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SUSTAINABILITY

REPORT

2022

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BOARD STATEMENT

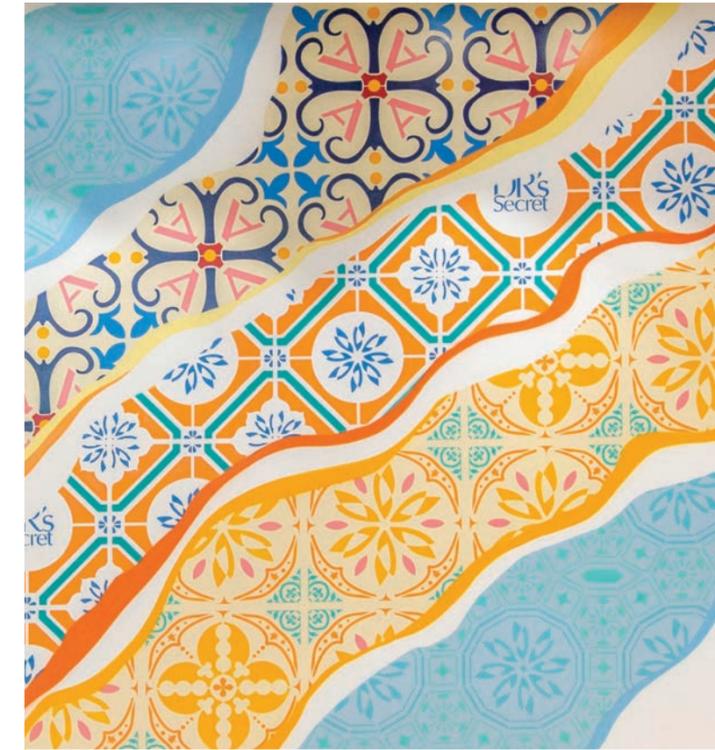
At Best World International Limited (the “Company” or “Best World”), the Board of Directors (the “Board”) believes that to fulfil our commitment to provide our stakeholders with long term value, sustainability needs to be ingrained in our business model. Since inception, Best World has always focused on our products, our customers and our people, while practicing good strong corporate governance and minimizing our impact on the environment. The Board’s primary focus with respect to Sustainability Reporting are:

- a) Considering sustainability issues including environmental and social factors, and climate-related risks and opportunities, in the formulation of the Group’s strategies;
- b) Overseeing the identification, monitoring and management of key Environmental, Social and Governance (“ESG”) topics; and
- c) Determining the Company’s values and standards including ethical standards

Our ERM Committee, led by our Chief Operating Officer, Mr. Huang Ban Chin, and chaired by our Audit Committee (AC) Chairman, Mr. Lee Sen Choon, is comprised of the heads of departments.

Majority of the committee are engaged with our day-to-day operations and are exposed to sustainability issues including climate-related risk and opportunities. In the current year, the committee held multiple workshops that included the reassessment of material ESG issues as well as the identification and assessment of climate-related risks and opportunities which were presented to the Board for approval.

The Board will continue to work with the management to implement, monitor and report on our sustainability efforts for the long-term success of the Group. As we continue to build on our sustainability efforts, we look forward to establishing stronger ties with our stakeholders and growing along with our community at large.



ABOUT BEST WORLD

Best World International Limited is a Singapore headquartered company which specializes in the development and distribution of premium skincare, personal care, nutritional and wellness products. Since inception, Best World has grown in strides to become a key regional player in the industry, having subsidiaries, joint venture and associate companies in 12 markets, with customers from 40 markets in Asia, Oceania, Middle East, North America and Europe.

Best World is a member of the Direct Selling Association of Singapore, the Association of Small and Medium Enterprises, the World Federation of Direct Selling and our BWL subsidiaries are members of the direct selling association in the market they operate.



Our Vision

"To be a leading global skin care, nutritional and personal care solutions provider, focused on making a difference to the lives of beauty and health enthusiasts from all over the world."

Our Mission

The Preferred Choice for Consumers

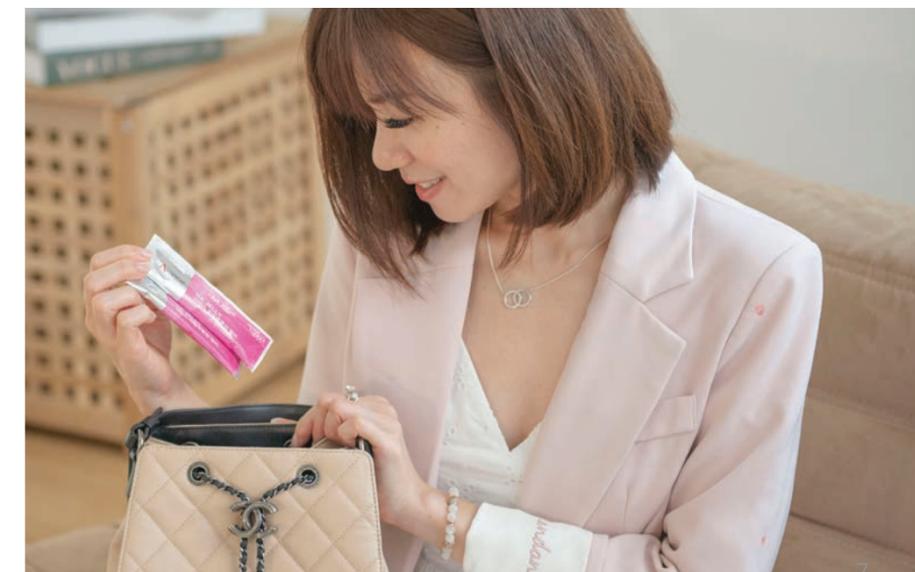
To meet the everyday beauty and health needs of our customers with quality products and services, achieved through continuous innovations, created under our high quality and safety standards.

The Rewarding Choice for Distributors

To expand our distribution network globally through a progressive entrepreneurial platform, which offers the positive, harmonious culture and community that support our distributors in achieving their business goals and success.

The Trusted Choice for Partnership

To be an enterprise that pushes for continuous growth, with a reliable and trustworthy reputation, thereby improving productivity, profitability and maximizing our partners' and shareholders' value.





THE REPORT

Best World International Limited is pleased to present our sixth Sustainability Report.

Reporting Period and Scope

This report covers the Financial Year 2022 ("FY2022") from 1 January 2022 to 31 December 2022, with Financial Year 2021 ("FY2021") from 1 January 2021 to 31 December 2021 as the year of comparison. It covers the Group's strategies, initiatives and performance in relation to ESG topics of our operations. This year, we expanded the scope of our Sustainability Report to include all the regions we operate in.

Reporting Standards

Building on from what we have disclosed in FY2021 with reference to Singapore Exchange (SGX) proposed list of core ESG metrics, we performed a materiality re-assessment for FY2022 which was facilitated by a third-party consultant, Mazars LLP, and added two material ESG issues to our disclosure, namely Occupational Health and Safety, and Customer Privacy.

This report has been prepared with reference to internationally recognized framework, Global Reporting Initiatives ("GRI"). It also complies with Singapore Exchange Securities Trading Limited ("SGX-ST") Mainboard Listing Rule 711(A) and 711(B). We have also incorporated SGX's enhanced disclosures on climate-related information which was released in 2021 where applicable. This is also the first year that we have incorporated the recommendations by Task Force on Climate-related Financial Disclosure (TCFD) as mandated by SGX.



Review

We have engaged BDO Advisory Pte Ltd, our internal auditor, to independently review this report.

Restatements

For the new regions that are being reported, we restated comparative figures for training hours and headcount in FY2021. For waste, energy and emission disclosures, comparative figures for new regions were not available.

There was a typographical error on the graphs of Average Training Hours of Employees by Gender and Average Training Hours by Employee Category, where the unit for the number of hours were presented as a percentage instead of hours. There was another restatement in Singapore's male employee percentage in 2021 from 49% to 47% due to an error.

Feedback

Moving forward, Best World shall continue to strengthen our sustainability efforts and report on the related non-financial metrics annually. For any queries in relation to our report or any feedback on our sustainability practices, please feel free to contact:

Mr. Kean Tan
Risk & Compliance
kean.tan@bestworld.com.sg



STAKEHOLDER ENGAGEMENT

| Stakeholder Groups | Objectives/ Expectations of Stakeholder | Stakeholders' Key Concerns | Methods and Frequency of Engagement | Best World's Efforts and Responses |
|-----------------------------------|---|---|--|--|
| Shareholders /Investors | Obtain information needed to make sound decisions | <ul style="list-style-type: none"> • Transparency, timely information on the company's progress, status, and profitability • Stable financial performance and prudent capital management • Business continuity | Investor Relations ("IR") personnel Annual General Meeting (AGM) | <ul style="list-style-type: none"> • Strive to maximize profitability and return on investment • Uphold high standards of corporate governance transparency and disclosure as well as long-term sustainable growth of business |
| Employees | Positive and safe working environment, fair remunerations and career development and progression | <ul style="list-style-type: none"> • Conducive and comfortable working environment • Competitive rewards and recognition • Opportunities for career advancement • Adequate training and development | Town hall meeting & staff appreciation dinner (annual) Team bonding fund for department/inter-department bonding activities (annual) Staff outing with participation from family members (annual) Birthday lunch to celebrate employees' birthday (monthly) Grievance handling/ Whistleblowing mechanism Long service awards Employee engagement survey (annual) | <ul style="list-style-type: none"> • We adopt and implement Human Resource ("HR") policies that are in line with our business goals and pro-employee, and review them from time to time • We encourage work-life balance and reward employees based on specific and measurable targets • Employee engagement survey provides an avenue for employees to give feedback anonymously |
| Distributors, Members & Customers | <u>Distributors & Members</u> <ul style="list-style-type: none"> • Drive sales and foster a positive long-term relationship with Best World | <u>Distributors & Members</u> <ul style="list-style-type: none"> • Regular and reliable support (to sustain and grow their sales & networks), product effectiveness and efficiency | Trainings (weekly) Meetings and gatherings (daily) BWL Mobile application & Online Shop | <ul style="list-style-type: none"> • Continuous product innovation and development, regular distributor training sessions • Maintain ISO9001:2015 Quality Management Certification System requirements for our product development. • Sharing of beauty, health and product knowledge with all BWL distributors, members and customers using social media. • E-commerce platform (mobile applications) • Annual convention held to recognize distributors' efforts and offer an opportunity to connect all distributors and members from all over the world |
| | <u>Customers</u> <ul style="list-style-type: none"> • Products that deliver its brand promise and are conveniently available | <u>Customers</u> <ul style="list-style-type: none"> • Reliable, clear and comprehensive product labelling and effectiveness and safety of the products • Service and health advisories (if necessary) received especially pertaining to instructions on proper application and use of the products | Social media Annual Convention Direct contact with our Marketing staff | |
| Government & Regulator | Implement and enforce standards and regulatory requirement | <ul style="list-style-type: none"> • Adhere to laws and regulations, prompt reporting | Implement and enforce standards and regulatory requirements | <ul style="list-style-type: none"> • Commitment to comply with all applicable laws and regulations, constant review of our operating procedures & update them when necessary. |
| Communities | Ensure that organizations have a positive impact on the community at large | <ul style="list-style-type: none"> • Meaningful support towards communities | Participation in various CSR programmes such as World Learner Programme | <ul style="list-style-type: none"> • Please refer to our Annual Report for more details on CSR efforts. |
| Trade associations | Protect the interests of businesses in the industry | <ul style="list-style-type: none"> • Support in addressing any issues faced by industry | Participation in association meetings, dialogues and forums | <ul style="list-style-type: none"> • Being an active member of the World Federation of Direct Selling Association |
| Suppliers | Maintain ethical, economically viable and sustainable business relationships with business partners | <ul style="list-style-type: none"> • Compliance with terms and conditions of prevailing purchasing policies and procedures, while maintaining ethical standards • Stable, long-term business relations | Supplier review and monitoring Meetings Email correspondences | <ul style="list-style-type: none"> • Established an active member of the World Federation of Direct Selling Association • Ethical business practices and contractual obligations • Encourage main supplier to embark on sustainability journey |

MATERIALITY ASSESSMENT

This year, we conducted a comprehensive materiality re-assessment which was facilitated by a third-party consultant, Mazars LLP. The materiality re-assessment aimed to identify and assess ESG issues in areas that mattered most to our stakeholders and Best World. This helps us to be in closer alignment with the shifting priorities and expectations based on our interactions with stakeholders. As such, we added GRI 403: Occupational Health and Safety and GRI 418: Customer Privacy to our list of material ESG matters.

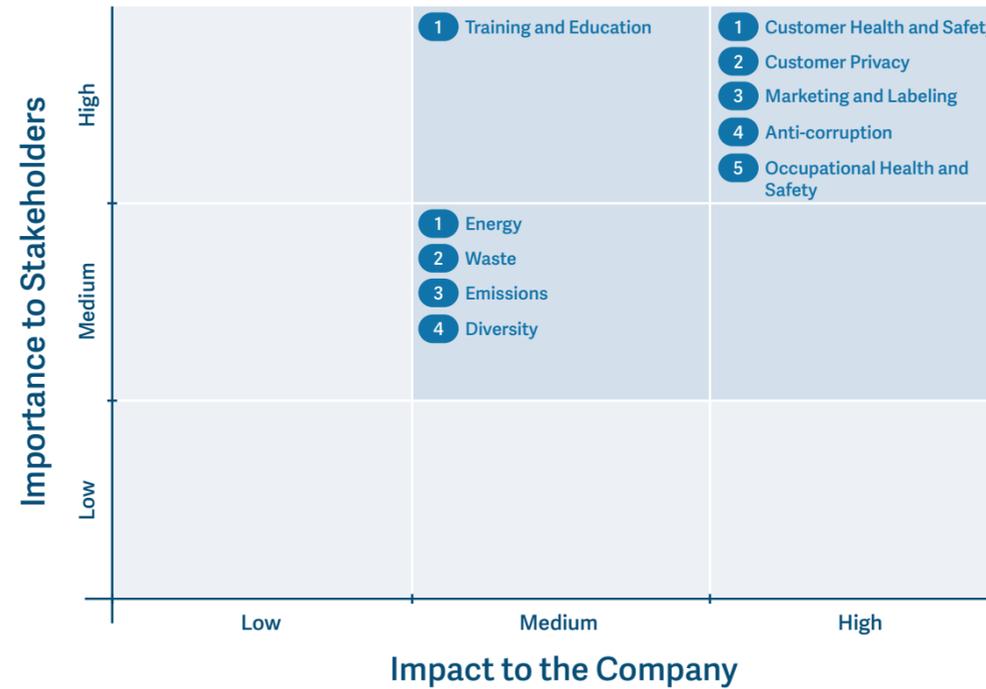


Figure 2: Best World's Materiality Index

The results of the materiality assessment are grouped and plotted on a materiality matrix (Figure 2), with their position relative to the importance to internal stakeholders and external stakeholders.

| Material ESG Matters | Corresponding GRI Topic - Specific Standard |
|---|---|
| Consumer Satisfaction | Not covered in GRI topic-specific standard |
| Counterfeit Products and Intellectual Property | Not covered in GRI topic-specific standard |
| Packaging Management | Not covered in GRI topic-specific standard |
| Business Ethics | GRI 205: Anti-corruption |
| Energy | GRI 302: Energy |
| Emission | GRI 305: Emission |
| Waste Disposal Management | GRI 306: Effluents and Waste |
| Employees and Distributors Training and Advancement | GRI 404: Training and Education |
| Diversity | GRI 405: Diversity and Equal Opportunity |
| Consumer Health and Safety | GRI 416: Customer Health and Safety |
| Responsible Labelling/Advertising | GRI 417: Marketing and Labelling |
| New Material ESG Matters | Corresponding GRI Topic - Specific Standard |
| Employee Health and Safety | GRI 403: Occupational Health and Safety |
| Data Privacy | GRI 418: Customer Privacy |



STEP 1 - Identification and Selection
A preliminary list of ESG matters were identified and selected after conducting a desktop analysis of Sustainability Reports published by leading industry players and interviews with key personnel across departments.



STEP 2 - Prioritization
The identified and selected ESG matters were rated and prioritized through an anonymous voting exercise by the representatives from the various departments, taking into consideration the perspective of both internal and external stakeholders.



STEP 3 - Validation
Material matters that were identified and selected in Step 2 were presented to the Board for validation and approval.



STEP 4 - Review
Material matters that were approved by the Board will continue to be reassessed in subsequent reporting periods to ensure that reported topics remain relevant and material.

Figure 1: Best World's Materiality Assessment Process

SUSTAINABILITY GOVERNANCE

Business Ethics

At Best World, we are dedicated to operating our business in a transparent manner. During the process of expanding into rapid-growth markets, where the operations are dependent on its local businesses and suppliers, there is a greater risk of exposure to corruption. Our Group has adopted a zero-tolerance approach towards all corruption practices and have strived to embed a culture of anti-corruption in all aspects of our operations. Our anti-corruption policies and reporting channels are available online to enhance communication to our stakeholders and act as a deterrence to corruption.

- Gift and Entertainment Policy
Guidelines for employees on the proper procedures to process the gifts and entertainment from external parties to uphold business integrity.
- Code of Ethical Conduct
The code that states the organization's responsibility towards employees, consumers, shareholders, suppliers and regulators.

Our Singapore employees are trained on our corporate policies, anti-corruption policies and procedures during our mandatory new employee orientation programme. With all our regions scoped in this year, we plan to ensure that all new joiners are trained in the above-mentioned policies.

In FY2022, no cases of corruption were reported.

| Perpetual Target | FY2022 |
|--|----------|
| Zero instances of corruption | Achieved |
| 100% of employees are to be informed of their responsibility to prevent dishonesty in the course of business and all employees involved in sourcing and procurement for the company have acknowledged the annual declaration form. | Achieved |

Components of Our Anti-corruption Framework

- Conflict of Interest Policy
To prevent conflicts of interest as well as action steps to take in the even a conflict arises.
- Whistle-blowing Policy
Provides details on the whistleblowing, a communication for employees to anonymously report suspected wrongful activities within the organisation to ensure transparency in business conduct at Best World.

Communicating Key Business Ethics Effectively

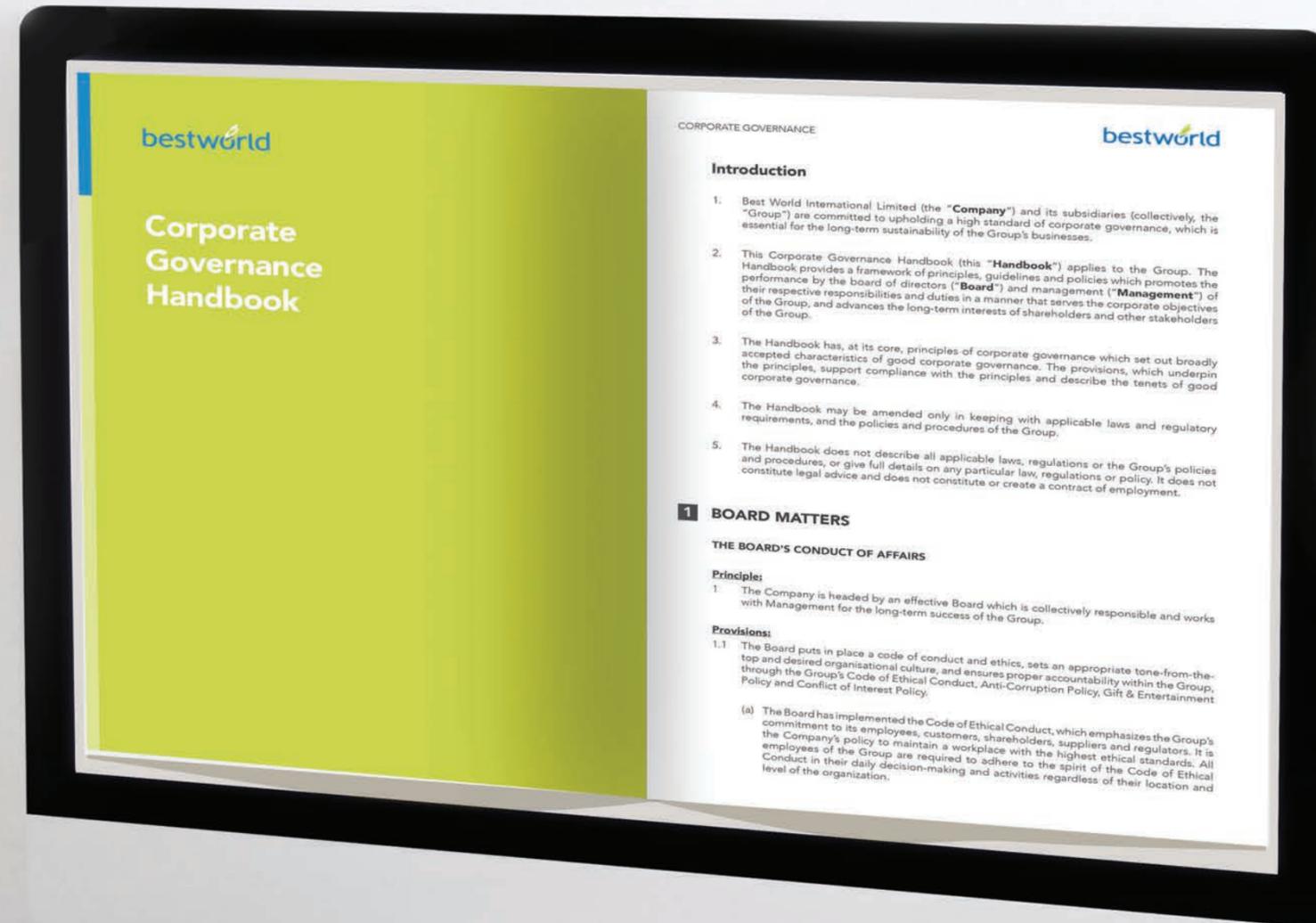
To promote understanding of key ethical business practices such as consumer rights, distributor's responsibilities and obligations and the Company's intellectual property rights, our Taiwan office rolled out a series of short comics on these topics to educate distributors. Refer to the link below for more information.



https://tw.bwlgroup.com/tchinese/whatson_code_conduct.jsp

Keeping Guidance Handy

In 2020, we developed a corporate governance handbook for the company. The handbook incorporated key tenets of good corporate governance to guide management and key personnel and at the same time, highlight the Board's perspective and areas of emphasis. Subjects covered include duties owed by Directors, Directors' disclosure of interests, and the identification of conflicts of interests and guidelines on how to handle them. The handbook also considered and incorporated the company's existing policies, such as the Anti-Corruption policy, Code of Ethical Conduct, Whistle Blowing, diversity, dividend, and investor relations policies.



Responsible Business Practices

Consumers are at the heart of our business. Best World's continued success depends on the trust and confidence that consumers place in our distributors and conforming to respective markets' consumer protection legislation. We are also committed to the Code of Ethics and Conduct set out by the Direct Selling Association of Singapore (DSAS).

DSAS Code of Ethics and Conduct sets forth the basic fair and ethical principles and practices to which Members shall be required to adhere in the conduct of their business, which includes the following amongst others:

- Obligations of the member
- Prohibited practices that no direct seller should engage in
- Accurate explanation of products or services
- Honoring customer order cancellation rights, the 7-Day "Cooling-off period"
- Respecting customer privacy
- Proper handling of customer complaints

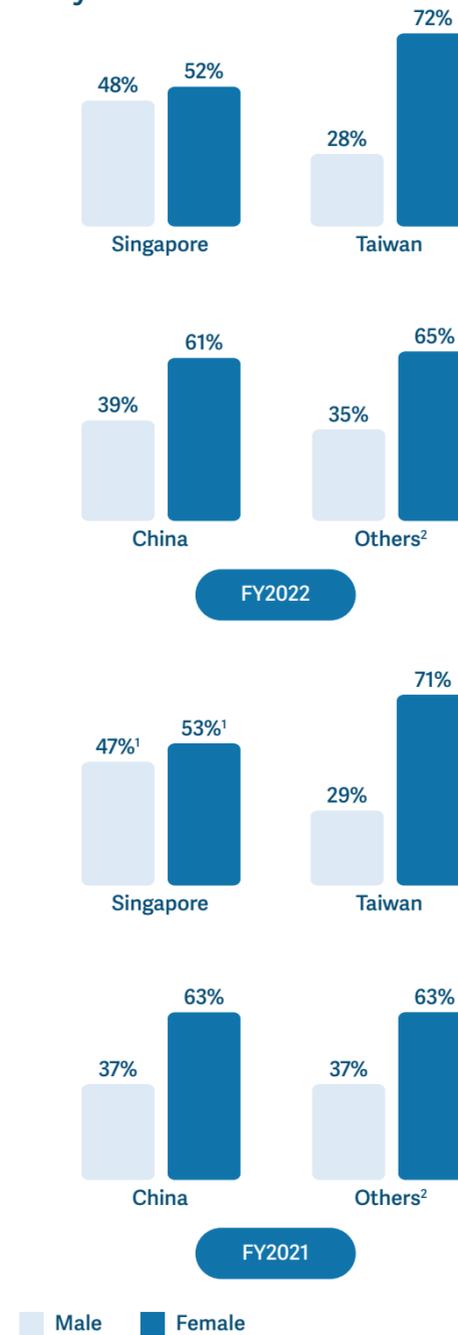
In other regions, our subsidiaries are members of their respective countries' Direct Selling Association.

Profile of Our Workforce

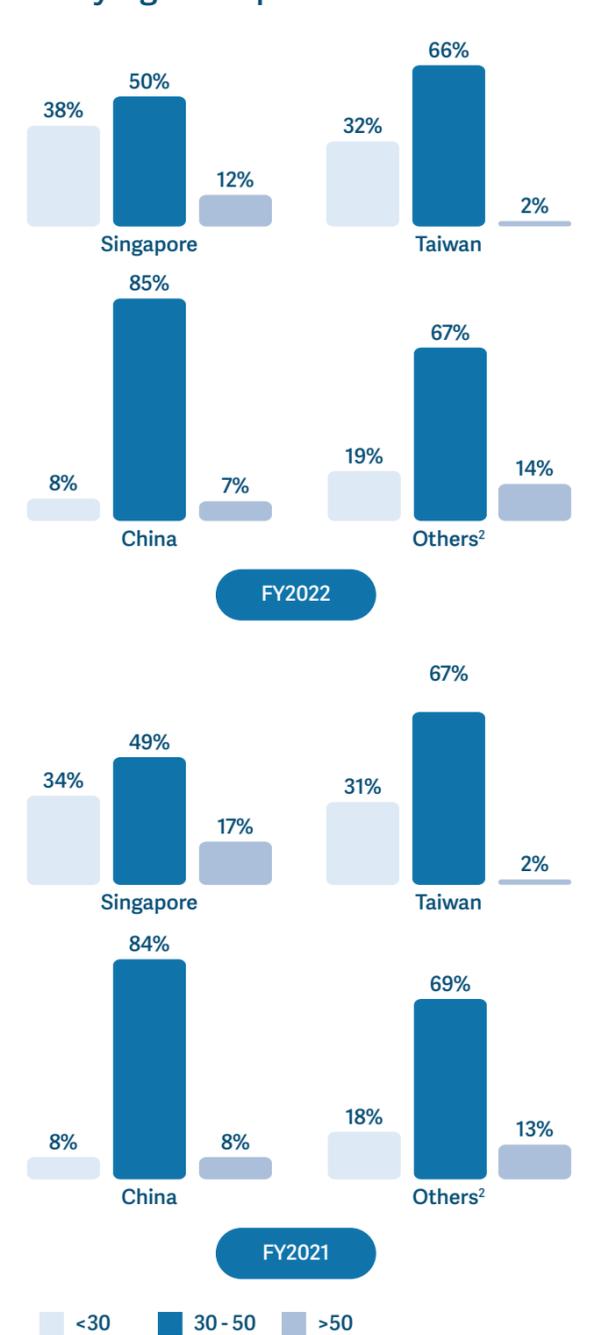
Employees are our biggest asset and are vital for Best World's sustainable development as an organization. In line with our company's mission statement, we are committed to developing a positive, harmonious and respectable working community. We continue to invest in the development of our employees and distributors to keep them updated with the industry and to ensure that they acquire the knowledge and skills needed to improve productivity, efficiency and profitability of the Company. We adopt an equitable and competitive compensation system to keep our employees and distributors motivated to ensure the continuity of our business as well as to maximize our shareholders value. All our employees go through formal appraisal with goal setting, fixing measurable key performance indicators and identification of strength and weaknesses to develop their potential. These goals and performance indicators are revisited in the middle of the year to ensure good follow up. Performance is reviewed after year end and form the basis of employee promotion and salary increments.

OUR PEOPLE

Composition of Employees by Gender



Composition of Employees by Age Group



¹ There is a restatement in Singapore's male employee percentage in 2021 from 49% to 47% due to an error. Consequently, Singapore's female employee percentage increased from 51% to 53%.
² Other countries comprise of Malaysia, Indonesia, Thailand, Philippines, Vietnam, UAE, Hong Kong and Korea.



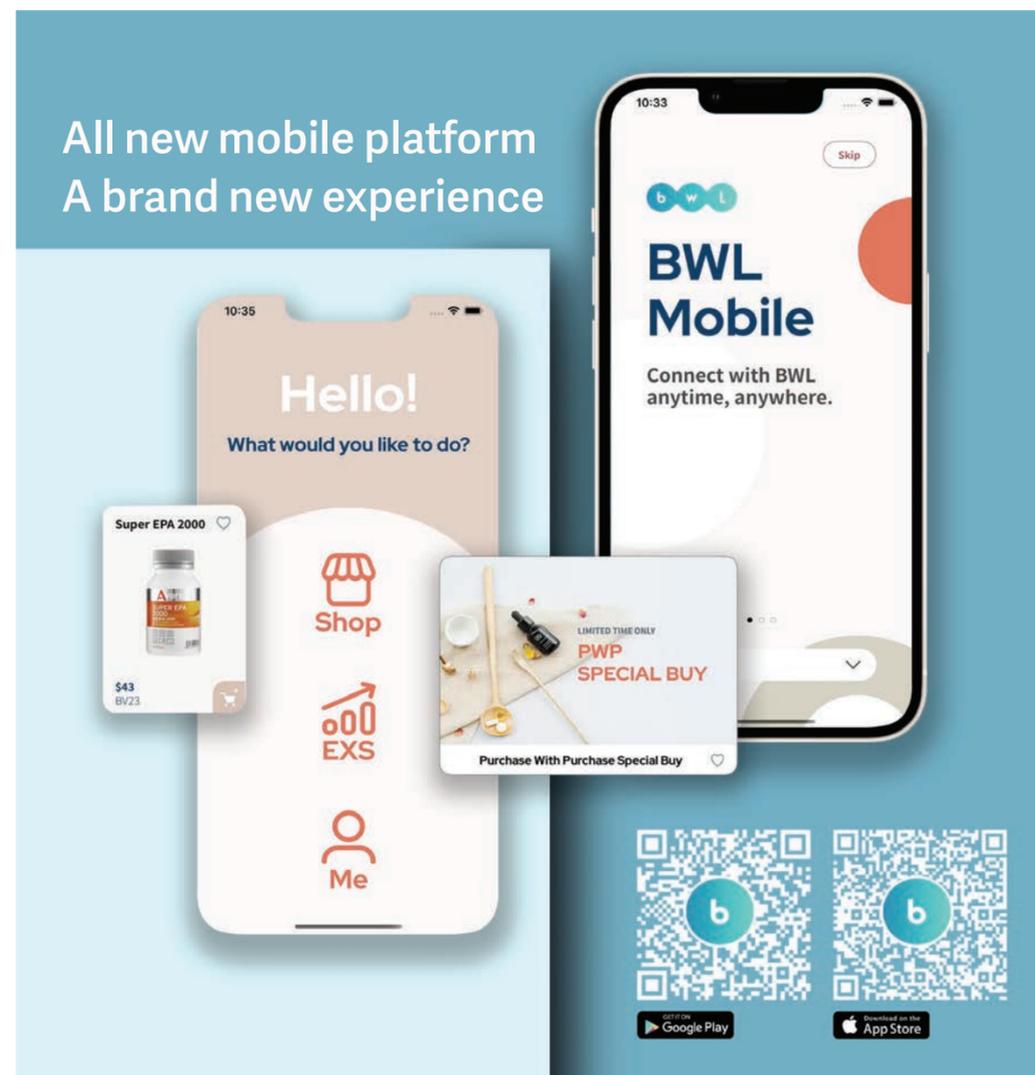
In 2021, Learning Management System was launched in Singapore to administer all matters relating to staff learning and provide online learning contents to employees. This platform provides specific online learning contents for employees across all department and automate learning administrative processes.

| Training Course | Details of Training | Date Conducted |
|--|---|--|
| Quarterly Management Staff Reading Programme | To promote and cultivate positive mindset, creativity, invention, personal goal setting and self-actualization Reading literature include: - 我想跟你好好说 Non-violent Communication for Beginners - 问题的100个答案, 99个是创意 - 记得你是谁: 哈佛的最后一堂课 Remember Who You Are - Life Stories That Inspire the Heart and Mind - 火来了, 快跑 | 25 March 2022 25 July 2022 23 September 2022 28 December 2022 |
| Performance Management Workshop | To equip managers with appraisal and coaching skills | 2 sessions in 2022 |

Employees and Distributors Training and Advancement

As a leading health and wellness company with a global presence, continuous learning is fundamental to the growth of our company. We recognize that training is an integral part of our business as it equips our employees with the necessary skills and enhances their ability to carry out their roles and responsibilities. In compliance with ISO9001: 2015 Quality Management System requirements, we have developed procedures to ensure quality assurance across our processes; we provide regular trainings related to these procedures to all, including distributors who market our products.

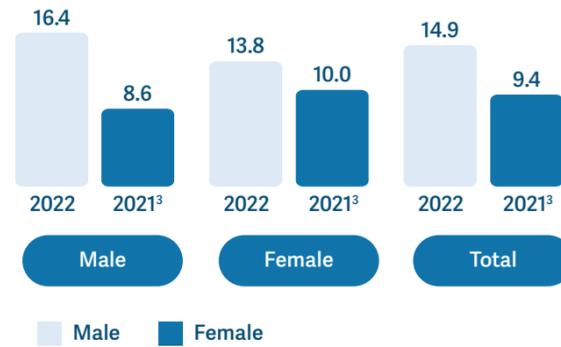
Online training programmes are now readily deployed over zoom. These training programmes covered a variety of topics, from product introduction, usage and its efficacy for the regular user to topics that hand hold distributors on selling techniques to build up a source of passive income. Our next step will be to dub these programmes in a number of languages and put them up on our bwl application so that they are available on demand and in the viewer's native language.



Our directors actively attended ESG trainings to upskill and keep abreast of the latest developments on the topic of sustainability. In compliance with Singapore Exchange Regulation, we are pleased to share that most of our directors have attended sustainability training during the financial year. Dora Hoan Beng Mui, our Group CEO, will be attending LED9 – Environmental, Social & Governance Essentials course in July 2023 due to extensive prearranged work travel commitments.



Average Training Hours of Employees by Gender



Under the guidance of the respective department heads, Best World aims to achieve a minimum average of 16 hours of training per employee annually.

The average training hours per employee in FY2022 improved to 14.9 hours from FY2021. The overall increase was mainly due to the convenience of attending online trainings/webinars as well as more training sessions being conducted after the easing of COVID-19 restrictions.



Average Training Hours of Employee by Employee Category



| Perpetual Target | FY2022 |
|--|--------------|
| To achieve minimum average of 16 hours | Not achieved |

³ There is a restatement in 2021 figures. We included training hours from the newly included regions to enhance comparability.

Occupational Health and Safety

At Best World, we strive to build a healthy workforce and safe workplace for our employees by prioritizing workplace safety and health (WSH). We inculcate good safety practices among employees and take appropriate measures to prevent workplace accidents from happening. Best World is committed to providing a safe working environment for its employees. We have various programmes to safeguard all our employees' physical health and safety.

Our Tuas manufacturing facility is designated as a factory in accordance with Ministry of Manpower (MOM) regulations and is subject to more stringent safety requirements.

Hazard Identification and Risk Assessment

Best World conducts hazard identification and risk assessments across our corporate office and our factory.

At our factory, we have an active Environment, Health and Safety (EHS) Committee that meets every month to discuss inspection results and safety issues. The Committee is chaired by the Deputy General Manager and has representatives from all the major departments. Staff can highlight their concerns, including WSH issues, directly in the EHS meeting. Initiatives and activities planned by this committee are part of a continual process to ensure and promote the health, safety and well-being of all employees. In addition, we also employ an EHS officer who actively manages and monitors all safety-related matters.





Safety Gemba⁴ is conducted monthly to observe factory processes and identify any safety lapses in a timely manner. Thus, empowering all parties to address safety-related issues proactively and collaboratively. The goal is to have zero reportable incidents from production. Achievement of safety targets are regularly updated during the factory's quarterly townhall meetings. Staff receive incentives when safety targets are achieved. On top of our regular internal inspections, authorities such as MOM do conduct random inspections at the company's worksites from time to time.

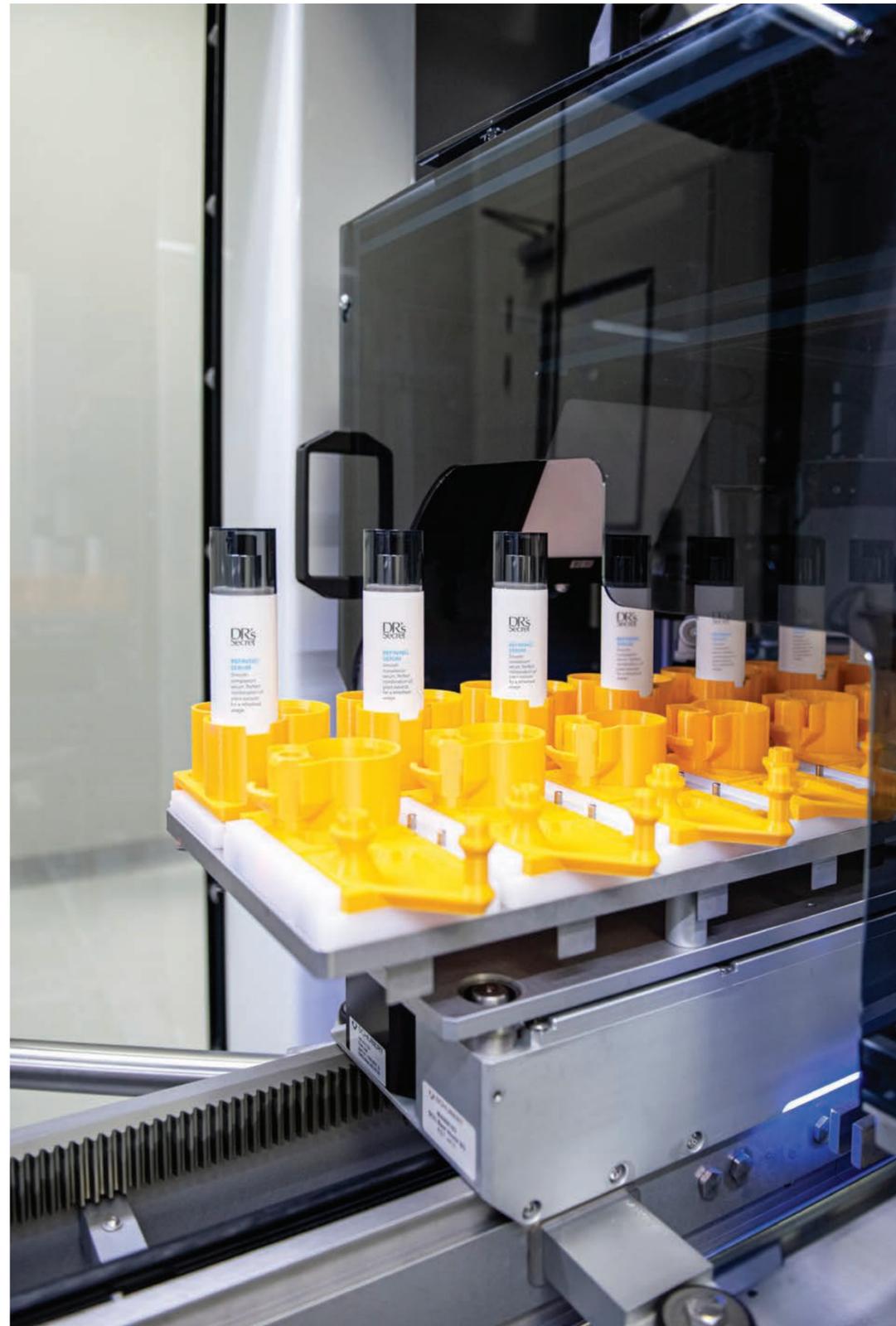
In restricted zones, it is mandatory for staff to don personal protective equipment. Manufacturing facility employees' KPIs are aligned with safety practices. This ensures that employees are properly motivated to safe practices and rewards employees' effort toward achieving good WSH performance. Employees can report unsafe practices and safety hazards via a Safety Observation Form, or to the relevant personnel for rectification. There is also a safety reporting hierarchy to ensure that employees are aware of who to report to for health and safety issues. Such issues can also be reported through the whistleblowing channel.

With respect to communications with employees, notices and circulars as well as our quarterly townhall meetings help to improve communication and raise awareness on WSH matters.

Other safety initiatives and measures:

- Fire safety inspection and fire drill
- Proper waste disposal
- Spill kit and chemical spillage management
- Hazardous materials control
- Lost time injury tracking
- Company Emergency Response Team (CERT)

⁴ Gemba is a Japanese term meaning "the actual place". In manufacturing, Gemba Walk refers to the idea of walking the ground to see the actual process, understand the work, ask questions, and learn from those who do the work.



Supporting Employees' Health and Wellness

Best World places great emphasis in supporting employees' health and wellness. During the year, face masks continued to be distributed to employees. In our new Singapore headquarters, ergonomic office chairs and tables were procured for employees to ensure a comfortable and conducive working environment. As a consumer health company, Best World makes available its supplements for employee consumption in the pantry. Employees may also purchase the company's products at staff price every month. On a quarterly basis, Best World provides product incentives to its staff which allow them to claim and experience the benefits of the company's products.

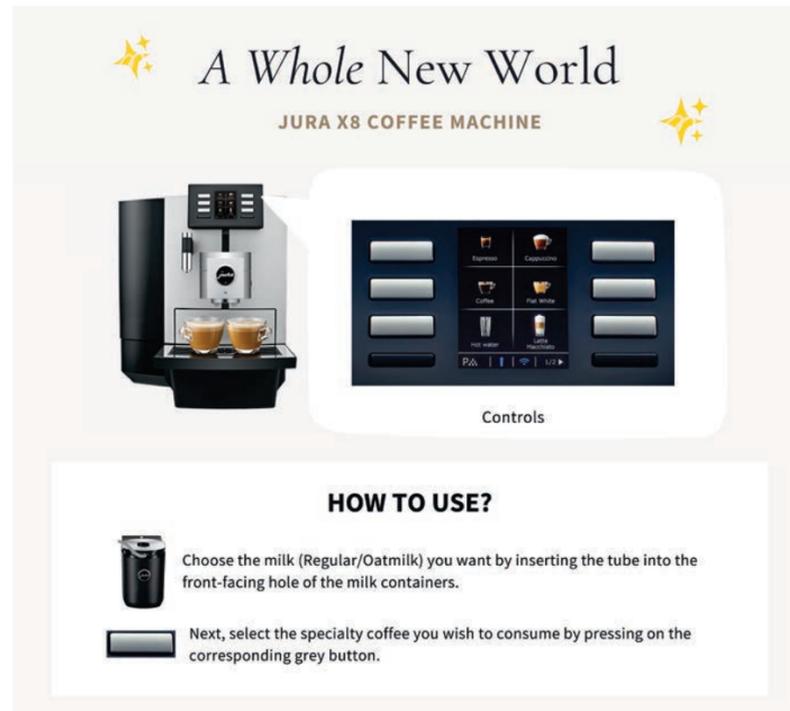
Best World offer various health and wellness benefits to our employees. These include insurance and medical coverage. Our medical coverage programme, Integrated Health Plans Pte Ltd (IHP), is a one-stop medical solutions provider that provides healthcare services to our employees. IHP is Singapore's largest panel provider and has other benefits such as 24/7 customer support and cashless processing. This allows that our employees to receive the care and health services that they need.



Training on Health and Safety

Our employee induction training includes EHS materials. HR personnel provides guides on how to operate office equipment, such as office tables, chairs, oven and coffee machines.

For our factory, safety matters such as near misses, the emergency response plan and information about the CERT team are shared during EHS induction trainings. New SOP trainings are also provided to employees.



Work-related Injuries and Ill Health

In 2022, there were no fatalities or high-consequence⁵ work-related injuries and no cases of work-related ill health.

There were 3 cases of recordable work-related injuries⁶. These injuries were minor in nature.

Total recordable cases by injury classification

| Type of cases | Cases |
|-------------------------------|-------|
| Sprain and strain | 1 |
| Minor cut | 1 |
| Handling hot object or liquid | 1 |

Rate of recordable work-related injuries was not calculated as we typically do not have many incidents of recordable work-related injuries. We believe that the ratio may be more meaningful for companies which are in more labor-intensive industries compared to ours.

| Perpetual Target | FY2022 Performance |
|--|--------------------|
| Zero cases of fatalities or high-consequence work-related injuries | Achieved |
| Zero cases of recordable work-related injuries | Not achieved |

⁵ As defined in GRI 403 (2018), a high-consequence injury is a work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.

⁶ As defined in United States Occupational Safety and Health Administration (OSHA), General Recording Criteria 1904.7, a recordable work-related injury or ill health refers to work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.



Best World International is Great Place to Work-Certified™

Best World International is proud to be one of the Great Place to Work-Certified™ Singapore companies in 2022. Participating in the recognition programme for the first time, Best World has achieved highly positive results from the Great Place to Work Trust Index benchmarking survey, with 82% of employees surveyed saying that Best World is a great place to work compared to 53% of employees at a typical global company.

Results from the Trust Index survey highlights the overall employee experience at Best World, which includes the trust relationship between management and employees, opportunities for training and development, recognition for outstanding work and more.

Great Place to Work is the global authority

on workplace culture, with more than 10,000 companies across 60 countries applying to get Great Place to Work-Certified™ yearly. The certification is renewed on a yearly basis. It serves as the global benchmark for identifying and recognizing outstanding employee experience, and it is one of the most definitive “employer-of-choice” recognition.

Best World is dedicated to build a positive and harmonious work culture and achieving this certification is a testament to the efforts placed into shaping its culture and improving employee experience.

For more information about Best World International’s Great Place to Work certification, check out <https://greatplacetowork.com.sg/gptwcertified/best-world-international/>.

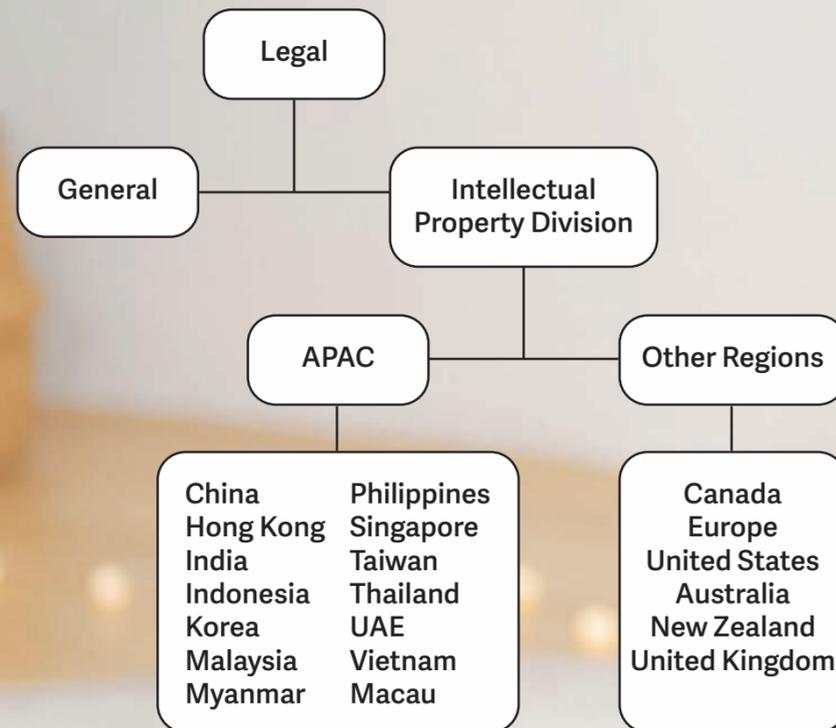


Intellectual Property Protection and Counterfeit Products

Every year, we invest a considerable amount of resources to develop new and innovative premium products for our customers. Intellectual property (IP) protection, hence, is critical to us as it safeguards our investments and allows us to reap its full benefits.

We begin to manage and protect our IP before we launch the product to the markets we operate in.

Intellectual Property Management System



Customers from all the markets that we operate in recognize our product brands as our unique identity and marks of premium quality. The protection of these intangible assets is one of the key elements of our business strategy.

We protect our brands through trademarks and other IP rights along with strict management of trade secrets. Our Intellectual Property Division (IP Division) focuses on establishing new brands and logos through trademarks registration and maintain registered marks from time to time to ensure that all logos and brands are properly protected.



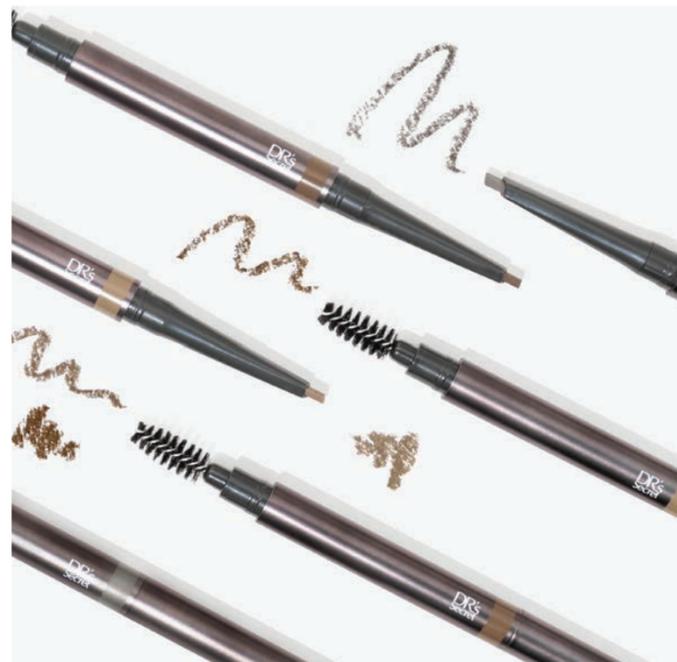
OUR
PRODUCTS



Our logos and brands are widespread and well protected in many different jurisdictions. Till date, our IP Division has successfully registered more than 500 marks across the globe and including Singapore, China, Hong Kong, Taiwan, Indonesia, Thailand, UAE, Korea, Malaysia, Myanmar, Philippines, Vietnam, India, United States of America, Europe, Canada, Australia, New Zealand, United Kingdom and Macau.

To ensure that our business activities are consistent with our IP strategy, IP rights management comes under the care of the IP Division of HQ Legal Department.

Our corporate logos and brands are listed as follows:



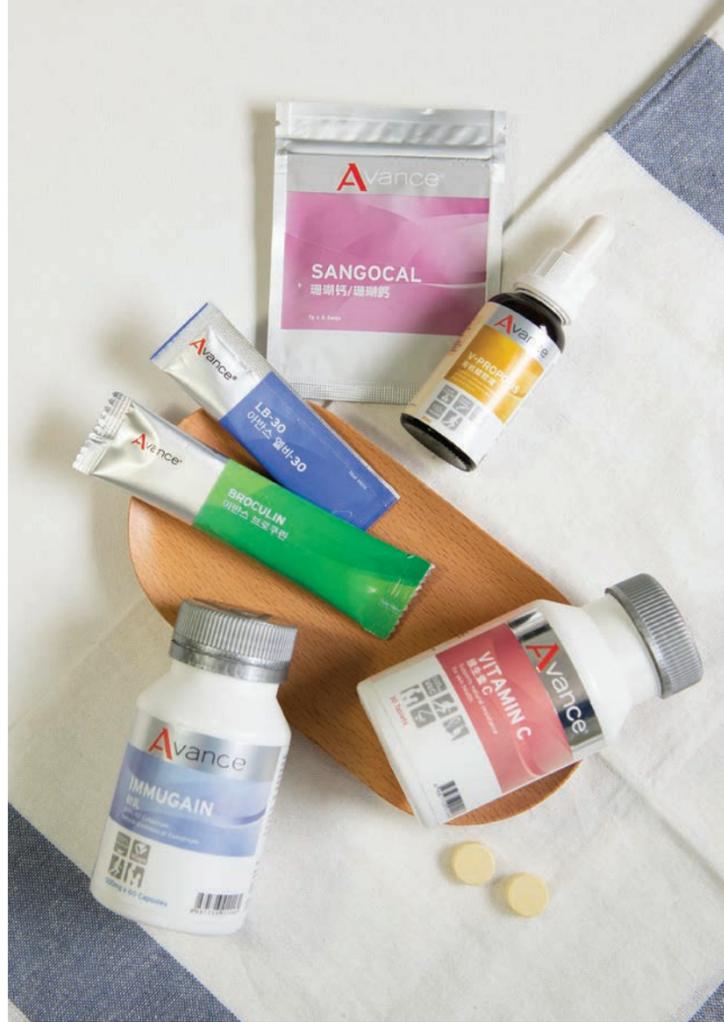
Intellectual Property Awareness

Best World works closely with global top tiers law firms and Intellectual Property Office of Singapore (IPOS) to maintain the intangible assets of the Group across the globe.

We also actively attend and participate in events and courses organized by Singapore Corporate Counsel Association (SCCA), International Association for the a (AIPPI) and International Trademark Association (INTA) to keep a close tab on the latest developments in international and local IP laws.

Internally, our IP Division actively promotes IP awareness within the Group/subsidiaries and makes collective decisions with other Departments/ Divisions within the Group regarding the use of IP from a global perspective.





Infringement of Counterfeit Management

Best World takes a strict approach in handling counterfeit goods and infringement matters.

In 2019, we strengthened our enforcement capabilities, establishing a worldwide watch notice on trademarks applications. This would ensure that identical or similar trademarks being registered will be quickly brought to our attention for our necessary action. We also enhanced our reporting channel, enabling suspected cases of infringement or counterfeit items to be directly reported to our HQ legal team, in a format that captures information essential for enforcement.

In essence, all major infringement matters will be handled directly by our IP Division. Our Legal Counsels work closely with relevant local authorities and the police to enforce raids against the infringers and file infringement suits.

Also, we have expanded our QR code printing initiative to cover all products in our DR's Secret and Aestier range, allowing users to scan the product packaging to determine the authenticity of the product they acquired.

During the year, we discovered Best World trade dress right on Aestier Eye Cream and the infringer's product, Charm Pack Eye Cream from China at Cosmoprof Exhibition in November 2022. We took actions and issued a legal letter against the infringer, Charm Pack. The infringer responded and signed a letter of undertaking which committed to immediately cease the use of the printing and not to infringe our IP rights.

We were also made aware of an online negative news in Aug 2022 which involved a beauty salon called "DR. Secret Aesthetic Center" in Hong Kong and their unethical ways with their clients. BWL Hong Kong confirmed that this is not related to its entity or DR's Secret in any way. We took actions and launched preliminary

research and investigation on the infringer "DR. Secret Aesthetic Center". We issued a Cease and Desist Letter and made announcement on our website to inform our members and distributors that the beauty salon is not related to us. After rounds of negotiation, the infringer agreed to change the name of their beauty salon and their social media webpages.

| Perpetual Target | FY2022 Performance |
|--|--------------------|
| Register Trademarks for our brands in the new regions Best World operates in | Achieved |



OUR CUSTOMERS

Consumer Health and Safety

At Best World, we are committed to product excellence and strive to ensure regulatory compliance for all our products. Throughout the development of our products, from product concept design, formulation review, product stability and compatibility study, consumer product trial and product lab testing, we implement stringent quality standards and abide by regulations and guidelines enforced by local regulatory boards. We collaborate with external accredited labs regularly for quality assurance of our cosmetic and health supplement products. To further monitor the performance of our products, we instituted a coherent and systematic process for customers to provide feedback on the products. Regional centres will receive customer feedbacks via digital channels or physically and will compile these feedbacks into a monthly report for submission to HQ. The Quality department at HQ will keep track of incidence rate and conduct necessary investigations or corrective actions where required.

Under the care of our Product Development team and Quality team, we recorded zero reported case pertaining to consumer health and safety in 2022. We aim to continue to assess health and safety impact of all our products.

| Perpetual Target | FY2022 Performance |
|--|--------------------|
| Zero reported cases pertaining to consumer health and safety | Achieved |

Consumer Satisfaction

Sustaining a viable business cannot be done independently. At Best World, we understand the importance of customer engagement and channel substantial resources to it. Our latest initiative is the establishment of a more extensive and holistic customer survey, the Global Customer Satisfaction Survey (GCSS), to obtain customers' opinions on their experience with us on multiple touch points, including customer service, brand satisfaction and social media interaction feedback. With a formal and systematic survey, we hope to gather regular consumer's opinions and obtain good understanding on the degree of customer needs and expectations met by the organization to keep our service delivery in check and maintain high product quality for our customers. In addition, the survey is online based, thus reducing our paper usage and able to geographically reach out to more of the markets we operate in. GCSS was launched in January 2022 and we began collecting customer satisfaction survey data from various regions.



For 2022, we have achieved our perpetual targets on consumer satisfaction.

At the overall level, we have achieved 92% on positive brand perception. 99% of our customers indicated that the quality of our products has met or exceeded their expectations. We are pleased that Best World's products served the needs of our customers and delivered a high level of quality and value. 96% of our customers were also very satisfied with our customer service and social media interaction, citing that our customer support team is effective and able to address to customers' concerns and enquiries in a timely and professional manner.

| Perpetual Target | FY2022 Performance |
|---|--------------------|
| At least 90% of global customer satisfaction on the following based on annual survey results: 1. Brands (Overall perception) 2. Product quality 3. Service quality | Achieved |



Customer Experience

We continue to invest in both our online platform and physical stores to ensure our distributors have the best support they need to succeed in a competitive market.

Our BWL Mobile app complements our physical stores, allowing orders to be placed 24/7 and products to be delivered to the customer. Additionally, our apps also include features such as product details, updated promotions and order tracking that communicate useful information to interested users. Our social media presence through Facebook, Instagram and Line also effectively connects with the younger generation, sharing beauty, health and product knowledge.

Our DR's Secret Experience Centre was purposefully built so customers can learn more about our products and enjoy personalized service, customized to their skin condition in a comfortable setting. Customer touchpoints are enhanced with available technologies, giving a modern experience and aligning to multi-generational consumers' expectations.

In 2022, we enhanced our Experience Centre to include SkinStudio and Avance Wellness Studio at Cuppage Singapore. We are planning to train distributor leaders to operate the studios by themselves. Other facilities of the Concept Store are also available to the distributors, including meeting room, training room, product display area as well as beauty pods for distributors to perform product demonstration for their customers.



Customer Data Protection and Privacy

Best World has demonstrated a steadfast commitment to safeguarding personal data by proactively implementing new technical and administrative measures. Notably, in the preceding year, we refreshed perimeter firewalls, deployed multiple advanced cybersecurity solutions, and conducted comprehensive business process reviews.

To further bolster our data protection efforts in FY2022, we focused on identifying all sensitive data within our organization, resulting in the implementation of an automated solution for classifying and tagging such data. This initiative has greatly improved our company-wide visibility and helped to ensure compliance with local laws.

By adopting a risk-based approach, we successfully mitigated the impact levels of identified risks and enhanced our visibility of data flow.

Best World recognizes that data protection remains a constantly evolving landscape and thus remains committed to further enhancing our privacy capabilities in the coming years.

In 2022, there were no substantiated complaints received concerning breaches of customer privacy. There were also no identified leaks, thefts, or losses of customer data.

| Perpetual Target | FY2022 Performance |
|--|--------------------|
| Zero substantiated complaint concerning breaches of customer privacy | Achieved |
| Zero identified leaks, thefts, or losses of customer data | |





CLIMATE CHANGE AND THE ENVIRONMENT

In December 2021, the SGX announced that all issuers must provide climate reporting on a 'comply or explain' basis in their sustainability reports from FY2022 onwards. SGX enhances its sustainability reporting requirements by incorporating recommendations by TCFD as a key pillar of its sustainability reporting requirements.

This section describes how we manage climate-related risks and opportunities, with reference to the four key pillars recommended by TCFD.

Climate-related Risks and Their Impacts

With the rising impact of climate-related events, Best World recognizes the risks and opportunities of climate change and have integrated this as part of our strategic risk management to guide us in identifying, assessing and managing sustainability-related risks and opportunities.

The climate-related risks and opportunities identified will be added in our risk register.

Through discussions with key internal stakeholders, we identified 3 time horizons for analysis. The time horizons used are short term (less than 1 year), medium term (1 to 3 years), and long term (more than 3 years).



Our climate-related risks can be categorized into two categories:

1. Physical risks
 - Arise from the impact of extreme weather events or environmental changes. These can have financial implications for the organization, such as direct damage to assets and indirect impacts from supply chain disruption.
2. Transition risks
 - Arise from the process of transitioning to a lower carbon economy.

The table below shows the climate-related risks that we have identified.

| S/N | Risk Category | Risk Description | Financial Impact | Timeline |
|-----|-----------------------------|---|-----------------------------|-------------|
| 1 | Physical - Chronic | Increase in cost of manufacturing and operations due to climate-related events | Increase in operation costs | Medium-long |
| 2 | Physical - Acute | Disruption to manufacturing facility due to impact from floods or chronic climate-related events, i.e. temporary access restriction or shutdown to facility | Increase in operation costs | Medium-long |
| 3 | Physical - Chronic | Stress in workforce (due to extreme weather condition) and increasing strain on operations resulting in errors and loss of care. | Increase in operation costs | Long |
| 4 | Transition - Market | Increase in cost of manufacturing and operations due to transition risks | Increase in operation costs | Medium-long |
| 5 | Transition - Market | Shift in consumer preference to environmentally friendly products. | Reduction in revenue | Short |
| 6 | Transition - Policy & Legal | Tightening regulations on local Greenhouse Gas Emission – carbon tax, energy standards and disclosure requirements | Increase in operation costs | Medium-long |



Climate-related Opportunities

Resource Efficiency:

In compliance with Building and Construction (BCA) regulations, our Tuas factory was subject to Buildable Design Score, which assessed the facility's buildability and productivity. We have gone through deliberate consideration on the components of the factory. These range from the use of specific construction materials to environmentally friendly electric appliances, water fittings and lightings.

Products and Services:

Over the years, we made progressive changes to our product packaging to make it more environmentally friendly. We embarked on initiatives such as using eco-friendly ink on our carton boxes as well as the increasing use of Forest Stewardship Council (FSC) packaging on our products. This could increase brand value as we incorporate more sustainable materials in our packaging process.



As a result of climate change events, there is potential for increase in customer demand for skincare products such as sunscreen.





Greenhouse Gas (GHG) Emissions

Our GHG Emissions Summary

This is the first year we are disclosing GHG emissions of all our regions. Comparative year data records are not available. Electricity is the top contributor of our CO₂ emissions. Our electricity usage represents 97% of our FY2022 total CO₂ emission.

We adopted a phased approach for TCFD. This is the first year of our 3-year plan beginning from FY2022, which is our baseline year. We will continue to improve our GHG emission reporting and climate-related risks and opportunities in line with TCFD.

GRI 305 Emissions is identified as the metric used to assess climate-related risks and opportunities. The Operational Control Approach is used for consolidation of data based on GHG Protocol. Our Scope 1 and 2 CO₂ emissions are detailed below:

| Scope | Activity Type | 2022 | 2021 |
|--|--|-----------------|------------------|
| Total carbon emission (tonnes CO ₂ equivalent) ⁷ | | | |
| Scope 1 | Stationary combustion ⁸ | 0.71 | Refer to Note ** |
| | Mobile combustion ⁹ | 61.73 | |
| | Fugitive emissions | 4.32 | |
| | Scope 1 – Total | 66.76 | |
| Scope 2 | Electricity (location-based) ¹⁰ | 2,599.28 | |
| | Heat and steam ¹¹ | 10.17 | |
| | Scope 2 – Location-based + heat and steam | 2,609.45 | |

As FY2022 is the initial year of our phased approach for TCFD, the Group will continue to monitor and develop a better understanding of its emission exposure before determining a reasonable target to reduce carbon emission where applicable.

⁷ GHG emissions are derived in accordance with the requirements of the “GHG Protocol Corporate Accounting and Reporting Standard”. The Global Warming Potential (GWP) dataset is based on the 2014 IPCC Fifth Assessment Report.

⁸ Calculations pertaining to diesel are based on NEA’s Greenhouse Gas (GHG) Emissions Measurement and Reporting Guidelines Version 14 Feb 2018

⁹ Calculated using EPA, “Emission Factors for Greenhouse Gas Inventories”, March 9, 2018, WRI, GHG Protocol – Emission Factors from Cross-Sector Tools, April 2014

¹⁰ The equivalent CO₂ emission for electricity is based on the average operating margin grid emission factor from the Energy Market Authority (EMA) of Singapore.

¹¹ Calculated using EPA, “Emission Factors for Greenhouse Gas Inventories”, March 9, 2018

** FY2022 is the initial year that the Group is evaluating and disclosing Scope 1 and 2 for the Group as a whole. Hence, there is no comparative figure for FY2021.

Energy Management

Best World is committed to reduce energy consumption through various energy-saving initiatives such as those we adopted in our Tuas Manufacturing Facilities, specifically the fitting of solar films to reduce urban heat gain, and the use of sensor lights and energy-efficient appliances.

Energy consumption within the organization

| Total energy consumption (MWh) | FY2022 | FY2021 |
|--------------------------------|--------------|--------------------|
| Singapore ¹² | 4,416 | 563 |
| Taiwan | 263 | 242 |
| China | 502 | N.M. ¹³ |
| Other regions ¹⁴ | 197 | N.M. ¹³ |
| Total | 5,378 | 805 |

Waste Disposal Management

Proper waste management is essential to protect the environment. As a distributor of consumer products, waste is inevitable in the packaging process, as the containers and plastics used are for the safety of our consumers.

We seek to ensure that our waste is properly managed and disposed to ensure the safety of our community. We are only able to provide figures for waste that we engaged waste disposal vendors to dispose. We are not equipped to measure the weight of waste that is generated during our day-to-day activities that are disposed via the corporate building's waste disposal system. The waste disposed by the building management consist of waste generated by all tenants and a split of those figures are not available to us.

Singapore

Our Singapore operations are served by National Environmental Agency registered waste collectors. The total amount of recycled materials is attributed to our Tuas factory. The decrease in incinerated waste is due to less expired products disposed.

Taiwan

The increase in non-hazardous waste was due to damaged product that did not meet our quality control standards. The product was incinerated by an SGS approved vendor in Taiwan.

China

The non-hazardous waste in China was due to expired raw materials during the year. Incineration is performed by state-approved vendor.

Other

In other regions, there is no waste disclosed. This is because either there was no disposal of expired products, or the quantity disposed was minimal that they did not engage waste disposal vendors, hence data was not available.

| Weight in KG | FY2022 | | | | FY2021 | | | |
|---------------------|---------|--------------|----------|--------|---------|--------------|----------|--------|
| | Recycle | Incineration | Landfill | Others | Recycle | Incineration | Landfill | Others |
| Singapore | 6,745 | 4,340 | - | - | - | 6,600 | - | - |
| Taiwan | 18 | 1,383 | - | 1 | 26 | 151 | - | 2 |
| China ¹⁵ | - | 1,540 | - | - | - | - | - | - |
| Other regions | - | - | - | - | - | - | - | - |

In FY2022, there were no cases of hazardous waste disposed and improper waste disposal. We will continue with our efforts to maintain these standards.

¹² The substantial increase in FY2022 is attributed to our Tuas factory's full year contribution in 2022.

¹³ Not measured. This is the first year we are reporting on China and other regions' data. Hence, past year data is not available.

¹⁴ Other regions comprise of Malaysia, Indonesia, Thailand, Philippines, Vietnam, UAE, Hong Kong and Korea.

¹⁵ This is the first year we are reporting on China's data. Hence, past year data is not available.

Our Tuas Manufacturing Facility

In line with building regulations, our company policies and commitment towards sustainability, our manufacturing facility had undergone the BCA Green Mark Submission and passed the Green Mark Score Calculations. It assessed areas such as

- 1) Environmental Attributes of Building Materials,
- 2) Energy Consumption & Management,
- 3) GHG Emission & Management,
- 4) Waste Management,
- 5) Water Consumption & Management, and
- 6) Environmental Compliance.

Our building scored well in water efficiency as we adopted water fittings that are certified under the Water Efficiency Labelling Scheme throughout our facility. Private meters are also used to monitor water usage and to detect water leakages. We also manage the water consumption of cooling tower by using an appropriate cooling tower water treatment system and sustainable water sources such as recycled water.



We also scored well in the area of energy efficiency which measures thermal performance of the building and air-conditioning system. Our building design reduces heat gain within the building envelope. Paired with the air-conditioning system which features a water cooled chilled-water plant, we are able to reduce the energy consumption on air-conditioning. To enhance energy efficiency, we use appliances that are certified with the energy star and all glass windows in our premises are fitted with solar film to reduce energy usage and at the same time lower cooling cost. Additionally, we maximize the use of better efficient lighting, such as LED light bulbs and motion sensor lights, to minimize energy consumption.

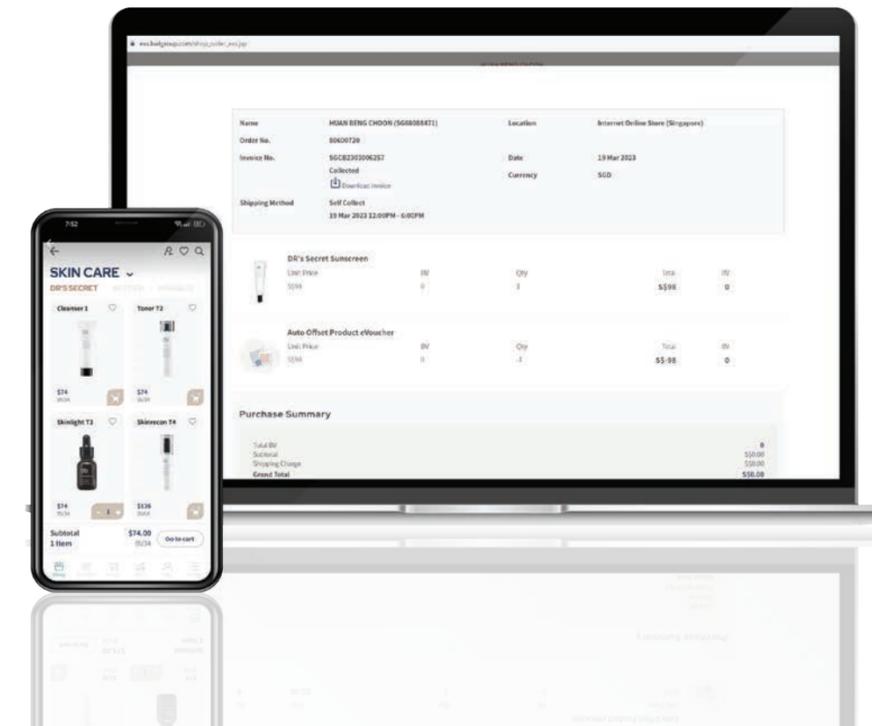
In compliance with BCA regulations, our facility was also subject to Buildable Design Score, which assesses the facility's buildability and productivity. We fared well in the assessment as we used more efficient and productive construction materials such as standardized columns and beams, drywall partition, precast concrete wall and slab. This allows us to build the facility sustainably by reducing customization and waste generated.

Electronic Waste Disposal

Although not substantial, we are aware that electronic waste comprises many components and may contain heavy metals and substances of concern, which require specialized equipment to dismantle, process and extract the constituent materials that can then be turned into new products. Therefore, for both Taiwan and Singapore, we appoint certified vendors to help with disposal of electronic waste. At the same time, these vendors also make sure that any confidential data in the electronic devices are completely destroyed and irretrievable, thus preventing misuse.

Going Paperless and Transiting to Digital Invoices

The initiative to implement the transition to digital invoices has commenced in phases. Currently, there are features available for members to receive electronic invoices for sales transacted at our Experience Centre and digital invoices are also available for members to download through their EXS portal.



Packaging Management

Our commitment to environment sustainability extends to our packaging materials. On top of ensuring that the packaging materials we use provide enough protection and in line with our brand guidelines, we also strive to minimize their environmental impacts.

We adopted the use of eco-friendly ink on our carton boxes. The ink chemistry allows for more cost-effective and less energy intensive paper recycling, as it simplifies the usually tricky process of separating the ink from paper to obtain clean pulp.



The Forest Stewardship Council (FSC) Certification is widely regarded as the gold standard for responsible forest management, where wood is harvested from forests that are responsibly managed, socially beneficial, environmentally conscious, and economically viable. Out of the 3 FSC Certification labels, we have adopted FSC Mix for our product packaging where papers are made using a mixture of materials from FSC certified forests, recycled materials, and controlled wood. Our existing list of products that uses FSC certified paper includes DR's Secret Vitalising Eye Mask, Aqua Boost Serum 10, Lip Butter, Lip Glacier, Miraglo, Oprimax Juice and Infuso Black Brew. In 2022, we added a new product, Pentalab Eucalyptus Body Cream, to the list.

We will continue to explore new sustainability solutions and strive to become early adopters to support these initiatives to fulfil our commitment for sustainability.

UOB Green Term Deposit

Sustainability considerations also form part of Best World's investment decision-making. In 2023, we have deposit placement with UOB's Green & Sustainable Term Deposits. These deposits will be used to fund sustainable and environmentally friendly projects. The Green Deposits provide us with avenues to contribute to sustainable growth and development, allowing us to further our sustainability journey.



TCFD Content Page

| TCFD Pillar | Recommended disclosure | Addressed in Sustainability Report 2022 | Page |
|---------------------|--|---|-------|
| Governance | Describe the board's oversight of climate-related risks and opportunities. | Board Statement | 4 |
| | Describe management's role in assessing and managing climate-related risks and opportunities. | Board Statement | 4 |
| Strategy | Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term | Climate-related risks and their impact Climate-related opportunities | 41-43 |
| | Describe the impact of climate related risks and opportunities on the organization's businesses, strategy and financial planning. | Climate-related risks and their impact Climate-related opportunities | 41-43 |
| | Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2 degree Celsius or lower scenario. | To be disclosed over the course of our 3-year plan. | - |
| Risk management | Describe the organization's processes for identifying and assessing climate-related risks | Climate-related risks and their impact Climate-related opportunities | 41-43 |
| | Describe the organization's processes for managing climate-related risks | Climate-related risks and their impact Climate-related opportunities | 41-43 |
| | Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management | Climate-related risks and their impact Climate-related opportunities | 41-43 |
| Metrics and targets | Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. | Greenhouse Gas (GHG) Emissions | 45 |
| | Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks. | Scope 1 and 2: Greenhouse Gas (GHG) Emissions Scope 3: To be disclosed over the course of our 3-year plan. | 45 |
| | Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets. | To be disclosed over the course of our 3-year plan. | - |

GRI Content Index

| Statement of use | Best World International Ltd has reported to the information cited in this GRI content index for the period 1 January 2022 to 31 December 2022 with reference to the GRI Standards. | | |
|------------------------------------|---|--|------|
| GRI 1 used | GRI 1: Foundation 2021 | | |
| GRI STANDARD | DISCLOSURE | LOCATION | PAGE |
| GRI 2: General Disclosures 2021 | 2-1 Organizational details | About Best World Company Website | 6 |
| | 2-2 Entities included in the organization's sustainability reporting | Best World International Ltd Avance Living Pte. Ltd. Best World Lifestyle Pte Ltd. Best World Lifestyle (S) Pte. Ltd. Best World Lifestyle Sdn. Bhd. BWL (Thailand) Company Limited PT Best World Indonesia PT BWL Indonesia BWL Health & Sciences, Inc. Best World Vietnam Company Limited Best World Lifestyle (HK) Company Limited Best World Lifestyle (Taiwan) Co., Ltd Best World (China) Pharmaceutical Co., Ltd Best World Lifestyle (Shanghai) Co., Ltd Best World Lifestyle (China) Co., Ltd BWL Korea Co., Ltd | - |
| | 2-3 Reporting period, frequency and contact point | The Report | 8 |
| | 2-4 Restatements of information | The Report | 8 |
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| | 2-6 Activities, value chain and other business relationships | About Best World | 6 |
| | 2-7 Employees | Profile of Our Workforce | 18 |
| | 2-9 Governance structure and composition | Annual Report - Corporate Governance Statement | - |
| | 2-10 Nomination and selection of the highest governance body | Annual Report - Corporate Governance Statement | - |
| | 2-11 Chair of the highest governance body | Annual Report - Corporate Governance Statement | - |
| | 2-14 Role of the highest governance body in sustainability reporting | Board Statement | 4 |
| | 2-15 Conflicts of interest | Annual Report - Corporate Governance Statement | - |
| | 2-22 Statement on sustainable development strategy | Board Statement | 4 |
| | 2-23 Policy commitments | Annual Report - Corporate Governance Statement About Best World | 6 |
| | 2-24 Embedding policy commitments | Disclosed throughout the report | - |

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| | 2-26 Mechanisms for seeking advice and raising concerns | Business Ethics | 14 |
| | 2-27 Compliance with laws and regulations | Responsible Labelling/Advertising | 34 |
| | 2-28 Membership associations | About Best World | 6 |
| | 2-29 Approach to stakeholder engagement | Stakeholder Engagement | 10 |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | Materiality Assessment | 12 |
| | 3-2 List of material topics | Materiality Assessment | 12 |
| | 3-3 Management of material topics | In the respective section of each material topic | - |
| GRI 205: Anti-corruption 2016 | 205-2 Communication and training about anti-corruption policies and procedures | Business Ethics | 14 |
| | 205-3 Confirmed incidents of corruption and actions taken | Business Ethics | 14 |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | Energy Management | 46 |
| | 302-2 Energy consumption outside of the organization | Energy Management | 46 |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Greenhouse Gas (GHG) Emissions | 45 |
| | 305-2 Energy indirect (Scope 2) GHG emissions | Greenhouse Gas (GHG) Emissions | 45 |
| | 306-5 Waste directed to disposal | Waste Disposal Management | 47 |
| GRI 306: Effluents and Waste 2016 | 302-2 Waste by type and disposal method | Waste Disposal Management | 47 |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | Occupational Health and Safety | 23 |
| | 403-2 Hazard identification, risk assessment, and incident investigation | Occupational Health and Safety | 23 |
| | 403-3 Occupational health services | Occupational Health and Safety | 23 |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | Occupational Health and Safety | 23 |
| | 403-5 Worker training on occupational health and safety | Occupational Health and Safety | 23 |
| | 403-6 Promotion of worker health | Occupational Health and Safety | 23 |
| | 403-8 Workers covered by an occupational health and safety management system | Occupational Health and Safety | 23 |
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| | 404-3 Percentage of employees receiving regular performance and career development reviews | Employees and Distributors Training and Advancement | 20 |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | Profile of Our Workforce | 18 |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | Consumer Health and Safety | 36 |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | Consumer Health and Safety | 36 |
| GRI 417: Marketing and Labeling 2016 | 417-1 Requirements for product and service information and labeling | Responsible Labelling/Advertising | 34 |
| | 417-2 Incidents of non-compliance concerning product and service information and labeling | Responsible Labelling/Advertising | 34 |
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| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Customer Data Protection and Privacy | 39 |



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