

# SUSTAINABLE VALUE CREATION

Our Journey Continues

Sustainability Report 2022



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# BOARD STATEMENT

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At Delfi, we firmly support the United Nations' view that sustainable development is:

**“Development that meets the needs of the present without compromising the ability of future generations to meet their own needs”<sup>1</sup>**

The Board of Delfi Limited (“Delfi”) is pleased to present our sixth annual Sustainability Report which provides insight into our ongoing commitment to sustainability: our approach to sustainability; what we have achieved; and what we hope to achieve in the future.

We believe in being “Sustainable by Design” and are working to embed sustainability into every aspect of our business. We consider “Sustainable Value Creation” to be a core part of our long-term strategy. Our Four Sustainable Value Creation Pillars encompass Environmental, Social, Governance and Economic themes. These Pillars provide a framework for us to address the needs of our various stakeholders: our employees, our community, our customers, our consumers and our investors. The Board has identified the most material matters relevant to our sustainability efforts and has worked closely with Management to oversee and improve these material matters.

We focus on mitigating the negative impact of our operations on sustainability, at the same time we aim to have a positive

impact on our consumers by improving the sustainability aspects of our product offerings. For example, this year we introduced a range of healthier snacking products that not only include healthier ingredients, such as nuts and grains, but also have a lower negative impact on the environment through the use of eco-friendly packaging. This allows us to extend our value creation beyond our operations to our consumers and the environment.

During the year, the Board realigned and upgraded our internal sustainability governance structures. The Market Sustainability and Strategy Committee (“MSSC”) which we created in 2017 remains the main Board Committee with overall responsibility for our sustainability strategy and the achievement of long-term performance through the management and monitoring of the material sustainability matters. The MSSC is supported by the Sustainability Task Force which comprises the Steering Committee and HQ Working Committee, both comprising representatives from senior management. The Sustainability Task Force then guides the heads of the respective business units in implementing the Delfi Group’s sustainability initiatives.

We have adopted the recommendations of the Task Force on Climate-related Financial Disclosures (“TCFD”) and have made suitable disclosures within this Report.

We believe that we have done well but we know that we can do more. As such, whilst we know we are on the right path there is still a way to go on our sustainability journey.

**“ In creating value for these stakeholders today, Delfi believes that we are acting responsibly for the needs and aspirations of future generations of stakeholders**

1 United Nations World Commission on Environment and Development, Our Common Future (1987)



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# ABOUT THIS REPORT

At Delfi, we are committed to our sustainability mission as we seek to embrace the needs of our communities and our consumers, whilst caring for the environment and acting in our stakeholders' interests. This Report provides greater detail on the steps we have taken on the path to achieving our goal.

## REPORTING PERIOD AND SCOPE

<2-2><2-3><2-6>

This Report covers the period from 1 January to 31 December 2022 ("2022"), with prior period performance for 2021 included for comparison purposes, where possible.

This Report covers our operations in Indonesia, the Philippines, Malaysia and Singapore. In 2022, we have expanded the scope of our Report to include our distribution operations and our headquarters office. In previous years, our scope was limited to just our manufacturing operations. For comparison purposes, we have inserted like-for-like comparisons of sustainability data pertaining to the manufacturing facilities, while also including the additional environmental data from the distribution operations and our headquarters. This will provide a basis for comparisons in future years. The entities covered can be found in page 57.

## REPORTING STANDARDS AND GUIDELINES

This Report has been prepared with reference to the Global Reporting Initiative ("GRI") 2021 Standards. The GRI 2021 Standards were selected because they are a well-respected globally relevant framework that (i) enables a standardised approach for businesses to report on critical sustainability issues; and (ii) encourages transparency and consistency in the data presented. Our Report also includes the Environmental, Social and Governance ("ESG") aspects of our business in accordance with the Singapore Exchange Limited ("SGX") Listing Rules 711A and 711B for Sustainability Reporting. In alignment with the SGX's updated requirements, we also have incorporated climate disclosure within the Report in line with the TCFD recommendations.

Kindly refer to the GRI Content Index on page 58 for mapping the disclosures within this Report with the GRI Standards Disclosures.

## INTERNAL REVIEW

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This Report has been prepared internally using the systems and procedures that we have established over a number of years.

This Report, and those systems and procedures, have been subjected to an internal review conducted by Delfi's internal audit team under the oversight of Delfi's Audit Committee. The review was conducted in accordance with the "Guide to Internal Review of a Sustainability Report" issued by the Institute of Internal Auditors in November 2022.

## LIST OF CERTIFICATIONS

It should be noted that a number of the systems and procedures mentioned in this Report have been the subject of external certification audits conducted in the ordinary course of Delfi's business. These include audits to obtain the following certifications:

Certification	Description
ISO 14001:2015	Certification of the Environmental Management System ("EMS")
ISO 45001:2018	Certification of the Occupational Health and Safety ("OHS") Management System
FSSC 22000	The Food Safety System Certification
HALAL	The Halal Certificate

## FEEDBACK

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We welcome feedback on this Sustainability Report. Please send your views to [sustainability@delfilimited.com](mailto:sustainability@delfilimited.com) or to:

**Chairman  
Market Sustainability and Strategy Committee  
Delfi Limited  
TripleOne Somerset  
111 Somerset Road, #16-12  
Singapore 238164**

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# INTRODUCTION

## ABOUT DELFI

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Delfi Limited, one of South-East Asia’s leading players in branded chocolate confectionery, is headquartered in Singapore and has been listed on the Singapore Exchange Limited (“SGX”) since 2004. Our principal activities involve the manufacturing, marketing and distribution of our own brands of chocolate confectionery products in our core markets of Indonesia, the Philippines, Singapore and Malaysia. We also market and distribute a broad portfolio of reputable international agency brands to leverage on our multi-layered distribution networks.

Our business is supported by two manufacturing facilities, located in Indonesia and the Philippines. Our distribution network comprises our own warehouse facilities, third-party distributors, sub-distributors and wholesalers, and extends across a wide range of modern trade and traditional trade retail channels – from corner shops and mini-marts to supermarkets and hypermarkets.

We have been creating value for generations of stakeholders for over 70 years. In 2022, our total revenue amounted to approximately USD 483 million. Going forward, in line with our “Sustainable Value Creation” mission, we focus on developing a more environmentally sustainable and healthier range of products particularly in our “Van Houten” product range. Our financial performance affects the vested interest of our stakeholders and contributes to the livelihood of our employees and suppliers. Sustainable value creation remains our primary focus and one that we intend to prioritise for many generations to come.

## Our Brands

<2-1><2-6>

Our main product categories are moulded chocolate, dragées, enrobed wafers, chocolate spreads, baking condiments, wafers and biscuits. We have a portfolio of over 14 master brands and more than 80 sub-brands that extend across a broad spectrum of categories in the chocolate confectionery market.

Our established portfolio of longstanding brands in Indonesia includes “SilverQueen”, “Ceres” and “Selamat”. In the Philippines, our flagship brands are “Goya” and “Knick Knacks”. We also hold an exclusive trademark rights licence to the “Van Houten” brand name for consumer chocolate products for markets in Asia, excluding India and Korea, and the Middle East.

In 2022, Delfi launched a series of new brands in our efforts to expand our health and wellness product range. This included the “Nutritional Goodness S.A.” brand which produces the 7+ Bar, CHOCO+, Choco Therapy and Crazy Pretzels. Under our “Van Houten” range, three variants of vegan chocolate were also introduced, which are positioned to address the growing consumer trend of health and wellness.

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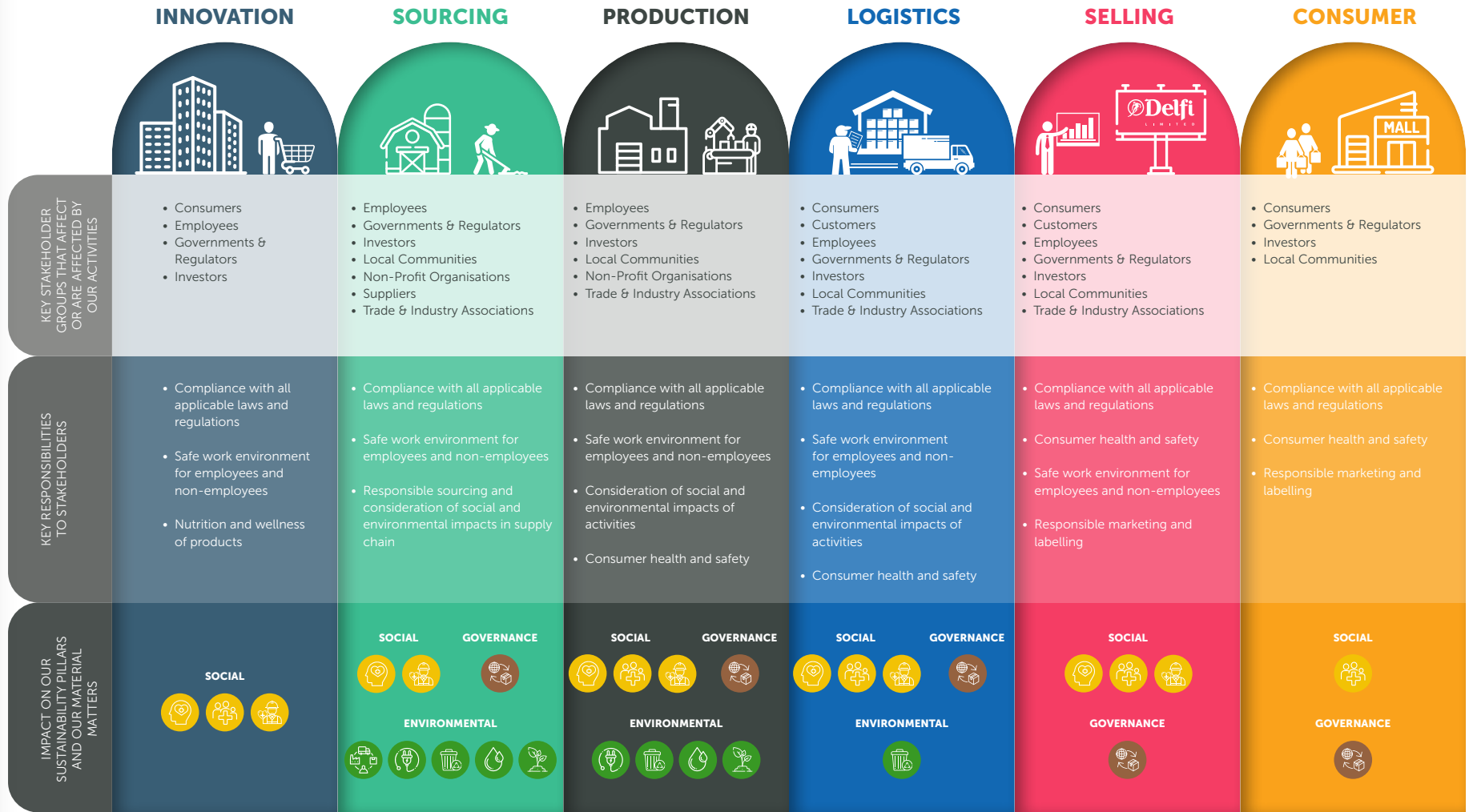
## OUR BRANDS



# OUR VALUE CREATION CHAIN

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We look to consider our impact on sustainability at all key points along our value creation chain as illustrated below:



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# MATERIALITY

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We have taken a four-step approach to identifying those matters that are the most material in assessing our impact on sustainability. The original assessment was carried out in 2017 and has been updated and refreshed by the Board and Management annually since then.

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## Preparation & Engagement

# 01

- Determine the process for materiality assessment.
- Cross-functional focus group discussions and interviews were conducted to consider sustainability from both internal and external stakeholders' perspectives.

Based on our stakeholder engagement and drawing from insights on our internal and external value drivers, a comprehensive universe of 30 potentially material sustainability matters was identified.

## Identification

# 02

## Assessment & Prioritisation

# 03

- Facilitated by independent consultants, a workshop was conducted in 2017 to prioritise the material matters.
- The material matters are reviewed annually for their continuing relevance and to see if there are other matters that should be included.

The prioritised list of material matters was validated by the Board of Directors for the reporting in our Sustainability Report.

## Validation

# 04



# OUR SUSTAINABILITY APPROACH

## OUR SUSTAINABLE VALUE CREATION PILLARS AND MATERIAL SUSTAINABILITY MATTERS

Our Four Sustainable Value Creation Pillars encompass Environmental, Social, Governance and Economic themes. The nine material matters identified in prior years are still deemed to remain relevant in 2022. We have updated our sustainability approach and reclassified the material matters under their appropriate pillars.

In 2021, SGX published a list of recommended 27 Core ESG Metrics that were intended to act as a common and standardised set of metrics for ESG reporting to help align the needs of reporters and users of ESG information produced by SGX listed companies. Historically, we have determined our material sustainability matters by reference to the Global Reporting Initiative ("GRI") framework for reporting on Sustainability.

We have therefore blended our GRI determined material sustainability matters with the SGX's metrics and incorporated them into our new sustainability reporting format as detailed in the table below:



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Climate Consciousness	Responsible Consumption	Caring for our People	Impacting Communities	Ethics and Compliance	Financial Sustainability
<b>Material Matters &amp; SGX Core ESG Metrics</b>					
<ul style="list-style-type: none"> <li>• <b>Energy Management</b> <ul style="list-style-type: none"> <li>✓ Absolute emissions by: (a) Total; (b) Scope 1, Scope 2</li> <li>✓ Emission intensities by: (a) Total; (b) Scope 1, Scope 2; and</li> <li>✓ Total energy consumption</li> <li>✓ Energy consumption intensity</li> </ul> </li> <li>• <b>Responsible Water Use</b> <ul style="list-style-type: none"> <li>✓ Total water consumption</li> <li>✓ Water consumption intensity</li> </ul> </li> <li>• <b>Treatment and Disposal of Waste and Effluents</b> <ul style="list-style-type: none"> <li>✓ Total waste generated</li> </ul> </li> <li>• <b>Supply Chain Assessment</b></li> <li>• <b>Sustainability in Securing Sustainable Agricultural Products</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Occupational Health and Safety</b> <ul style="list-style-type: none"> <li>✓ Number of fatalities</li> <li>✓ Number of high-consequence injuries</li> <li>✓ Number of recordable injuries</li> <li>✓ Number of recordable work-related ill health cases</li> </ul> </li> <li>• <b>Employee Well-being</b> <ul style="list-style-type: none"> <li>✓ Total number of employees</li> <li>✓ Current employees by gender</li> <li>✓ Current employees by age groups</li> <li>✓ Total turnover</li> <li>✓ New hires and turnover by gender</li> <li>✓ New hires and turnover by age groups</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• <b>Consumer Health and Safety &amp; Mindful Consumption</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Compliance with Import, Export &amp; Trade Regulations</b></li> <li><b>Other Governance matters</b> <ul style="list-style-type: none"> <li>✓ Board independence</li> <li>✓ Women on the board</li> <li>✓ Women in the management team</li> <li>✓ List of relevant certifications</li> <li>✓ Alignment with frameworks and disclosure practices</li> <li>✓ Assurance of sustainability report</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• <b>Economic Contribution to Society</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Additional Matter</b></li> </ul>
<b>Additional metrics to be included in our Sustainability Report 2023</b>					
<ul style="list-style-type: none"> <li>✓ Absolute emissions by: Scope 3</li> <li>✓ Emission intensities by: Scope 3</li> </ul>	<ul style="list-style-type: none"> <li>✓ Average training hours per employee</li> <li>✓ Average training hours per employee by gender</li> </ul>	<ul style="list-style-type: none"> <li>✓ Anti-corruption disclosures</li> <li>✓ Anti-corruption training for employees</li> </ul>			

**LEGEND:**

- Material Matters
- ✓ SGX 27 Core ESG Metrics

# STAKEHOLDER ENGAGEMENT

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Focusing on our connections with all our stakeholders is vital for us to constantly meet, and hopefully exceed, their expectations. We seek to engage with our stakeholders to allow us to understand their concerns and respond accordingly. Our approach to sustainability draws upon the outcomes from these interactions.

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**INVESTORS**

We aim to help our investors' understanding of our strategy and performance through timely, appropriate and accurate dissemination of relevant corporate information.

In the long-term, we seek to build trust-based relationships with our investors through our emphasis on governance structures and collaborative dialogue.



**CONSUMERS**

We are committed to going the extra mile to consistently provide superior quality for our consumers – many of whom have been with us across generations – with a superior Delfi experience.

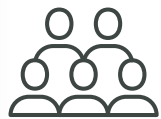
We emphasise continuous product development and quality enhancement in our journey to meet the needs of our broad range of consumers.



**EMPLOYEES**

We provide a livelihood for our employees. Our aspiration is to create a workplace that all our employees are proud of – a true Delfi family.

Our focus is on treating our employees fairly, fostering close labour union relations and focussing on excellence in occupational health and safety.



**LOCAL COMMUNITIES**

We respect the communities we operate in, and are keen to advance the interests of the Group and the community in lockstep.

As a good corporate citizen, we aim to achieve our goals through actively shaping and participating in community programs and initiatives.



**SUPPLIERS**

As we view our suppliers as business partners, our objective is for mutual growth through fair and transparent dealings in compliance with relevant laws and regulations.

We are also increasingly seeking out and working with suppliers that subscribe to our sustainability agenda. We audit our original product manufacturers and key suppliers for sustainable value creation.



**CUSTOMERS**

At Delfi, we see distributors, wholesalers and retailers as our customers as well as our partners in expanding our reach to our consumers, and ultimately driving sales for the Group.

Our goal is to create a fair and mutually beneficial arrangement, through clear and open communication lines on expectations.



**GOVERNMENTS & REGULATORS**

We have the utmost respect for the rule of law, and continually extend our cooperation with governments and regulators.

It is our priority to ensure compliance with the relevant laws and regulations in the jurisdictions in which we do business.



**TRADE & INDUSTRY ASSOCIATIONS**

Our goal is to play an active role in the trade and industry associations of which we are members, to help further the interests of the group.

We hope to lend our support and contribute to the various initiatives that will help advance our sustainability agenda.



**NON-PROFIT ORGANISATIONS**

We seek to constructively engage non-profit organisations, align on common social causes and explore models for further partnership where feasible.

# PROGRESS TOWARDS OUR GOALS

● Achieved  
● In Progress

Targets timeline	Targets <sup>2</sup>	2022 Progress
<b>Energy Management</b>		
2022	3% reduction in energy intensity (MWh / MT) relative to prior year for manufacturing facilities	●
2022	2% reduction in emission intensity (tCO <sub>2</sub> e / MT) relative to prior year for manufacturing facilities	●
2023	Complete installation of solar panels at manufacturing facilities	●
<b>Responsible Water Use</b>		
2022	2% reduction in water usage intensity (m <sup>3</sup> / MT) relative to prior year for manufacturing facilities	●
2023	Complete installation of rainwater harvesting system at manufacturing facilities	●
<b>Treatment and Disposal of Waste and Effluents</b>		
2022	2% reduction in waste intensity (kg / MT) relative to prior year for manufacturing facilities	●
2023	Continue to implement the steps needed to achieve a 'PROPER' Green rating	●
<b>Supply Chain Assessment</b>		
Yearly	All new suppliers to complete the Supplier Self-Assessment Program based on revised evaluation matrix.	●
Yearly	All existing suppliers to complete the Supplier Self-Assessment Program based on revised evaluation matrix.	●
2023	Initiate Supplier Self-Assessment Program for distribution units	●
<b>Occupational Health &amp; Safety</b>		
Yearly	Zero work-related fatalities	●
<b>Employee Well-being</b>		
Yearly	Conduct yearly performance and career development reviews	●
<b>Consumer Health and Safety and Mindful Consumption</b>		
Yearly	Zero incidents of material non-compliance with applicable laws and regulations for consumer health and safety	●
Yearly	Zero incidents of material non-compliance with applicable laws and regulations for product information and labelling	●
2023	Implementation of ISO 22000 at PT Nirwana Lestari	●
<b>Compliance with Import, Export &amp; Trade Regulations</b>		
Yearly	Zero incidents of material non-compliance with applicable import, export, and trade regulations	●

<sup>2</sup> Delfi is currently in the process of reviewing its targets and the setting of medium- and long-term targets in the future

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# SUSTAINABILITY GOVERNANCE

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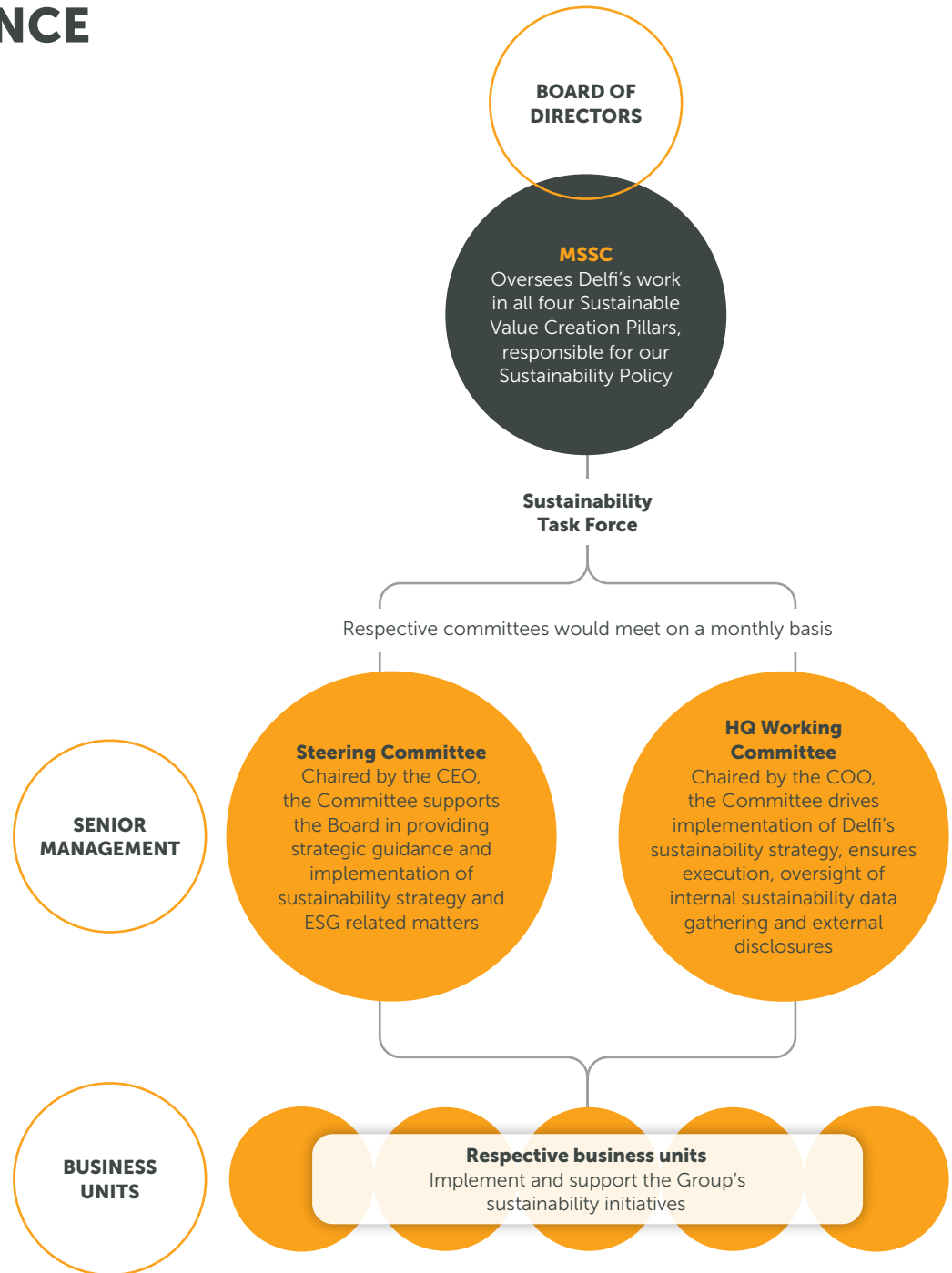
The Board, supported by the MSSC, is collectively responsible for our Sustainability Policy. The MSSC Charter requires the MSSC to be composed of three or more directors, with a majority of whom shall be independent directors. Its mandate includes: Promoting, developing and advancing market strategies and/or initiatives for market development, sustainability and growth. 'Sustainability' shall mean and be deemed to include sustainability in respect of the business, people, corporate culture, environment and social responsibility.

The Board is equipped with the necessary knowledge and updated with the latest sustainability trends and all Board members attended the SGX-mandated sustainability and ESG training workshops in 2022.

The Board works closely with Management in overseeing the management of our material sustainability matters. The Board has the ultimate responsibility for our sustainability reporting process and the MSSC provides guidance and regularly review matters to ensure the effectiveness of Management's approach. The MSSC reviews the application of sustainability frameworks annually and this has included the adoption of GRI and TCFD standards. The MSSC regularly reviews Delfi's sustainability targets to ensure that they remain relevant and are in line with current developments.

Apart from governance over sustainability reporting, the Board has delegated the oversight of climate-related issues to the MSSC. The MSSC is responsible for determining the risks and opportunities relevant to Delfi's operations, as well as the appropriate responses from Delfi. The Board remains apprised of any developments in Delfi's climate-related management through updates from the MSSC.

The following diagram details the breakdown of how sustainability is governed within Delfi.



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# SUSTAINABILITY GOVERNANCE

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## SUSTAINABILITY POLICY

Our Sustainability Policy is designed to meet our legal, social and environmental obligations and provide specific guiding principles on managing each of our four "Sustainable Value Creation Pillars". Our Sustainability Policy has been approved by the Board. In addition, it is established to provide further guidance on sustainable practices. Delfi has supporting policies for each material matter as listed below.

### Supporting Policies for Material Matters

 <p><b>ENERGY MANAGEMENT</b></p> <ul style="list-style-type: none"> <li>• Energy management policies</li> </ul>	 <p><b>RESPONSIBLE WATER USE</b></p> <ul style="list-style-type: none"> <li>• Water management policies</li> </ul>	 <p><b>TREATMENT AND DISPOSAL OF WASTE AND EFFLUENTS</b></p> <ul style="list-style-type: none"> <li>• Waste and effluent management policies</li> </ul>
 <p><b>SUPPLY CHAIN ASSESSMENT</b></p> <ul style="list-style-type: none"> <li>• Prescribed standards, Requirements &amp; Practices for the Environment, Social and Working Conditions</li> </ul>	 <p><b>SUSTAINABILITY IN SECURING SUSTAINABLE AGRICULTURAL PRODUCTS</b></p> <ul style="list-style-type: none"> <li>• Prescribed standards, Requirements &amp; Practices for the Environment, Social and Working Conditions</li> </ul>	 <p><b>OCCUPATIONAL HEALTH AND SAFETY</b></p> <ul style="list-style-type: none"> <li>• Occupational Health and Safety ("OHS") Policy</li> </ul>
 <p><b>EMPLOYEE WELLBEING</b></p> <ul style="list-style-type: none"> <li>• HR Policy</li> <li>• Code of Conduct</li> <li>• Collective Bargaining Agreement</li> </ul>	 <p><b>CONSUMER HEALTH AND SAFETY &amp; MINDFUL CONSUMPTION</b></p> <ul style="list-style-type: none"> <li>• Quality &amp; Food Safety Policy</li> </ul>	 <p><b>COMPLIANCE WITH IMPORT, EXPORT &amp; TRADE REGULATIONS</b></p> <ul style="list-style-type: none"> <li>• Company Policy</li> </ul>

# EMERGING FROM COVID-19

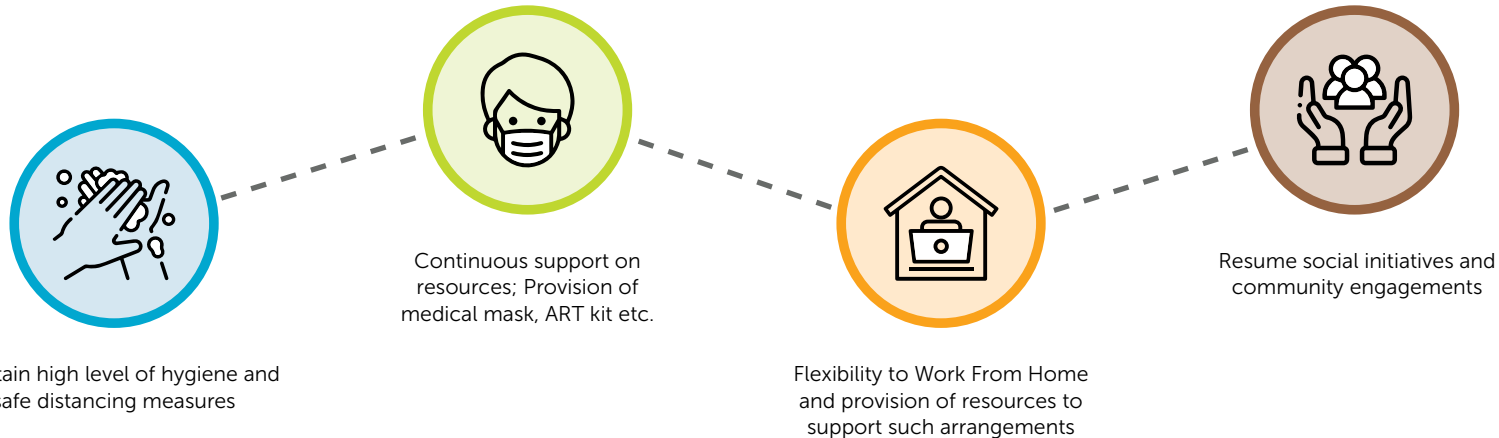
The economic and social landscape has radically changed since the outbreak of the COVID-19 pandemic. We continue to ensure preparedness to safeguard our employees and other stakeholders. Managing this risk has presented significant uncertainties and change.

The health and well-being of our staff remains our top priority. Delfi's staff continue to adhere to strict safety protocols including self-testing using Antigen Rapid Tests ("ART"), sanitising their hands before entry to the factory, carrying out temperature checks, wearing medical masks and maintaining a safe distance between employees. Delfi provides medical masks and ART kits to employees, close contact cases and external guests. Health and travel declarations are also prerequisites for staff and visitors who visit our operating facilities. In addition, we sanitise our premises regularly and continuously advise our staff to maintain high levels of hygiene.

As the situation improved throughout the course of 2022, employees who had been working from home began returning to their workplaces. Where operationally feasible, Delfi still allows for flexible work arrangements and/or split-team arrangements. Delfi has also increased its adoption of digital tools and video conferencing to support remote and blended work arrangements. These measures effectively minimise our employees' exposure to COVID-19 while providing them the means to continue to contribute thereby ensuring the continuity of our business operations.

Since the pandemic began, businesses have been required to cut back on social initiatives. However, as we transit towards living with COVID-19, the operating environment is encouraging us to return to normalcy, albeit with some safeguards still in place. The easing of restrictions means that we can look to the gradual resumption of social activities and engagement with employees and communities.

## SAFEGUARD THE HEALTH AND WELL-BEING OF EMPLOYEES WHILE EMPOWERING THEM TO THRIVE, BOTH AT WORK AND AT HOME WHILE ENSURING THE CONTINUITY OF BUSINESS OPERATIONS



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# CLIMATE CONSCIOUSNESS AT DELFI

## Key Highlights



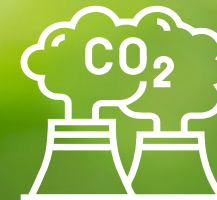
Embarked on our first

## Climate-Related Risk Assessment



**1,854**

tonnes of carbon dioxide equivalent ("tCO<sub>2</sub>e") avoided from our energy-saving initiatives



**23% decrease**

in energy intensity on a per metric ton basis



# TCFD CLIMATE RISK AND IMPACT ASSESSMENT

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## GOVERNANCE

Delfi recognises that strong governance and forward thinking are essential to effectively manage any impact on our business arising from climate change. We have implemented a governance structure that ensures there is an adequate oversight of climate-related risk and opportunities. Delfi is committed to aligning the organisation to drive progress in tackling the risks identified. Elaboration on Delfi's governance structure and approach can be found under the Sustainability Governance section in page 13-14.

## STRATEGY AND RISK MANAGEMENT

In 2022, Delfi conducted our inaugural qualitative climate risk assessment exercise on its businesses in Singapore, Indonesia, the Philippines and Malaysia as a first step in a phased approach to embracing the TCFD recommendations and also complying with the SGX's climate reporting regulations. This exercise involved identifying and assessing the potential climate-related transition and physical risks and high-level opportunities that our business and operations face. The risks identified can be found in the following section on climate-related risks and opportunities.

We will continue to monitor and refine our climate risk assessment approach, and risk management strategy in the future to make sure we fully understand how climate-related risks may affect our strategy and financial planning.

Delfi is currently reviewing additional mitigation measures and enhancement initiatives to improve the environmental impact of our operations, and where feasible will set relevant targets for the future.



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## CLIMATE-RELATED RISKS AND OPPORTUNITIES

As part of our climate risk assessment, we have considered both transition and physical risks. The resulting key material risks identified by Delfi was led by the internal working group, supported and guided by our external consultant, EY:

Risk Type	Description	Potential Impacts and Opportunities	Delfi's Mitigation Measures and Leverage on Opportunities
<b>Transition</b>			
<b>Policy</b>	<b>Increased pricing of Greenhouse Gas ("GHG") emissions</b>	<p><b>Risk Impact</b></p> <ul style="list-style-type: none"> <li>Potential increase in carbon price could drive up the cost of production affecting profit margins</li> </ul>	<ul style="list-style-type: none"> <li>Monitor and improve our carbon footprint</li> <li>Monitor the developments of carbon pricing regulations across our operations</li> </ul>
<b>Technology</b>	<b>Costs to transition to lower emissions technology</b>	<p><b>Risk Impact</b></p> <ul style="list-style-type: none"> <li>National energy efficient targets would accelerate the need to invest in renewable and lower-emissions alternatives</li> </ul> <p><b>Opportunities</b></p> <ul style="list-style-type: none"> <li>Investment in low-emissions technology and early adoption of emerging technologies could reduce energy consumption and increase efficiency</li> </ul>	<ul style="list-style-type: none"> <li>Install LED lighting and photovoltaic panels at our facilities</li> <li>Engage with our equipment suppliers to get updates on new energy efficiency technologies</li> </ul>
<b>Market</b>	<b>Increased cost of raw materials</b>	<p><b>Risk Impact</b></p> <ul style="list-style-type: none"> <li>Carbon pricing policies may have an impact on our key raw material suppliers, increasing costs of raw materials</li> <li>Changes in climatic conditions could impact the yield of raw materials affecting both the cost and availability of supplies</li> </ul> <p><b>Opportunities:</b></p> <ul style="list-style-type: none"> <li>Investment in research and development to evaluate new alternatives</li> </ul>	<ul style="list-style-type: none"> <li>Close monitoring of trends in supply and demand for raw materials</li> <li>Develop contingency plan for raw material sourcing (i.e. substitution of raw materials and sourcing from alternative suppliers)</li> </ul>
<b>Reputational</b>	<b>Increased stakeholder concern on product sustainability performance</b>	<p><b>Risk Impact</b></p> <ul style="list-style-type: none"> <li>A perceived lack of climate action could affect reputation resulting in a decrease in competitiveness and availability of funding</li> </ul> <p><b>Opportunities:</b></p> <ul style="list-style-type: none"> <li>Capture new markets through sustainable offerings</li> </ul>	<ul style="list-style-type: none"> <li>Monitor prevailing sentiments on our products' sustainability performance, e.g. vegan chocolates which do not use dairy ingredient and use more eco-friendly paper-based packaging</li> <li>Regular market research on potential new offerings</li> </ul>

# TCFD CLIMATE RISK AND IMPACT ASSESSMENT

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Risk Type	Description	Potential Impacts and Opportunities	Delfi's Mitigation Measures and Leverage on Opportunities
<b>Physical</b>			
<b>Acute</b>	<b>Increased frequency of extreme weather events such as storms, heatwaves, droughts and floods</b>	<b>Risk Impact</b> <ul style="list-style-type: none"> <li>Costs associated in weather proofing our business against weather and climate events to avoid significant interruptions to business operations</li> </ul>	<ul style="list-style-type: none"> <li>Establish a Business Continuity Plan ("BCP") to minimise the impact of potential disruptions</li> <li>Review insurance plan to ensure adequate coverage for critical assets</li> <li>Consider financing of climate mitigation projects as part of business financial planning</li> </ul>
<b>Chronic</b>	<b>Long-term shifts in climate patterns resulting in a change in precipitation and sea level rise</b>	<b>Opportunities:</b> <ul style="list-style-type: none"> <li>Improve resiliency in distribution channels as a competitive advantage</li> </ul>	

## METRICS AND TARGETS

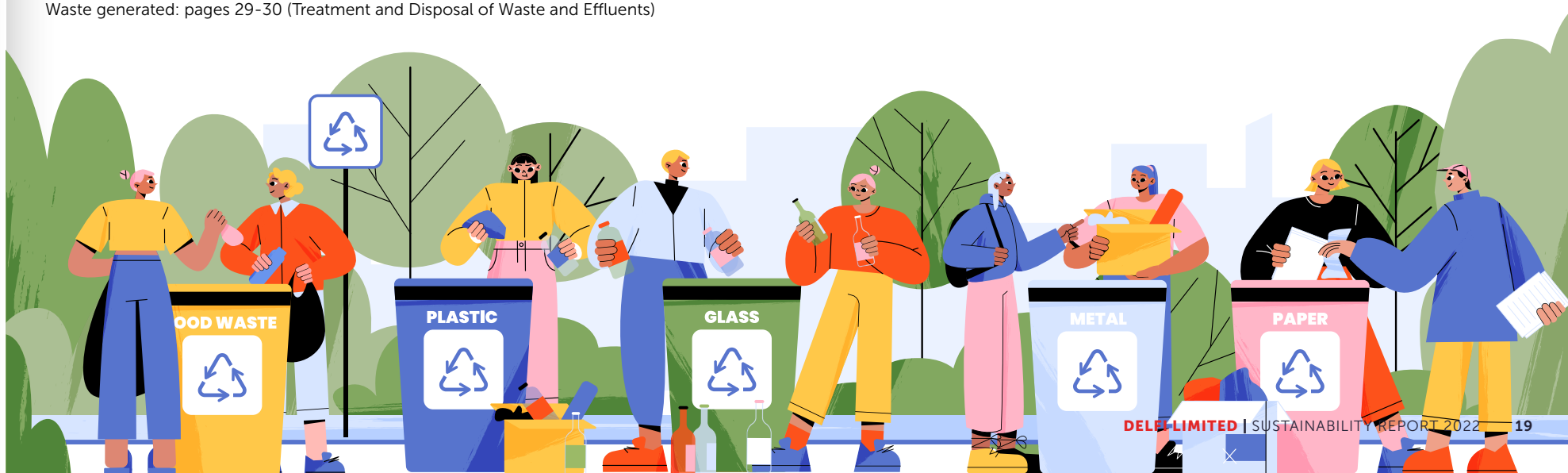
### Scope 1 and 2 emissions

Delfi monitors its climate impact by tracking its Scope 1 and 2 emissions. The emissions performance is detailed on page 21-22 (Energy Management). Delfi is currently exploring medium to long term scope 1 and 2 emission targets for the coming years. We will also embark on quantifying our Scope 3 emissions in 2023, in order to complete the total GHG emission assessment.

### Energy, Water and Waste

Apart from emissions-specific metrics, Delfi also tracks its energy usage, water withdrawal and waste generated performance as these are deemed to be integral to Delfi's impact on the environment. For further information on these metrics and their associated targets, please refer to the respective sections:

- Energy consumption: pages 21-22 (Energy Management)
- Water withdrawal: page 26 (Responsible Water Use)
- Waste generated: pages 29-30 (Treatment and Disposal of Waste and Effluents)



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## MANAGEMENT APPROACH AND PRACTICES

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According to a new research by a team led by the UN Food and Agriculture Organization, the world's food system is responsible for a third of global anthropogenic GHG emissions. Delfi recognises our obligation as a conscientious steward to do our part to minimise such emissions. Optimising our energy consumption presents an opportunity to reduce our greenhouse gas emissions. Furthermore, lowered energy usage also translates to reduced operating expenses for Delfi.

Outlined below are our key practices to manage our energy consumption:



Practices:
<ul style="list-style-type: none"> <li>Certified energy manager appointed to oversee environmental matters</li> <li>Increase the use of energy efficient products and also to source for new technology to further reduce our greenhouse gas emissions.</li> <li>Energy meters are installed in production area of our manufacturing facilities to measure the energy usage in each production area. These data are analysed for optimisation opportunities of energy consumption</li> </ul>

Audits and Certifications:
<ul style="list-style-type: none"> <li>We have obtained ISO 14001:2015 certification for the Environmental Management System ("EMS") at our Indonesian manufacturing facility.</li> <li>Our EMS is internally audited every six months and externally audited on an annual basis</li> <li>Management conducts an Environmental review every six months to monitor performance and implement corrective actions.</li> </ul>

# ENERGY MANAGEMENT

## PERFORMANCE

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We have worked hard to increase the efficiency of our energy consumption in our operations, as shown below.

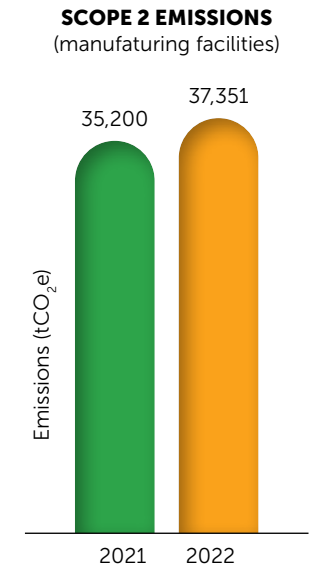
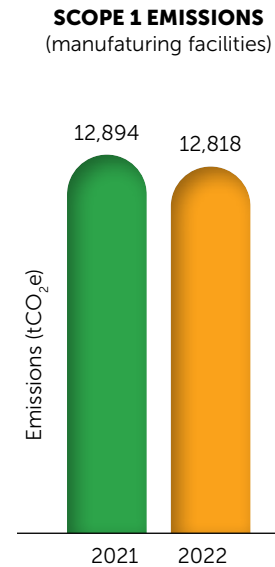
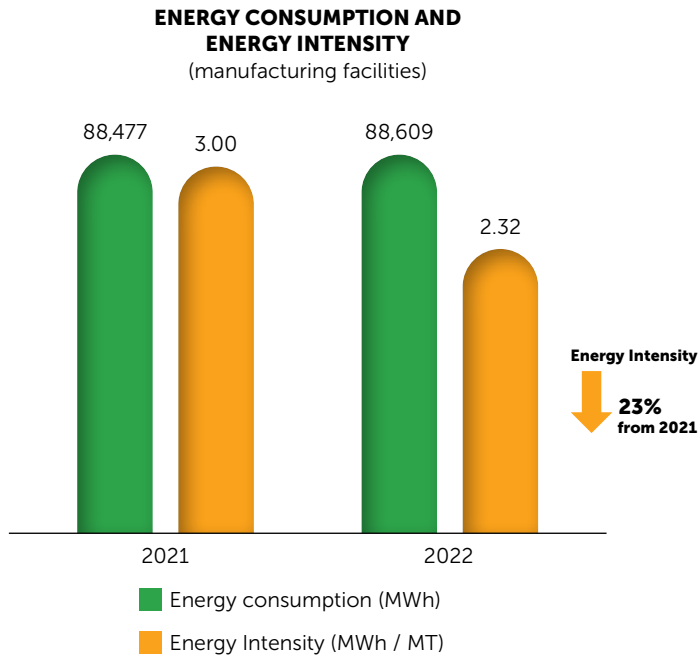
In 2022, our energy consumption in our manufacturing facilities, including both fuel and electricity usage, amounted to 88,609 MWh, a marginal increase of 0.1% from the 88,477 MWh consumed in 2021.

If we compare the actual throughput in our manufacturing facilities, then on a per metric ton of product produced basis, the total amount of energy of our manufacturing facilities was 2.32 MWh / MT in 2022, which is a 23% decrease from 3.00 MWh / MT in 2021.

The decrease in intensity was due to the increase in efficiency of energy consumption in our operation such as adopting procedures to optimise our energy consumption in all facilities. Our improvements in production processes enhanced our energy efficiency without compromising operational productivity.

In line with our increase in production, our combined Scope 1 and Scope 2 emissions from our manufacturing facilities also rose in 2022 by 4.3%, to 50,170 tCO<sub>2</sub>e.

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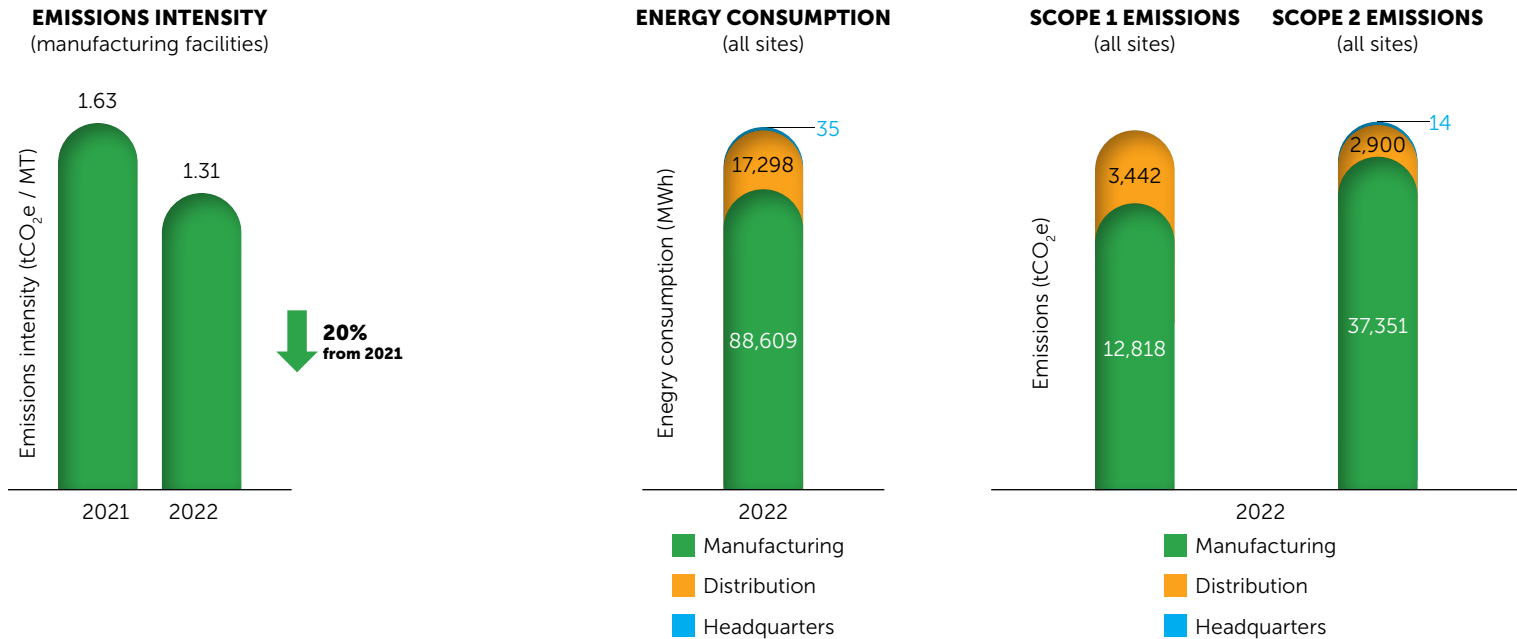


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However, if we reflect the increase in production volume in 2022 then we see that Delfi's emissions intensity for its manufacturing facilities was 1.31 tCO<sub>2</sub>e / MT, which is a decrease of 20% from 2021.

In 2022, Delfi began monitoring the energy and Scope 1 and Scope 2 emissions from our distribution facilities and headquarters, which accounted for 17,332 MWh of energy consumed and 6,356 tCO<sub>2</sub>e of combined Scope 1 and Scope 2 emissions.



In 2022, the cumulative emissions intensity of all our distribution facilities, manufacturing facilities and headquarters on a per revenue basis, was 117.04 tCO<sub>2</sub>e / mil USD. Comparative data indicating trend analysis for all our business will be presented in subsequent sustainability reports.

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## Replacement of conventional lighting with LED fixtures

Over the last 4 years, we have gradually replaced the conventional 36W tube lights in most areas of the factory in our manufacturing facility in Indonesia with LED lights. All lighting fixtures are expected to be replaced with LED substitutes by 2023. These LED lights only require 15.5 watts, which significantly reduce the energy load. Upon completion, the initiative will replace a total of 2,354 lighting units and is expected to save around 1,821,039 kWh of energy annually, corresponding to 1,456tCO<sub>2</sub>e.

A similar initiative was carried out in Philippines, where 2,386 lighting units have been replaced to LEDs.

### Perimeter Lights

Installed perimeter lights  
rated  
50 – 250 W



replaced with  
30 – 50 W  
Perimeter lights

### Office, production and warehouse lights

10 W Pin lights  
36 W Tube lights



replaced with  
6 W Pin lights  
18 W Tube lights

This project concluded in December 2022, and we expect an approximate saving of 409,828 kWh of energy annually, translating to 395.9 tCO<sub>2</sub>e reduction.



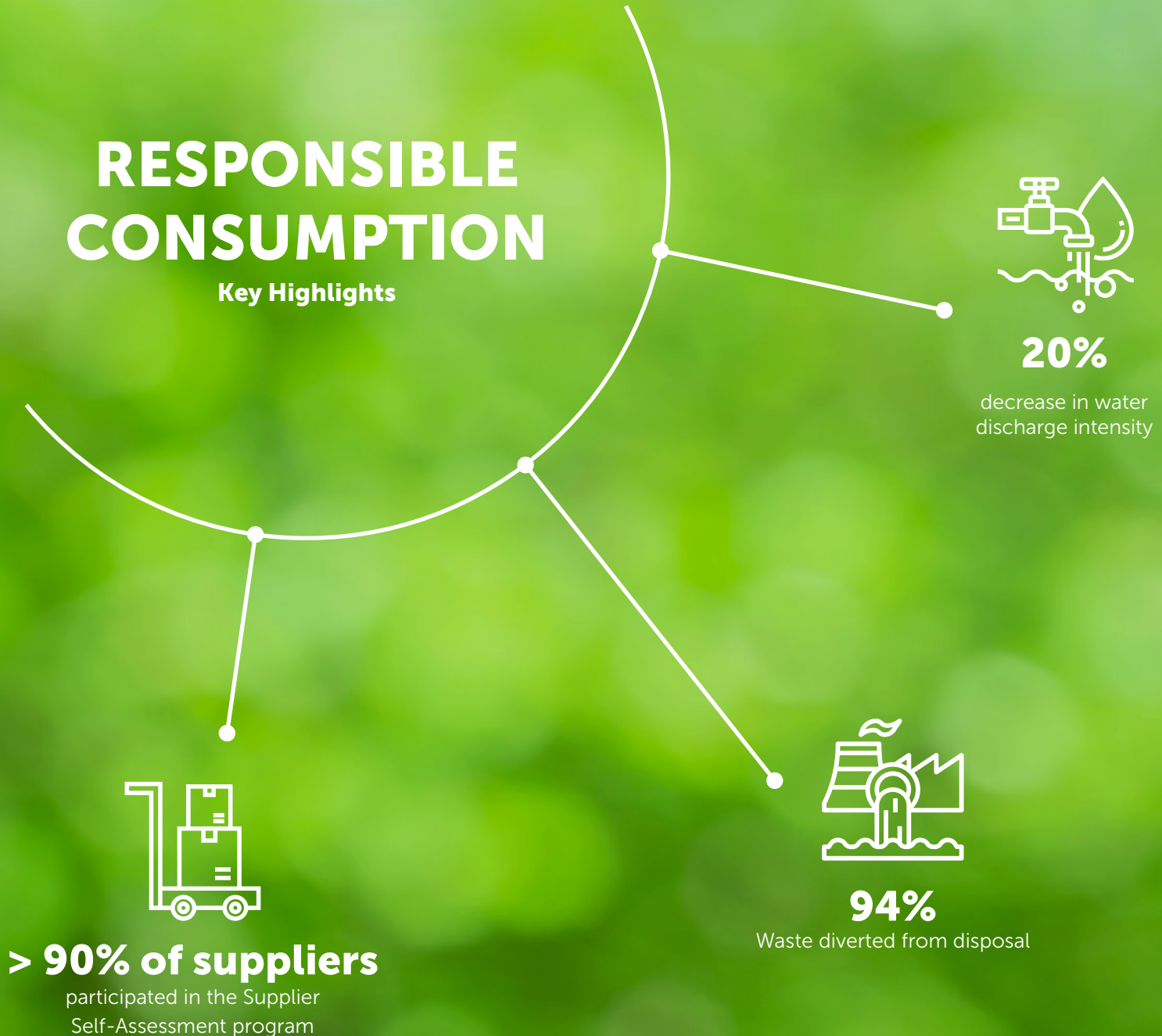
In our Malaysia office, the existing lights are also gradually being replaced by LED lights. In 2022, 61% of lights were replaced and a reduction of 3,209 kWh of energy, which translates to 2.1 tCO<sub>2</sub>e, was recorded. All lights are expected to be replaced by the end of 2023.



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# RESPONSIBLE CONSUMPTION

## Key Highlights





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## MANAGEMENT APPROACH AND PRACTICES

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Water is a fundamental resource for Delfi's operations. Considering the shared nature of this resource, misuse of water can lead to excessive groundwater depletion, negatively impacting Delfi, the environment and the communities in which we operate. We seek to ensure that our operations use water efficiently and responsibly.

Delfi relies mainly on locally sourced groundwater as well as some municipal water suppliers for our needs and we draw water within the permissible daily limits granted by the relevant governing agencies.

As a proportion of the total groundwater withdrawn in our manufacturing facilities (or 146,020 m<sup>3</sup>) comes from areas identified by the local governments as areas with water stress, we continue to manage our water usage consciously. Our water management practices are further elaborated below:



Water meters are installed in all sites and consistent monitoring is conducted



Periodic reporting is submitted to respective environmental ministries regarding our water efficiency usage programs



Monthly sustainability meetings are conducted to evaluate our water usage. Corrective actions are taken where water usage is unnecessarily high



In Indonesia, water supplies are shared with neighbouring local communities

## PERFORMANCE

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In 2022, the total amount of water withdrawn in our manufacturing facilities was 146,146 m<sup>3</sup>. In comparison to prior year, this is a 14% increase. This can be attributed to the increased production in 2022, as well as the higher footfall within our facilities due to more employees returning to work on-site as business returned to normalisation.

On a per metric tonne of product basis, our water withdrawal intensity in 2022 for our manufacturing facilities was 3.82 m<sup>3</sup> / MT, which represents a drop of 12% compared with 2021.

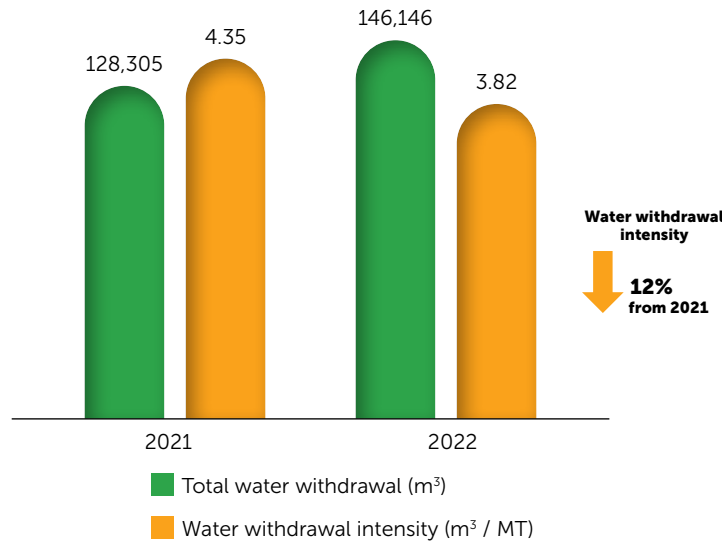
Of the total volume of water withdrawn in our manufacturing facilities, less than 1%, 126 m<sup>3</sup>, was from municipal water suppliers, with the remaining being groundwater.



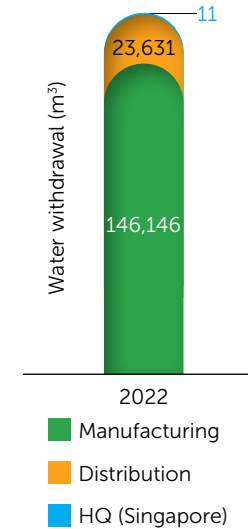
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**TOTAL WATER WITHDRAWAL AND WATER WITHDRAWAL INTENSITY**  
(manufacturing facilities)



**TOTAL WATER WITHDRAWAL**  
(all sites)



In our distribution facilities and headquarters, an additional 23,642 m<sup>3</sup> of water was withdrawn, comprising 5,283 m<sup>3</sup> of third-party water and 18,359 m<sup>3</sup> of groundwater.

Our cumulative water withdrawal intensity for all sites, on a revenue basis, was 351.55 m<sup>3</sup> / mil USD. Comparative data indicating trend analysis for all our business will be presented in subsequent sustainability reports.

The total water consumed<sup>3</sup> in 2022 is 102,841m<sup>3</sup> after deducting 43,305 m<sup>3</sup> of water discharged. On a per metric tonne of product basis, water consumption intensity is 2.69 m<sup>3</sup> / MT. Delfi will continue monitoring our water withdrawal and water discharged to ensure effective use of water.

<sup>3</sup> Water consumption only pertains to water discharged from manufacturing facilities. Data for water consumption at headquarters and distribution were excluded from disclosure as data is unavailable.

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## MANAGEMENT APPROACH AND PRACTICES

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It is important to observe the safe handling of waste and effluents to ensure the protection of the environment and communities. Mismanagement of waste can result in pollution, water contamination, soil erosion and air contamination, all of which can have adverse impacts on human health and ecosystems.

Detailed monitoring plans have been put in place to track our discharged waste. Stringent processes have been implemented to ensure hazardous substances do not leach into the surrounding ecosystems that may pose substantial or potential threats to public health as well. These efforts aim to maintain environmental quality and living standards of the communities in which we operate.

The following measures further enhance our approach to mitigate the environmental impacts of effluents from our manufacturing facilities in Indonesia and the Philippines:

Waste water treatment	Certifications and Ratings
<ul style="list-style-type: none"> <li>Wastewater is treated using micro-organisms to degrade pollutants dissolved in effluents to an acceptable range<sup>4</sup> before discharged.</li> </ul>	<ul style="list-style-type: none"> <li>Environmental certifications obtained for Indonesian manufacturing plant:                             <ul style="list-style-type: none"> <li>- ISO 14001</li> <li>- Program for Pollution Control, Evaluation and Rating<sup>5</sup> ("PROPER") Blue rating</li> </ul> </li> <li>Indonesia manufacturing plant is working towards achieving a PROPER Green rating</li> </ul>

4 Generally acceptable ranges of our water quality indicators are determined according to local regulatory requirements.

5 PROPER scheme promotes compliance with existing water pollution regulations. The program uses a five colour-coded performance rating – gold (excellent), green, blue, red and black (poor).

Delfi has implemented waste management systems to monitor and manage waste generated across our operations. This covers the generation of hazardous and non-hazardous solid waste and effluents. Non-hazardous waste consisted of packaging and production peripherals which are typically comprised of paper, plastic and metallic materials. Hazardous waste relates to waste generated from our analytical laboratory and maintenance activities. To manage waste generated the following practices are adopted:



Waste is collected by category (hazardous and non-hazardous), monitored and reported during the monthly sustainability meeting



Only properly accredited waste transporters and treaters are engaged.

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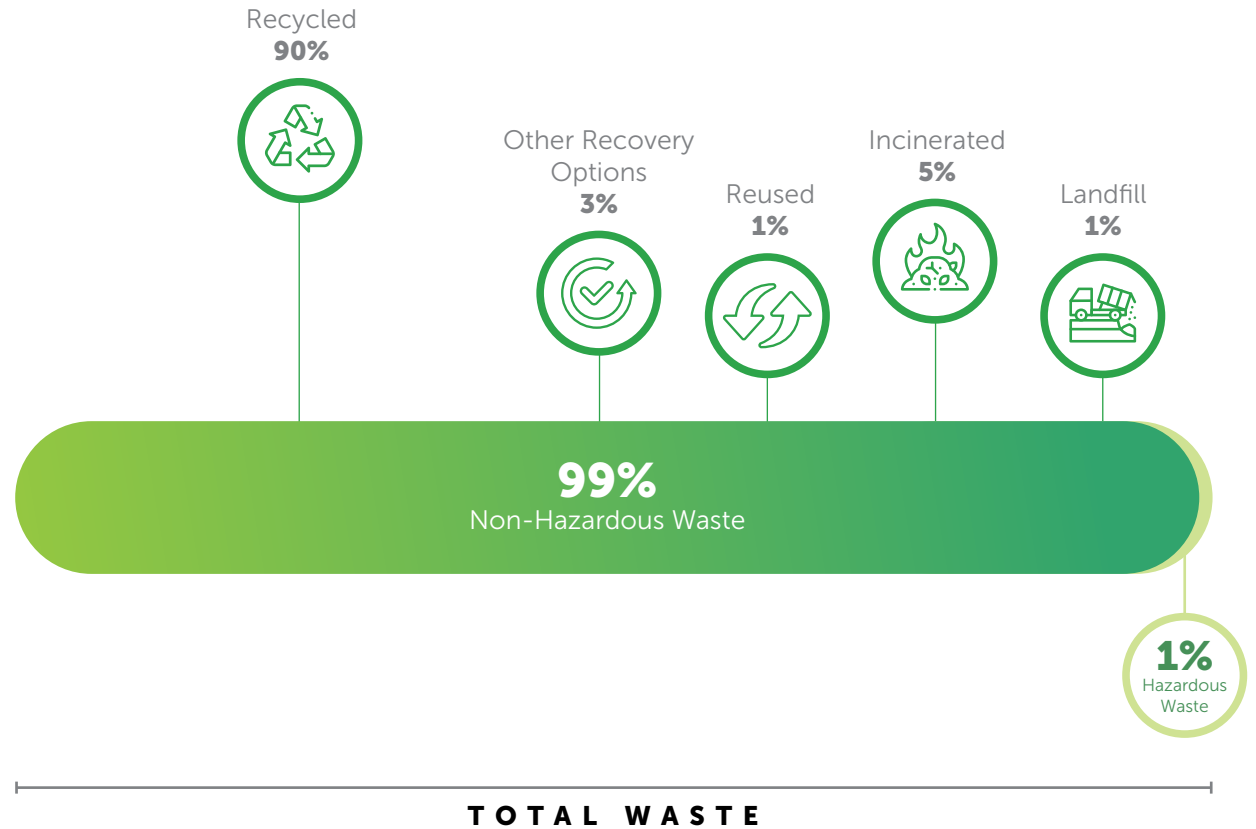


Disposal of hazardous waste is reported on a quarterly basis to the Ministry of Environment and Forestry of the Republic of Indonesia



Certificate of Treatment is issued for disposal of hazardous waste and is reported quarterly to the Department of Environment and Natural Resources

The following chart summarises Delfi's disposal methods. We strive to implement waste reduction initiatives in our Group to minimise waste disposal to incineration and landfill; and contribute towards a circular economy<sup>6</sup>:



<sup>6</sup> Recycled waste refers to waste that has been reprocessed to make new materials (Source: United Nations Environment Programme (UNEP), Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989; modified)

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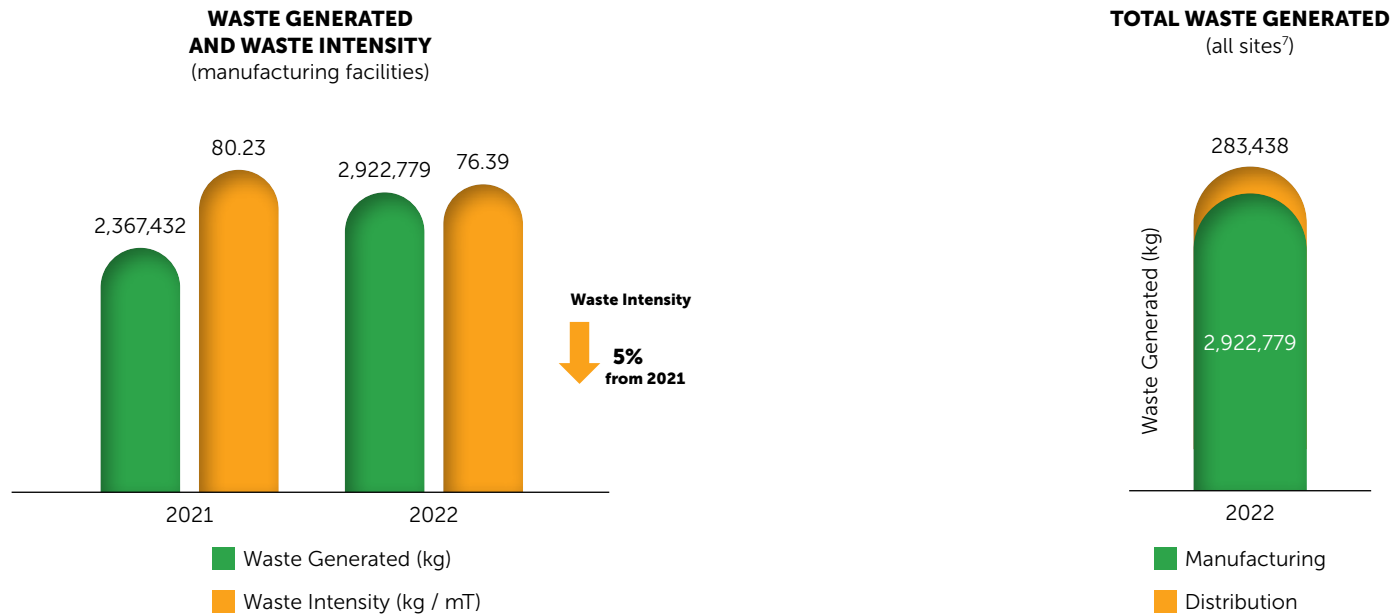
<303-4> <306-3> <306-4> <306-5>

### Waste Generated

In 2022, the volume of waste from our manufacturing facilities amounted to 2,922,779 kg, which is an increase of 23% compared to the prior year. This increase was mainly due to the increase in production to meet the growing demand for our products.

However, we have been looking at ways to minimise our waste and on a per metric ton basis, the waste intensity for our manufacturing facilities in 2022 was 76.39 kg/MT, which is a 5% decrease from the prior year.

We have started collecting baseline data for our distribution facilities as well. In 2022, the total amount of waste from those sites amounted to 283,438 kg. Delfi will continue to monitor the waste generated and report comparative data next year<sup>7</sup>.



<sup>7</sup> Total waste generated includes waste generated from manufacturing and distribution facilities. Waste data excludes waste generated from headquarters as waste is managed by the building management and information is unavailable.

# TREATMENT AND DISPOSAL OF WASTE AND EFFLUENTS

On a per revenue basis, the waste intensity for all our sites was 6,638.5 kg / mil USD. Comparative data indicating trend analysis for all facilities will be presented in subsequent sustainability reports.

We continuously seek to improve efficiency in our operations by applying innovation and discovering new opportunities to close the loop in the material cycle. Through our efforts, 97% of our total waste generated at our manufacturing facilities was recycled, and the balance was mainly sold or collected by a third party to be repurposed. Refer to the pages 32-33 for examples of Delfi's waste management initiatives.

The following table breaks down the waste diverted from and directed to disposal in Delfi in 2022:

2022 Waste (Manufacturing Sites)			
Waste composition	Hazardous	Non-hazardous	Total (kg)
Preparation for reuse	-	39,461	39,461
Recycled	2,207	2,819,314	2,821,521
Other recovery options	1,065	30,367	31,432
<b>Waste diverted from disposal</b>	<b>3,272</b>	<b>2,889,142</b>	<b>2,892,414</b>
Incineration	3,059	-	3,059
Landfilling	1,294	20,045	21,339
Other disposal options	5,967	-	5,967
Waste directed to disposal	10,320	20,045	30,365
<b>Total waste generated</b>	<b>13,592</b>	<b>2,909,187</b>	<b>2,922,779</b>

Our hazardous waste, which amounted to one percent of our total waste, was managed and disposed of in compliance with local regulations by authorised waste contractors.

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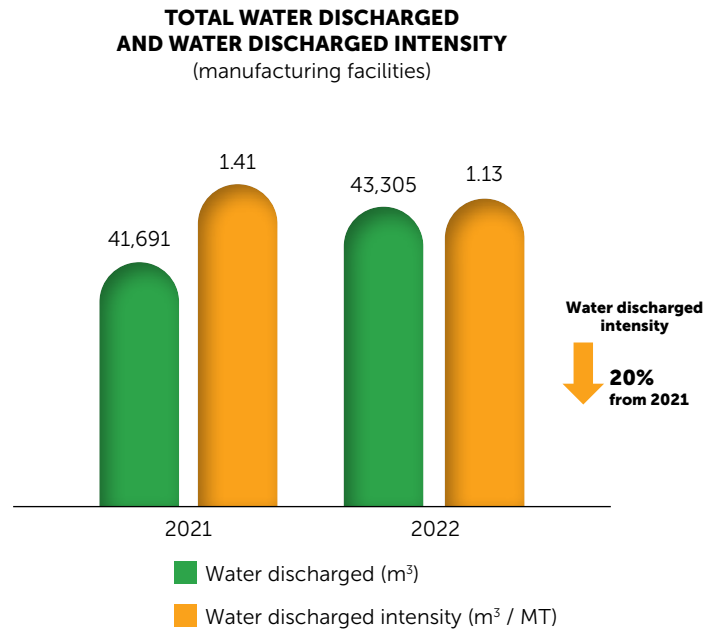
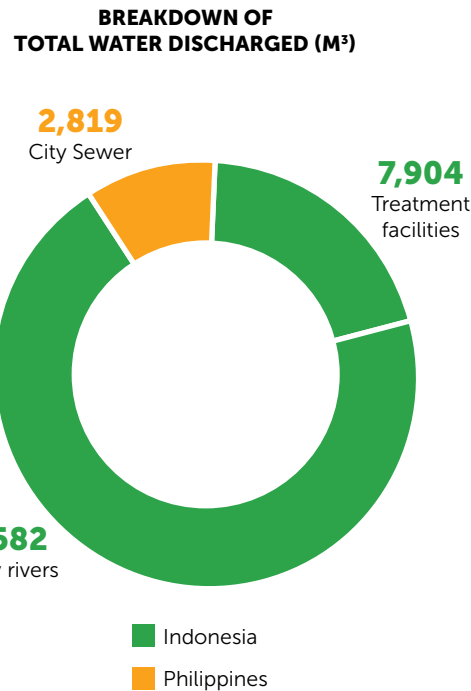
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## Water Discharged

Wastewater from our manufacturing facilities is treated to an acceptable range prior to discharge into nearby rivers, treatment facilities or the city sewer. The volume of water discharged in 2022 rose by 4% from 41,691 m<sup>3</sup> in 2021. This increase is mainly due to the increased in production activities in line with the business growth.

On a per metric ton basis, the intensity of water discharged<sup>8</sup> for 2022 was 1.13 m<sup>3</sup> / MT, a 20% decrease from 2021. This decrease can be attributed to our efforts to reduce our water discharged through our various water-saving initiatives including the Zero Processed Water Discharge project.

Under our Zero Processed Water Discharge project, 100% of our processed water discharged mainly from production washing area and hand washing area were treated and repurposed for use for purposes such as sanitation, gardening and refilling of boiler feedwater in Delfi's own treatment facilities.



<sup>8</sup> Water discharge only pertains to water discharged from manufacturing facilities. Data for water discharged at headquarters and distribution were excluded from disclosure as data is unavailable.

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## SUSTAINABLE PACKAGING INITIATIVES

In 2022, our Sustainability Task Force has taken accelerated actions to further improve our waste management. With a special focus on improvements in our packaging, Delfi has reviewed our current practices and identified three strategic pillars to reduce packaging waste. Our three-pillar packaging strategy is as follows:



## REDUCE

Delfi eliminates and reduces the use of unnecessary packaging materials without compromising our product quality and safety.

Through reduction in packaging size and the adoption of more sustainable materials, we have reduced a total of 110,100kg of paper and 30,038kg of plastic.

In the Philippines we have improved our packaging material structure of our Goya stand-up pouch by removing its aluminum layer. This has reduced a total of 687 kg of aluminum and reduced packaging total weight by 15%. Apart from reduction in aluminum, a reduction of 140 kg of paper and 118kg of plastic was achieved from other initiatives.



## ECO-FRIENDLY PACKAGING

Delfi looks to develop new packaging solutions.

Through our partnership with our suppliers, we have developed VH Vegan packaging which replaces the plastic packaging with paper resulting in a 75% reduction of plastic.

Furthermore, we have transitioned to use more eco-friendly inner box materials which consist of 70% recycled materials and are 100% recyclable.



## RECYCLE

Delfi continues to redirect waste from reaching landfills with our ongoing efforts.

In partnership with the City Environmental Management Office in the Philippines, an initiative was launched to transform laminate waste into usable chairs for elementary schools and repurpose plastic waste into pots and pedestrian bricks.

Since July 4,963 kg of waste have been diverted. Delfi seeks to improve our waste management infrastructure to enable circularity.





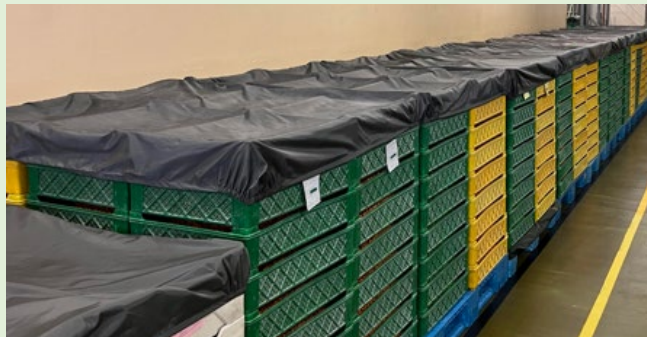
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## Reduction of Plastic Usage in Indonesia

We have implemented a plastic usage reduction program across our value chain in September 2022. The program has effectively reduced plastic usage by 13% from 5.9 kg plastic per metric ton in the prior year to 5.1 kg plastic per metric ton.

We adopted several alternatives to reduce plastic usage such as replacing single use plastic bags with reusable containers; eliminating the use of plastic film wraps for pallets by replacing them with safety straps; and replacing the plastic covers with washable textile materials.



## Elimination of Plastic Shoe Covers in the Philippines

We have implemented a measure to cut back on single use plastic usage as part of our plastic reduction initiative by discontinuing the use of plastic shoe covers in our Philippines production facility.

Employees are now required to change into designated, hygienic shoes before entering the area. This change is projected to result in a yearly decrease of 2 metric tons of single-use plastic. In addition to reducing waste, this project aims to enhance Good Manufacturing Practices ("GMP") and hygiene regarding microbial contamination. The plastic shoe covers tend to tear easily, which pose a risk of contamination. The adoption of dedicated shoes eliminates this risk and ensures a cleaner production environment.



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## MANAGEMENT APPROACH AND PRACTICES

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Delfi understands that many environmental, human rights and governance violations may arise from a lack of close supply chain monitoring. Therefore, Delfi seeks to only collaborate with like-minded business partners who mutually advance our shared sustainability vision.

### Delfi Limited's Supply Chain Standards

Delfi requires business partners and suppliers to acknowledge and agree to our Standards for the management of businesses, the purchase of materials and the delivery of services. More details on our Standards are reported under the Delfi Limited's Prescribed Standards section.

As a member of SEDEX – one of the world's leading ethical trade membership organisations, Delfi has the obligation to uphold ethical business practices and supply chain transparency. Our Indonesia facility undergoes a yearly SMETA audit, which is an ethical audit format that reports on the SEDEX pillars of Labour, Health and Safety, Environment and Business Ethics.

### Supplier Self-Assessment ("SSA") Program

Apart from evaluating suppliers based on their price competitiveness and quality conformance, our SSA program assesses our existing and new potential suppliers using an evaluation matrix that incorporates social and environmental criteria to check our suppliers' ESG compliance. The SSA questions are based on internationally recognised standards (e.g., ISO 14001 Environmental Management System, SEDEX membership and OHSAS), and local environmental conservation laws.

Delfi encourages all suppliers to conform to our social and environmental criteria as food safety requirements remain as our top priority to safeguard the health and safety of our consumers. In 2022, 97% of our new suppliers have completed the SSA. Existing suppliers are assessed once every three years. This year, 98% of our existing suppliers in Indonesia and 91% in the Philippines have been assessed.

We acknowledge the challenges faced by certain suppliers who lack sustainability expertise, resources or awareness of social and environmental practices and regulations. Delfi aims to maintain collaboration with suppliers to address sustainability challenges, promote sustainability practices throughout our supply chain and minimise any potential risks to our business and reputation.



# SUSTAINABILITY IN SECURING SUSTAINABLE AGRICULTURAL PRODUCTS

## MANAGEMENT APPROACH AND PRACTICES

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At Delfi, we understand that agricultural practices can potentially bring about adverse environmental impacts. It is therefore a key objective for our sourcing function to ensure that all agricultural products used are derived sustainably and purchased responsibly along our direct supply chain.

### Rainforest Alliance Certification



The Rainforest Alliance is an international non-profit organization that aims to protect forests, promote the rights of farmers and forest communities and adapt to the climate crisis by making responsible business the new normal. The Rainforest Alliance certification is an internationally renowned certification program for sustainable farming of cocoa and other raw materials. Delfi Indonesia continued to be certified by the Rainforest Alliance certification in 2022, allowing us to provide certified products. Find out more at [www.ra.org](http://www.ra.org)



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# CARING FOR OUR PEOPLE

*Our employees, customers, and consumers*

## Key Highlights



**zero**  
fatalities in 2022



Our workforce  
male: female ratio  
**3:2**



**4,029**  
permanent employees








# OCCUPATIONAL HEALTH AND SAFETY

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## MANAGEMENT APPROACH AND PRACTICES

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The culture of safety is deeply embedded within our Group and everything we do. We recognise that all employees have the right to safe and healthy working conditions. We place great emphasis on Occupational Health and Safety ("OHS") and review our practices on a regular basis to avoid workplace incidents. In addition, we provide our employees with appropriate protective measures, and enforce their use to minimise the associated risks and consequences of accidents. The following are examples of safety measures implemented in Delfi:

	<ul style="list-style-type: none"> <li>Employees and workers in Indonesia manufacturing facility are covered under ISO 45001:2018 certified OHS Management System. This system undergoes internal and external audits annually</li> </ul>		<ul style="list-style-type: none"> <li>Thorough documentation of all safety incidents, followed by reviews, institution of preventative measures, enhancement of Lock-out / Tag-out ("LOTO") procedures</li> </ul>
	<ul style="list-style-type: none"> <li>Regular safety risk assessment checks are conducted at our Indonesia and the Philippines manufacturing facilities. Refer to the "Hazard Identification, Prevention and Incident Investigation" section below for further details</li> </ul>		<ul style="list-style-type: none"> <li>Employees are provided with appropriate protective measures, and enforce their use, to minimise risk of accidents and reduce their possible consequences</li> </ul>
	<ul style="list-style-type: none"> <li>Implementation of new technologies where applicable to reduce manual processes and handling of equipment</li> </ul>		<ul style="list-style-type: none"> <li>Internal OHS policy – which covers all employees and workers – aims to eliminate workplace hazards and prevent occupational illnesses in compliance with the applicable laws and other requirements</li> </ul>
	<ul style="list-style-type: none"> <li>Constant engagement with employees and consultants to attain feedback regarding safety procedures</li> <li>Safety trainings conducted to ensure our employees have the knowledge to perform their duties in a safe and hygienic manner.</li> </ul>		<ul style="list-style-type: none"> <li>Adherence to the requirements prescribed by the Philippines government through the Department of Labour and Employment, and adopted the ISO 45001:2018 OHS Management System</li> <li>Adherence to the requirements prescribed by the Indonesian government through <i>Kementerian Ketenagakerjaan Republik Indonesia</i> (Indonesian Ministry of Labour)</li> </ul>

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## HAZARD IDENTIFICATION, PREVENTION AND INCIDENT INVESTIGATION

<403-1> <403-2> <403-9>

Regular safety risk assessment checks are conducted to identify and record any work-related hazards at our manufacturing facilities. Potential work-related hazards identified through this assessment includes, but not limited to the following:

- Working from elevated heights
- Working in confined environments or areas with exposure to high electrical currents
- Infrastructure and equipment with outdated or insufficient safety features

After identification, Delfi undertakes necessary actions to eliminate such risks based on the hierarchy of controls, prioritising hazards with higher severity and likelihood. For instance, proactive control measures for employees working from elevated heights include the use of standard scaffolding, ensuring workers' adherence to safety signs, and enforcing use of safety body harnesses. Apart from our manufacturing facilities, Delfi's distribution facilities are also in the process of adopting similar safety management practices.

## ACCESS TO HEALTH SERVICES

<403-3> <403-6>

Delfi safeguards the physical and mental health of our employees by ensuring that both occupational and non-occupational health services are readily accessible. All employees are covered under our group hospital and medical insurance plans and undergo an annual medical check-up provided by certified healthcare practitioners. Regular announcements are made to remind and update employees of their health benefits. In addition, transport to medical facilities is readily arranged where necessary. Our Philippines manufacturing facility also has an internal clinic which is manned 24/7 by qualified nurses during work-week operations to serve the needs of our employees.

## STAKEHOLDER PARTICIPATION, CONSULTATION, AND COMMUNICATION

<403-4> <403-5> <403-7>

Delfi believes that the relevant stakeholders should have the opportunity to voice their safety concerns and make contributions to the management system. This is ensured through continuous engagement via the measures outlined below:



- Safety committee – which comprises observers from both Management and our workforce – conducts monthly meetings to discuss recent safety incidents and possible corrective measures
- Biannual Management review meetings are conducted to discuss findings and corrective actions implemented
- Periodic reports are submitted to the relevant labour ministries in Indonesia and the Philippines



- Our "Safety Wednesday" initiative, which was launched in 2020, provides a platform to raise concerns without fear of retaliation. Under this initiative, employees are also awarded points for exemplary safety behaviour. The number of safety concerns raised in 2022 was 45, a significant improvement from the 214 concerns raised in 2020
- Our "Near Miss" system encourages employees to report near miss incidents and suggest additional safety measures to ensure incidents do not reoccur



- An annual training program is conducted for all employees. Trainings are conducted in multiple languages, including Bahasa Indonesia and Tagalog. Additional trainings and qualifying exams are prescribed for operations with higher safety risks



- Screening of potential business partners and suppliers by conducting mandatory inspections of their facilities and processes before engaging them. More information on our responsible supply chain management measures can be found in the 'Supply Chain Assessment' section of this Report

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## PERFORMANCE

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Our goal is always to be 'accident free'.

In 2022, we had zero work-related fatalities.

There were five recordable work-related injuries, one of which was categorised as high consequence<sup>9</sup> which related to a hand injury. Detailed investigations were conducted for all cases and preventive measures were implemented across the hierarchy of controls to prevent similar incidents from occurring in the future. In 2022 our employees worked a total of 8,387,405 hours.

There were two recordable injuries for our non-employees<sup>10</sup> which resulted in one lost workday. These injuries related to a hand injury and an injury resulting from a fall. The incidents were investigated and corrective actions were taken. There were no high-consequence work-related injuries in 2022 for our non-employees. In 2022, our non-employees worked a total of 524,935 hours.

Our Employees	2021	2022
	Total	Total
<b>Number of hours worked</b>	<b>5,178,881</b>	<b>8,387,405</b>
<b>Work-related fatalities</b>	<b>0</b>	<b>0</b>
<b>Injury rate<sup>11</sup></b>	<b>0.18</b>	<b>0.12</b>
Injury rate (Male)	<b>0.22</b>	<b>0.20</b>
Injury rate (Female)	<b>0.10</b>	<b>0</b>
<b>Lost workday incident rate<sup>12</sup></b>	<b>0.14</b>	<b>0.10</b>
Injury rate (Male)	<b>0.16</b>	<b>0.16</b>
Injury rate (Female)	<b>0.10</b>	<b>0</b>
<b>Recordable work-related ill health cases<sup>13</sup></b>	<b>0</b>	<b>0</b>
<b>Lost day rate<sup>14</sup></b>	<b>1.67</b>	<b>1.91</b>
Lost day rate (Male)	<b>2.28</b>	<b>3.15</b>
Lost day rate (Female)	<b>0.51</b>	<b>0</b>
<b>Absentee rate<sup>15</sup> (%)</b>	<b>2.64</b>	<b>2.14</b>
Absentee rate (Male)	<b>2.58</b>	<b>1.99</b>
Absentee rate (Female)	<b>2.73</b>	<b>2.36</b>

9 Rate of high-consequence work-related injuries (excluding fatalities) for 2022 was 0.02. High-consequence work-related injuries rate is calculated as: Number of high-consequence work-related injuries x 200,000, to total hours worked

10 Injury rate of non-employees for 2022 is 0.76. Injury rate is calculated as: Number of recordable incidents x 200,000, to total hours worked

11 Injury rate is calculated as: Number of recordable incidents x 200,000, to total hours worked

12 Lost workday incident rate is calculated as: Number of lost workday incidents x 200,000, to total hours worked

13 Work-related ill health cases refer to Occupational Diseases cases.

14 Lost day rate is calculated as: Number of lost man-days x 200,000, to total hours worked

15 Absentee rate is calculated as: Number of absentee days, to total days scheduled to be worked

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## PROFILE OF OUR WORKFORCE

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Delfi respects all the people who work for us, as we look to achieve our business objectives and drive our sustainable growth. We strive to attract and retain top talents and provide our employees with the resources and support required to properly execute their roles and responsibilities.

We hire based on merit and are committed to upholding fair employment practices. Discrimination has no place in Delfi, and we believe strongly in providing our people with equal opportunities to reach their full potential.

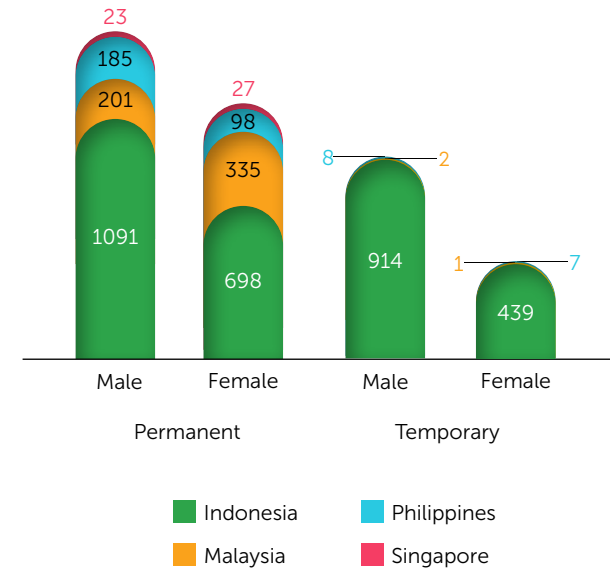
We comply with all relevant labour laws in the countries in which we operate.

As of 31 December 2022, we had a total of 4,029 employees across Singapore, Indonesia, the Philippines, and Malaysia. 2,658 of these were hired on a permanent contract basis and the average length of service of our permanent staff is about 9.4 years. Due to the semi-seasonal nature of our business, we hire a significant number of employees under temporary contracts, accounting for around a third of our employees in 2022. Delfi has no part-time employees or employees with no guaranteed hours.



Breakdown of Employees on Permanent Contract and Temporary Contract, by Gender and Region

## EMPLOYEE BREAKDOWN BY GENDER AND REGION





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	Permanent Contract	Temporary Contract
Singapore	50	0
Indonesia	1789	1353
Philippines	283	15
Malaysia	536	3

## Breakdown of Employees by Age Group

	< 30 years old	30 – 50 years old	>50 years old
Singapore	1	28	21
Indonesia	1,577	1,401	164
Philippines	41	195	62
Malaysia	151	370	18

Delfi's workforce also comprises "workers". "Workers" refer to contractors and suppliers that are engaged by Delfi. Services rendered by workers are mainly in the field of maintenance, repair, janitorial, security and consultancy services in the case of our headquarters office.

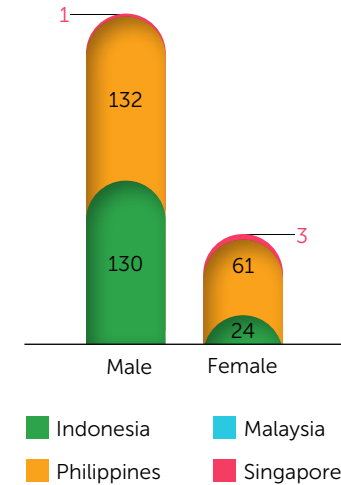
## MANAGEMENT APPROACH AND PRACTICES

<3-3>

We are committed to sound and sustainable human resource practices. Recognising the importance of employee mental health and well-being, Delfi endeavors to provide a positive working environment for all our employees and ensure that their health and well-being are prioritised.

We also understand that having the right individuals in the right positions can have a profound positive impact on the Delfi Group's performance.

## WORKER BREAKDOWN BY GENDER AND REGION



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## NEW HIRES AND TURNOVER<sup>16</sup>

<401-1> <401-2>

We always ensure we have adequate manpower to meet all our operational needs during the year. Our workforce comprises permanent contract and temporary contract employees to ensure adequate manpower needed to meet our core operational needs during the year.

The turnover rate is reflective of our hiring of temporary employees during peak periods. For our permanent employees, we have noted a relatively low turnover rate as indicated in the table below:

	Total	New Hires	Rate	Turnover	Rate
<b>Permanent</b>	2,658	385	14%	261	10%

For peak periods, such as Lebaran, Valentine's Day and Christmas when there is a surge in demand, we will recruit temporary employees. These employees typically include past hires who are familiar of with our operations and those with a preference for such short-term contracts. The majority of the new hires in the table below are attributed to employees who are hired for just a few months in a year.

Number (and Rate) New Hire and Turnover by Gender<sup>17</sup>:

	Male	Female
<b>New Hire</b>	1,897 78%	984 61%
<b>Turnover</b>	1,952 81%	1,154 72%

Number (and Rate) New Hire and Turnover by Age:

	< 30 years old	30 – 50 years old	>50 years old
<b>New Hire</b>	2,606 147%	262 13%	13 5%
<b>Turnover</b>	2,848 161%	229 11%	29 11%

Number (and Rate) New Hire and Turnover by Region:

	Singapore	Indonesia	Philippines	Malaysia
<b>New Hire</b>	9 18%	2,616 83%	33 11%	223 41%
<b>Turnover</b>	10 20%	2,931 93%	25 8%	140 26%

<sup>16</sup> Rates are computed as a percentage of total employee numbers by gender, age and region, as at end of financial year 2022.  
 New hire rates are calculated as: Number of new hires (by gender) / Number of employees as at end of financial year 2022 (by gender)  
 New hire rates are calculated as: Number of new hires (by age) / Number of employees as at end of financial year 2022 (by age)  
 New hire rates are calculated as: Number of new hires (by region) / Number of employees as at end of financial year 2022 (by region)  
 New hires include employees who are rehired during the year

<sup>17</sup> Turnover rates are calculated as: Number of employees who leave the company (by gender) / Number of employees as at end of financial year 2022 (by gender)  
 Turnover rates are calculated as: Number of employees who leave the company (by age) / Number of employees as at end of financial year 2022 (by age)  
 Turnover rates are calculated as: Number of employees who leave the company (by region) / Number of employees as at end of financial year 2022 (by region)

## Employee grievance mechanisms

<2-25>

Prompt response and quick resolution of grievances can avoid potentially protracted and costly negative impacts. Any grievances raised are handled in a supportive environment and employees are encouraged to raise their concerns without fear of reprisal. Employees can do so through their Heads of Departments (escalated accordingly to HR and the Executive Directors as necessary) or Union-Management channels (the Union directly reports to HR or through bipartite meetings between Representative Management and Union every month). We seek to investigate and resolve all confirmed cases as soon as practicable and carry out counselling and dialogue sessions to ensure all issues are addressed amicably. All grievance proceedings and records are kept in confidence.

## Employee benefits

<401-2>

We believe that employee satisfaction has a direct relationship with employee productivity and efficiency. Delfi offers a range of employment benefits tailored for our full-time employees. Apart from the provision of baseline benefits mandated by local labour regulations, the HR team works closely with the country units in reviewing the non-monetary performance-based rewards and programs offered.

We also strive to continue to ensure high talent retention and low attrition by offering a comprehensive benefits package that includes the following:

- Life insurance
- Medical care benefits
- Disability coverage
- Parental leave
- Retirement provisions

Delfi only partners with globally recognised and reputable third party medical and financial organisations, with the aim to provide quality healthcare services and holistic coverage for our employees.

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## ADVANCING WORKFORCE DIVERSITY AND INCLUSION

At Delfi, we promote a culture of inclusion where everyone is valued for their uniqueness and individuality, and employees are allowed to share their ideas. This culture provides a competitive advantage by heightening innovation and productivity. We continuously seek for equitable and fair gender representation in Delfi and in 2022 our permanent workforce had a ratio of 3:2 men to women. We are working towards ensuring that both genders are represented in senior management and at present 20% of senior management are women.



## Supporting Remote Work During COVID-19 Pandemic in Indonesia

In 2022, we provided 74 employees with laptops and computers to ensure that these employees had the necessary equipment to work from home and maintain productivity during periods of lock-down. This benefit was extended to the children of these employees as well. Children could use these laptops for online schooling, instead of viewing lessons using mobile phones, and this allows for more effective learning.



In addition, in November, we donated and set up computers in 3 nearby elementary schools (SD Pasawahan 2, SD Pasawahan 6, SD Pasawahan 8) to support student's online learning. By providing access to technology, the schools can better support online learning, which has become the main learning mode during the pandemic. The computers benefitted approximately 200 students and were also utilised by teachers for the preparation of teaching materials.



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# IMPACTING COMMUNITIES

## Key Highlights



**Zero**

incidents of material non-compliance for consumer health and safety as well as for product information and labelling



Approximately **2,000** children directly aided by Delfi's community investment initiatives in 2022



**Two**

products launched to meet the needs of health and sustainability-conscious consumers

# CONSUMER HEALTH AND SAFETY, AND MINDFUL CONSUMPTION

## MANAGEMENT APPROACH AND PRACTICES

<3-3>

Over the years the industry has witnessed increasing demand for transparency into raw material origins, employee welfare and food safety practices. Delfi has made significant investments in research and product innovation to offer more nutritious and sustainable products to our increasingly discerning consumers. Additionally, we continuously seek stakeholder feedback through regular meetings, and incorporate their food safety concerns as part of our pursuit to improve our business processes.

Delfi also continues to explore healthier snacking products that incorporate healthy ingredients into our products to provide added nutritional value for our consumers.

Our sourcing team has put increasing resources into the strategic sourcing of our ingredients. They ensure that our ingredients firstly meet the quality and safety requirements for consumption, and secondly meet the requirements of a healthier food product, and ultimately to reduce any negative impact on the environment.

## OUR FOOD SAFETY MANAGEMENT SYSTEM

<416-1><416-2><417-2>

Our Food Safety Management System guides our actions towards the vision of offering healthy and nutritious products. The system is in compliance with local and international food safety regulations. Moreover, our food quality policy puts emphasis on providing consistent quality and producing safe products.



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# CONSUMER HEALTH AND SAFETY, AND MINDFUL CONSUMPTION

## Initiatives to Ensure Product Quality



Our Good Manufacturing Practice ("GMP") establishes the criteria for high quality food manufacturing and is audited monthly



Hazard Analysis Critical Control Point ("HACCP") is an internationally recognised hazard identification and management process adopted to ensure end-to-end monitoring of the product development processes, to facilitate timely identification of food safety standards and to enable the elimination of potential hazards to consumer safety



The Food Safety System Certification ("FSSC 22000") provides a framework for effectively managing the Group's food safety responsibilities. FSSC 22000 is fully recognised by the Global Food Safety Initiatives and is based on existing ISO Standards



To serve national and international Muslim communities in meeting their religious compliance, we ensure strict adherence to halal standards as part of our manufacturing processes, allowing our Muslim consumers to consume our products with the full confidence that their religious practices are being honoured



100% coverage of significant product categories under health and safety impact assessment. The process aims to proactively identify opportunities for improvement across product lifecycles, ranging from development of product concept to production



We enforce strict surveillance across our production facilities and implement controlled and locked access systems to enhance our food safety protocols



Our labels include the product's expiry date, recommended storage conditions, allergen declaration, ingredients, and compliance with halal standards. We also highlight information such as the nutritional value of our confectionery products on our product labels where applicable, use of vegan-friendly ingredients, natural colours and flavours, or additional cocoa mass



Our prescribed standards and best practices are aligned with international market leading practices for product storage across the value chain to ensure products are fit and fresh for human consumption

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## Customer Care

We view incorporation of customer expectations as fundamental to the sustainable business growth of Delfi. Management believes that the invaluable feedback of our customers over a range of issues – including service delivery and product quality – has enabled us to build long term customer loyalty and market competitiveness over the years. Our customers include our consumers as well as distributors, wholesalers and retailers. We have developed established processes to gather feedback from our customers and embed that feedback into our operations. All our products manufactured in Indonesia and the Philippines bear the address of the relevant portal (<http://www.delfilimited.com/custcare/> and/or <https://www.vanhoutenchocolates.com/custcare/>) to provide a direct avenue for customer feedback.

Delfi adopts a unified Customer Care Procedure that standardises our approach in addressing all customer health and safety related grievances across all business units, ensuring each complaint is addressed and resolved promptly.

## PERFORMANCE

<417-2>

In 2022, we accomplished our target of zero incidents of material non-compliance with applicable laws for consumer health and safety as well as for product information and labelling.



## Innovation of Healthier Products

We are committed to source more natural and nutritious plant-based ingredients, in addition to natural colours and flavours. This year we have launched our 7+ bar Yoghurt Berry and Cocoa Chia, a nutritious grab-and-go snack bar containing oats, grains, seeds and real fruits that possess a high content of vitamins and fibres.

The launch of our vegan chocolate is also a reflection of the increasing interest in veganism and plant-based options. The use of nutritious and healthier ingredients such as coconut flakes, goji berries, almonds and cranberries; show a commitment to providing consumers with options that are not only delicious but also good for their health.

In addition, under our "Nutritional Goodness S.A" brands, we have also launched *CHOCO+*, *Choco Therapy*, and *Crazy Pretzels* in the Philippines providing consumers with a wider variety of healthier snacks.

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Beyond our customers, consumers and business partners, Delfi recognises the importance of enriching lives and building sustainable relationships with the many communities we serve. Through our community engagement Delfi can gain insights into local issues, such as environmental concerns and social challenges, which can help inform our community welfare programs.

## Milk Drinking Movement

Delfi actively contributes to the Milk Drinking Movement (*Gerakan Minum Susu*) by collaborating with elementary schools in Bandung. This program is essential in providing students with access to fresh milk, which can cater to their nutritional needs and support their physical growth, which is especially important during their formative years.



## Donations to Support Children in Need

Delfi considers donation drives good platforms to meaningfully engage with our local communities.

In 2022, Delfi Philippines partnered with "Lions Club of Marikina Valley Host" to provide basic amenities such as food, biscuits, and other essentials to Meritxell Children's World Foundation Inc. ("MCWFI"). MCWFI is a foundation that has been caring for marginalised and abandoned children of up to 15 years old since 2008.

Delfi also partnered with "Persatuan Rumah K.I.D.S." in Malaysia, to avail children from underserved communities with basic amenities such as food, biscuits and other essentials.



## Community Drain Fogging

Delfi recognises its responsibility to health and safety extends to the welfare of local populations. In that direction, Delfi has mobilised resources to conduct fogging in communities living close to the factory in Indonesia in an attempt to safeguard them against Dengue.





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## Contribution to COVID-19 Vaccination Roll-out for Children

In Marikina, Philippines, during the COVID-19 vaccination roll-out, Delfi coordinated with Marikina LGU to provide snacks and biscuits to children aged 5 to 12 to make the vaccination experience more pleasant.

Throughout this 3-day vaccination drive, Delfi's mascot, Nick the Clown, was present to offer support and encouragement to the 2,200 children who were vaccinated.



## Donations to Cianjur Earthquake victims with Government Agencies

On 21 November 2022, Cianjur in West Java experienced a 5.6 magnitude earthquake, with tremors felt as far away as in Jakarta. It caused massive destruction to life and property leaving large number of people severely wounded. Delfi promptly provided support in the relief efforts. We made donations of products and mineral waters to support various government agencies.



## Mask and Food Donations to Support COVID-19 Relief

Delfi contributed food donations to the "KILL COVID-19" campaign in Indonesia and donated several cartons of masks to the nearby community and regency.



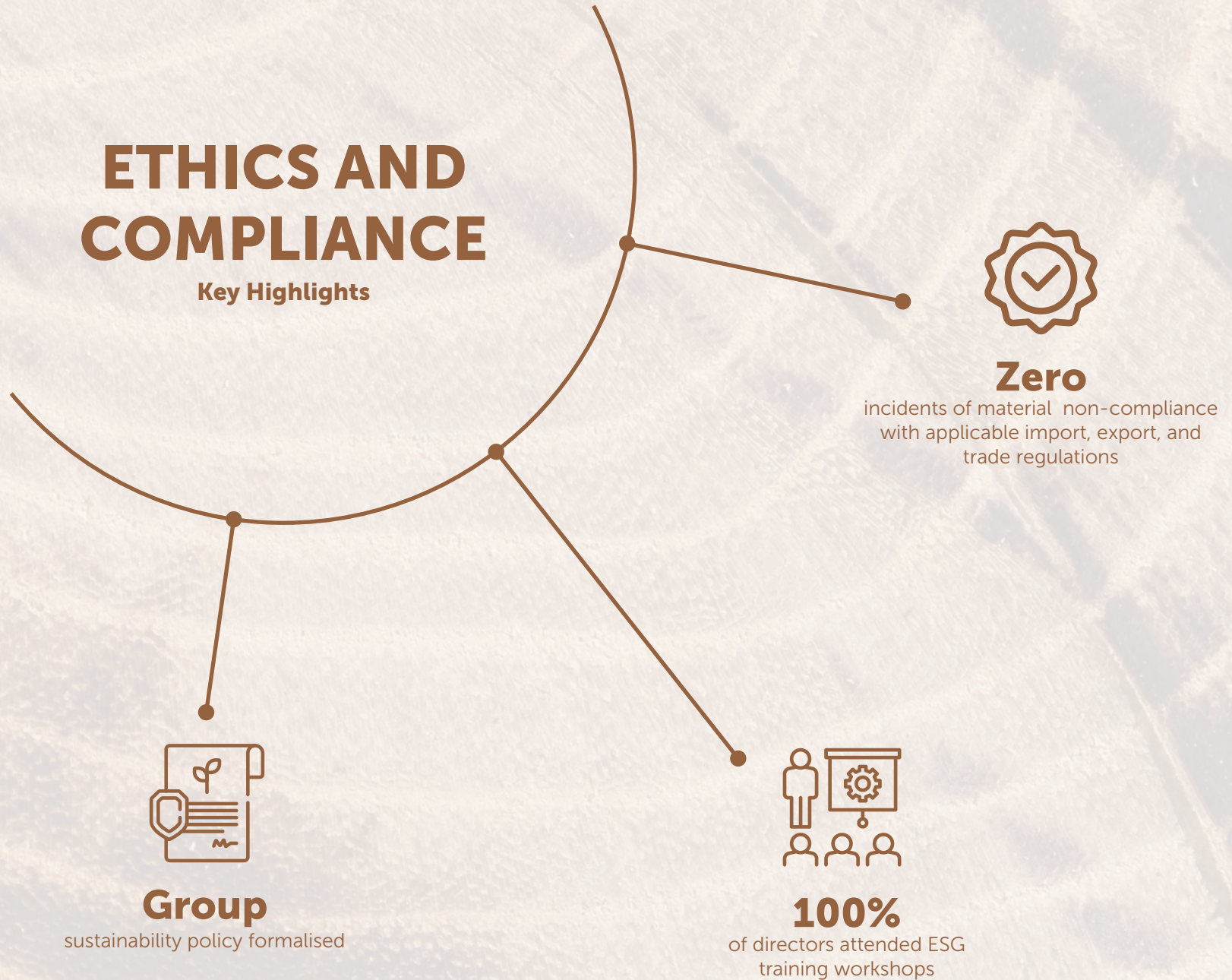
## Participation in Bandung Regency Government Activities

In commemoration of *Dharma Wanita* Day, Delfi donated mineral water and products such as wafer biscuits to 3,000 members of the Worker United Association including *Bupati Kabupaten Bandung* (Regent of Bandung Regency) and *Dinas Ketenagakerjaan* (Employment Agencies).



# ETHICS AND COMPLIANCE

## Key Highlights



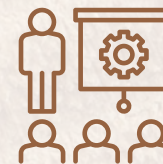
**Zero**

incidents of material non-compliance with applicable import, export, and trade regulations



**Group**

sustainability policy formalised

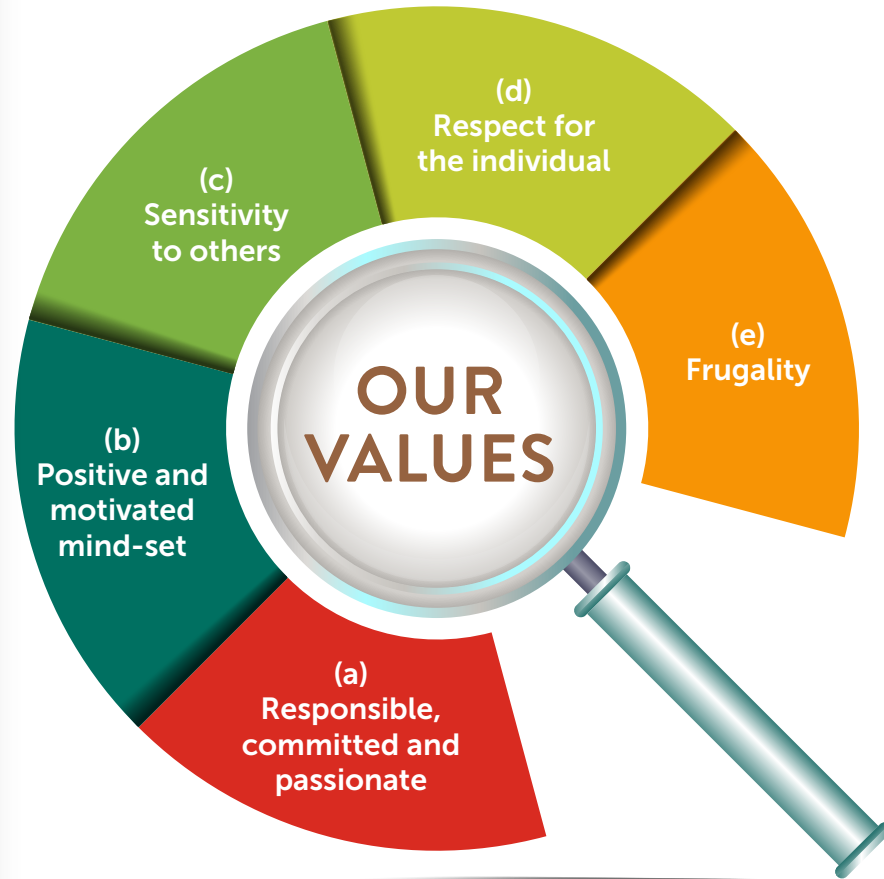


**100%**

of directors attended ESG training workshops

# OUR VALUES

Integrity, excellence and commitment are values that guide us at Delfi as we seek to enhance our Company's development, performance and growth. These core values are embedded within our approach to corporate governance and define the fundamentals of our growth strategy.



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# CORPORATE GOVERNANCE

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Our Board of Directors comprises seasoned industry professionals with diverse skillsets and experiences, combined with a shared vision of sustainable value creation. In 2022, the eight-member Board was comprised of three executive Directors, four non-executive Directors and one non-executive non-independent Director. There is a clear separation of the role of the Chief Executive Officer (“CEO”) and the Chairman. One of our three executive Directors serves as CEO and Managing Director (“MD”). While currently 100% of our directors are male, we hope to add suitably qualified and capable candidates onto the Board in the near future to improve diversity.

The Board meets regularly and actively tracks the business activities. The Board is provided with essential resources to fulfil its roles and responsibilities in alignment with Company policies, prevailing standards of corporate governance and shareholder expectations. In the case of urgent commercial or other corporate matters, Board meetings are convened to seek guidance from the Board or to elicit a decision. All Directors are expected to perform their duties in alignment with Delfi’s Code of Conduct and to act in the best interests of Delfi.

The Board is supported by the Executive Committee, the Audit Committee, the Remuneration Committee, the Nominating Committee, the Risk Management Committee and the Market Sustainability and Strategy Committee. The committees (with the exception of the Executive Committee) provide guidance and regularly review matters within their purview.

A full report on our corporate governance practices in compliance with the Code of Corporate Governance 2018 can be found under our Corporate Governance Report in our Annual Report 2022.

## CODE OF CONDUCT

<2-16><2-25>

Our [Code of Conduct](#) establishes the framework for the ethical conduct of our business activities. It outlines the core values and principles of the Company’s professional conduct and governance. The Board of Directors, Management and all employees are subject to the requirements of the Code.

Delfi has an Ethics Code, within our Code of Conduct, to which advice on matters of ethical concern or grievances may be sought by our internal and external stakeholders. These matters will be handled objectively and, subject to further investigation, disciplinary action or legal process where appropriate.

Delfi also has a whistle blowing policy that seeks to encourage reporting of matters of unethical or inappropriate behaviour without fear of reprisal, whilst ensuring that all stakeholders are treated fairly.

In the case of ESG-related matters, external stakeholders can raise their concerns through our dedicated sustainability e-mail contact. On a similar footing, internal stakeholders can do so through human resources or Union-Management channels. With regard to concerns deemed critical, these may be surfaced to the Board through Management, by any stakeholder, employee, staff or member of Management, and/or through the whistle blowing mechanism directly to the Audit Committee Chairman.

There were no critical concerns that were escalated to the Board in 2022. We seek to investigate and resolve all cases as soon as practicable. All grievance proceedings are confidential.

# DELFI LIMITED'S PRESCRIBED STANDARDS

<2-23><2-24>

We recognise that our business has an impact on people and the environment. We believe that we are empowered to choose to act responsibly, with integrity and to do good while fulfilling our intent of being a good business partner. With such intentions in mind, we seek that all partners, suppliers, stakeholders, and staff, comply with and uphold the 'Prescribed Standards, Requirements and Practices for the Environment, Social and Working Conditions – Management of Resources, Products, Materials and Services' Manual (which we refer to as our "Standards"), which seeks to ensure that our policies and activities protect the environment as well as enhance the safety and well-being of our workforce and the community. Upholding this principle is a pre-condition to our future growth; a growth that will be achieved along with other like-minded responsible business partners and suppliers who share and identify with our vision, mission, and approach to doing business.

Our Standards comprise our minimum ESG requirements expected from our suppliers. Our approach is based on international laws, regulations and the core conventions as defined in the fundamental principles of Human Rights at work, namely:

- The Universal Declaration of Human Rights (UN, 1948)
- Convention on the Rights of the Child (UN, 1989)
- The Rio Declaration on Environment and Development (UN, 1992)
- The Ten Principles of the UN Global Compact Framework (UN, 2000)
- The Johannesburg UN World Summit on Sustainable Development (UN, 2002)

## THE FOLLOWING TABLE SUMMARISES THE ELEMENTS COVERED IN OUR STANDARDS:

SUMMARY OF ELEMENTS IN THE DELFI'S PRESCRIBED STANDARDS, REQUIREMENTS & PRACTICES FOR THE ENVIRONMENT, SOCIAL & WORKING CONDITIONS		
<b>ENVIRONMENT</b> <ul style="list-style-type: none"> <li>• Air pollution</li> <li>• Noise pollution</li> <li>• Water and ground pollution</li> <li>• Energy reduction</li> <li>• Reduction of other environmental impacts</li> <li>• Storage, transportation and handling of chemicals</li> <li>• Storage, handling and transportation of hazardous and non-hazardous waste</li> </ul>	<b>SOCIAL</b> <ul style="list-style-type: none"> <li>• Health and safety</li> <li>• Safety hazards and fire prevention</li> <li>• Housing facilities and accommodation</li> <li>• Wages, benefits and working hours</li> <li>• Child Labour</li> <li>• Forced and bonded labour</li> <li>• Discrimination</li> <li>• Freedom of association</li> <li>• Harrassment, abuse and disciplinary action</li> </ul>	<b>GOVERNANCE</b> <ul style="list-style-type: none"> <li>• Legal compliance</li> <li>• Confidentiality and intellectual property</li> <li>• Ethics and business</li> </ul>

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# COMPLIANCE WITH IMPORT, EXPORT AND TRADE REGULATIONS

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## MANAGEMENT APPROACH AND PRACTICES

<3-3>

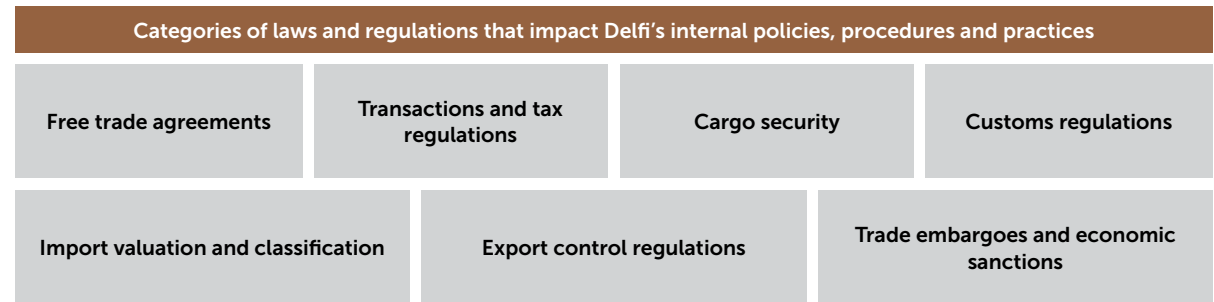
Delfi is a responsible company. Through our value creation chain our materials and products move across international borders daily. Any failures in compliance with import, export and trade regulations would directly impact our Group and may lead to civil, or even criminal penalties and reputational harm. Non-compliance could also cause significant business disruptions such as loss of business opportunities, custom clearance and shipment delays or government sequestration. Such disruptions would ripple across our Group – affecting our production and delivery schedules, greatly impacting our stakeholders along the value chain and our brand reputation. On a financial level, these costs collectively could have a significant bearing on our financial bottom line.

## PERFORMANCE

Our cross-functional teams support one another in ensuring that our approach towards being fully compliant remains robust. We conduct regular internal meetings to update each other on any changes to the relevant laws and regulations at the local, national, and international level. These laws and regulations are complex, dynamic and require close monitoring.

We work closely with *Badan Pengawas Obat dan Makanan ("BPOM") Republik Indonesia* and participate in BPOM's focus group discussions for the formulation of regulations. This has strengthened our channels of communication with BPOM, providing us an official platform to directly engage and build on good sector practices shared in enhancing our compliance track record for food safety and quality.

In 2022, there were zero incidents of material non-compliance with applicable import, export, and trade regulations.



# FINANCIAL CONTRIBUTIONS

Key Highlights<sup>18</sup>



**USD 483.0 million**  
total revenue generated



**USD 17.1 million**  
Group corporation tax paid



**USD 51.3 million**  
total employee benefits expenses<sup>19</sup>

<sup>18</sup> Further details can be found in our audited financial statements in our Annual Report 2022

<sup>19</sup> Employee Benefit Expenses comprises Staff Costs, Employee Shared Based Expenses Defined Contribution Plans and Defined Benefit Plans

# ECONOMIC CONTRIBUTION TO SOCIETY<sup>20</sup>

Over the years, we have enjoyed strong support from our stakeholders, despite unprecedented and stressful times posed by pandemic, economic slow-downs, and other adversities at the global or regional levels. We are driven by our vision of inclusive growth that aims to secure long-term interests of these stakeholders. As a responsible employer and to promote economic development in the communities where we operate, Delfi has been supporting the livelihood of over 4,000 people across Singapore, Indonesia, the Philippines and Malaysia towards creating sustainable and inclusive growth.



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<sup>20</sup> Economic contribution to society has not been identified as a material matter



# ENTITIES COVERED IN THE REPORT

Unless otherwise stated, this Sustainability Report covers the following entities and these are referred to as the "Group":

Entity <sup>21</sup>	Country	Principal activities
Delfi Limited	Singapore	Marketing and distribution of products, Investment holding
Ceres (International) Marketing Pte Ltd	Singapore	Marketing of products
McKeeson Consultants Private Limited	Singapore	Provision of technical services to our units
PT Perusahaan Industri Ceres	Indonesia	Manufacturing and marketing of products
PT Nirwana Lestari	Indonesia	Marketing and distribution of products
Delfi Yuraku Pte Ltd <sup>22</sup>	Indonesia	Manufacturing of products
Delfi Foods, Inc.	Philippines	Manufacturing of products
Delfi Marketing, Inc.	Philippines	Marketing and distribution of products
Delfi Marketing Sdn Bhd (Malaysia)	Malaysia	Marketing and distribution of products

<sup>21</sup> PT General Food Industries has been removed from this year's report as it has been dormant since the second quarter of 2021.

<sup>22</sup> Delfi Yuraku is a joint venture. Current and historical data for the joint venture is captured under PT Perusahaan Industri Ceres.

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<b>Statement of use</b>	Delfi Limited has reported the information cited in this GRI content index for the period 1 January 2022 and December 2022 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

**Reference:**

- SR – Delfi Limited’s Sustainability Report 2022
- AR – Delfi Limited’s Annual Report 2022

Delfi Limited’s Sustainability Report 2022 references the following disclosures from GRI Standards (2021) and Topic-Specific Standards 2016, 2018 and 2020 where applicable:

GRI Standards Disclosures		Reference(s) or Reasons for Omission (if applicable)
<b>GRI 2: General Disclosures 2021</b>		
<b>Organisation and its Reporting Process</b>		
<b>2-1</b>	Organisational details	About Delfi (SR page 6)
<b>2-2</b>	Entities included in the organisation’s sustainability reporting	Entities Covered in The Report (SR page 57) Information on entities apart from the entities in ‘Reporting Scope’ can be found in Delfi’s Annual Report.
<b>2-3</b>	Reporting period, frequency and contact point	About This Report (SR page 5)
<b>2-4</b>	Restatements of information	2021 Energy Consumption and Energy Intensity (SR page 21), information has been restated to reflect actual energy consumption data. In SR 2021, energy data included estimates due to data unavailability at the time of publication.  2021 Waste Generated and Waste Intensity (SR page 29), 2021 total waste generated has been restated to reflect actual waste data. In SR 2021 waste generated data was inaccurate due to omission of certain waste channels.
<b>2-5</b>	External assurance	We have not sought external assurance for this Report.
<b>Activities and Workers</b>		
<b>2-6</b>	Activities, value chain and other business relationships	About Delfi (SR page 6) Our Value Creation Chain (SR page 7) Supply Chain Assessment (SR page 34) Stakeholder Engagement (SR page 11)
<b>2-7</b>	Employees	Employee Well-being (SR page 40)
<b>2-8</b>	Workers who are not employees	Employee Well-being (SR page 41)
<b>Governance</b>		
<b>2-9</b>	Governance structure and composition	Corporate Governance (SR page 52) Corporate Governance (AR page 50-55)
<b>2-10</b>	Nomination and selection of the highest governance body	Corporate Governance (AR page 55-56)
<b>2-11</b>	Chair of the highest governance body	Board of Directors / Senior Management (AR page 12-22)
<b>2-12</b>	Role of the highest governance body in overseeing the management of impacts	Sustainability Governance (SR page 13-14) Materiality (SR page 8)

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GRI Standards Disclosures		Reference(s) or Reasons for Omission (if applicable)
<b>GRI 2: General Disclosures 2021</b>		
<b>Governance</b>		
<b>2-13</b>	Delegation of responsibility for managing impacts	Sustainability Governance (SR page 13-14)
<b>2-14</b>	Role of the highest governance body in sustainability reporting	Sustainability Governance (SR page 13) Materiality (SR page 8)
<b>2-15</b>	Conflicts of interest	Corporate Governance - Independent Judgement (AR page 49)
<b>2-16</b>	Communication of critical concerns	Code of Conduct (SR page 52) Corporate Governance Report - Whistle blowing (AR page 64-65)
<b>2-17</b>	Collective knowledge of the highest governance body	Sustainability Governance (SR page 13) Corporate Governance Report - Board Membership (AR page 55)
<b>2-18</b>	Evaluation of the performance of the highest governance body	Corporate Governance Report - Board Performance (Page 57-59)
<b>2-19</b>	Remuneration policies	Corporate Governance Report - Remuneration Matters (AR page 59-61) Directors' / Senior Executives' remuneration (AR page 169-170)
<b>2-20</b>	Process to determine remuneration	Corporate Governance Report - Remuneration Matters (AR page 59-61)
<b>2-21</b>	Annual total compensation ratio	Omitted due to information being unavailable.
<b>Strategy, Policy and Practices</b>		
<b>2-22</b>	Statement on sustainable development strategy	Board Statement (SR page 3)
<b>2-23</b>	Policy commitments	Sustainability Governance (SR page 14)
<b>2-24</b>	Embedding policy commitment	Energy Management (SR page 20) Responsible Water Use (SR page 25) Treatment and Disposal of Waste and Effluents (SR Page 27-28) Supply Chain Assessment (SR Page 34) Sustainability in Securing Sustainable Agricultural Products (SR Page 35) Occupational Health and Safety (SR Page 37-38) Employee Well-being (SR Page 41-43) Consumer Health and Safety, and Mindful Consumption (SR Page 45-47) Compliance with Import, Export and Trade Regulations (SR page 54)
<b>2-25</b>	Processes to remediate negative impacts	Code of Conduct (SR page 52) Corporate Governance Report – Whistleblowing AR (page 64-65)
<b>2-26</b>	Mechanisms for seeking advice and raising concerns	Code of Conduct (SR page 52) Corporate Governance Report – Whistleblowing AR (page 64-65)
<b>2-27</b>	Compliance with laws and regulations	Consumer Health and Safety – Incidents of non-compliance concerning the health and safety impacts of products and service (SR page 47) Consumer Health and Safety – Incidents of non-compliance concerning product information and labelling (SR page 47) Compliance with Import, Export and Trade Regulations -- Incidents of non-compliance concerning import, export and trade regulations (SR page 54)

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GRI Standards Disclosures		Reference(s) or Reasons for Omission (if applicable)
<b>GRI 2: General Disclosures 2021</b>		
<b>Strategy, Policy and Practices</b>		
<b>2-28</b>	Membership associations	Delfi is a member of the following: Sedex (membership organisation that provides one of the world's leading online platforms for companies to manage and improve working conditions in global supply chains) Southeast Asia Alliance on Sustainable Palm Oil (SASPO) For more information, refer to: <a href="http://www.delfilimited.com/corporate_sustainability.html">http://www.delfilimited.com/corporate_sustainability.html</a>
<b>Stakeholder Engagement</b>		
<b>2-29</b>	Approach to stakeholder engagement	Stakeholder Engagement (SR page 11)
<b>2-30</b>	Collective bargaining agreements	The percentage of employees who are covered under collective bargaining agreements are listed below:  PT Nirwana Lestari – 1% PT Perusahaan Industri Ceres – 36% Delfi Foods, Inc. – 73% Delfi Marketing, Inc. – 8% Delfi Marketing Sdn Bhd (Malaysia), Delfi Limited, Ceres (International) Marketing Pte Ltd and McKeeson Consultants Private Limited – 0%  For employees not covered, their working conditions and terms of employment are governed by the respective units' rules and regulations.
<b>Management Approach</b>		
<b>3-1</b>	Process to determine material topics	Materiality Assessment (SR page 8)
<b>3-2</b>	List of material topics	Materiality Assessment (SR page 10)
<b>3-3</b>	Management of material topics	Refer to the respective material matters for more information

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GRI Standards Disclosures	Reference(s) and Reasons for Omission (if applicable)	
<b>Material Topic: Energy Management</b>		
<b>Management Approach</b>		
<b>3-3</b>	Management of material topics	Energy Management (SR page 20)
<b>Energy 2016</b>		
<b>302-1</b>	Energy consumption within the organisation	Energy Management (SR page 21-23)
<b>302-3</b>	Energy intensity	Energy Management (SR page 21-23)
<b>305-1</b>	Direct (Scope 1) GHG emissions	Energy Management (SR page 21-23)
<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	Energy Management (SR page 21-23)
<b>305-4</b>	GHG emissions intensity	Energy Management (SR page 21-23)
<b>Material Topic: Responsible water use</b>		
<b>Management Approach</b>		
<b>3-3</b>	Management of material topics	Responsible Water Use (SR page 25)
<b>Water and Effluents 2018</b>		
<b>303-1</b>	Interactions with water as a shared resource	Responsible Water Use (SR page 25-26)
<b>303-3</b>	Water withdrawal	Responsible Water Use (SR page 26)
<b>Material Topic: Treatment and Disposal of Waste and Effluents</b>		
<b>Management Approach</b>		
<b>3-3</b>	Management of material topics	Treatment and disposal of waste and effluents (SR page 27-28)
<b>Water and Effluents 2018</b>		
<b>303-2</b>	Management of water discharge-related impacts	Treatment & Disposal of Waste & Effluents (SR page 31)
<b>303-4</b>	Water discharge	Treatment & Disposal of Waste & Effluents (SR page 31)
<b>Waste 2020</b>		
<b>306-1</b>	Waste generation and significant waste-related impacts	Treatment & Disposal of Waste & Effluents (SR page 27-30)
<b>306-2</b>	Management of waste-related impacts	Treatment & Disposal of Waste & Effluents (SR page 27-30)
<b>306-3</b>	Waste generated	Treatment & Disposal of Waste & Effluents (SR page 27-30)
<b>306-4</b>	Waste diverted from disposal	Treatment & Disposal of Waste & Effluents (SR page 27-30)
<b>306-5</b>	Waste directed to disposal	Treatment & Disposal of Waste & Effluents (SR page 27-30)
<b>306-2</b>	Waste by type and disposal method	Treatment & Disposal of Waste & Effluents (SR page 27-30)
<b>Material Topic: Supply Chain Assessment</b>		
<b>Management Approach</b>		
<b>3-3</b>	Management of material topics	Supply Chain Assessment (SR page 34)
<b>Supplier Environmental Assessment 2016</b>		
<b>308-1</b>	New suppliers that were screened using environmental criteria	Supply Chain Assessment (SR page 34)
<b>Supplier Social Assessment 2016</b>		
<b>414-1</b>	New suppliers that were screened using social criteria	Supply Chain Assessment (SR page 34)

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<b>Material Topic: Sustainability in Securing Sustainable Agricultural Products</b>	
<b>3-3</b> Management of material topics	Sustainability in Securing Sustainable Agricultural Products (SR page 35)
<b>Material Topic: Occupational Health and Safety</b>	
<b>Management Approach</b>	
<b>3-3</b> Management of material topics	Occupational Health & Safety (SR page 37-38)
<b>Occupational Health and Safety 2018</b>	
<b>403-1</b> Occupational health & safety management system	Occupational Health & Safety (SR page 37-38)
<b>403-2</b> Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety (SR page 37-38)
<b>403-3</b> Occupational health services	Occupational Health & Safety (SR page 37-38)
<b>403-4</b> Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety (SR page 37-38)
<b>403-5</b> Worker training on occupational health and safety	Occupational Health & Safety (SR page 37-38)
<b>403-6</b> Promotion of worker health	Occupational Health & Safety (SR page 37-38)
<b>403-7</b> Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety (SR page 37-38)
<b>403-8</b> Workers covered by an occupational health and safety management system	Occupational Health & Safety (SR page 37-38)
<b>403-9</b> Work-related injuries	Occupational Health & Safety (SR page 39)
<b>403-10</b> Work-related ill health	Occupational Health & Safety (SR page 39)
<b>Material Topic: Employee Well-being</b>	
<b>Management Approach</b>	
<b>3-3</b> Management of material topics	Employee Well-being (SR page 40-43)
<b>Employment 2016</b>	
<b>401-1</b> New employee hires and employee turnover	Employee Well-being (SR page 42)
<b>401-2</b> Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Well-being (SR page 42)
<b>Material Topic: Consumer Health and Safety, and Mindful Consumption</b>	
<b>Management Approach</b>	
<b>3-3</b> Management of material topics	Consumer Health & Safety, and Mindful Consumption (SR page 45-47)
<b>Customer Health and Safety 2016</b>	
<b>416-1</b> Assessment of the health and safety impacts of product and service categories	Consumer Health & Safety, and Mindful Consumption (SR page 45-47)
<b>416-2</b> Incidents of non-compliance concerning the health and safety impacts of products and services	Consumer Health & Safety, and Mindful Consumption (SR page 47)

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<b>Marketing and Labelling 2016</b>		
<b>417-2</b>	Incidents of non-compliance concerning product and service information and labelling	Consumer Health & Safety, and Mindful Consumption (SR page 47)
<b>Material Topic: Compliance with Import, Export &amp; Trade Regulations Management Approach</b>		
<b>3-3</b>	Management of material topics	Compliance to Import, Export & Trade Regulations (SR page 54)
--	Incidents of non-compliance concerning import, export, and trade regulations	Compliance to Import, Export & Trade Regulations (SR page 54)