

APPENDIX 1: GRI INDEX

GRI CONTENT INDEX			
GRI STANDARD	DISCLOSURES	PAGE NUMBER AND/OR URL	
GENERAL DISCLOSURES			
GRI 2: General disclosures	The organisation and its reporting practices		
	2-1	Organisational details	2
	2-2	Entities included in the organization's sustainability reporting	1
	2-3	Reporting period, frequency, and contact point	1
	2-4	Restatements of Information	1
	2-5	External Assurance	1
	Activities and Workers		
	2-6	Activities, value chain and other business relationships	2
	2-7	Employees	75
	2-8	Workers who are not employees	Number of workers who are not employees: 4,280
	Governance		
	2-9	Governance structure and composition	86
	2-10	Nomination and selection of the highest governance body	85, 86
	2-11	Chair of the highest governance body	20, 21
	2-12	Role of the highest governance body in overseeing the management of impacts	20, 21
	2-13	Delegation of responsibility for managing impacts	20, 21
	2-14	Role of the highest governance body in sustainability reporting	20, 21
	2-15	Conflicts of Interest	86
	2-16	Communication of critical concerns	Zero critical concerns communicated to the highest governance body as none were found.
	2-17	Collective knowledge of the highest governance body	87
	2-18	Evaluation of the performance of the highest governance body	86, 87
	2-19	Remuneration policies	73, 74
	2-20	Process to determine remuneration	73, 74
	2-21	Annual total compensation ratio	76
	Strategy, policies, and practices		
	2-22	Statement on sustainable development strategy	5, 6, 7, 15
	2-23	Policy commitments	74
	2-24	Embedding policy commitments	74
	2-25	Processes to remediate negative impacts	74, 88
	2-26	Mechanisms for seeking advice and raising concerns	61, 73, 74, 88
2-27	Compliance with laws and regulations	Zero significant instances of non-compliance with laws and regulations, including fines and non-monetary sanctions.	
2-28	Membership associations	1	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	16, 17	
2-30	Collective bargaining agreements	77	

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DISCLOSURES ON MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	16
	3-2	List of material topics	16
	3-3	Management of material topics	See respective material topics
MATERIAL TOPICS			
Emissions & Energy			
GRI 3: Material Topics 2021	3-3	Management of material topics	24
	GRI 302: Energy (2016)	302-1	Energy consumption within the organisation
302-2		Energy consumption outside of the organisation	Not applicable to SBS Transit – no energy consumption outside of the organisation
302-3		Energy intensity	29
302-4		Reduction of energy consumption	29
302-5		Reductions in requirements of products and services	Not applicable to SBS Transit
GRI 305: Emissions (2016)	305-1	Direct (Scope 1) GHG emissions	28, 30
	305-2	Energy indirect (Scope 2) GHG emissions	28, 30
	305-3	Other indirect (Scope 3) GHG emissions	30
	305-4	GHG emissions intensity	30
	305-5	Reduction of GHG emissions	28
	305-6	Emissions of ozone-depleting substances (ODS)	Not applicable to SBS Transit
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	30
Resource Efficiency			
GRI 3: Material Topics 2021	3-3	Management of material topics	31
	GRI 303: Water and effluents (2018)	303-1	Interactions with water as a shared resource
303-2		Management of water discharge-related impacts	Not applicable to SBS Transit – Not currently tracked
303-3		Water withdrawal	32
303-4		Water discharge	Not currently tracked
303-5		Water consumption	32
GRI 303: Waste (2020)	306-1	Waste generation and significant waste-related impacts	32, 33, 34, 35
	306-2	Management of significant waste-related impacts	32, 33, 34, 35
	306-3	Waste generated	36
	306-4	Waste diverted from disposal	36
	306-5	Waste directed to disposal	36
Safety and health			
GRI 3: Material Topics 2021	3-3	Management of material topics	52, 59

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Safety and health			
GRI 403: Occupational health and safety (2018)	403-1	Occupational health and safety management system	59, 60
	403-2	Hazard identification, risk assessment, and incident investigation	59, 60
	403-3	Occupational health services	59, 60
	403-4	Worker participation, consultation and communication on occupational health and safety	59, 60, 61
	403-5	Worker training on occupational health and safety	60
	403-6	Promotion of worker health	64
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	59, 60
	403-8	Workers covered by an occupational health and safety management system	Number of employees covered under health and safety management system, internally audited system and externally audited system: 10,044 Number of workers who are not employees covered under health and safety management system, internally audited system and externally audited system: 4,280
	403-9	Work-related injuries	63, 64
	403-10	Work-related ill health	Zero number of fatalities from work-related ill health. Zero number of recordable work-related ill health
GRI 416: Customer health and safety (2016)	416-1	Assessment of the health and safety impacts of product and service categories	58
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Zero incidents of non-compliance with regulations resulting in fine, penalty or warnings. Zero incidents of non-compliance with voluntary codes.
Employee care			
GRI 3: Material Topics 2021	3-3	Management of material topics	64, 68
GRI 401: Employment (2016)	401-1	New employee hires and employee turnover	75
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	68
	401-3	Parental leave	76
GRI 402: Labour management relations (2016)	402-1	Minimum notice periods regarding operational changes	77
GRI 404: Training and education (2016)	404-1	Average hours of training per year per employee	67
	404-2	Programs for upgrading employee skills and transition assistance programs	65, 66
	404-3	Percentage of employees receiving regular performance and career development reviews	67

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Employee care			
GRI 405: Diversity and equal opportunity (2016)	405-1	Diversity of governance bodies and employees	72, 76
	405-2	Ratio of basic salary and remuneration of women to men	76
GRI 406: Non-discrimination (2016)	406-1	Incidents of discrimination and corrective actions taken	Zero incidents of discrimination
GRI 408: Child labour (2016)	408-1	Operations and suppliers at significant risk for incidents of child labor	Not included given the context of having operations only in Singapore. SBS Transit has abided with all labour laws and regulations in Singapore and no cases of non-compliance.
GRI 409: Forced or compulsory labour (2016)	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not included given the context of having operations only in Singapore. SBS Transit has abided with all labour laws and regulations in Singapore and no cases of non-compliance.
GRI 413: Local communities (2016)	413-1	Operations with local community engagement, impact assessments, and development programs	11, 78, 79
	413-2	Operations with significant actual and potential negative impacts on local communities	Zero operations with significant actual and potential negative impacts on local communities
Business integrity and growth			
GRI 3: Material Topics 2021	3-3	Management of material topics	86, 87
GRI 205: Anti-corruption (2016)	205-1	Operations assessed for risks related to corruption	89
	205-2	Communication and training about anti-corruption policies and procedures	89
	205-3	Confirmed incidents of corruption and actions taken	89
GRI 206: Anti-competitive behaviour (2016)	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Zero legal actions pending or completed in 2022 regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation

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GRI STANDARD	DISCLOSURES		PAGE NUMBER AND/OR URL
Cybersecurity and data privacy			
GRI 3: Material Topics 2021	3-3	Management of material topics	81
GRI 418: Customer privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Zero substantiated complaints concerning breaches of customer privacy and losses of customer data. Zero complaints received from outside parties and substantiated by the organisation and regulatory bodies Zero number of identified leaks, thefts or losses of customer data
Responsible supply chain and partnership			
GRI 3: Material Topics 2021	3-3	Management of material topics	91
GRI 308: Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	100% of new suppliers were screened using environmental criteria
	308-2	Negative environmental impacts in the supply chain and actions taken	Zero suppliers identified to have significant actual/potential negative environmental impact. Zero significant actual/potential negative environment impacts identified in the supply chain.
GRI 414: Supplier social assessment	414-1	New suppliers that were screened using social criteria	100% of new suppliers were screened using social criteria
	414-2	Negative social impacts in the supply chain and actions taken	Zero suppliers identified to have significant actual/potential negative social impact. Zero significant actual/potential negative social impacts identified in the supply chain.

APPENDIX 2: SASB INDEX

ROAD TRANSPORTATION - SUSTAINABILITY ACCOUNTING STANDARD





TOPIC	ACCOUNTING METRIC	SASB CODE	PAGE REFERENCE
Greenhouse gas emissions	Gross global Scope 1 emissions	TR-RO110a.1	28, 30
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	TR-RO110a.2	24, 28
	(1) Total fuel consumed (2) Percentage natural gas (3) Percentage renewable	TR-RO110a.3	29
Air quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, and (3) particulate matter (PM10)	TR-RO-120a.1	30
Driving working conditions	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	TR-RO320a.1	63
	(1) Voluntary and (2) involuntary turnover rate for all employees	TR-RO320a.2	75
	Description of approach to managing short term and long-term driver health risks	TR-RO320a.3	59, 60
Accident & safety management	Number of road accidents and incidents	TR-RO540a.1	58
	Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/ Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance	TR-RO540a.2	BASIC system is specific to the US and is not applicable to SBS Transit. However, SBS Transit has established other Safety Management Systems as detailed in the Safety & Health section of the report
	(1) Number and (2) aggregate volume of spills and releases to the environment	TR-RO540a.3	12 occurrences, 0.24m ³
Activity metric	Revenue ton miles (RTM)	TR-RO-000.A	NA – SBS Transit does not transport goods and hence this metric is not relevant to our line of business
	Load factor	TR-RO-000.B	NA – SBS Transit does not transport goods and hence this metric is not relevant to our line of business
	Number of employees, number of truck drivers	TR-RO-000.C	75

APPENDIX 2: SASB INDEX







RAIL TRANSPORTATION - SUSTAINABILITY ACCOUNTING STANDARD

TOPIC	ACCOUNTING METRIC	SASB CODE	PAGE REFERENCE
Greenhouse gas emissions	Gross global Scope 1 emissions	TR-RA110a.1	28, 30
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	TR-RA110a.2	24, 28
	(1) Total fuel consumed (2) Percentage natural gas (3) Percentage renewable	TR-RA110a.3	29
Air quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, and (3) particulate matter (PM10)	TR-RA-120a.1	30
Employee health & safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	TR-RA-320a.1	63
Competitive behaviour	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	TR-RA-520a.1	Zero legal and regulatory fines and settlements associated with anti-competitive practices.
Activity & safety management	Number of accidents and incidents	TR-RA-540a.1	58
	Number of (1) accident releases and (2) non-accident releases (NARs)	TR-RA-540a.2	Zero accidents & non-accident releases
	Number of Federal Railroad Administration (FRA) Recommended Violation Defects	TR-RA-540a.3	The FRA Recommended Violation Defects is specific to the US and is not applicable to SBS Transit. However, we have reported our accident and safety management metrics and systems as detailed in our Safety & Health section of the report
	Frequency of internal railway integrity inspections	TR-RA-540a.4	Frequency of 0.71
Activity Metric	Number of carloads transported	TR-RA-000.A	NA – SBS Transit does not transport goods and hence this metric is not relevant to our line of business
	Number of intermodal units transported	TR-RA-000.B	NA – SBS Transit does not transport goods and hence this metric is not relevant to our line of business




APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

PILLAR	KEY FOCUS AREAS	MATERIAL TOPICS	SDG TARGETS
Driving environmental stewardship to enhance sustainability in Singapore	Emissions & energy	Emissions & energy	SDG Target 7.1 - By 2030, ensure universal access to affordable, reliable and modern energy services
	Sustainability transition   	Sustainability transition	SDG Target 12.8 - By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature SDG Target 13.1 - Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries SDG Target 13.3 - Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
	Resource efficiency 	Water Waste management and circularity	SDG Target 12.5 - By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

PILLAR	KEY FOCUS AREAS	MATERIAL TOPICS	SDG TARGETS
Reinforcing our social responsibility to our customers, employees and communities	Safety & health 	Customer safety & health Employee and contractor safety & health	SDG Target 3.6 - By 2020, halve the number of global deaths and injuries from road traffic accidents
	Customer experience 	Quality of service Customer care and relationship Customer inclusiveness and accessibility	SDG Target 11.2 - By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
	Employee care   	Employee training, upskilling and development Well-being and work-life balance Diversity, equal opportunity, human rights and fair labour	SDG Target 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 SDG Target 5.5 – Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life SDG Target 8.5 - By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value SDG Target 8.7 – Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms. SDG Target 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.
	Social economic contribution 	Social economic contribution	SDG Target 11.2 - By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

PILLAR	KEY FOCUS AREAS	MATERIAL TOPICS	SDG TARGETS
Ensuring ethical business and strong governance practices	Cybersecurity, data governance & privacy	Cybersecurity, data governance & privacy	
	Asset protection and safety	Asset protection and safety	
	Business integrity & growth	Corporate governance Regulatory & compliance, anti-corruption & anti-bribery	SDG Target 9.1- Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all
	  	Risk management & transparency Responsible supply chain & partnership R&D technology innovation	SDG Target 12.7 – Promote public procurement practices that are sustainable, in accordance with national policies and priorities SDG Target 16.5 – Substantially reduce corruption and bribery in all their forms

ANNEX A: SUPPLIER CODE OF CONDUCT

ComfortDelGro Corporation Limited is committed to the highest standards of ethical conduct, social and environmental responsibility, and commitment to sustainability.

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

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

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

1. COMPLIANCE WITH LAWS AND REGULATIONS

- 1.1. Abidance with the Law Suppliers' business operations, as well as all goods and services supplied to ComfortDelGro, must fully comply with the laws and regulations of the countries where Suppliers' operations are based as well as where goods and services are provided to ComfortDelGro.
- 1.2. Use of Fair Business Practices Suppliers must practise fair competition in accordance with local antitrust and competition laws. Activities that restrict competition must be avoided. Commercial decisions, including prices, terms of sale, division of markets and allocation of customers, must be made independent of understandings or agreements with competitors.

2. ETHICS AND CONFLICT OF INTEREST

- 2.1. Anti-Corruption Stance Suppliers must conduct their business with integrity, transparency, and honesty. ComfortDelGro does not condone any corrupt practices such as bribery, extortion, or embezzlement in all business interactions. Suppliers are prohibited from offering, paying, soliciting, or receiving (whether directly or otherwise) any form of bribe as inducement or reward for any business transaction with or involving ComfortDelGro. The term "bribe" broadly includes any illicit advantage

such as (but is not limited to) cash, cash equivalents, property, loans, commissions, services, benefits in kind or other advantages.

- 2.2. Anti-Fraud Stance In the same vein, ComfortDelGro does not condone any fraudulent practices such as intentional deception, misappropriation of resources or manipulation of data. Suppliers are prohibited from altering or falsifying records, failing to account for monies received or knowingly providing false information for any business transaction with or involving ComfortDelGro.
- 2.3. Gifts and Entertainment ComfortDelGro is committed to conducting all business without undue influence. The requires it to exercise good judgment and practise moderation in receiving business gifts and entertainment. Suppliers must not offer or give gifts or hospitality (including kickbacks, favours, cash, gratuity, entertainment, or anything of value) to any ComfortDelGro employee that is intended as or may be viewed as an attempt to improperly influence business decisions. Employees will respectfully decline entertainment, gifts or other benefits that could in any way be construed as, or give the appearance of, attempting to influence business decisions in favour of any person or organisation with whom ComfortDelGro may have business dealings.
- 2.4. Conflicts of Interest Suppliers should avoid any conflicts of interest that may adversely influence their business relationship with ComfortDelGro. Suppliers must disclose all actual, potential, or perceived conflicts of interest situations and/or relationships promptly to ComfortDelGro.

3. HUMAN AND LABOUR RIGHTS

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

ANNEX A: SUPPLIER CODE OF CONDUCT

- 3.2. Anti-Harassment and Abuse Suppliers shall ensure that all of their employees are humanely treated with respect and dignity. All forms of harassment and abuse, including but not limited to physical violence, sexual exploitations or abuse, verbal intimidation, psychological harassment, coercion and corporal punishments are not tolerated.
- 3.3. Non-Discriminatory Employment Suppliers shall apply fair and ethical standards in their employment practices. This includes non-discrimination in employment, recruitment, advertisements for employment, compensation, termination, upgrading, promotions, and other conditions of employment against any employee or job applicant on the bases of race, ethnicity, gender, national origin, age, religion, marital status, disability, sexual orientation or gender identity.
- 3.4. Ethical Employment Suppliers must comply with all national laws on wages and working hours as well as local standards regarding child labour and minimum age.
- 3.5. Freedom of Association and Collective Bargaining Suppliers shall recognise and respect its employees' freedom of association, collective bargaining, and rights to representation through the appointed trade union.

4. WORKPLACE HEALTH, SAFETY AND QUALITY

- 4.1. Healthy and Safe Working Environment Suppliers must have in place health and safety protection policies and management systems to provide a secure working environment. They must be designed to promote the general health of employees and reduce work-related injury and illness. For example, protective equipment and tools must be provided and replaced/maintained regularly.
- 4.2. Safety The safety of all goods and services supplied must be ensured through appropriate policies, implementation, and monitoring.
- 4.3. Quality Suppliers' policies and management systems must be developed to ensure that the quality of all goods and services are as specified in their contracts with ComfortDelGro.

5. CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL SUSTAINABILITY

- 5.1. Corporate Social Responsibility ComfortDelGro is committed to building positive relationships with the communities in which we live and work by showing our support and care for the poor, the sick, the underprivileged and the aged. Suppliers are encouraged to support us and also seek similar opportunities in area of Corporate Social Responsibility.
- 5.2. Environmental Sustainability Suppliers must endeavour to minimise the impact of their operations on the environment and are encouraged to adopt effective environmental management practices and standards. Local environmental laws and practices such as those pertaining to waste disposal (proper handling of toxic and hazardous waste, segregation where regulated, etc), air emissions and pollution must be complied with. Suppliers are encouraged to identify, manage and reduce its greenhouse gas emissions from its operations. This includes adoption of eco-efficient practices, green technologies and transiting to cleaner energy.

6. USE OF INFORMATION

- 6.1. Insider Trading Suppliers must not trade in the securities of ComfortDelGro either directly or through an intermediary while in possession of inside information (i.e. confidential material, non-public information) relating to ComfortDelGro nor should they pass such information on to others.
- 6.2. Proprietary Information Any information used by Suppliers in their business relationship with ComfortDelGro that is either proprietary and/or not public must be protected against loss and infringement. Any disclosure or use of such information other than for the purposes of discharging its obligations to ComfortDelGro must first be authorised by ComfortDelGro.
- 6.3. Personal Data Supplier shall respect and comply with all applicable laws relating to the protection of personal data, have in place reasonable physical and electronic measures to ensure the security of personal data, and use any personal data disclosed by or collected on behalf of ComfortDelGro only for the purpose(s) for which the relevant personal data is disclosed or collected.

ANNEX A: SUPPLIER CODE OF CONDUCT

7. COMMUNICATION

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

8. RISK MANAGEMENT

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

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

9. ETHICAL CONCERNS

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

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

Group Chief Internal Audit Officer

DID: +65 6383 7010

Email to: gciao@comfortdelgro.com

and/or the respective Chairmen of Audit & Risk Committee (ARC)

- For ComfortDelGro, email to: ARC_Chairman@comfortdelgro.com
- For SBS Transit Ltd, email to: ARC_Chairman@sbstransit.com.sg
- For Vicom Ltd, email to: ARC_Chairman@vicom.com.sg

ANNEX B: HUMAN RIGHTS POLICY

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

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

1. PROHIBITION OF UNETHICAL LABOUR PRACTICES

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

2. FAIR EMPLOYMENT PRACTICES

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

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

3. GROWING OUR PEOPLE

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

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

4. DIVERSITY & INCLUSION

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

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

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

5. FREEDOM OF ASSOCIATION AND RIGHT TO COLLECTIVE BARGAINING

ComfortDelGro Group recognises and respects our employees' freedom of association and rights to representation through the appointed trade union.

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

6. FAIR AND SAFE WORKING CONDITIONS

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