

SUSTAINABILITY REPORT 2022

SUSTAINING TO A NEW ERA



[Incorporated in the Republic of Singapore] Company Registration No. 201301085G

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KUNTORO MANGKUSUBROTO* INDEPENDENT NON-EXECUTIVE CHAIRMAN

* "AS OF PUBLICATION DATE, THE INDEPENDENT NON-EXECUTIVE CHAIRMAN FOR FY2023 IS MR TODUNG MULYA LUBIS.

MR KUNTORO M HAS BEEN APPOINTED AS THE SENIOR ADVISER."

CHAIRMAN AND CEO STATEMENT

Dear Stakeholders,

On behalf of the board of directors ("Board") of Moya Holdings Asia Limited (the "Company" or "Moya", and together with its subsidiaries, the "Group"), we are pleased to present you with the Company's Sustainability Report ("Report") for the Financial Year ended 31 December 2022 ("FY").

As the world overcomes the COVID-19 pandemic and progressively fully re-opens in 2022, likewise we have enjoyed a transformative year at Moya. With Indonesia recording real GDP growth of 5.1% in 2022, which is the highest economic growth rate in a decade, our Group has experienced significant expansion in all sectors of our organisation.

Core Water Business Chalks Steady Rise

While 2022 did not see the initiation of new projects, we continued to achieve growth in water delivered to communities and customers, due to rising demand and better capacity utilization.

In our commitment to meeting the growing demands for water in Indonesia, we are pleased to report a commendable 4% increase in water sales value and a 3% growth in water volume delivered during 2022. Notably, we oversaw a quintupling of installed water treatment capacity, culminating in last year's milestone addition of our project in Batam.

A Landmark Water Project Win In 2022

In October, through the diligence and proven ability of the Group in delivering major complex water infrastructure construction, Moya was awarded a US\$1.8 Billion project by the government to expand Jakarta's tap water coverage from 65 percent to 100 percent of the population. This project is to ensure Indonesia's capital becomes self-sufficient in clean water access by the year 2030, delivering up to 1 million new tap water connections. This is one of the largest private sector infrastructure awards in the Indonesia water sector.



MOHAMMAD SYAHRIAL EXECUTIVE DIRECTOR AND CHIEF EXECUTIVE OFFICER

Managing Our Water and Energy Consumption

Water treatment is a resource-intensive process, requiring water sourcing and electricity. Our water and electricity consumption have seen an increase of 13% and 3%, respectively in 2022, to serve rising market demand for clean water.

These consumption figures reflect the results of our ongoing operational improvements at energy efficiency – our water sales growth was powered by only a quarter of the increase in energy usage. We will continue to actively explore and implement processes and technologies to enhance water and energy efficiency, ensuring a sustainable approach to our operations.

GHG, TCFD and MOYA

Our Board and Management are fully cognisant of growing evidence and dangers of global warming. We have been tracking the highly respected publications of the Intergovernmental Panel on Climate Change (IPCC) which has confirmed that greenhouse gases are increasing and contributing to ever-rising temperatures. Time is running out for the planet to collectively keep global warning to under 1.5-2 degrees Celsius by 2050. We must do more.

In line with the recommendations of Task Force on Climate-related Financial Disclosures (TCFD), we have begun adopting the TCFD framework to report and assess the risks and opportunities for our organization, as a result of climate change. We will further refine our climate-reporting and performance in coming years, as we transform our organization, and actively implement measures to reduce our carbon footprint.

Managing Water Quality

Additionally, we take immense pride in adhering to legal compliance, with a special focus on water quality. The average turbidity level of our treated water remains well below the newly raised government required standard, despite a significant worsening in the turbidity level of our intake water during the year. This demonstrates our dedication to overcoming the challenges of existing water resources and ensuring the highest quality for our consumers.

Employee Training and Maintaining High Ethics

We recognize that our employees are at the core of our success, and investing in their skills and knowledge growth is vital. We have stepped up our training programs across the Group in 2022.

Furthermore, we introduced a new scholarship program to support further education for our workforce, enabling them to thrive both professionally and personally. We are eager to expand on the progress and impact of sucheducational programs.

As part of overall professional and ethical development of our workforce, we have often prioritized ethical conduct as a core principle and hence as one of our material ESG factors. We are proud to report that we maintained 100% compliance in anti-corruption measures, reinforcing our commitment to transparency and integrity.

Health & Safety and Overall Welfare

The safety of our employees and stakeholders remains paramount. We are delighted to share that in 2022, we achieved a significant milestone by maintaining a 100% major accident-free record, showcasing our commitment to providing a secure working environment. We are fully committed to ensure that our employees are provided with the best overall care while at work. In addition, to foster staff loyalty, our health benefits are also extended to family members. Consequently, our employee turnover remained well below industry levels in 2022, standing at less than 0.1%, underscoring the positive work environment at Moya.

Scoring Our Community Goals

Our dedication to giving back to the communities we serve remains unwavering. One of our most significant endeavors in 2022 was extending support to Persita Tangerang, the local professional soccer club, as its jersey sponsor. We are delighted to share that the team experienced substantial growth, achieving promotion and a successful first season in the first division, fostering positive impact within the local sports community.

Looking Ahead and Acknowledgments

Against the backdrop of a robust economic recovery in Indonesia, we are optimistic that Moya will continue to be at the forefront on the water infrastructure industry in the country, as well as be a leader in moving towards a net-zero carbon world.

In closing, we are proud to acknowledge that achievements and progress showcased in this report are a testament to the dedication and collective efforts of the entire Moya team. As we embark on the next phase of our organisation's journey, we extend our heartfelt gratitude to all our stakeholders for their unwavering support and partnership. Our commitment to sustainable progress is dedicated to all our stakeholders.

KUNTORO MANGKUSUBROTO

INDEPENDENT NON-EXECUTIVE CHAIRMAN

MOHAMMAD SYAHRIAL EXECUTIVE DIRECTOR

CHIEF EXECUTIVE OFFICER

MOYA HOLDINGS ASIA LTD

YEAR 2022



SUSTAINABILITY MANAGEMENT

SUSTAINABILITY DIVISION

Moya's Sustainability strategy is directed by the Board following comprehensive input from management's stakeholder engagements. The strategy is then operationalised and fine-tuned through the Sustainability Task Force on an on-going basis. The Sustainability Task Force was formed in FY2017 and has been restructured and augmented over the past years.

The Sustainability Task Force is made up of members from the following divisions:

- Environmental Protection
- Safety, Health, and Compliance
- Talent, Human Resource & Labour Practices
- Supply Chain & Responsible Procurement

The Sustainability Task Force is headed by Mohamad Selim, CEO of Moya Indonesia Holding Pte Ltd (a wholly owned subsidiary of the Company) and assisted by expert external advisors.

SUSTAINABILITY MANAGEMENT: OUR APPROACH

In addition to the economic and financial factors impacting shareholders, Moya undertakes a thorough assessment of the material Environmental, Social and Governance (ESG) factors which affect key stakeholders.

MOYA's Sustainability Management Approach is based on two tenets which inform and drive our ESG performance – (I) Objectives and (II) Operations.

I.Objectives

Allocate the Group's resources in an efficient and timely manner (i) to sustain and enhance the Group's positive ESG impacts, (ii) to minimise detrimental impacts.



II.Operations

- Identify our key stakeholders and consider how we can collaborate to advance our sustainability strategy.
- Actively engage with our key stakeholders in the material ESG topics across multiple communication platforms.
- Continual development and improvement of current polices and reporting procedures.
- Review latest data gathering methods in accordance with management criteria, and in compliance with international standards to inform management decisions.
- Review of past and current sustainability performance with a combination of qualitative and quantitative data.
- Adopt an innovative perspective to the development of long-term plans and targets.
- Improve on the speed and scale of delivery to mitigate adverse impacts caused.
- Ongoing investments in our human resource, with an aim to holistically improve our staff.
- Training of contractors to educate them on material ESG topics.

THE GRI STANDARDS

To maintain continuity with previous years reports, FY2022 sustainability report is prepared with reference to the GRI standards. This report builds upon last year performances to provide context to our efforts towards our long-term sustainability goals.

We have chosen to report using the GRI standards as it is international renowned and is a widely accepted reporting framework among the world's largest corporations. More importantly, the GRI standards are continually reviewed and refreshed to maintain relevancy to the ever-changing issues surrounding sustainability, GRI standards framework maintain an expansive scope of reporting surrounding major economic, social, and environmental issues.

Material ESG topics identified are assessed and presented with data, where available. Reference to specific GRI standard and disclosures are mentioned throughout the report.

YEAR 2022

STAKEHOLDER ENGAGEMENT

Moya has identified six key stakeholders which are Investors, Customers, Employees, Communities, Suppliers and the Government/Regulators. As with previous years, we have maintained close relations with all our key stakeholder groups through active engagements such as conference, focus group discussions, interviews, and surveys.

In December 2022, Moya completed its delisting from the Stock Exchange of Singapore, after due consideration by the Board and senior management. The delisting exercise does not have any material impact on the operations of the Group. Moya will continue to explore all options to efficiently finance its operations over the long-term.

KEY STAKEHOLDERS



INVESTORS



CUSTOMERS

ENGAGEMENT METHODS

- Timely financial results and updates through announcements, business developments, press releases and other relevant disclosures via Company's website
- · Investor and Analyst briefings
- Annual General Meeting and Extraordinary General Meeting
- Customer satisfaction surveys
- Regular Meetings with Drinking Water Customer Committee (Komite Pelanggan Air Minum)
- Direct outreach with customers

TOPICS OF INTEREST

- Transparency in reporting
- Sound and well-thought-out
 governance practices
- Sustained profitability and enhanced value-added shareholder returns
- Affordable and high-quality water supply
- Reasonable pricing for services received
- Release of new products and services
- Improved engagement of company to queries and complaints

KEY STAKEHOLDERS



EMPLOYEES



COMMUNITIES



GOVERNMENT AND REGULATORS

ENGAGEMENT METHODS

- · Internal communication meetings
- Training and development
 programmes
- Performance appraisals and career development initiatives
- Employment questionnaires
- Employee gathering
- Internal media and online communications
- Maintenance of direct
 communication channels
- Community outreach efforts
- Meetings and dialogue sessions with government bodies
- Meetings and round table discussions with industrial bodies and interest groups
 - Operational reviews
 - Outreach to new supply sources

TOPICS OF INTEREST

- · Fair and equitable treatment
- Learning via T&D programmes to enhance skill sets
- · Health and safety practices
- Market-competitive wages, renumeration and corporate benefits
- Progressive and innovative
 working culture
- Positive engagement of company to local conditions
- Improved living conditions directly due to company actions and outreach
- · Fair and equitable treatment
- Learning via T&D programmes to enhance skill sets
- · Health and safety practices
- Competitive wages, renumeration and corporate benefits
- Progressive and innovative working culture
- Impact of the ongoing
 pandemic on supply chains
- Management of supply disruptions
- Expansion of the supplier network
- · Fair and respectful treatment
- Responsible procurement
 practices
- Fulfilment and adherence to contractual obligations such as payments



YEAR 2022

MATERIALITY ASSESSMENT

The material ESG factors have been identified by the Sustainability Task Force through the major issues highlighted by stakeholders during the engagement process. The material ESG factors identified remain similar to those in previous years in line with the stability of the structure of our business. The set of material ESG factors determined in this robust manner ensures relevancy and accuracy.

The Sustainability Task Force assessed and ranked the material ESG factors based on the urgency and scale, and it advised management to deploy the Group's resources accordingly. The survey results for 2022 indicated that as the world gradually recovers from the pandemic, stuffs has shown increased concern about the group's economic performance. However, "Occupational Health and Safety" remained prominently ranked, demonstrating the group's high level of focus on the safety and health of stakeholders and its strong sense of social responsibility.



MOYA HOLDINGS ASIA LTD

YEAR 2022

Sustainability Focus Areas	GRI Standards	Material Factor	Ranking of Importance	Ownership by Immediate Department
Economic	GRI 201	Economic Performance 2016	1	Finance
	GRI 302	Energy 2016	7	Operational Division
Environment	GRI 303	Water and Effluents 2018	6	Operational Division
	GRI 305	Emissions 2016	12	Operational Division
	GRI 306	Effluents and Waste 2022	10	Operational Division
Social	GRI 401	Employment 2016	9	Human Resource and General Affair Division
	GRI 403	Occupation Health and Safety 2018	2	Governance Relation and QHSE Division
	GRI 404	Training and Education 2016	4	Human Resource and General Affair Division
	GRI 405	Diversity and Equal Opportunity 2016	11	Human Resource and General Affair Division
	GRI 413	Local Community 2016	8	Corporate Secretary
	GRI 205	Anti-corruption 2016	5	Internal Control Division
Governance	GRI 2-27	Compliance	3	Governance Relation, License, Human Resource and General Affair Division

MATERIALITY MATRIX



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YEAR 2022

ECONOMIC DEVELOPMENT

LANDMARK PROJECT WIN

Moya has always embraced the strategic imperative that group must keep advancing the frontiers of innovation in our core water business. In doing so, we will be making a good contribution to achieving improving sustainability in all our operations as new technologies help us to increase our overall water resource utilisation. Despite two challenging years of restructuring and stabilising our operations in a pandemic setting, the Group has always prioritised the modernisation of our operations.

In 2022, PTMI (PT Moya Indonesia) was entrusted with a significant milestone, securing a government contract for a remarkable US\$1.8 Billion project aimed at extending Jakarta's tap water coverage to reach 100 percent of the population, up from the existing 65 percent. This visionary initiative aligns with Indonesia's goal to achieve self-sufficiency in clean water access for its capital by 2030, resulting in the provision of up to 1 million new tap water connections. This project stands as a testament to PTMI's commitment to contributing to Indonesia's sustainable development and represents one of the largest private sector infrastructure achievements in the country's water sector.





OCCUPATIONAL HEALTH AND SAFETY

WORK-RELATED SAFETY

For the third consecutive year, Moya has managed to prevent any work-related fatalities. The established Occupational Safety and Health Management Committee (P2K3) has full authority regarding the management of OHS and the environment and are striving to further improve the performance and reliability of OHS and Environmental management systems.

Work related fatalities

	FY2021	FY2022	FY2023 Target	
Number of Injuries	1	1		
Number of Fatalities	0	0	Zero work related	
Rate of Recordable Work-related Injuries	0.41	0.31	injuries or fatalities	
Lost time Severity Rate	0	0		

YEAR 2022

ENVIRONMENTAL PROTECTION

WATER AND EFFLUENTS (GRI 303)

With climate change becoming an increasingly serious issue, water resources are severely affected in many parts of the world. In areas like Jakarta, which is prone to annual floods, water security becomes a more pressing concern.

Water being a vital resource to both the community as well as to nature, Moya is fully committed to reducing the various adverse environmental, social, and economical impact of our operations by investing in the latest technologies. As one of the leading water suppliers in Indonesia, Moya sets strict standards by adhering closely to all government regulations and compliances regarding the withdrawal of water from designated sources.

Fiscal year	Volume of water withdrawn (Litres)
2020	567,652,391
2021	578,249,724
2022	592,888,114



EFFLUENTS AND WASTE (GRI 306)

The process of water purification produces effluents and waste as an inevitable byproduct. As these discharges contain chemicals that could be harmful to he environment and the health of local communities, Moya invests heavily in the proper treatment and disposal of the sludge generated from its water treatment plants. Sludge processors are installed in all of our water treatment plants.



Through rigorous water quality testing and operational reviews, Moya ensures that the water produced by our water treatment plants meet all the required standards. Staff training and technical competence is fundamental to our water production. Our staff undergoes extensive training and education highlight any potential to improvements after each operational review. All these processes help ensure that Moya strictly complies with extensive operational rules and regulations on water quality and overall waste management.

GRI Standard 306: Effluents & Waste	FY 2020	FY 2021	FY 2022	FY 2023 Targets
Total Weight of Sludge Waste (Tons)	54,587	50,270	49,168	Continual improvement of the sludge disposal methods

ENERGY AND EMISSION (GRI 302, 305)

MOYA experienced a considerable surge in energy consumption and greenhouse gas (GHG) emissions from 2019 to 2020. This was due primarily to the consolidation of figures from major new acquisitions. Through the efforts of the management over the past two fiscal years, the group has achieved significant reductions in energy consumption and emissions compared to the peak in 2020. We believe that as the economy continues to recover from the pandemic, there is still room for further improvement in the group's energy intensity. The group is committed to creating more value for society while striving for lower emissions and energy consumption.



EMISSION & ENERGY CONSUMPTION

Note: MOYA's GHG emissions are mainly attributed to electricity usage. Electricity is purchased from Indonesia Power, PLN (Indonesian state-owned electricity utility company).

SOCIAL RESPONSIBILITY

EQUAL OPPORTUNITY EMPLOYER

Gender equality and minority representation in our workforce enable the influx of fresh and creative ideas across the organisation. The Group endeavours to provide equal career opportunities to all staff, in recognition of their skills and job performance. The Group's social responsibility programs and practices are also well-informed by the Chairman's experience as a human rights lawyer.

We place emphasis on human resource practices which enable our staff to develop their careers in an open and enriching environment. The numerous career opportunities available at MOYA allow individuals to reach their best professional potential in the industry.



TRAINING AND BENEFITS

Utilising innovative training methodologies, we are able to cater to the differing needs of our employees at various levels of operations. As we continue to attract and nurture young and promising talents, we also develop continuing professional training programs our senior staff. A well-trained workforce will drive our Group's growth.

Human Resource Development	FY2021	FY2022	FY2023 TARGET	
GRI STANDARD 404: AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE				
Total hours of training	7,320	5,889	Maintain and improve	
Average hours of training per employee	6.4	7.5	Maintain and improve	

TYPE OF TRAINING	FOCUS	TRAINER	HOURS PER SESSION	NUMBER OF SESSIONS	
GRI 404-2: PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAMS					
Internal Training	Hard Skills	Internal	7.3		
In-house Training	Soft and Hard	External	1.5	Dependant on	
External Training	Soft and Hard	External	18.5	training material	
Sharing Session	Experience- based	Internal	2.7		

MOYA HOLDINGS ASIA LTD

In FY2022, the group demonstrated its commitment to sustainability by inviting an external sustainability consulting firm to provide training on sustainability-related topics to the management teams of both the group and its subsidiaries. The training covered aspects such as the current state of sustainable development, corporate sustainability reporting, and Indonesia's National Green Development Plan.

The employees responded enthusiastically to the training, achieving high levels of participation and completion, which was very satisfactory. As a hybrid training combining online and offline elements, this training session had a total participation of over 100 individuals. In order to attract and retain the best talents in the industry, Moya offers a comprehensive remuneration scheme, which includes competitive wages and a range of nonmonetary benefits. These benefits include medical coverage (See Operational Health and Safety Segment) and annual leave.

EMPLOYEE TURNOVER RATE





89

Implemented local community engagement in FY2021

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462

Implemented local community engagement in FY2022

In FY2023, the group will continue supporting local community engagement with different organizations and encouraging staff volunteerism

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REGULATORY COMPLIANCE

ANTI-CORRUPTION (GRI 205)

As one of the leaders in our field, Moya upholds its reputation as an ethical, transparent and equitable organisation in all our business dealings. Our zero-tolerance policy towards corruption allows us to establish a trusting relationship with all our stakeholders. stringent monitoring and enforcement processes are in place to ensure Moya's unwavering commitment to the highest standards of compliance with all applicable laws and regulations.

REGULATORY COMPLIANCE (GRI 2-27)

Moya's Board and management sets a clear "tone-from-the-top" policy on regulatory compliance. Any form of regulatory breaches in the Group must be addressed and eliminated as they may cause environmental, operational, financial and reputational damage. Moya maintains an open dialogue with all relevant law enforcement and government agencies at all levels, to ensure a strong working relationship with the governing bodies in service of our industry and country.

GRI 205-3: ANTI- CORRUPTION	FY 2020	FY 2021	FY 2022	FY 2023 Targets
Confirmed incidents of corruption and actions taken	Zero incidents	Zero incidents	Zero incidents	Maintain zero incidents

TCFD

The Task Force on Climate-Related Financial Disclosures ("TCFD") is an international initiative established to develop consistent and effective frameworks for disclosing climate-related financial risks and opportunities. It was created by the Financial Stability Board (FSB), an international body that monitors and makes recommendations about the global financial system.

In FY2023, we designed a questionnaire based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The questionnaire was structured around four thematic areas representing core elements of how organizations operate: governance, strategy, risk management, and metrics and targets. We conducted the survey among the group's board of directors and senior management. The table presented below consolidates the responses from a survey conducted in FY2023 among the senior management and board members of the Group.



CORE ELEMENTS	CONSIDERATIONS	MOYA ACTIONS	
Governance Disclosure of the organisation's governance	Executive Board's oversight of climate-related risks and opportunities.	The group currently has no board- level oversight of climate-related issues. In this field, there is currently	
around climate-related risks and opportunities.	Management's role in assessing and managing climate-related risks and opportunities.	no clear responsible entity within th management.	
Strategy Disclosure of the actual and	The climate-related risks and opportunities that the organisation has identified over the short, medium, and long term.		
potential impacts of climate- related risks and opportunities on the organisation's businesses, strategy, and financial	Impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	The evaluation of the climate-related opportunities and risks with the potential to have a substantive financial or strategic impact on the Group is still in progress.	
planning where such information is material.	Resilience of the organisational strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.		
	Organisation's processes for identifying and assessing climate-related risks.	Although the Group does not have a	
Risk Management Disclosure of how the organizationidentifies,	Organisation's processes for managing climate-related risks.	process in place at the moment for identifying, assessing, and responding to climate-related risks	
assesses, and manages climate-related risks.	Integration of processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	and opportunities, the Group is planning to introduce a climate- related risk management process.	
Metrics & Targets	Metrics are used by the organisation to assess climate-related risks and opportunities.	The Group has not yet established a climate-related target setting process.	
Disclosure of the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such	Disclosure of Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions and the related risks.	The Group is currently establishing a GHG data set for Scope 1&2.	
information is material.	Targets used by the organisationto manage climate-related risksandopportunitiesandopportunitiesperformance against targets.	The Group has not yet established a climate-related target setting process.	

NOTES TO THE SUSTAINABILITY REPORT

REPORTING FRAMEWORK

This Report is prepared with reference to the GRI Sustainability Reporting Standards. We have chosen to adopt the GRI Sustainability Reporting Standards as it is the most widely accepted global framework for voluntary corporate reporting of environmental and social performance. In articulating our approach, we have applied the GRI principles of accuracy, balance, clarity, comparability, reliability, and timeliness. Corresponding GRI disclosures can be found in the GRI Standards Content Index Section of this Report.

This Sustainability Report includes climate reporting based on the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

Additional corporate information is available on our website at http://www.moyaasia.com.

DATA DISCLOSURES

The reporting scope in FY2022 focuses on maintaining readability to the works of MOYA, and highlights the impacts of our efforts to improve on the influence of our sustainability report. The reporting scope covers Moya's business operations in Indonesia and ESG performance year-on-year.

All data is reported in good faith and to the best of our knowledge. No external assurance has been obtained for this report.

DATA DISCLOSURES

We welcome all feedback to help us improve our sustainability report, policies and practices. Please send your comments or feedback to http://www.moyaasia.com.

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