



# KOP Sustainability Report

FY2018

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**Contents**

Board Statement .....	2
About This Report.....	3
Sustainability Governance .....	3
Stakeholder Engagement .....	4
Materiality Assessment .....	5
Economic Performance .....	6
The Environment.....	7
Energy and Emissions .....	7
Water .....	9
Our People .....	11
Talent Retention.....	11
Training and Education.....	13
Occupational Health and Safety .....	13
Customer Health & Safety .....	14
Compliance.....	16
Anti-corruption.....	16
Compliance with Laws and Regulations .....	16
GRI Content Index .....	17

This report has been prepared by the Company and its contents have been reviewed by the Company's sponsor, RHT Capital Pte. Ltd. (the "Sponsor"), for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited (the "SGX-ST"). The Sponsor has not independently verified the contents of this report.

This report has not been examined or approved by the SGX-ST and the SGX-ST assumes no responsibility for the contents of this report, including the correctness of any of the statements or opinions made or reports contained in this report.

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## Board Statement

The Board is pleased to present our inaugural Sustainability Report for KOP Limited (“KOPL” or the “Company”, together with its subsidiaries “Group”).

Sustainability has become a growing focus for businesses in many industries and the real estate and hospitality industries are no exception. In the hospitality industry, there is an increasing awareness among businesses and investors regarding the economic, social and environmental impacts of hotel development and operations. Many businesses in the hospitality industry are adopting sustainable practices that maximise economic value and minimise both social and environmental impacts. At the same time, the demand for sustainable products and services such as environmentally-friendly buildings and resorts, locally-sourced goods and sustainable design is rising due to increased awareness about sustainability issues.

At KOPL, we recognise the importance of sustainability and view sustainability as an opportunity to create value for our business and stakeholders. In response to growing interests in sustainability, we strive to reduce our environmental footprint in order to appeal to the growing number of environmentally conscious consumers, protect the health and safety of our employees and guests as well as maintain high standards of business conduct.

At KOPL, the commitment to sustainability starts at the top with the Board responsible for overseeing the development and implementation of sustainability strategies within the Group. The involvement of the Board in identifying KOPL’s material topics is necessary to ensure that key sustainability issues are incorporated into KOPL’s policies and practices. The Board is also involved in the monitoring and management of sustainability issues on a regular basis with the support of a sustainability committee, which focuses on implementing sustainability initiatives at KOPL.

We continue to make progress on our sustainability journey while continuing to focus on improving our operational efficiency to optimise the utilisation of our resources.

## About This Report

This inaugural sustainability report details KOPL's environmental, social and governance ("ESG") performance for the period between 1 April 2017 and 31 March 2018 ("FY2018"). KOPL is a Singapore-based real estate development and entertainment company with a diversified portfolio of developments and investments in Singapore as well as the region.

KOPL will publish its sustainability report annually. In FY2018, we focused on the ESG performance of our most material business, the hospitality business, which included our properties in Indonesia – Montigo Resorts in Nongsa and Seminyak. This report is aligned with the SGX-ST Listing Rules Practice 711A and 711B of the Sustainability Reporting Guide and prepared with reference to the Global Reporting Initiative ("GRI") Standards (2016) and (2018).

KOPL appreciates all feedback that assists us in improving our sustainability practices. Please send your feedback to [info@kopgroup.com](mailto:info@kopgroup.com).

## Sustainability Governance

At KOPL, we strive to ensure that ESG topics are integrated into our business operations. We believe that having a robust sustainability governance structure is integral to the successful implementation of sustainability initiatives and the management of our sustainability performance.

The Board is supported by a Sustainability Steering Committee (SSC), which develops KOPL's sustainability objectives and policies, as well as managing and monitoring KOPL's overall sustainability performance. The committee consists of KOPL's Executive Chairman, Group Chief Executive Officer (CEO), Chief Operating Officer (COO) and Financial Controller. A Sustainability Task Force (STF) has been established to support the SSC in implementing sustainability initiatives at KOPL.

We evaluate our sustainability performance against defined targets and industry peers regularly to ensure that our strategy remains relevant and to maximise the value of our sustainability activities to our stakeholders. Our sustainability policies are reviewed from time to time in order to identify areas of improvement so that necessary steps can be taken to improve our future performance.

## Stakeholder Engagement

At KOPL, we strive to ensure that obligations to our stakeholders are understood and met since our stakeholders have an impact on our business, and are affected by our activities, products and services. Therefore, engaging our stakeholders is vital in enabling us to understand their concerns and expectations in order to make a positive and meaningful impact on our business and society. We have identified both internal and external stakeholders that are critical to us. The table below presents our key stakeholder groups, methods and frequency of engagement and key topics of engagement.

Key Stakeholders	Engagement Methods	Frequency	Key Topics of Interest
<b>Investors and Shareholders</b>	Timely and transparent updates of financial results and announcements, business developments, press releases and other relevant disclosures via SGX and KOPL's website	Throughout the year	<ul style="list-style-type: none"> <li>• Long-term sustainable distribution and total returns</li> <li>• Transparent reporting</li> <li>• Sound corporate governance practices</li> <li>• Business strategy and outlook</li> </ul>
	One-on-one meetings and site visits	Throughout the year	
	Annual General Meeting	Annually	
<b>Employees</b>	Induction programme for new employees	Throughout the year	<ul style="list-style-type: none"> <li>• Equitable remuneration</li> <li>• Fair and competitive employment practices and policies</li> <li>• Safe and healthy work environment</li> <li>• Employee development and well-being</li> </ul>
	Training and development programmes	Throughout the year	
	Career development performance appraisals	Annually	
	Recreational and wellness activities	Throughout the year	
	Regular e-mails, meetings and town-halls sessions	Throughout the year	
<b>Customers and Guests</b>	Feedback from customers and guests	Throughout the year	<ul style="list-style-type: none"> <li>• Comments and potential room for improvement in delivering exceptional services (e.g. hospitality)</li> </ul>
	Active engagement towards guests on their well-being throughout their stay with us		
<b>Government and Regulators</b>	Meetings and dialogue sessions	Throughout the year	<ul style="list-style-type: none"> <li>• Compliance with and updates on changing laws and regulations</li> </ul>

## Materiality Assessment

It is important for us to identify, prioritise and focus on material issues that are affecting our business operations and our stakeholders. This process forms the cornerstone of our sustainability journey. In August 2018, a materiality assessment was conducted to identify key ESG issues that were significant to our business and our stakeholders. The assessment was facilitated by an independent sustainability consultant and the process is presented in the following diagram:



In prioritising the material factors, we examined key sustainability trends that are shaping the real estate and hospitality sectors, material topics selected by industry peers, as well as local and global best practices. We also determined the topic boundaries by identifying issues that are affecting our operations and stakeholders at our properties in Indonesia – Montigo Resorts in Nongsa and Seminyak.

The following material factors were identified:

Sustainability Categories	Material Factors
 <b>Economic</b>	<ul style="list-style-type: none"> <li>▪ Economic Performance</li> </ul>
 <b>Environment</b>	<ul style="list-style-type: none"> <li>▪ Energy and Emissions</li> <li>▪ Water</li> </ul>
 <b>Social</b>	<ul style="list-style-type: none"> <li>▪ Talent Retention*</li> <li>▪ Occupational Health and Safety</li> <li>▪ Customer Health and Safety</li> </ul>
 <b>Governance</b>	<ul style="list-style-type: none"> <li>▪ Compliance**</li> </ul>

\*Talent retention includes training and education

\*\*Compliance includes anti-corruption and compliance with laws and regulations

## Economic Performance

We strive to build KOPL into a leading property and hospitality lifestyle group by delivering strong and sustained economic performance that benefits all stakeholders. In particular, we aim to generate growing returns for our shareholders and investors through our high-quality and innovative projects.

For more information on KOPL's economic performance, please refer to pages 53 to 137 of the Annual Report 2018.

## The Environment

### Energy and Emissions

Performance in FY2018	Target for FY2019
<ul style="list-style-type: none"> <li>Gasoline intensity: 0.23 m<sup>3</sup>/m<sup>2</sup></li> <li>Electricity intensity: 49 kWh/m<sup>2</sup></li> <li>GHG emissions intensity from gasoline consumption: 0.52 tCO<sub>2</sub>e/m<sup>2</sup></li> <li>GHG emissions intensity from electricity consumption: 0.02 tCO<sub>2</sub>e/m<sup>2</sup></li> </ul>	<ul style="list-style-type: none"> <li>Maintain or reduce the energy intensity based on FY2018's levels</li> </ul>

The hospitality industry has a significant impact on the environment through energy and water consumption and the generation of solid and hazardous wastes, which cause air pollution and contribute to global warming. At the same time, the industry is heavily dependent on the natural environment to attract tourists and guests. Therefore, it is imperative for the industry to play its part in combating climate change through sustainable practices.

At KOPL, we strive to implement initiatives to preserve the natural environment and to meet the needs and desires of environmentally-conscious consumers. We have various policies in place to reduce our energy consumption and improve our energy efficiency, which include:

- Guidelines on energy usage
- Policies or guidelines on green buildings or hotels
- Policies or guidelines on promoting a “green” corporate culture as well as raising awareness on environmental matters
- Policies or guidelines on energy-efficient related and other certifications required by the local government
- Procurement policies or guidelines to prioritise the use of energy efficient or environmentally-friendly products/equipment

At Montigo Resorts in Nongsa and Seminyak, a Hotel Energy Management Committee, led by resort managers and engineers, was established to monitor the resorts’ energy consumption and to promote energy conservation. We monitor and analyse our electricity and gas consumption on a monthly basis in order to identify patterns of energy usage.

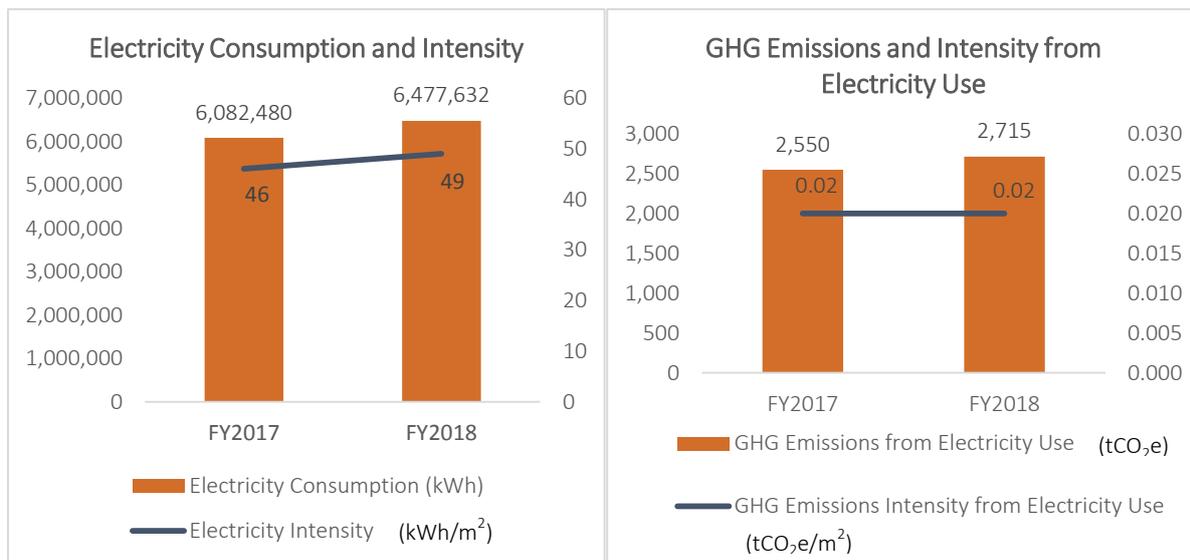
We invest in light emitting diode (LED) lighting and motion sensors for light switches as well as use freon as the cooling agent in our air conditioning systems at the resorts. With the sensors, the lights are automatically turned off when a room is vacant. Our employees are encouraged to turn off lights and air-conditioners in vacant office rooms. We also install lifts that will go into sleep mode when not in use by automatically shutting down the lift car lighting.

In addition, we incorporate sustainable design into our resorts. The resorts have areas with open-air structures, which allow the use of natural lighting without the need for air-conditioning. The large amount of greenery and landscaping surrounding our resorts also help reduce our overall energy consumption and carbon footprint.

Going forward, we aim to achieve a basic level of environmental certification for all buildings as required by local regulation as well as increase the use of energy saving features, i.e. motion sensors

in our one-bedroom, three-bedroom, four-bedroom and five-bedroom villas at Montigo Resorts in Nongsa.

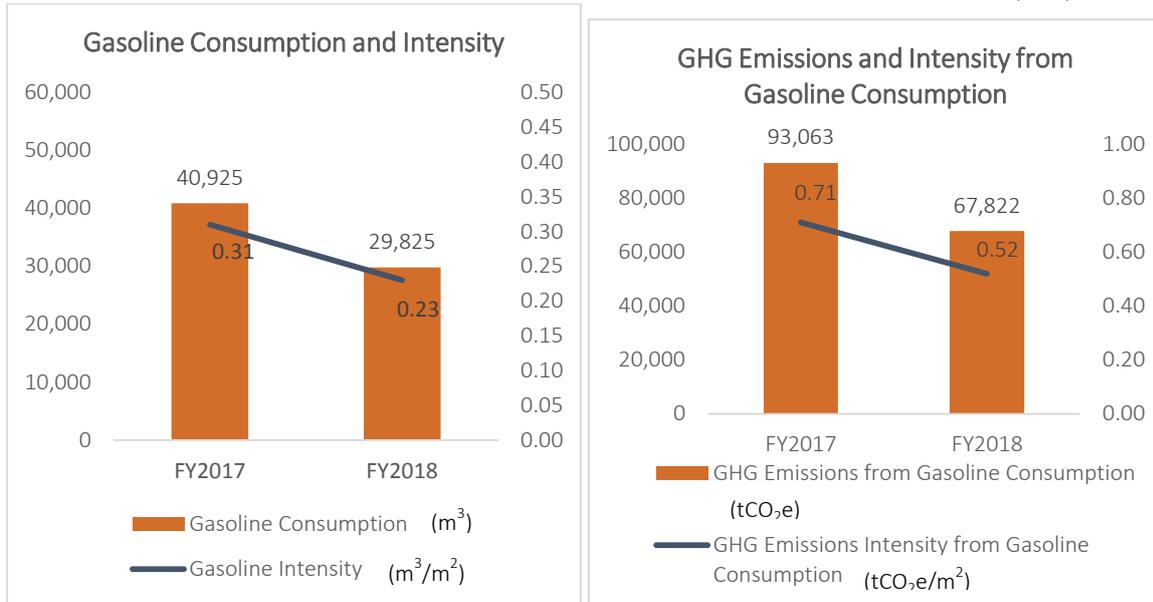
Hotels and resorts typically consume a significant amount of energy for operations, lighting, fuel and other power needs. In FY2018, the electricity consumption at Montigo Resorts in Nongsa and Seminyak was 6,477,632 kilowatt hours (kWh), up by 6.5% since FY2017, which is attributed to an increase in the occupancy rate and additions of room inventories at both resorts. Similarly, the electricity intensity rose from 46 kWh/m<sup>2</sup> in FY2017 to 49 kWh/m<sup>2</sup> in FY2018. There was an increase in the greenhouse gas (GHG) emissions from electricity consumption at the two resorts, from 2,550<sup>1</sup> tonnes carbon dioxide equivalent (tCO<sub>2</sub>e) in FY2017 to 2,715<sup>2</sup> tCO<sub>2</sub>e in FY2018. However, the GHG emissions intensity from electricity consumption remained constant at 0.02 tCO<sub>2</sub>e/m<sup>2</sup> from FY2017 to FY2018.



The gasoline consumption at Montigo Resorts in Nongsa and Seminyak decreased significantly from 40,925 m<sup>3</sup> in FY2017 to 29,825 m<sup>3</sup> in FY2018. The gasoline intensity decreased 27%, from 0.31 m<sup>3</sup>/m<sup>2</sup> in FY2017 to 0.23 m<sup>3</sup>/m<sup>2</sup> in FY2018. Similarly, the two resorts' GHG emissions from gasoline consumption dropped to 67,822<sup>3</sup> tonnes carbon dioxide equivalent (tCO<sub>2</sub>e) in FY2018 from 93,063<sup>4</sup> tCO<sub>2</sub>e in FY2017. The GHG emissions intensity from gasoline consumption in FY2018 was 0.52 tCO<sub>2</sub>e/m<sup>2</sup>, a 27% decline since FY2017.

<sup>1 2</sup> CO<sub>2</sub> emissions released were calculated using a conversion factor of 0.4192 kg CO<sub>2</sub>/kWh – Singapore's Average Operating Margin (OM) Grid Emission Factor (GEF) in 2017.

<sup>3 4</sup> CO<sub>2</sub> emissions released were calculated using a conversion factor of 2.274 CO<sub>2</sub>/m<sup>3</sup> sourced from the 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories



**Water**

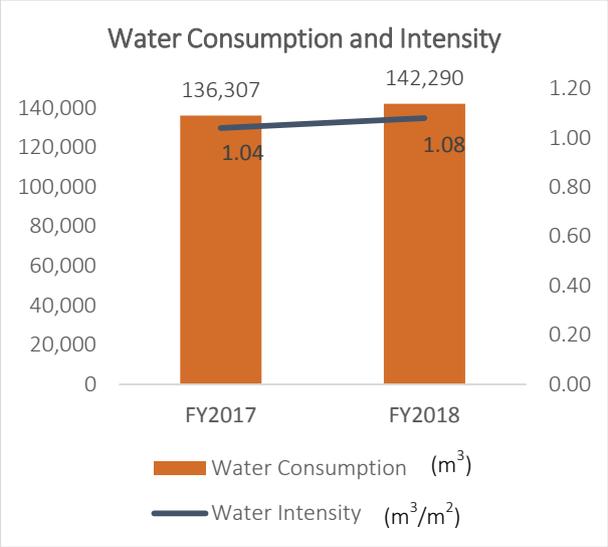
Performance in FY2018	Target for FY2019
<ul style="list-style-type: none"> <li>Water intensity: 1.08 m<sup>3</sup>/m<sup>2</sup></li> </ul>	<ul style="list-style-type: none"> <li>Maintain or reduce the water intensity based on FY2018's levels</li> </ul>

Water is essential in KOPL's business operations as guests and employees of our properties require the supply of clean potable water. Water is also required for food and beverages service, laundry operations, recreation, as well as other general operations (irrigation, cleaning and maintenance).

Hence, monitoring KOPL's water consumption is essential to improving our water efficiency. At Montigo Resorts in Nongsa and Seminyak, we have implemented measures to track and reduce our water consumption on a monthly basis. Our water monitoring system has the ability to detect potential leaks and our employees are required to inform the engineering team if there is a water leakage. Besides that, all sanitary facilities within our resorts are equipped with dual-capacity flushing cisterns. All faulty taps and valves are replaced in order to reduce water loss.

At our resorts, rainwater is collected and used for gardening purposes. We also communicate our water-saving initiatives to our guests by placing a plaque that contains information on water conservation next to each wash basin. In addition, we support initiatives within local communities that promote water conservation.

In FY2018, the total amount of water consumed at Montigo Resorts in Nongsa and Seminyak was 142,290 m<sup>3</sup>, an increase of 4.4% since FY2017, which is attributed to an increase in the occupancy rate and additions of room inventories at both resorts. The water intensity increased slightly from 1.04 m<sup>3</sup>/m<sup>2</sup> in FY2017 to 1.08 m<sup>3</sup>/m<sup>2</sup> in FY2018.



Our People

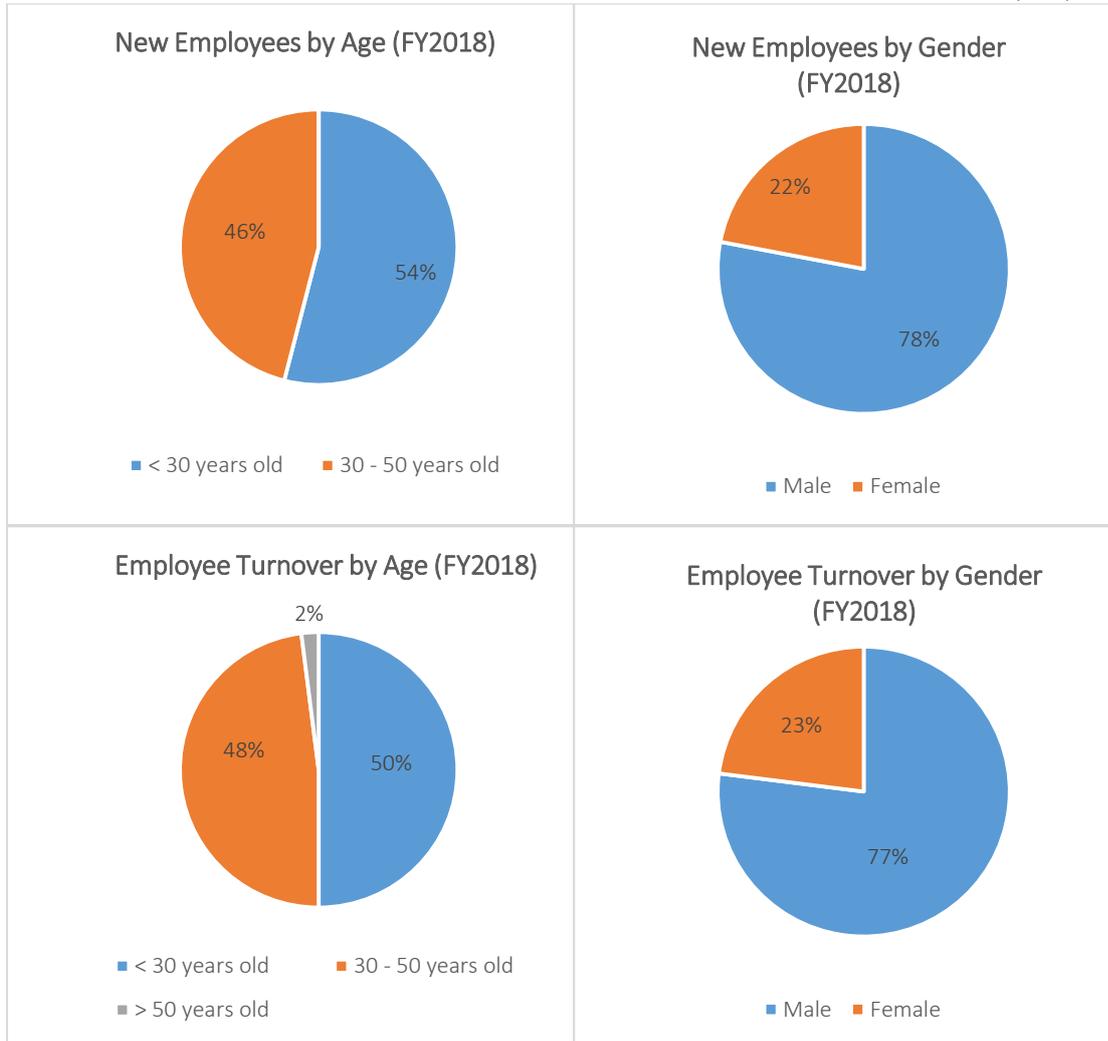
Talent Retention

Performance in FY2018	Target for FY2019
<ul style="list-style-type: none"> <li>New employee hires: 105 employees (annual rate: 32%) and employee turnover: 96 employees (annual rate: 29%)</li> </ul>	<ul style="list-style-type: none"> <li>Maintain an employee turnover rate of 29% or below</li> </ul>

At KOPL, we recognise that the contribution of employees at our resorts has a huge impact on the quality of the services delivered to the guests, providing a significant benefit to the company and its performance. Hence, we believe in providing an environment where our employees are able to thrive in.

We are committed to fair and merit-based employment and recruitment practices in order to attract the best talent. Our Employee Handbook provides information on the Code of Conduct and policies and procedures regarding employment (hiring, termination, retirement), working hours, leave and other employment benefits, remuneration and bonuses as well as conflict of interests.

In FY2018, there were 105 new employees at Montigo Resorts in Nongsa and Seminyak while a total of 96 employees left both resorts. Our annual new-hire rate was 32% and our annual turnover rate was 29% during the same period.



We have a job rotation programme that allows our employees to gain exposure to different parts of the business while growing and expanding their skill sets through various positions within or among departments. Also, we have put in place a formalised performance appraisal process to provide employees with feedback about their individual performance. All our employees receive performance evaluation reviews on an annual basis.

Employee feedback is critical to the growth and success of the business. We seek to create a positive work environment by encouraging open communication between the management and employees. We conduct employee engagement surveys regularly to understand employee satisfaction levels so that we can identify areas of improvement and take corrective actions when required.

To promote employee wellness, we organise various activities such as department trips and annual events for our employees. We also carry out sporting and recreational activities including football, Zumba, yoga, and Muay Thai for our employees. Our employees at Montigo Resorts in Nongsa also participate in football tournaments between hotels located in Batam regularly. Last year, Montigo Resorts in Nongsa held a trail run for its employees and the public. They received goodie bags which contained T-shirts, medals and had the opportunity to participate in a lucky draw that included a top prize of a one-night stay at Montigo Resorts in Nongsa. This is to encourage our employees to adopt an active and healthy lifestyle.

Training and Education

Performance in FY2018	Target for FY2019
<ul style="list-style-type: none"> <li>Various internal and external training opportunities were offered to our employees</li> </ul>	<ul style="list-style-type: none"> <li>Increase the number of internal and external training courses offered to our employees</li> </ul>

KOPL provides training and development programmes to our employees in order to tap into their potential and allow them to provide exemplary services to our guests.

At Montigo Resorts in Nongsa, various internal and external training programmes are provided to our employees regularly. The management team and leaders at the resort receive leadership training on an annual basis.

Meanwhile, the following training programmes are offered to our employees at Montigo Resorts in Seminyak:

- English language course (for the Security, Steward, and Engineering teams)
- Wine education
- Beauty class (for female marvels)
- Service skills course
- Selling skills course
- Assertive communication course
- Coffee making course
- Productivity improvement class

New employees are required to participate in an orientation programme that aims to align them with KOPL’s mission and vision as well as to promote Montigo Resorts’ core values. Language skills are highly valued in the hospitality sector as they increase one’s value as an employee. We encourage our employees to learn foreign languages such as Japanese and Korean in order to improve customer service and their job prospects.

Occupational Health and Safety

Performance in FY2018	Targets for FY2019
<ul style="list-style-type: none"> <li>Total number of workplace incidents that result in a fatality or permanent injury: 0</li> <li>Total number of workplace injuries: 1</li> <li>Zero incidents of non-compliance with relevant health and safety regulatory requirements</li> </ul>	<ul style="list-style-type: none"> <li>Zero workplace incidents that result in a fatality or permanent injury</li> <li>Achieve zero incidents of non-compliance with relevant health and safety regulatory requirements</li> </ul>

Given the diverse nature of accommodation and services provided at hotels and resorts, it is important for hotel and resort operators to take steps to eliminate or minimise health and safety risks that could affect their employees. At KOPL, the health and safety of our employees are a priority. We ensure that our properties are risk-free to ensure the safety of our employees.

At Montigo Resorts in Nongsa and Seminyak, Health and Safety Committees have been established to provide a forum between the management and our employees for consultation on health and safety matters and to promote health and safety in the workplace. Any incidents which compromise

employee safety are reported to the management immediately so that investigation and preventive and corrective actions can be taken promptly.

The general manager(s) and security officers at our resorts conduct regular checks around the workplace in order to ensure that health and safety risks are minimised. We have taken measures to ensure that lifts, escalators and stairways at our resorts are maintained to a safe standard. We also perform regular maintenance of kitchen equipment and tools to protect the safety of our employees and guests and to maintain the value of the assets.

Our employees receive training on the potential health and safety risks that may be present in the workplace so that they are able to take the necessary precautions to eliminate the risks. We also provide new employees with training on first aid and fire safety during the orientation programme. An effective security surveillance system is installed at our resorts and security officers are hired to safeguard the safety of our employees and guests. Also, appropriate verification procedures are established at each entrance and exit within the premises of our resorts.

Besides that, we require our contractors to protect the safety of their workers and to adhere to local laws relating to health and safety. We also have an Emergency Response Team (ERT) trained in first aid and fire safety that responds promptly and effectively in the event of an occurrence of a natural disaster or an emergency affecting our employees.

There were zero workplace related fatalities recorded at Montigo Resorts in Nongsa and Seminyak in FY2018. However, one workplace injury occurred at our resorts. No incidents of non-compliance with relevant health and safety regulatory requirements were recorded during the reporting period.

### Customer Health & Safety

Performance in FY2018	Target for FY2019
<ul style="list-style-type: none"> <li>No incidents of non-compliance with customer health and safety laws as well as regulations concerning the health and safety of our properties</li> </ul>	<ul style="list-style-type: none"> <li>Achieve zero incidents of non-compliance with customer health and safety laws as well as regulations concerning the health and safety of our properties</li> </ul>

Our guests expect that reasonable precautions are taken for their safety. Therefore, creating a safe environment for them is vital so that they are able to have an enjoyable experience at our properties.

We have implemented safety measures required for all existing buildings within our resorts used as guest accommodation. Safety inspections of all resort areas and guest rooms as well as random checks on each building are performed regularly in order to eliminate health and safety risks that our guests may be exposed to. We strive to ensure that all health and safety incidents reported by our guests are investigated in a timely manner so that appropriate measures can be taken to prevent similar occurrences in the future. A get-well-soon care package which includes a complimentary meal is provided if a guest unfortunately falls sick during his/her stay with us.

We have put in place various policies as well as risk assessment and mitigation measures against natural and man-made hazards. These hazards include fire, terrorist attacks, meteorological disasters, earthquakes and medical emergencies. We conduct fire safety audits and drills every six months to ensure that the fire warning systems within our resorts are functional and that our guests and employees know what to do in the event of a fire-related emergency. A resort map showing the escape route and assembly points is made available to our guests in each of the villas at Montigo

Resorts in Nongsa. At Montigo Resorts in Seminyak, evacuation route maps are posted throughout the premise.

In FY2018, there were no incidents of non-compliance with customer health and safety laws as well as regulations concerning the health and safety of our properties.

Compliance

Anti-corruption

Performance in FY2018	Target for FY2019
<ul style="list-style-type: none"> <li>No incidents of non-compliance with anti-corruption laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>Achieve zero incidents of non-compliance with anti-corruption laws and regulations</li> </ul>

KOPL believes in maintaining high standards of business conduct and is strongly against any form of corruption. We have implemented various procedures to address risks of bribery and corruption within the Group.

Our Employee Code of Conduct outlines policies regarding anti-corruption, including the prohibition of bribery, acceptance or offer of lavish gifts and entertainment. All our employees are required to comply with the Code of Conduct and to report violations or suspected violations to their managers or to the Human Resources department through our whistleblowing policy. Any concerns raised regarding possible fraud, bribery and other ethics-related matters are investigated in a timely and confidential manner.

There were no incidents of non-compliance with anti-corruption laws and regulations in FY2018.

Compliance with Laws and Regulations

Performance in FY2018	Target for FY2019
<ul style="list-style-type: none"> <li>No incidents of non-compliance with various socioeconomic laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>Achieve zero incidents of non-compliance with various socioeconomic laws and regulations</li> </ul>

KOPL understands that maintaining renowned properties in the field of hospitality includes complying with laws and regulations. Being compliant with local laws and regulations remains one of the top priorities of KOPL, as it allows us to further establish our presence within the community.

Both resorts engage external legal advisors to review all our agreements and contracts to ensure that we are in compliance with relevant laws and regulations. The legal advisors are also responsible for keeping track of regulatory submissions as well as required business licenses and their expiry dates. Further, we seek professional advice from the legal advisors if there are any updates to or changes in existing laws and regulations.

We have put in place procedures to monitor and identify actual and potential non-compliance with laws and regulations relevant to KOPL's business. In addition, our employees receive training on the laws or regulations applicable to their day-to-day job responsibilities.

There were no incidents of non-compliance with various socioeconomic laws and regulations in FY2018.

GRI Content Index

GRI Standards (2016)		Notes/Page number(s)
<b>General Disclosures</b>		
<b>Organisational Profile</b>		
102-1	Organisation's name	KOP Limited (KOPL)
102-2	Activities, brands, products and services	Annual Report 2018 – Company Profile, page 2 Annual Report 2018 – Business Review, pages 16 – 19
102-3	Location of headquarters	Annual Report 2018 – Company Profile, page 2 About This Report – page 3
102-4	Location of operations	Annual Report 2018 – Company Profile, page 2 Annual Report 2018 – Business Review, pages 16 – 19
102-5	Ownership and legal form	Annual Report 2018 – Corporate Structure, pages 14 – 15
102-6	Markets served	Annual Report 2018 – Company Profile, page 2 Annual Report 2018 – Business Review, pages 16 – 19
102-7	Scale of the organisation	Talent Retention, pages 11-12 Annual Report 2018 – Financial Statements, pages 53 - 137
102-8	Information on employees and other workers	Talent Retention, pages 11-12
102-9	Supply chain	Not applicable, supply chain is minimal and insignificant.
102-10	Significant changes to organisation and its supply chain	No significant changes during FY2018
102-11	Precautionary principle or approach	KOPL does not specifically address the principles of the Precautionary approach.
102-12	External initiatives	Not applicable, KOPL does not subscribe to or endorse any external initiatives.
102-13	Membership of associations	Montigo Resorts Nongsa is a member of the National Association of Travel Agents Singapore.
<b>Strategy</b>		
102-14	Statement from senior decision-maker	Board Statement, page 2
<b>Ethics and Integrity</b>		
102-16	Values, principles, standards and norms of behaviour	Annual Report 2018 – Report of Corporate Governance, pages 24 – 43
<b>Governance</b>		
102-18	Governance structure	Sustainability Governance, page 3 Annual Report 2018 – Report of Corporate Governance, pages 24 – 43
<b>Stakeholder Engagement</b>		
102-40	List of stakeholder groups	Stakeholder Engagement, page 4
102-41	Collective bargaining agreements	Not applicable, no collective bargaining agreements are in place.
102-42	Identifying and selecting stakeholders	Stakeholder Engagement, page 4
102-43	Approach to stakeholder engagement	Stakeholder Engagement, page 4
102-44	Key topics and concerns raised	Stakeholder Engagement, page 4
<b>Reporting Practice</b>		
102-45	Entities included in the consolidated financial statements	Annual Report 2018 – Financial Statements, pages 53 - 137
102-46	Defining report content and topic	About This Report, page 3

	Boundaries	Materiality Assessment, page 5
102-47	List of material topics	Materiality Assessment, page 5
102-48	Restatements of information	Not applicable as this is KOPL's first sustainability report
102-49	Changes in reporting	Not applicable as this is KOPL's first sustainability report
102-50	Reporting period	About This Report, page 3
102-51	Date of most recent report	Not applicable as this is KOPL's first sustainability report
102-52	Reporting cycle	About This Report, page 3
102-53	Contact point for questions regarding the report	About This Report, page 3
102-54	Claims of reporting in accordance with GRI Standards	About This Report, page 3
102-55	GRI content index	GRI Content Index, pages 17 – 20
102-56	External assurance	KOPL has not sought external assurance on this report but may do so in the future.
<b>Material Topics</b>		
<b>Economic Performance</b>		
201-1	Direct economic value generated and distributed	Economic Performance, page 6 Annual Report 2018 – Financial Statements, pages 53 - 137
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Economic Performance, page 6 Annual Report 2018 – Financial Statements, pages 53 - 137
103-2	The management approach and its components	Materiality Assessment, page 5 Economic Performance, page 6 Annual Report 2018 – Financial Statements, pages 53 - 137
103-3	Evaluation of the management approach	Materiality Assessment, page 5 Economic Performance, page 6 Annual Report 2018 – Financial Statements, pages 53 - 137
<b>Anti-corruption</b>		
205-3	Confirmed incidents of corruption and actions taken	Anti-corruption, page 16
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Anti-corruption, page 16
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Anti-corruption, page 16
103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Anti-corruption, page 16
<b>Energy</b>		
302-1	Energy consumption within the organisation	Energy and Emissions, pages 7 – 9
302-3	Energy intensity	Energy and Emissions, pages 7 – 9
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Energy and Emissions, pages 7 – 9
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Energy and Emissions, pages 7 – 9

103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Energy and Emissions, pages 7 – 9
<b>Water</b>		
303-1	Water withdrawal by source	Water, pages 9 – 10
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Water, pages 9 – 10
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Water, pages 9 – 10
103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Water, pages 9 – 10
<b>Emissions</b>		
305-1	Direct (Scope 1) GHG emissions	Energy and Emissions, pages 7 – 9
305-2	Energy indirect (Scope 2) GHG emissions	Energy and Emissions, pages 7 – 9
305-4	GHG emissions intensity	Energy and Emissions, pages 7 – 9
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Energy and Emissions, pages 7 – 9
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Energy and Emissions, pages 7 – 9
103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Energy and Emissions, pages 7 – 9
<b>Employment</b>		
401-1	New employee hires and employee turnover	Talent Retention, pages 11 – 12
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Talent Retention, pages 11 – 12
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Talent Retention, pages 11 – 12
103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Talent Retention, pages 11 – 12
<b>Occupational Health &amp; Safety</b>		
403-2	Type and rates of injury, occupational diseases, lost days, absenteeism and total number of work-related fatalities by region and gender	Occupational Health and Safety, pages 13 – 14
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Occupational Health and Safety, pages 13 – 14
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Occupational Health and Safety, pages 13 – 14
103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Occupational Health and Safety, pages 13 – 14
<b>Training and Education</b>		
404-2	Programme for upgrading employee skills and transition assistance	Training and Education, page 13

	programmes	
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Training and Education, page 13
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Training and Education, page 13
103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Training and Education, page 13
<b>Customer Health and Safety</b>		
416-2	Incidents of non-compliance concerning the health and safety impact of products and services	Customer Health and Safety, pages 14 – 15
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Customer Health and Safety, pages 14 – 15
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Customer Health and Safety, pages 14 – 15
103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Customer Health and Safety, pages 14 – 15
<b>Socioeconomic Compliance</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	Compliance with Laws and Regulations, page 16
103-1	Explanation of the material topic and its boundary	Materiality Assessment, page 5 Compliance with Laws and Regulations, page 16
103-2	The management approach and its components	Sustainability Governance, page 3 Materiality Assessment, page 5 Compliance with Laws and Regulations, page 16
103-3	Evaluation of the management approach	Sustainability Governance, page 3 Materiality Assessment, page 5 Compliance with Laws and Regulations, page 16