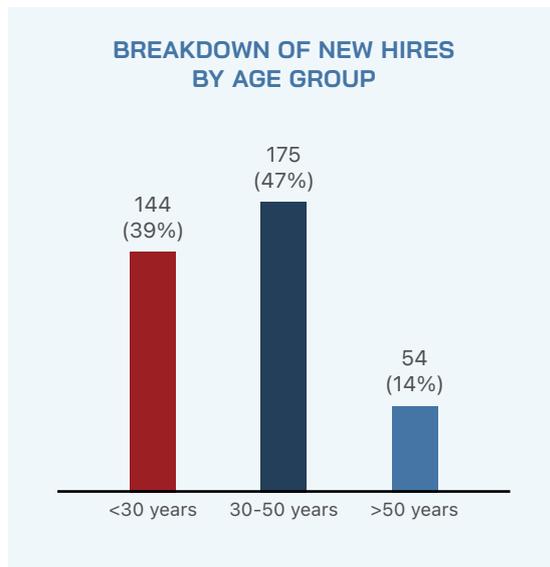
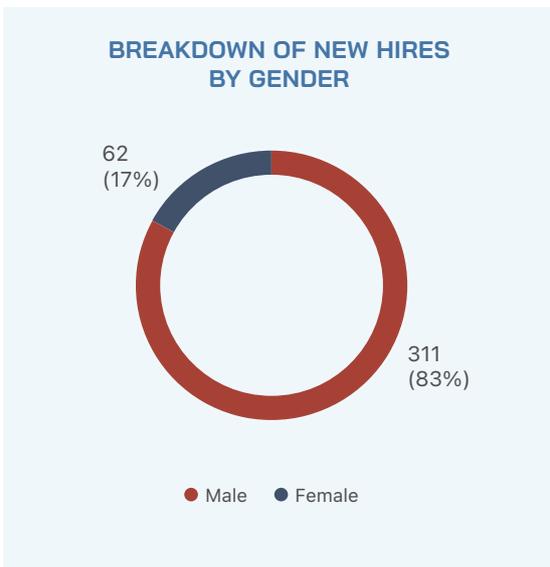
Due to the nature and industry of our operations, majority of our workforce is male. However, we remain committed to empowering women across our operations and continue to support our career growth and development.

	FY2022	FY2023
Ratio of male to female in non-managerial positions	1052 : 166	964 : 188
Ratio of male to female in managerial positions	114 : 39	236 : 50

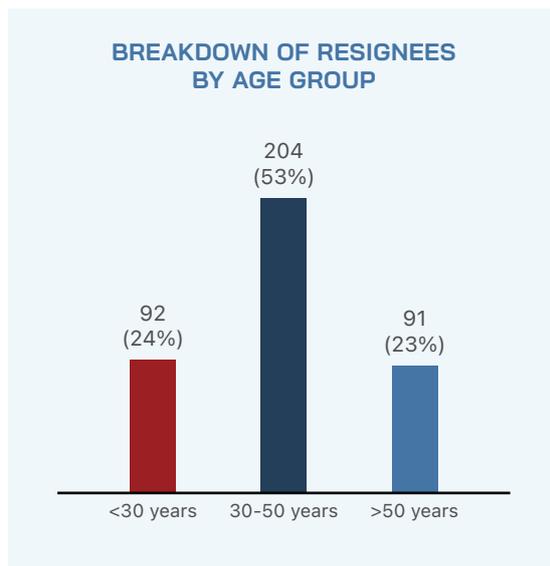
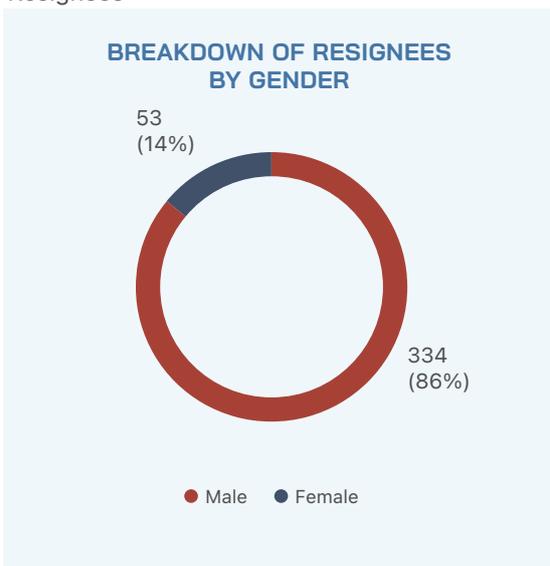
During the year, we had 373 new hires and 387 resignees, which translates to a new hire and turnover rate of 25.9% and 26.9% respectively.

2023 SUSTAINABILITY REPORT

New hires



Resignees

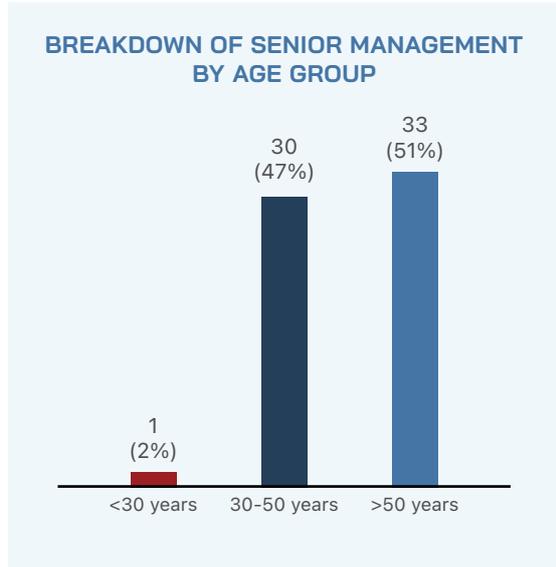
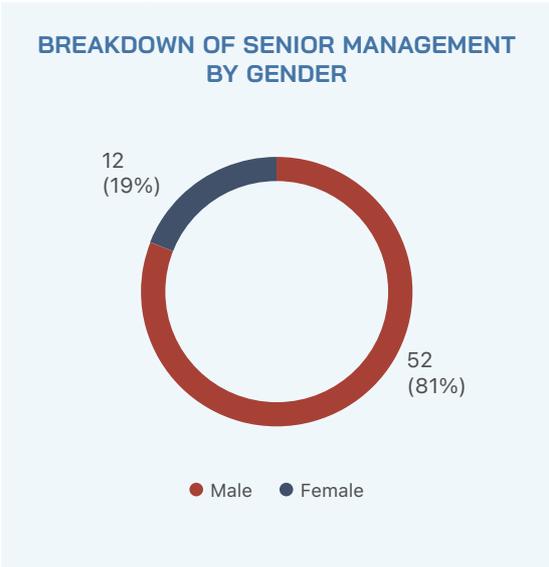


In addition to our employees, we engage external contracted companies as our outsourced vendors, who provide outsourced personnel who might work at our operations. Although we supervise these personnel, they are not included as part of our headcount as they are employed by the contracted companies respectively. However, we ensure that contracted companies we work with share our core Human Resource ("HR") management practices.

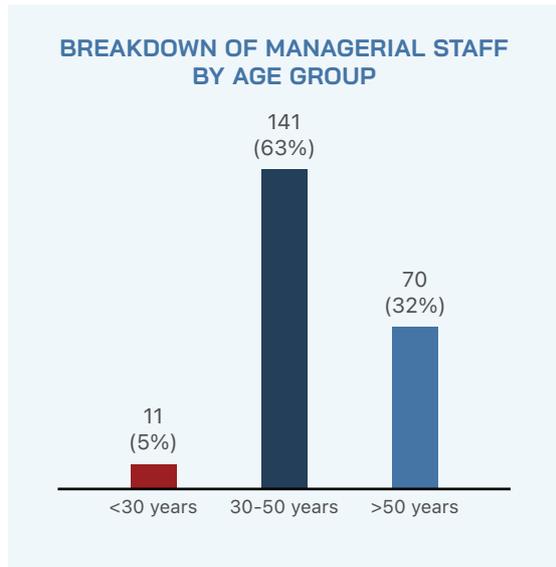
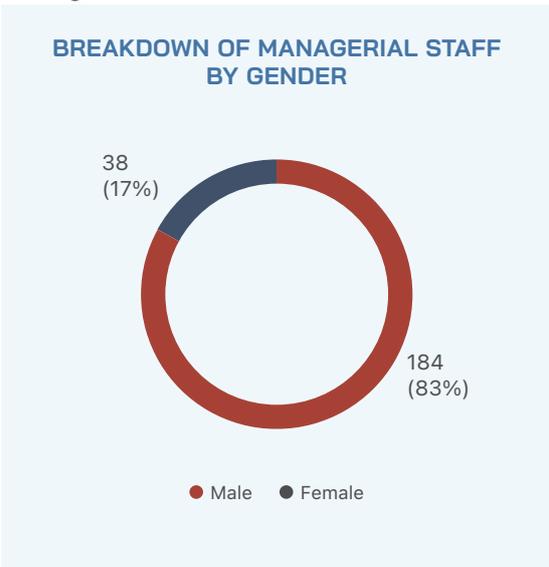
We value diversity in the composition of our employees and believes diversity is imperative in helping our business achieve greater heights through the different perspective, skills and experience each individual has. To that end, our operations are guided by policies such as the Diversity and Inclusion Policy and Equal Opportunities Policy, which sets out the guiding principles and practices in developing and maintaining a diverse and inclusive workplace. Our employees come from a diverse range of background and age groups, and the breakdown of each employee category by gender and age group is as follows:

2023 SUSTAINABILITY REPORT

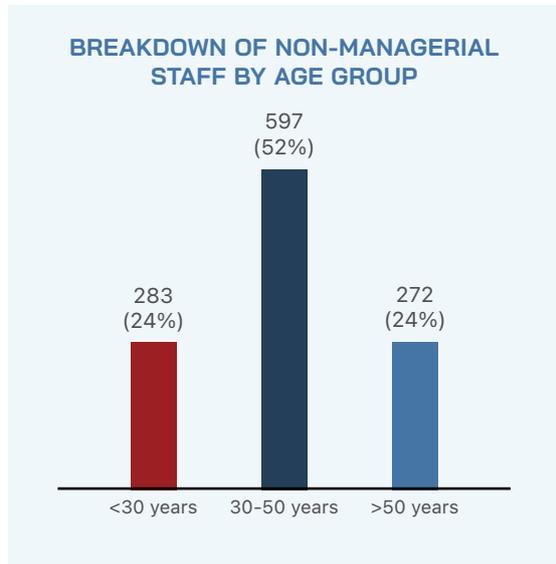
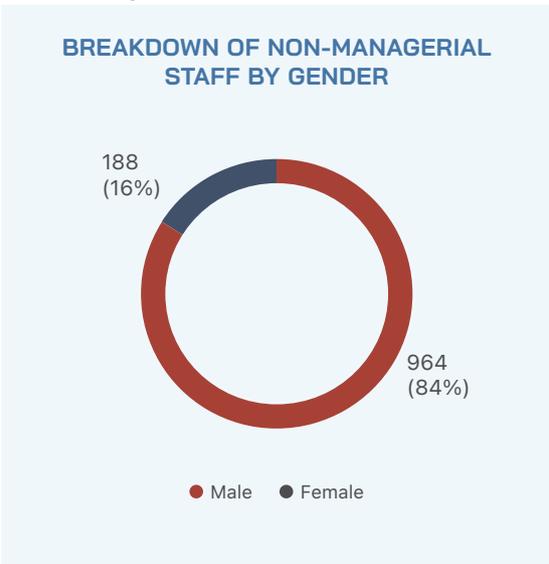
Senior Management



Managerial Staff



Non-managerial staff



2023 SUSTAINABILITY REPORT

7.2.2 FAIR EMPLOYMENT PRACTICES

To attract and retain our employees, we ensure fair employment practices and is guided by our HR management principles and policies as well as Recruitment Procedure, which covers key areas such as remuneration, benefits, health and safety, career development and training. Due to the nature of our business operation which spans different geographic locations and comprise of our employees from a diverse range of background, the HR policies implemented considers the prevailing laws and regulations as well as local culture, norms, and racial sensitivity of each location. For example, the HR practices at our Singapore office is guided by the Tripartite Guidelines on Fair Employment Practices ("TGFEF"), which outlines fair and merit-based employment practices which must be adhered to. In FY2023, zero cases of discrimination were reported.

All HR policies are communicated to our employees annually through our Employee Handbook, which is regularly reviewed by our Management. Additionally, we also seek feedback from our employees to ensure that our concerns are addressed.

7.2.3 EMPLOYEE ENGAGEMENT AND FEEDBACK

We engage with our employees through various communication sessions to ensure our employees understand our objective and our purpose. This is done through customised communication sessions based on each employee category. We also established employee objective setting, performance review as well as exit interview in the case of resignations, to better understand the concern of our employees and gather feedback, which can aid in the improvement of overall management and operation of the organisation.

Additionally, our employees have access to feedback channels specific to different business and functions for issues relating to health and safety or compliance amongst others. Our leaders and managers of the specific business and function have oversight of the feedback channels. A reporting and escalation channel has also been established for any feedback which requires the attention of higher management.

7.2.4 EMPLOYEE BENEFITS AND WELL-BEING

Benefits such as parental leave and compassion leaves are provided to our employees in addition to the statutory benefits outlined by the respective local statutory manpower legislation for countries, we have operations in.

For countries with local laws and regulations on pension and healthcare for our employees, our HR management practices will adhere to the respective laws. For example, we participate in the Central Provident Fund ("CPF") personal savings scheme, which is a compulsory comprehensive savings and pension plan for working Singaporeans and permanent residents to fund our retirement, healthcare needs, and home ownership.

We place great focus on the well-being of our employees as a productive, engaged, and healthy workforce is one of the single biggest contributing factors to the success of our businesses. We adopt flexible work arrangements and offer our employees various programmes to support our health and wellness. For example, our operations in Australia have implemented a Wellbeing Strategy to increase staff engagement as well as mental and physical well-being of our employees. This includes the implementation of initiatives such as excellence awards, monthly well-being workshops and complimentary fresh fruits available at all offices, amongst many others.

7.2.5 HUMAN RIGHTS

We strive to protect the rights of the people and communities which we operate in, and we have a zero-tolerance stance against any form of discrimination and harassment at the workplace as well as modern slavery. This is ingrained in our Code of Conduct, Anti-Slavery Policy and Modern Slavery and Human Rights Framework, which outlines expectations relating to the prohibition of discrimination and harassment, protection of privacy and prohibition of forced and child labour. In FY2023, zero cases of forced labour, child labour or young workers, and human rights-related grievances were reported.

We also respect our employees' rights to freedom of association, and our employees can be members of trade unions and professional bodies.

2023 SUSTAINABILITY REPORT

7.3 WORKPLACE HEALTH AND SAFETY

The health and safety of our employees is our top priority, and we are committed to the highest standard of workplace health and safety ("WSH") to ensure all our employees feel safe at the workplace. We seek to inculcate a safety culture among at the workplace and take extra precautions to prevent any form of injuries among our employees. To that end, we comply with the respective local WSH regulations, and have attained certifications for ISO45001 and BizSafe globally, which reflects our commitment to ensuring that proper measures are in place to manage risks. We also invest in safety trainings to ensure employees are equipped with the necessary safety knowledge, skills and capabilities.

In FY2023, we recorded zero fatalities, zero high consequence work-related injuries and ten recordable work-related injuries.

	Number of fatalities	Rate of fatalities	Number of high-consequence work-related injuries	Rate of high-consequence work-related injuries	Number of recordable work-related injuries
FY2022	0	0%	0	0%	7
FY2023	0	0%	0	0%	10

We adopt a risk-based approach towards mitigating potential health hazards and have in place a hazard identification and risk management procedure which describes the processes for identifying health and safety hazards, identifying environmental aspects, conducting risk assessment activities, and controlling the risks posed from these safety hazards and environmental aspects. We will remain committed to safeguarding the safety of our employees and creating a safe working environment for all employees.

7.4 FUTURE-READY WORK

7.4.1 TRAINING DEVELOPMENT

We invest in the learning and development of our employees and provide opportunities for our employees to upskill, reskill and be equipped with the latest industry knowledge. This is critical to maintaining a competitive, skilled, and motivated workforce which can contribute to the growth of the business.

All our employees are required to attend trainings as part of our core training curriculum, where the contents developed are guided by well-established industry and international standards such as ISO-9001, ISO-14001, ISO45001 and BizSafe. We also conduct training needs analyses and ensure our employees are exposed to a variety of training topics across different sectors, including soft skills such as communications and leadership as well as technical skills covering project management and office productivity tools. Specific training curriculums are also curated based on the specific requirements of each business and function.

In FY2023, each employee received an average of five hours of training and partook in trainings relating to workplace safety, information and technology and business development amongst many others.

	FY2021	FY2022	FY2023
Average training hours per employee	7	6	5

We will continuously seek to revise our training curriculum and programme to align with our objectives and ensure training provided will enable our employees to have the right skills and knowledge in this ever-changing business environment.

7.4.2 CAREER PROGRESSION AND DEVELOPMENT

Apart from employees' training, we also nurture our talents and invests in each employees' professional growth. We regularly conduct goal settings and performance reviews for our employees and review the performance and development of our employees to effectively match our strengths against the job specifications.

2023 SUSTAINABILITY REPORT

8. FOCUSING ON OUR CUSTOMERS' NEEDS

8.1 OUR APPROACH

We always place customer satisfaction at the forefront to ensure sustainable business growth and remain committed to delivering unparalleled customer experience through our customer service as well as high quality products. In our ongoing pursuit of excellence in focusing on our customers' needs, we are assessing targets related to meeting customers' expectations and safeguarding our customers' data privacy and security in this reporting period.

8.2 CUSTOMER FEEDBACK AND SATISFACTION

We recognise that good customer service ensures customer retention and increase brand trust. Hence, we place utmost importance on training our employees in customer service excellence. We also constantly seek to understand our customers' concerns and satisfaction levels to ensure our products meet our needs through open communications and listening to customer feedbacks.

We have in place multiple communication channel to gather customers' feedback, including our website, regular customer survey, and customer service personnel. This enables us to gain a better understanding of our customers' experience and pinpoint areas which we should focus on. Apart from concerns, we also track compliments provided by customers and cascade the positive feedback received to our employees, our superiors and our management team.

In FY2023, our customer satisfaction index stands at 80.6%, a 1.4p.p decrease from FY2022.

	FY2021	FY2022	FY2023
Customer satisfaction index (%)	74.7	82.0	80.6

8.3 SERVICE QUALITY AND SAFETY

We continuously innovate to create safer and high-quality products for our customers, and exercise due diligence to ensure all products meet quality standards as well as not pose any health hazards. We remain committed to ensuring we follow applicable industry standards for our products and services, achieving zero incidents relating to product safety and fostering a 'Safety First' culture through our employee training and quality control.

Since 2001, we have been certified under the ISO 9001 standard for quality management systems, which enables us to increase control of our internal processes and quality of our services. We also comply with other regulations and international standards such as ISO 45001 and BizSafe to ensure product safety.

To achieve the highest standards of quality control, we are guided by our Quality Policy which lays out specific quality objectives and our product quality management approach and processes. Our quality management approach includes identifying stakeholders, key aspects of the product quality and the impacts on our stakeholders.

As for our quality management processes, it comprises of an end-to-end quality review across areas relating to planning, operation and performance evaluation and improvement. Top management has oversight and is in-charge of quality improvement processes. We also mapped out the sequence and interaction of business processes to ensure a seamless collective management of inter-dependencies of the quality management processes among those in charge.

8.4 DATA SECURITY AND PRIVACY

We uphold stringent levels of data privacy to safeguard our confidential information and prevent the loss of customers' data. We continue to strengthen our data protection systems to ensure resiliency against any form of cybersecurity risks. To that end, we have processes and controls in place for handling and communicating sensitive and confidential information of our customers such as contracts, customer orders and service delivery orders. We are also guided by our information security policies, which ensures our customers' data are managed in accordance with the level of confidentiality, and strictly adhere to all local laws and internal regulations applicable relating to personal information protection.

In FY2023, we recorded zero number of cases relating to loss of customer data, and zero number of substantiated complaints received concerning breaches of customer privacy.

2023 SUSTAINABILITY REPORT

9. PARTNERING OUR SUPPLIERS

9.1 OUR APPROACH

Recognising that a bulk of emissions come from our supply chain and the importance of addressing supply chain emissions to reduce our environmental impact, we embed sustainability across our value chain and work closely with our suppliers to promote sustainability practices.

9.2 SUPPLY CHAIN MANAGEMENT

We take a holistic approach in implementing sustainability across our value chain and ensure our local partners and suppliers upholds responsible business practices. We continue to be guided by our Green Procurement Guidance, identify new opportunities to collaborate with our suppliers and ensure responsible sourcing of suppliers to minimise our indirect environmental and social impacts.

9.2.1 SUPPLIER SELECTION

We engage in a supplier evaluation and screening process to select key suppliers. As part of the selection process, suppliers will have to fill in a Supplier Assessment Form, which includes questions relating to the quality of products and services, certifications and health and safety. Additionally, the sustainability policies adopted by our suppliers are also considered. The final decision on supplier selection will be based on the overall assessment which takes a balanced view across all selection criteria.

9.2.2 SUPPLIER REVIEW

We regularly review the performance of our key suppliers through a review process which includes two-way conversations and feedbacks, before determining whether to extend our partnership with them. This ensures that the suppliers who we engage with, and the products supplied to us aligns with our business requirements and sustainability objectives.

We will continue to engage our suppliers on an annual basis, ensure that most of suppliers incorporate a sustainability criterion and promote sustainability practices among them as we journey towards building a more sustainable future.

2023 SUSTAINABILITY REPORT

10. SUPPORTING OUR COMMUNITY

10.1 OUR APPROACH

We champion good corporate social responsibility ("CSR") and seek to create long-lasting positive impacts in the communities we operate in. Beyond our current initiatives, we are currently preparing targets related to the positive impacts we can create for local communities across our operations.

10.2 LOCAL COMMUNITIES

At CSE Global, corporate citizenry is part of our DNA across the regions where we operate. We firmly believe in giving back to our communities while pursuing our business objectives, with particular emphasis on community engagement and contributions through meaningful initiatives.

10.2.1 AUSTRALIA

In 2023, CSE Australia has proudly donated and contributed to community sponsorship in excess of A\$25,000 to various charities and not-for-profit organisations. The major beneficiaries include the Multiple Sclerosis Society of Western Australia which supports care and research into neurological conditions, The Movember Foundation to fund ongoing research, awareness and services for men's health, and the Lions Festival for Disadvantaged Children (WA) Inc. and Rotary Foundations supporting disadvantaged children. CSE Australia has also supported community sport events such as Mackay Marina Run as well as Surf Life Saving.

10.2.2 AMERICAS

In the Americas, CSE participated in over 38 different community activities, fundraisers, and events supporting many local non-profit organisations and making positive impact on the lives of others. CSE Americas continued its support to the United Way of Greater Houston and Southwest Louisiana for the third consecutive year in a row. In 2023, CSE Americas participated in several fundraising events for charitable causes such as: 36th annual TechnipFMC's United Way golf tournament, 3rd Annual Technip FMC United Way Sporting Clays tournament and ExxonMobil United Way Golf tournament, helping United Way, where CSE Americas contributed over US\$5,500 in funds and 32 community work man-hours at the events. CSE W-Industries was also proud to serve as a "Cook Sponsor" at several local charitable events, where we served over 1,200 meals and more than 100+ community work hours at these events.

Other charitable donations for the year include the BEAR Be A Resource, Grace Ashley Scasny Foundation, the St. Jude Children's Research Hospital, the Ronald McDonald House of Houston, the Houston Texans Foundation, the Houston Food Bank (Randy Saucedo Memorial Fund), the Pontchartrain Conservancy and the Susan G. Komen New Orleans, National Fire Protection Agency.

In addition, CSE Americas contributed over US\$4,000 to local scholarship foundations such as the Houston Electrical League Foundation and the Pipeliners Association of Houston. CSE Americas' VetNet (Veterans Network) was honoured for its continuous support of local non-profit veterans' organizations in the Houston area. During the year, CSE Americas' employees also participated in different sporting events and as cook sponsors at many local fundraising and networking events that focused on non-profit and community support causes.

10.2.3 SINGAPORE

In Singapore, we have granted a total of 25 bursaries to local education institutions and supported our staff for their families' education expenses. In 2023, we donated S\$70,000 to various groups in the communities after identifying deserving beneficiaries. In addition, we have rendered our support again to Yellow Ribbon Singapore as part of our commitment to help inmates and ex-offenders rebuild their lives and lower the recidivism rate through skills and long-term career development. We also continue to empower women and children patients, visually handicapped, blood disorder as well as life-limiting patients. We will continue to champion good corporate social responsibility and seek to empower underprivileged groups as well as enrich our communities through our staff volunteerism opportunities.

2023 SUSTAINABILITY REPORT

11. GOVERNANCE

11.1 OUR APPROACH

Good corporate governance underpins the success of our business and trust among our stakeholders. We are setting up a target related to a good corporate governance for our next sustainability report.

11.2 ETHICS AND COMPLIANCE

We have a zero-tolerance stance against fraud, bribery, and corruption. It is our policy to conduct all of our business in an honest and ethical manner, and we will not tolerate any acts of bribery and corruption. We are committed to acting professionally and ethically in all our business dealings and relationships and is committed to implementing and enforcing effective systems to counter bribery. Policies relating to anti-corruption and bribery is communicated to all our employees via the Employee Handbook.

We also have in place a Whistle-blowing policy to ensure that there is a safe and confidential avenue for our employees and external persons to communicate and lodge an alleged incident.

To safeguard the business against any potential risks, we conduct a Risk Assessment and Control Self-Assessment exercise which entails the identification, assessment and documentation of material risks and corresponding internal controls. Such material risks include fraud and corruption, environmental, health and safety, and human capital risks which are ESG-relevant.

In FY2023, we recorded zero confirmed incidents relating to corruption.

11.3 ECONOMIC PERFORMANCE

We create financial value and sustainable business growth through our dedication to customer service and innovative products. Our main sources of revenue comes from our energy, infrastructure and mining and minerals sectors.

	FY2021	FY2022	FY2023
Gross revenue (SGD million) ³	443	510	638
Operating costs (SGD million) ³	106	125	162

For more information relating to the Group's economic performance, please refer to Financial Highlights and Operations and Financial Review section of our Annual Report.

³ All figures provided only pertain to the entities scoped into the report and not the whole Group.

2023 SUSTAINABILITY REPORT

12. TCFD CONTENT INDEX

TCFD Pillars	Recommended Disclosures	Section Reference
Governance		
Disclose the organisation's governance around climate-related risks and opportunities	a) Describe the board's oversight of climate-related risks and opportunities	SR Section 4.1, 6.2.1
	b) Describe management's role in assessing and managing climate-related risks and opportunities	SR Section 4.1, 6.2.1
Strategy		
Disclose the organisation's governance around climate-related risks and opportunities.	a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	SR Section 6.2.2
	b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	SR Section 6.2.2 and 6.2.2.1
	c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	SR Section 6.2.2
Risk Management		
Disclose how the organisation identifies, assesses, and manages climate-related risks.	a) Describe the organisation's processes for identifying and assessing climate-related risks.	SR Section 6.2.3
	b) Describe the organisation's processes for managing climate-related risks.	SR Section 6.2.3
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	SR Section 6.2.3
Metrics and Targets		
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	SR Section 6.2.4
	b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	SR Section 6.3.1
	c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	SR Section 6.2.4

2023 SUSTAINABILITY REPORT

13. GRI CONTENT INDEX

STATEMENT OF USE CSE Global Limited has reported the information cited in this GRI content index for the period 1 January 2023 to 31 December 2023 with reference to the GRI Standards.

GRI 1 USED GRI 1: Foundation 2021

GRI STANDARDS	DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION REFERENCE AND/OR REMARK
General Disclosures			
GRI 2 (2021): General Disclosures	2-1	Organisational details	SR Section 1
	2-2	Entities included in the organisation's sustainability reporting	SR Section 3.1
	2-3	Reporting period, frequency and contact point	SR Section 3.1, 3.3
	2-4	Restatements of information	SR Section 6.3.2
	2-5	External assurance	SR Section 3.2
	2-6	Activities, value chain and other business relationships	SR Section 1.1
	2-7	Employees	SR Section 1.1, 7.2.1
	2-9	Governance structure and composition	SR Section 4.1 AR - Report on Corporate Governance
	2-10	Nomination and selection of the highest governance body	SR Section 4.1 AR - Report on Corporate Governance
	2-11	Chair of the highest governance body	SR Section 4.1 AR - Report on Corporate Governance
	2-12	Role of the highest governance body in overseeing the management of impacts	SR Section 4.1
	2-13	Delegation of responsibility for managing impacts	SR Section 4.1
	2-14	Role of the highest governance body in sustainability reporting	SR Section 4.1
	2-15	Conflicts of interest	AR - Report on Corporate Governance
	2-16	Communication of critical concerns	SR Section 11.2
	2-17	Collective knowledge of the highest governance body	SR Section 4.1
	2-18	Evaluation of the performance of the highest governance body	AR - Report on Corporate Governance
	2-19	Remuneration policies	SR Section 7.2.2 AR - Report on Corporate Governance

2023 SUSTAINABILITY REPORT

GRI STANDARDS	DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION REFERENCE AND/OR REMARK
GRI 2 (2021): General Disclosures	2-20	Process to determine remuneration	SR Section 7.2.2 AR - Report on Corporate Governance
	2-22	Statement on sustainable development strategy	SR Section 2
	2-23	Policy commitments	SR Section 4.2, 6.1, 7.2, 8.3, 11.2
	2-24	Embedding policy commitments	SR Section 4.2, 6.1, 7.2, 8.3, 11.2
	2-25	Processes to remediate negative impacts	SR Section 11.2
	2-26	Mechanisms for seeking advice and raising concerns	SR Section 3.3, 4.2, 11.2
	2-27	Compliance with laws and regulations	SR Section 7.2, 7.3, 8.4, 11.2
	2-29	Approach to stakeholder engagement	SR Section 4.2
Reduction of Carbon Footprint			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 6.1
GRI 302 (2016): Energy	302-1	Energy consumption within the organisation	SR Section 6.3
	302-3	Energy intensity	SR Section 6.3
	302-4	Reduction of energy consumption	SR Section 6.3
GRI 305 (2016): Emissions	305-1	Direct (Scope 1) GHG emissions	SR Section 6.3
	305-2	Energy indirect (Scope 2) GHG emissions	SR Section 6.3
	305-4	GHG emissions intensity	SR Section 6.3
	305-5	Reduction of GHG emissions	SR Section 6.3
Employee Well-being			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 7.1
GRI 401 (2016): Employment	401-1	New employee hires and employee turnover	SR Section 7.2.1
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR Section 7.2.4
	401-3	Parental leave	SR Section 7.2.4
GRI 405 (2016): Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	SR Section 7.2.1
	406-1	Incidents of discrimination and corrective actions taken	SR Section 7.2.2

2023 SUSTAINABILITY REPORT

GRI STANDARDS	DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION REFERENCE AND/OR REMARK
Workplace Health and Safety			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 7.3
GRI 403 (2018): Occupational Health and Safety	403-1	Occupational health and management system	SR Section 7.3
	403-2	Hazard identification, risk assessment, and incident investigation	SR Section 7.3
	403-4	Worker participation, consultation, and communication on occupational health and safety	SR Section 7.3
	403-5	Worker training on occupational health and safety	SR Section 7.3
	403-6	Promotion of worker health	SR Section 7.2.4, 7.3
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR Section 7.3
	403-8	Workers covered by an occupational health and safety management system	SR Section 7.3
	403-9	Work-related injuries	SR Section 7.3
	Future-ready Workforce		
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 7.4
GRI 404 (2016): Training and Education	404-1	Average hours of training per year per employee	SR Section 7.4.1
	404-2	Programmes for upgrading employee skills and transition assistance programmes	SR Section 7.4.1
Customer Feedback and Satisfaction			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 8.2
Service Quality and Safety			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 8.3

2023 SUSTAINABILITY REPORT

GRI STANDARDS	DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION REFERENCE AND/OR REMARK
Data Security and Privacy			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 8.4
GRI 418 (2016): Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR Section 8.4
Supply Chain Management			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 9.1
Local Communities			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 10.1
GRI 413 (2016): Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	SR Section 10.2
	413-2	Operations with significant actual and potential negative impacts on local communities	SR Section 10.2
Ethics and Compliance			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 11.1
GRI 205 (2016): Anti-corruption	205-1	Operations assessed for risks related to corruption	SR Section 11.2
	205-2	Communication and training about anti-corruption policies and procedures	SR Section 11.2
	205-3	Confirmed incidents of corruption and actions taken	SR Section 11.2
Economic Performance			
GRI 3 (2021): Material Topics	3-1	Process to determine material topics	SR Section 4.3
	3-2	List of material topics	SR Section 4.3
	3-3	Management of material topics	SR Section 11.3
GRI 201 (2016): Economic performance	201-1	Direct economic value generated and distributed	SR Section 11.3
	201-2	Financial implications and other risks and opportunities due to climate change	SR Section 6.2.2



CSE GLOBAL LIMITED

202 Bedok South Avenue 1 #01-21,
Singapore 469332
Tel: (65) 6512 0333
Fax: (65) 6742 9179
Web: www.cse-global.com

Reg No. 198703851D

