
Sustainability Report 2021

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About Ascent Bridge Limited

Ascent Bridge Limited (“ABL” or “Company”, and together with its subsidiaries, “Group”), is a limited liability company incorporated and domiciled in Singapore and has been listed on the Singapore Exchange Securities Trading Limited (“SGX-ST”) since 11 February 2004. With effect from 3 March 2022, the name of the company was changed from AEI Corporation Ltd. to Ascent Bridge Limited.

The registered office and principal place of business of the Company is located at 15 Tuas South Street 13, Singapore 636936.

During the reporting period, ABL’s principal activities involve manufacturing and extrusion activities. The Group comprises four main core business segments, namely (i) Electronics, (ii) Precision Engineering components, (iii) Construction and Infrastructure, and a new business segment (iv) Beverages.

Our recent acquisition of 100% shareholding interest in MTBL Global Pte. Ltd. (“MTBL”) is in line with the Group’s strategic plans to diversify into businesses of production, sale, and distribution of food and beverages.

ABL aims to develop their liquor and beverage distribution capacities through unconventional digital platforms - a departure from traditional beverage supply and distribution channels. Adopting the new era of digital marketing, the Company aims to utilise intelligent automation (“IA”), vending machines, and precision marketing to obtain real time end-customer data. The digital era has been a game changer for many businesses, particularly when it comes to marketing strategies. ABL strives to always be at the leading edge of digital marketing.

The Group aspires to become one of Asia’s top ranking beverage businesses and a global leader in the alcoholic beverage market. This is driven by our desire to have an outstanding collection of brands across spirits, beer, and other non-alcoholic drinks that would potentially increase the Group’s revenue and profitability, thereby delivering sustainable long-term shareholder value.



Figure 1: Competitive Strengths of ABL

For more information, please visit our website: www.ascentbridge.com

Board Statement

Welcome to the fifth sustainability report for ABL. This report, as prepared by ABL with the Board's guidance, features our commitment to and progress in sustainability from 1 January to 31 December 2021 ("FY2021").

ABL has achieved many significant milestones this year. Alongside being the sole aluminium extruder with production facilities in Singapore, our diversification into the beverage sector with the acquisition of MBTL marks a new trajectory into expanding our opportunities to create sustainable impact in an increasingly values-based economy. Our unwavering commitment to building a more sustainable future continues through integrating Environmental, Social, and Governance ("ESG") considerations into our business to create maximum value for our shareholders and stakeholders.

ESG management and performance at ABL is overseen by the Board, who works closely with Senior Management to evaluate the ESG issues and its impacts on our business and stakeholders. For FY2021, the Board has maintained that the material matters remain relevant, and thus forms the basis of our report. As the business continues to evolve and expand, the Board and Senior Management will actively reassess our material ESG matters to ensure we manage associated ESG risks and opportunities well.

Following last year's sustainability report, the emergence of further COVID-19 variants has influenced our continued COVID-19 response plan, which include how ABL safeguards our business operations and above all how we prioritise protecting our stakeholders' health and wellbeing.

Managing corporate governance continues to be foundational to our strategy as we seek to uphold a solid governance framework. Our governance-related policies uphold a culture focused on ethics and integrity and has allowed us to successfully maintain our target of zero cases of misconduct or corruption.

Total Workplace Health and Safety ("WHS") is fundamental to our work at ABL. We remain committed to upholding the best workplace environment of our employees through our rigorous Environment, Health and Safety ("EHS") plan. This year, we have maintained zero work-related fatalities among our employees and workers and maintained zero composition fine by authorities.

ABL also continues along our journey of effective waste management and energy efficiency within our business operations. Central to our environmental management is our EHS plan, which has led us to achieve zero environmental incidents (including spillages or discharge of chemicals and wastewater) this year.

We are appreciative for the continued support of our stakeholders as we look towards how we can best advance our sustainability journey and create shared value for all.

About this Report

This Sustainability Report has been prepared in accordance with the SGX-ST Mainboard Listing Rules (711A and 711B) and international reporting framework, Global Reporting Initiatives (“GRI”) Standards - “Core” option and its reporting principles. In line with SGX’s objectives, the Company adopts a phased approach towards adopting sustainability-related policies and practices.

This report complements the financial performance of the Group, which can be found in our Annual Report. This report covers ESG data, practices, and performance of ABL for reporting period 1 January 2021 to 31 December 2021, with relevant prior year (“FY2020”) performance disclosed for comparative purposes. The data collected in this report includes our wholly owned subsidiaries in Singapore as follows:

- AEI Trading and Investments Pte Ltd (Singapore)
- Ascent Bridge (Singapore) Pte Ltd (Singapore)
- AEI Corporation (Singapore) Pte Ltd

External Assurance

This report has not been externally assured and we will consider obtaining external assurance in the future as our sustainability reporting matures.

Contact Us

Any feedback, suggestions and enquiries can be directed to Ms Lum Soh Ping (Finance Department) at splum@aei.com.sg.

Highlights of FY2021



Economic

Revenue of \$16.9 million, an increase of 71% from FY2020

Maintained ISO 9001:2005 Quality Management System



Health and safety

Maintained zero fatality rate

Maintained ISO 45001:2018 Occupational Health and Safety Management System



Environment

Zero environmental incidents (i.e., spillage of chemical and discharge of wastewater)

Maintained ISO 14001:2015 Environmental Management System

Sustainability Governance Structure

ABL's sustainability efforts are guided by our Board of Directors. The Board ensures that sustainability and ESG are integrated into the Group's strategies and provides direction for the formulation of policies and best practices. Senior Management and department heads are jointly responsible for upholding sustainability and executing policies and practices in ABL's daily operations. To ensure that priority is given to the ESG matters that are most relevant to the Group, the Board reviews them at least once a year.

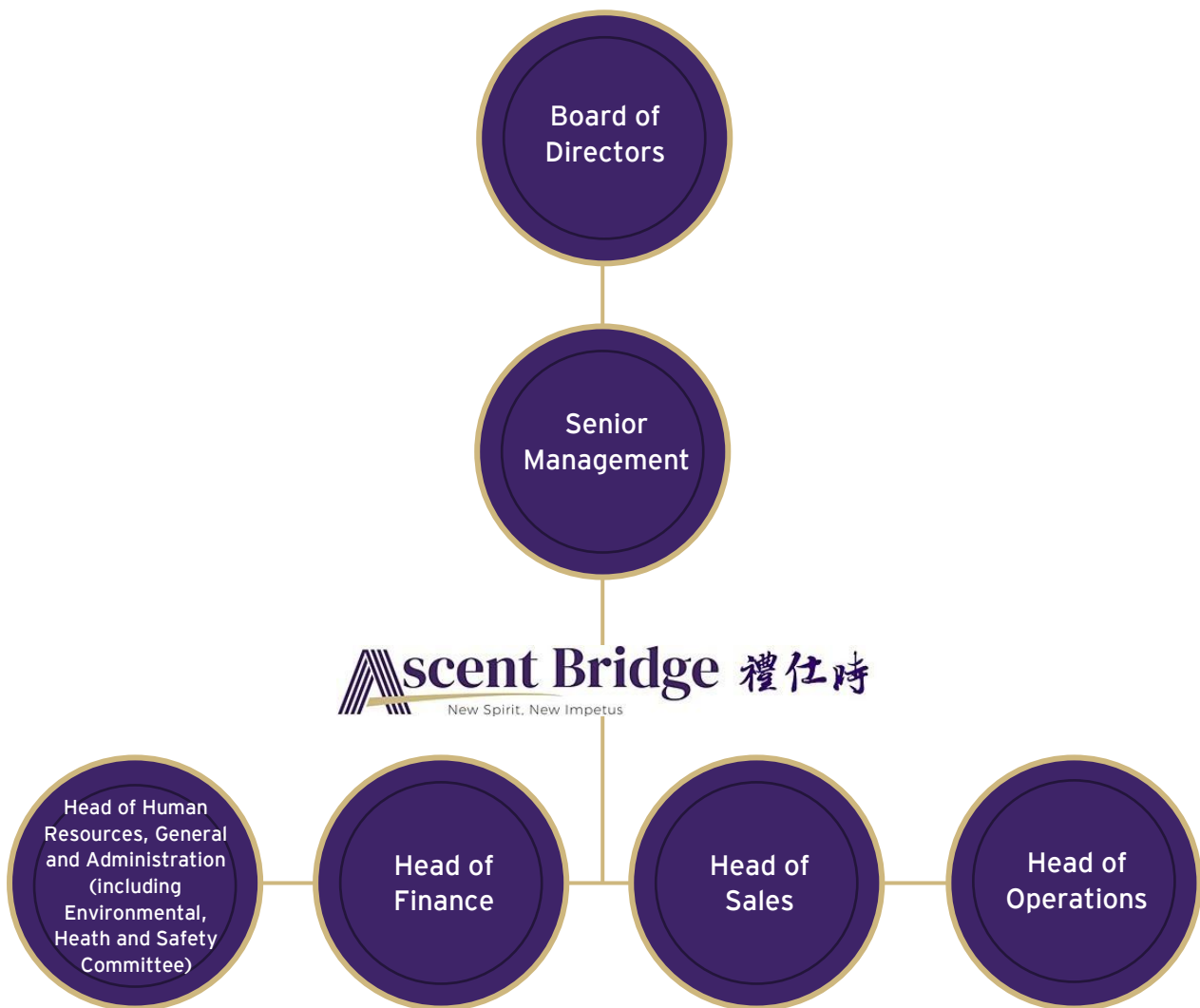


Figure 2: Sustainability governance structure of ABL

Stakeholder Engagement

ABL believes that the relationships we maintain with our stakeholders are fundamental for achieving long-term, sustainable value. We are proactive in maintaining our relationships to better understand their needs and concerns and learn from their suggestions. The table below provides details about our stakeholder engagement approach during the year.

Stakeholder	Matters important to our stakeholders	ABL's approach to engagement	Engagement frequency
Regulators	<ul style="list-style-type: none"> Compliance with applicable laws and regulations Impact of ESG matters on employees and the community 	Seek clarification with relevant regulatory agencies via email	As required
Employees	<ul style="list-style-type: none"> Career Progression Remuneration Conducive and safe working environment 	Employee appraisals	Annual
		Communication via emails and bulletin boards on workplace health and safety matters, particularly on COVID-19 safety restrictions	As required
		Open communication on adjustments in working hours and pay due to manpower shortages as a result of restrictions on international movement in response to COVID-19 and change in business demand	As required
Customers	<ul style="list-style-type: none"> Product Quality Competitive Pricing 	Communication via email on production specifications and requirements	As required
		Quotations provided on pricing	As required
		Meetings and discussions	As required
Suppliers	<ul style="list-style-type: none"> Payment Continuing orders 	Adherence to stipulated credit-terms	As required

		Negotiation of competitive fees and prices in return for a longer-term contract	As required
		Frequent conversations on supply chain disruptions due to COVID-19 to anticipate shortfall of raw materials for use in ABL's production	As required
Investors	<ul style="list-style-type: none"> • Growth of business • Dividend • Impact of COVID-19 on financial performance 	Annual Report and Sustainability Report	Annual
		Financial results announcements, including the expected impact of COVID-19 on operations	Biannual
		Announcements and circulars on SGX website	As required

Materiality Assessment

ABL conducted our first materiality assessment back in 2018 to determine key material ESG matters. During the materiality assessment process, internal and external stakeholders' perspectives were considered in the process and the final list was approved by the Board, as summarised in the figure below. Five material matters across three focus areas were prioritised, and the Board confirmed the continued relevance of the material matters in FY2021. As the Group is actively pursuing business diversification as part of its expansion strategy, we will continue to review these matters and update them where necessary to ensure that the right ESG matters are considered and managed.

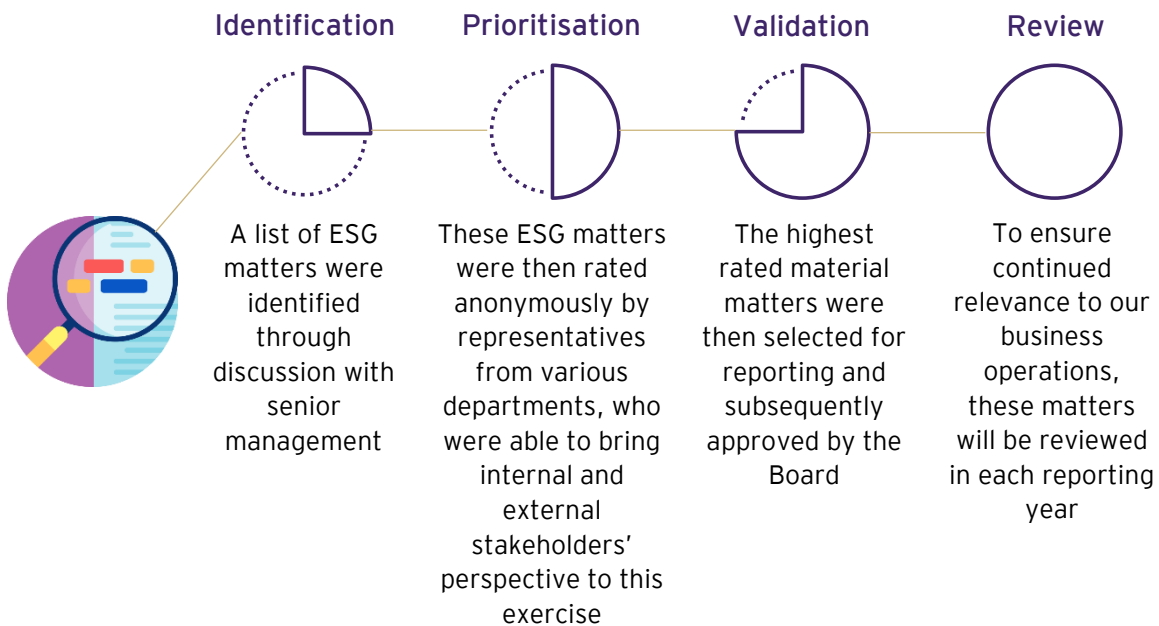


Figure 3: Materiality Assessment Process

Focus Area	ESG Matters	Mapped GRI Topics	Concerned Stakeholders
Managing Corporate Governance	Ethics, Bribery and Corruption	Anti-corruption [GRI 205-3]	Regulators, Suppliers, and Investors
Our Social Responsibility	Employee Training	Employment [GRI 404-1]	Employees
	Workplace Health and Safety	Occupational Health and Safety [GRI (2018) 403-1 to 403-9]	Employees, Regulators
Sustainable Environment	Waste Disposal Management	Waste [GRI (2020) 306-1 to 306-3]	Regulators and Investors
	Energy Use and associated Carbon Emissions	Energy [GRI 302-1], Emissions [GRI 305-1]	Regulators and Customers

ABL's Response to COVID-19

As the world continues the transition to an endemic COVID-19, our economies and societies are still adapting to the adversity of the global situation. To maintain centrality of our stakeholders' interests, ABL continues to execute a series of actions that ensure smooth operations.

Area of impact	Description of impact	Mitigating actions
Financial	Our financial position was negatively impacted due to the disruptive impacts of COVID-19 on our supply chain as well as unpredictability in market demand.	<ul style="list-style-type: none"> • ABL implemented pay cuts for our employees since FY2020. As a show of togetherness and leadership, pay cuts were taken across the board, with higher management leading by example by taking a higher percentage cut of over 50%. The full restoration of the pay cut is yet to be implemented, but we seek to do so as soon as financially feasible.
Manpower	ABL experienced manpower shortages with the restrictions on global travel and international border closures.	<ul style="list-style-type: none"> • To counter the manpower shortages ABL experienced, we cross-trained our employees to enable them to work in various roles as and when required during this arduous period. This allowed for greater flexibilities in our production line.
Health and safety	ABL's manufacturing operations have been deemed essential throughout the COVID-19 pandemic and have been allowed to operate.	<ul style="list-style-type: none"> • To minimise the spread of the virus within ABL's premises and to provide an environment where our employees feel safe, safe distancing and management measures have been implemented in accordance with national regulations. • Safe management measures include the following: <ul style="list-style-type: none"> ○ Recording of temperatures twice daily, for all employees ○ Distribution of masks for our production workers ○ Staggered lunch breaks to encourage safe distancing ○ Safe distancing measures within production facilities • As of April 2022, 100% of our employees onsite are fully vaccinated • ABL is not in breach of any COVID-19 restrictions, thus there have been no suspensions to our business during the reporting period.

Managing Corporate Governance

Ethics, Bribery and Corruption

Policy	I. Whistle-blowing Policy	Perpetual Target	Maintain a record of zero incidents of corruption
	II. Interested Persons Transaction Policy		
	III. Insider Trading Policy	FY2021 Status	Achieved

ABL believes that a solid and efficient corporate governance structure is key to a cultivating and maintaining a culture centred upon ethics and integrity. ABL has several corporate governance policies in place that aids our governance processes, assists in the regulation of risk, and instils an ethical mindset among our employees. These policies are in line with the revised Code of Corporate Governance 2018 issued under the Monetary Authority of Singapore (“MAS”).

1

Whistle-blowing Policy

ABL’s whistle-blowing policy is communicated to all employees upon employment. The whistle-blowing policy encourages all employees to raise concerns about improprieties or potential improprieties confidentially, without fear of reprisals. All reports will be treated with full confidentiality to protect the identity and interest of the whistle-blowers. Employees can report such matters to their immediate supervisors or the HR department, who are then required to forward the issues to the Audit Committee Chairman. Following investigations, the Chairman will then review the matter and report its findings to the Board. Thereafter, appropriate actions will be taken to ensure that similar occurrences are not repeated.

2

Interested Persons Transaction Policy

This policy is established with internal procedures and controls to ensure that transactions with interested persons are properly reviewed, approved, and conducted at arm’s length basis.

3

Insider Trading Policy

This policy details the restrictions for Directors and employees of the Company on trading in ABL’s securities and use of insider information.

FY2021 Performance

This reporting year, ABL successfully achieved our perpetual target of maintaining a record of zero incidents of corruption and no breach of laws and corporate governance requirements. We seek to continue this positive trajectory in the years ahead.

Our Social Responsibility

ABL recognises that employees are a critical asset of our business and our long-term success. Complying with all relevant labour laws and regulations, ABL adopts fair hiring practices based on merit and provide suitable candidates work opportunities regarding of their race, religion, or ethnicity.

As of 31 December 2021, the size of ABL's workforce was at 56 full-time employees; compared to FY2020, there has been a turnover of 5 employees due to natural attrition.

All employees are based in Singapore and employed under permanent contracts. As illustrated in the figure below, the gender composition of employees remained similar compared to FY2020.

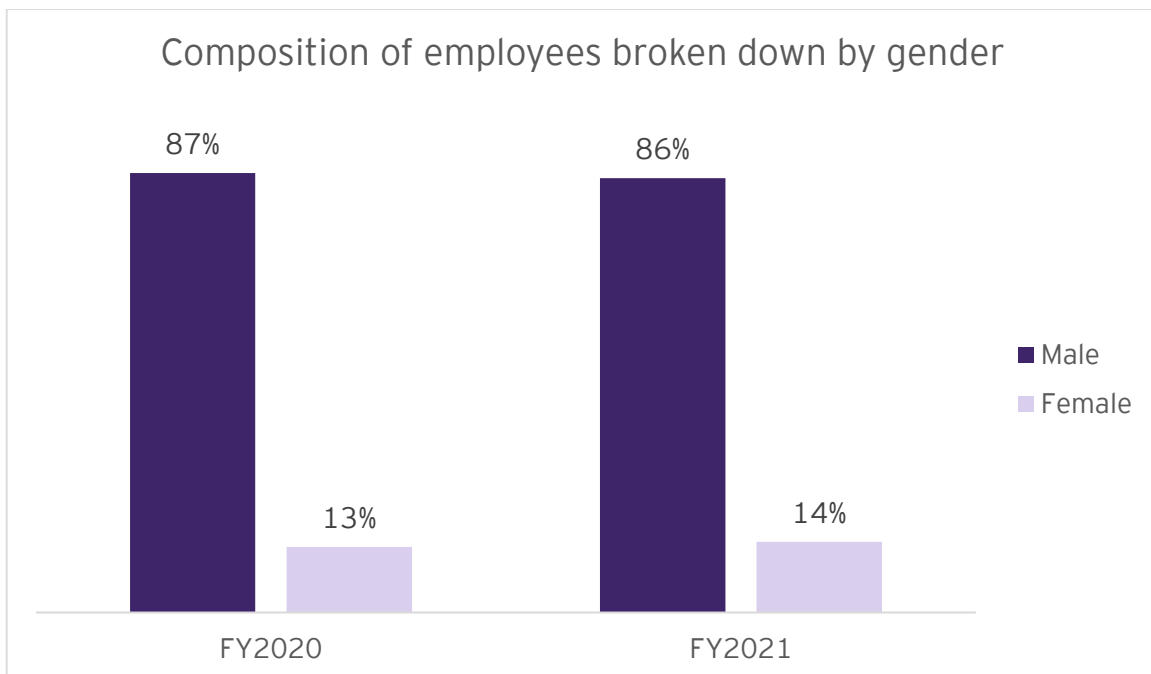


Figure 4: Percentage composition of total employees by gender

Employee Training

Policies	I. Quality Policy II. Training Policy	Target	ABL is currently reviewing its training targets
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The skillsets and knowledge that our employees possess benefit their work and, consequently, the performance of the business. Providing continuous training and learning opportunities for our workforce therefore remains a priority, as the additional experience gained will not only boost employees' knowledge, but also benefit operational efficiencies.

All new employees are onboarded to ABL with a mandatory orientation programme, which includes briefings from relevant internal teams and the EHS Committee regarding ABL's business objectives, corporate values and ethics, and sustainability direction.

Employee trainings are organised throughout the year, whereby ABL focuses on building subject matter expertise relating to what is required to let employees excel. This is guided by ABL's commitment to provide quality products and services to meeting our customers' needs and satisfaction, as set out in our Group's Quality Policy. The policy was developed as part of our commitment to the ISO9001:2015 Quality Management System standard, to which we are certified.

To ensure that training is delivered effectively, ABL's Human Resources Department has formed a training policy that ensures a structured training programme for all employees. The policy lays out the process to identify key training areas required to improve production efficiencies, which typically include quality requirements, environmental risks and impacts, safety procedures and emergency responses, and technical knowledge such as the operating, repairing and maintenance of key equipment and machineries. These trainings are primarily led by external training professionals who can share in-depth knowledge and expertise.

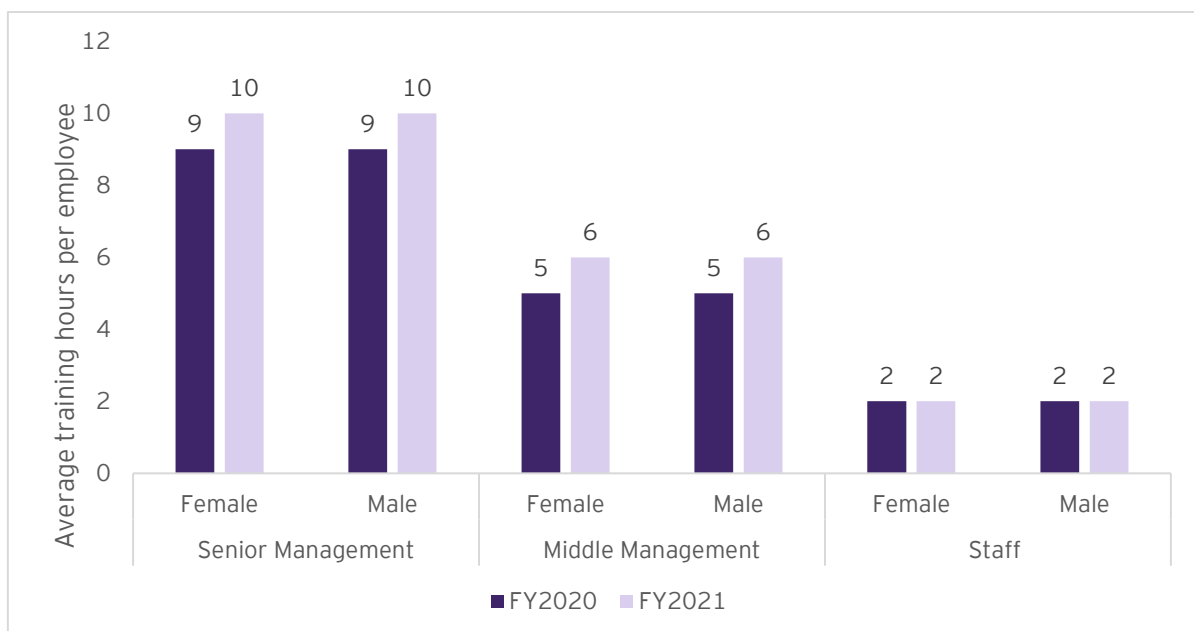


Figure 5: Average training hours by employee category and gender

In FY2020, most training programmes had to be postponed due to COVID-19 as many of our training programmes require hands-on, in-person learning. In FY2021, trainings resumed and thus an increase in average training hours across all employee categories can be seen in the figure above. Training programmes conducted include a metalworking safety orientation course. This course is mandatory for workers within the industry, ensuring that workers have the requisite knowledge on workplace safety. These courses are conducted in classrooms with practical sessions included.

As the situation continues to evolve and improve, ABL seeks to resume even more training programmes, while observing the necessary safe distancing measures.

To evaluate the effectiveness of our training plans and identify training needs, we continue to administer our annual "Skill Test" for each individual employee to identify areas of competencies in their knowledge and skillset levels as well as address areas for improvement. The results of the Skill Test also serve as one of the inputs to evaluate and determine the following:

- Adequacy of training received
- Basis for promotion
- Suitability of scope of work for employee
- Appropriate salary range

In FY2021, 100% of our eligible employees took the Skill Test and received performance appraisals. As highlighted in our response to COVID-19, due to the financial impacts from the pandemic this year, ABL implemented pay cuts for all employees, and seek to make adjustments as soon as financially feasible.

Workplace Health & Safety

Policy	Environmental Health & Safety (“EHS”) Action Plan	Perpetual Target	Zero fatality rate in the reporting year
		FY2021 Status	Achieved
		Perpetual Target	Achieve Workplace Minor Incident Rate (“WMIR”) below the industry average
		FY2021 Status	Achieved
		2021 Target	Zero EHS composition fine by authorities
		FY2021 Status	Achieved

As the nature of our business entail the daily usage of machinery, WHS is of fundamental importance to ABL. The company endorses the promotion of Total WHS, whereby we take a holistic approach to employee wellbeing. This means that we go beyond providing a safe work environment - we further strive to encourage good health and productivity.

Environmental Health & Safety (“EHS”) Committee

WHS and environmental issues are overseen by the EHS Committee at ABL. The Committee’s key responsibilities involve identifying environment, health, and safety hazards at the workplace, implementing EHS management programmes, and promoting the EHS Action Plan within the Company. Aside from these, the Committee also sets appropriate EHS targets and meets on a monthly basis to assess ABL’s performance against the targets.

Environmental Health & Safety (EHS) Action Plan

At ABL, we inculcate a Total WHS culture through our EHS Action Plan, which is developed and overseen by the EHS Committee. The plan provides a tiered approach to encourage healthy and safe work practices through building awareness and proactively implementing relevant measures. We implement key objectives, targets, and initiatives and evaluate them against a set of key performance indicators to ensure that the plan is measurable and verifiable.

The implementation of the EHS Action Plan is monitored on a monthly basis, while EHS inspections are conducted once a month, at the minimum.

Communication

- Disseminate information and promote awareness of workplace health and safety
- Share information on potential risks at the workplace or when handling machinery
- Emphasise importance of adhering to precautionary steps and instructions during times of emergency

Training	<ul style="list-style-type: none"> • Conduct in-house and external EHS training for all employees • Training is available throughout the year
Proactive Action	<ul style="list-style-type: none"> • Focus on improving productivity and quality of the workplace environment • Developed Quality EHS (“QEHS”) Improvement Suggestion Scheme
Reward and Recognition	<ul style="list-style-type: none"> • Implement and monitor EHS statistics against set targets • Conduct plan and equipment inspections to ensure operational excellence • Carry out internal and external audits and management reviews • Involve staff in emergency response plans and drills

Figure 6: Four tiers of ABL's EHS Action Plan

Within the EHS Action Plan, employees are encouraged to provide feedback through the QEHS Improvement Suggestion Scheme, to improve ABL's workplace safety practices. A Panel Clinic is also available to employees, with several convenient locations across Singapore, that provides non-occupational healthcare services.

Our Total Work WHS culture extends beyond our employee to our external business relationships. Contractors are required to sign a “Contractor EHS Guidelines” document, and fully comply with the stipulations as set out.

As part of our Total WHS measures, ABL has identified the high noise levels at our factories to be a potential health risk to our employees. As such, we provide employees with annual free audiometry assessments conducted by a certified audiometrician and designated workplace doctor to detect any potential hearing losses early, so that they have the chance to seek timely treatment.

Hazard identification and incident investigation

ABL uses a risk assessment process to identify potential hazards and assess risks based on likelihood and severity, upon which risk controls are applied to reduce the risk level. ABL has also implemented the EHS Hazard Reporting Programs where employees are encouraged to report work-related hazards and hazardous situations to their Heads of Departments or at the safety meetings, ensuring no reprisals for the reporting employee. All reported hazardous situations will be investigated, and actions taken as appropriate to reduce hazard risks.

Upon the occurrence of a workplace incident, ABL has a specific incident investigation process that stipulates the actions to be taken. All workplace incidents are reported and investigated to identify the causes of the incident, and relevant measures are implemented to rectify and reduce the reoccurrence of such incidents in the future.

Performance

In FY2021, ABL achieved our perpetual target of zero work-related fatalities as well as a WMIR below the industry average (of 921) - a testament of our robust WHS practices and EHS Action Plan. There were also no incidences within the workplace this year, which we seek to uphold.

Our commitment towards quality health and safety practices are reflected in how we strive to match international standards. ABL has continued to maintain the ISO 45001:2018 (Occupational Health and Safety Standard), which we obtained in FY2020.

Further, ABL monitors our employees' absentee rates to track the effectiveness of our Total WHS initiatives. In FY2021, the absentee rates for female employees improved slightly (by 0.1%) while it remained the same for male employees. In keeping with the local regulations in response to COVID-19, we also emphasise that all employees and workers who show symptoms of COVID-19 infection (such as fever, cough, runny nose) should seek immediate medical attention and comply with guidelines should they be issued with medical certificates.

Absentee days and rates	Female		Male	
	FY2020	FY2021	FY2020	FY2021
Total number of working days scheduled in a year	2,080	2,080	14,300	14,300
Total absent days in a year	9	5.5	131.5	135
Absentee rate	0.4%	0.3%	0.9%	0.9%

Figure 7: Absentee data and rates

Sustainable Environment

ABL strives to be a steward of the environment and maintain our responsibility towards safeguarding it. As such, we recognise that the optimisation of our waste disposal processes and energy usage in our operations can hold a role in limiting any impacts on the environment.

Our EHS Action Plan details ABL’s objective of maintaining high standards of environmental management. In FY2021, ABL continued to maintain our ISO14001:2015 certification, reflecting our commitment towards ensuring that our facility meets international environmental standards.

Waste Disposal Management

Policy	Environmental Health & Safety (EHS) Action Plan	Perpetual Target	Zero environmental incidents (i.e., spillage of chemical and discharge of wastewater)
		FY2021 Status	Achieved

Our waste management and disposal processes are governed under the EHS Action Plan (detailed in “Workplace Health and Safety” section), and the EHS Committee meets on a monthly basis to review our performance against the yearly targets. Our high-quality management standards and target to recycle aluminium scrap also reduce waste overall as it potentially increases the quantity of finished goods that pass quality inspection at the end of our production chain.

Waste is primarily produced in the production process during the extrusion-processing phase within our organisation’s own activities, which generates both non-hazardous and hazardous waste. Proper waste management is key within the industry due to the potentially hazardous by-products (which in ABL’s case concerns soda and lubricant) during the production process. Thus, in our implementation of waste management, we continuously seek to minimise any negative impacts by improving the efficiency and processes of our waste disposal. In this manner, ABL not only strives to maintain a sustainable environment, but also creates greater value for our stakeholders.

As part of our extrusion-processing operations, our production facility generates non-hazardous aluminium scrap as a by-product. This by-product is typically weighed and sold to our subsidiary, AEI Trading and Investments Pte Ltd, which then on-sells them to external third parties. This not only allows us to generate greater value for our stakeholders, but also reduces waste generation along our value chain. No wastewater is produced in the process and measures will be taken if wastewater is identified in alignment with requirements.

Soda and lubricant are also a by-product of ABL’s operations - this hazardous waste is carefully stored in underground tank storages or built-in tanks within the machinery, adhering to regulations and minimising the possibility of any leakage. A waste collector licensed by the National Environment Agency retrieves this waste in drums and disposes of this waste in accordance with regulations. This is only carried out once every few years, when a certain threshold volume is met as relatively minute quantities are typically

produced. Thus, ABL does not foresee any significant environmental impact from this waste stream.

ABL tracks the amount of hazardous waste we produce through maintaining records of billed invoices from the licensed waste collector. Non-hazardous wastes are minimal and are disposed according to the local regulations.

Performance

In FY2021, the total amount of aluminium scrap generated and sold amounted to 872 MT. The amount of such scrap generated varies largely with the amount of sales of extruded components during the year. Similar to last year, the timing of scrap produced was impacted by COVID-19 due to delayed demand.

Energy Use and Associated Carbon Emissions

Policy	EHS Action Plan	2021 Target	ABL is currently reviewing its energy use and associated carbon emissions targets
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Energy use and its associated carbon emissions contribute towards negative impacts toward the environment and climate. As such, ABL strives to be a responsible organisation by maximising energy efficiency, to reduce our carbon footprint and also achieve cost savings.

This report discloses the total energy use and GHG emissions data generated from our operations. Scope 2, indirect GHG emissions, is reported¹.

Stipulated within our EHS Action Plan, ABL continuously monitors and assesses our energy consumption through monthly plant and equipment inspections, with the end goal of prioritising optimal efficiency in our operations. Subject to demand, job orders are batched to maximise electricity usage efficiency.

Performance

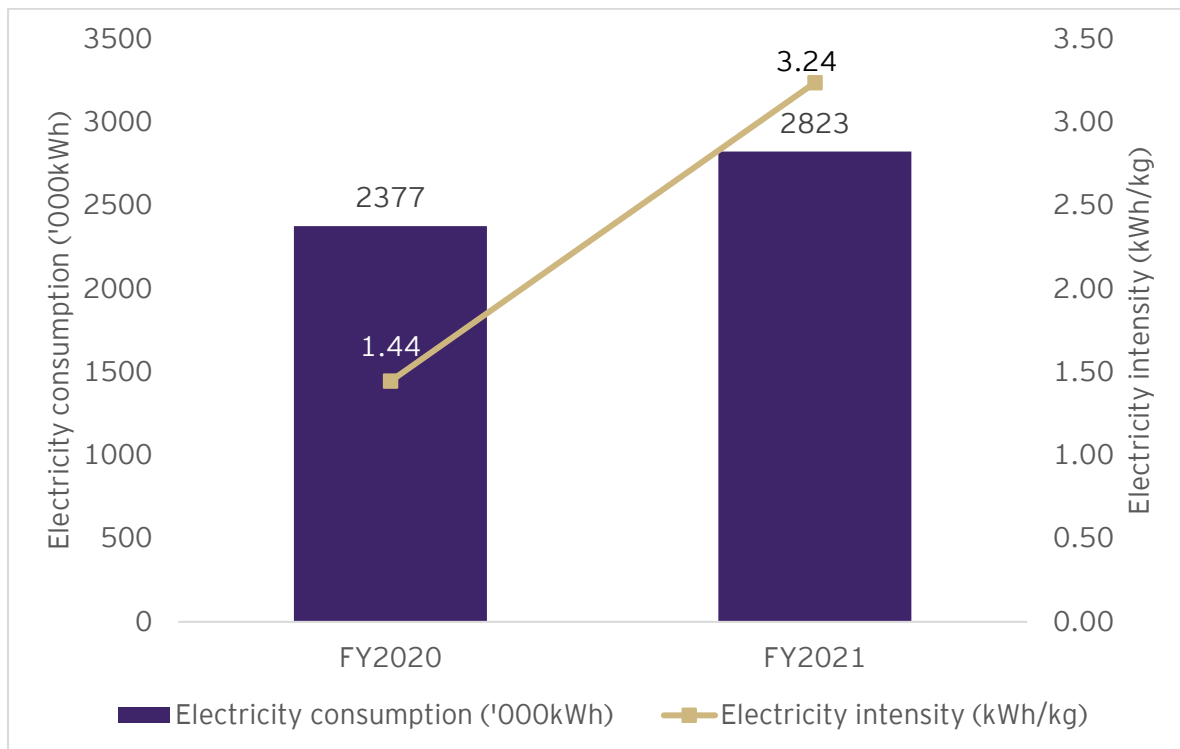


Figure 8: Comparison of FY2020 and FY2021 electricity consumption ('000kWh) and electricity intensity (kWh/kg)

¹ Scope 1 emission are emitted from extrusion-processing operations and company-owned vehicles were found to be immaterial to ABL's total emissions.

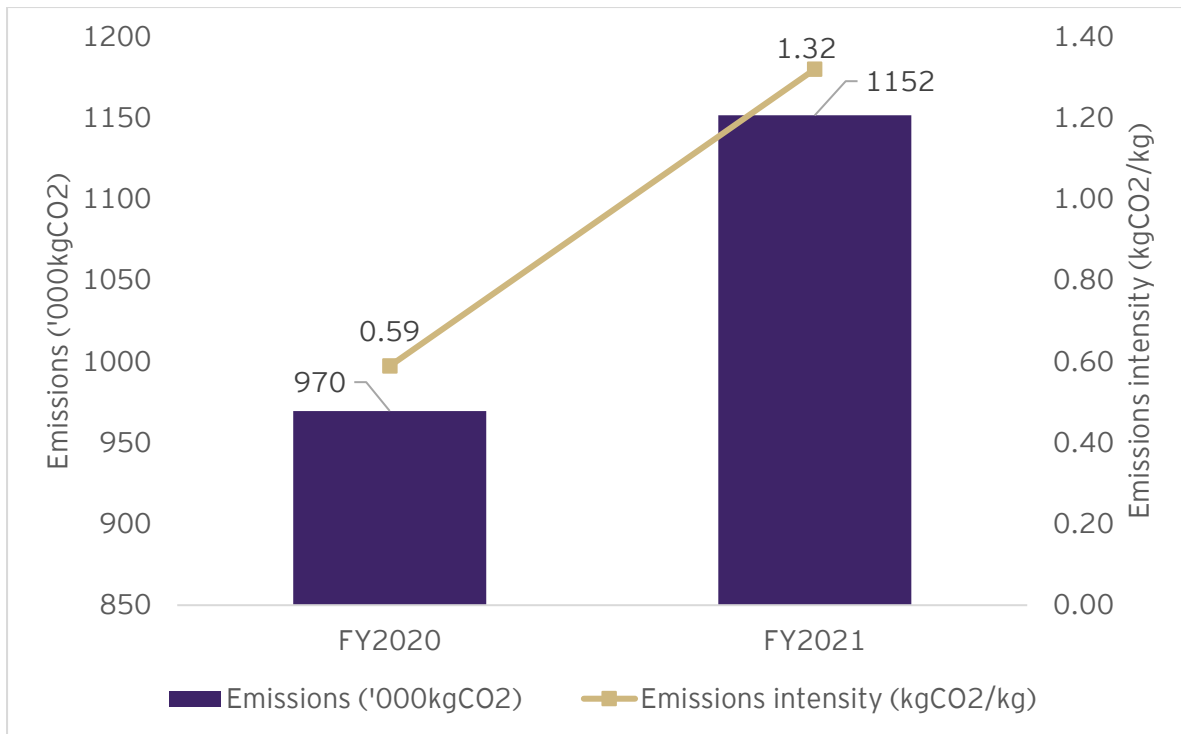


Figure 9: Comparison of FY2020 and FY2021 emissions ('000kgCO2) and emissions intensity (kgCO2/kg)

In FY2021, the total electricity consumption and Scope 2 emissions² increased by 18.78% as compared to the prior year. This is due to split team arrangements as a result of COVID-19 as well as the backlog in demand that meant longer operating hours at our production facilities.

² Carbon emissions were obtained by multiplying the total electricity consumption with Singapore's grid emission factor from the Energy Market Authority, Singapore Energy Statistics Report 2021.

GRI Content Index

GRI 2016 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
GRI 101: Foundation 2016, GRI 102: General Disclosures			
Organisational Profile			
102-1	Name of the organisation	About Ascent Bridge Limited	2-3
102-2	Activities, brands, products, and services	About Ascent Bridge Limited	2-3
102-3	Location of headquarters	About Ascent Bridge Limited	2-3
102-4	Location of operations	About Ascent Bridge Limited	2-3
102-5	Ownership and legal form	About Ascent Bridge Limited; About this Report	2-3; 4
102-6	Markets served	About Ascent Bridge Limited	2-3
102-7	Scale of the organisation	About Ascent Bridge Limited	2-3
102-8	Information on employees and other workers	Our Social Responsibility Third-party workers engaged by ABL do not perform a significant portion of the organisation's activities.	13-15
102-9	Supply chain	About Ascent Bridge Limited	2-3
102-10	Significant changes to the organisation and its supply chain	There were no significant changes during the financial year that had an impact on the reporting scope of ABL's FY2021 Sustainability Report.	
102-11	Precautionary Principle or Approach	ABL does not subscribe to the precautionary approach but considers environmental risks and impacts in its operations.	
102-12	External Initiatives	ABL does not commit to external initiatives.	
102-13	Membership of Associations	ABL is not a member of any associations.	
Strategy			
102-14	Statement from senior decision-maker	Board Statement	4
Ethics and Integrity			
102-16	Values, principles, standards, and norms of behaviour	About Ascent Bridge Limited	2-3
Governance			
102-18	Governance structure	Sustainability Governance Structure	7
Stakeholder Engagement			
102-40	List of stakeholder groups	Stakeholder Engagement	8-9
102-41	Collective bargaining agreements	None of ABL's employees are covered under collective bargaining agreements.	
102-42	Identifying and selecting stakeholders	Stakeholder Engagement	8-9
102-43	Approach to stakeholder engagement	Stakeholder Engagement	8-9

102-44	Key topics and concerns raised	Stakeholder Engagement	8-9
Reporting Practice			
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102-47	List of material topics	Materiality Assessment	10
102-48	Restatements of information	No restatements were made.	
102-49	Changes in reporting	No changes in reporting.	
102-50	Reporting period	About this Report	5
102-51	Date of most recent report	May 2021	
102-52	Reporting cycle	Annual	
102-53	Contact point for questions regarding the report	About this Report	5
102-54	Claims of reporting in accordance with the GRI Standards	About this Report	5
102-55	GRI content index	GRI Content Index	23-26
102-56	External assurance	No external assurance was sought for ABL's FY2021 Sustainability Report.	

Material ESG Matters			
GRI Standards Disclosure Reference (2016 unless otherwise specified)	Description	Section of Report / Reasons for Omission	Page Reference
Material matter: Ethics, Bribery and Corruption			
GRI 103: Management Approach	103-1	Explanation of the material topic and its boundary	About this Report; Materiality Assessment 5; 10
	103-2	The management approach and its components	Managing Corporate Governance 12
	103-3	Evaluation of the management approach	Managing Corporate Governance 12
GRI 205: Anti-corruption	205-3	Confirmed incidents of corruption and actions taken	Managing Corporate Governance 12
Material matter: Employees Training and Advancement			
GRI 103: Management Approach	103-1	Explanation of the material topic and its boundary	About this Report; Materiality Assessment; Our Social Responsibility 5; 10; 13-15
	103-2	The management approach and its components	Our Social Responsibility 13-15

	103-3	Evaluation of the management approach	Our Social Responsibility	13-15
GRI 404: Training and Education	404-1	Average hours of training per year per employee	Our Social Responsibility	13-15
Material matter: Workplace Health and Safety				
GRI 103: Management Approach	103-1	Explanation of the material topic and its boundary	About this Report; Materiality Assessment; Workplace Health and Safety	5; 10; 16-18
	103-2	The management approach and its components	Workplace Health and Safety	16-18
	103-3	Evaluation of the management approach	Workplace Health and Safety	16-18
GRI 403 (2018): Occupational Health and Safety	403-1	Occupational health and safety management system	Workplace Health and Safety	16-18
	403-2	Hazard identification, risk assessment, and incident investigation	Workplace Health and Safety	16-18
	403-3	Occupational health services	Workplace Health and Safety	16-18
	403-4	Worker participation, consultation, and communication on occupational health and safety	Workplace Health and Safety	16-18
	403-5	Worker training on occupational health and safety	Workplace Health and Safety	16-18
	403-6	Promotion of worker health	Workplace Health and Safety	16-18
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Workplace Health and Safety	16-18
	403-8	Workers covered by an occupational health and safety management system	Workplace Health and Safety	16-18
	403-9	Work-related injuries	Workplace Health and Safety	16-18
Material matter: Waste Disposal Management				
GRI 103: Management Approach	103-1	Explanation of the material topic and its Boundary	About this Report; Materiality Assessment; Sustainable Environment	5; 10; 19-22

	103-2	The management approach and its components	Sustainable Environment	19-22
	103-3	Evaluation of the management approach	Sustainable Environment	19-22
GRI 306 (2020): Waste	306-1	Waste generation and significant waste-related impacts	Sustainable Environment	19-22
	306-2	Management of significant waste-related impacts	Sustainable Environment	19-22
	306-3	Waste generated	Sustainable Environment	19-22
Material matter: Energy Use and Associated Carbon Emissions				
GRI 103: Management Approach	103-1	Explanation of the material topic and its boundary	About this Report; Materiality Assessment; Energy Use & Associated Carbon Emissions	5; 10; 19-22
	103-2	The management approach and its components	Energy Use & Associated Carbon Emissions	19-22
	103-3	Evaluation of the management approach	Energy Use & Associated Carbon Emissions	19-22
GRI 302: Energy	302-1	Energy consumption within the organisation	Energy Use & Associated Carbon Emissions	19-22
GRI 305: Emissions	305-2	Energy indirect (Scope 2) GHG emissions	Energy Use & Associated Carbon Emissions	19-22