

SUSTAINABILITY REPORT

2020



HC SURGICAL SPECIALISTS LTD

Incorporated in the Republic of Singapore

Registration No. 201533429G

Table of Contents

MESSAGE FROM THE CHAIRMAN	3
DISCLOSURE DURING COVID-19	4
ABOUT THIS REPORT	5
Reporting Boundaries and Standards	5
Report Period and Scope	5
Accessibility & Feedback	5
ABOUT THE GROUP	6
Corporate Profile	6
Corporate Structure	7
Awards & Accreditations	8
OUR APPROACH TO SUSTAINABILITY	9
Corporate Governance and Sustainability Approach.....	10
Stakeholders and Material Topics	11
SUSTAINABILITY TOPICS	12
Economic Performance	13
Effluents and Waste	15
Employment.....	17
Patients' Privacy	19
GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX	20

MESSAGE FROM THE CHAIRMAN



Dear Stakeholders,

On behalf of the Directors and Management of **HC Surgical Specialists Limited (“HCSS”)** and our subsidiaries (collectively known as “we”, “our”, us” and the “Group”), I am proud to present our third Sustainability Report (the “Report”) covering the financial year ended 31 May 2020 (“FY2020”). In this Report, we will continue to focus on our progress towards sustainable development and how we have aligned our business practices and operations against our Environmental, Social and Governance (“ESG”) goals.

In today’s fast-changing business climate, sustainable development and practices have become critical success factors for companies in ensuring long-term value creation. Macroeconomic and geopolitical uncertainties, as well as the COVID-19 pandemic have posed major challenges for businesses around the world. We recognise the importance and value of aligning strategies to meet stakeholders’ needs as well as having an established and consistent sustainability management framework. This report will provide a transparent presentation of our efforts to build sustainable growth.

Our sustainability efforts continue to be led by the senior management while the Board manages and monitors the direction, approach and performance of the material ESG factors identified. The Board also ensures that our sustainability goals are aligned with our strategy and business objectives.

We have zero tolerance to bribery and corruption, and we are committed to conduct our business in an ethical manner. We have in place a Whistleblowing policy to deter wrongdoing and promote standards of good corporate practices. The policy also provides proper avenues for employees to raise their concerns.

We believe that HCSS is well-positioned to build a sustainable business with the support of our stakeholders. We view this report as a milestone of our sustainability efforts, and as we grow our business, we look forward to continue updating you with our experience in incorporating relevant initiatives and processes within HCSS in the subsequent years.

Mr. Chong Weng Hoe

Non-Executive Chairman and Independent Director

DISCLOSURES DURING COVID-19

The World Health Organisation declared the novel coronavirus, or COVID-19, outbreak as a global pandemic on 11 March 2020. The effects of the pandemic, as well as the measures implemented locally and globally, have resulted in both economic and operational disruptions to us.

For the health and safety of our employees, HCSS has responded fully to the government's call to institute safe distancing measures and telecommuting arrangements to the best of our abilities. All our employees were provided with face masks and hand sanitisers. Body temperatures were monitored and recorded for our employees who are required to be physically present at our clinics. During this period, we have also constantly issued our employees COVID-19 updates and reminders on maintaining good personal hygiene.

Patients visiting our clinics are encouraged to use hand sanitisers provided and are required to comply with the government's safe distancing measures. All patients visiting our clinics are also required to have their temperature taken and recorded.

The global disruption on economy and business operations fortunately has had minimal effect on our supply chain, as we rely mostly on local suppliers.

The Group held its inaugural charity event on 19 July 2020, as part of our corporate social responsibility initiative, in accordance with the Ministry of Health of Singapore ("MOH") guidelines. All net proceeds raised were donated to the President's Challenge and The Courage Fund. President's Challenge was established in 2000 by the late Mr. S. R. Nathan, to raise funds for the social service sector and reach out to needy children, families, seniors, disabled and other social service endeavours. The Courage Fund was established by National Council of Social Services, which provides COVID-19 relief schemes for (a) dependents of individuals who have succumbed to the virus; (b) frontline workers and community volunteers who have contracted COVID-19 in the line of duty; and (c) lower-income households affected by COVID-19. We enhanced the charity initiative by matching dollar-for-dollar on the amount raised during the event and are delighted to report that we have successfully raised approximately S\$73,000.

ABOUT THIS REPORT

We have prepared this report in accordance with Rules 711A and 711B of the Singapore Exchange Securities Trading Limited (“**SGX-ST**”) Listing Manual - Rules of Catalist (“**Catalist Rules**”) and the Global Reporting Initiative (“**GRI**”) Standards Sustainability Reporting Guidelines 2016 - Core Option and its reporting principles.

GRI standards continues to be the sustainability reporting framework of choice as it is internationally recognised and widely adopted, enabling us to provide a broad and comparable disclosure of the ESG performance. The GRI content index can be found in page 20 to 21 in this Report. We have also made reference to our annual report for FY2020 (“**Annual Report 2020**”).

We reported our data in good faith and to the best of our knowledge. We strive to continuously improve our data collection and reporting process. We have not sought external assurance for this report.

Reporting Boundaries and Standards

Materiality

Focusing on issues that impact business growth and are of utmost importance to stakeholders

Stakeholders Inclusiveness

Responding to stakeholder expectations and interests

Sustainability Context

Presenting performance in the wider context of sustainability

Completeness

Including all information that is of significant economic, environmental, social and governance impact to enable stakeholders to assess the Group's performance

Reporting Period and Scope

This report covers data and information from 1 June 2019 to 31 May 2020 for all our subsidiaries.

Accessibility & Feedback

The electronic edition of the report is available at: <http://www.hcsurgicalspecialists.com/>

We are committed to listening to our stakeholders and we look forward to your feedback via contact@hcsurgicalspecialists.com

ABOUT THE GROUP

Corporate Profile

Listed on Catalist of the SGX-ST in 2016, HCSS is a medical services group primarily engaged in the provision of endoscopic procedures, including gastroscopies and colonoscopies, and general surgery services with a focus on colorectal procedures across a network of clinics located throughout Singapore. Our registered office is located at 80 Robinson Road, #02-00, Singapore 068898.

HCSS also provides general diagnostic and consultation services for patients. All our clinics provide consultation services and are equipped to carry out a range of diagnostic tests. In addition, HCSS's specialist surgeons have broad experience in general surgery and are capable of performing any surgical or medical procedures. HCSS also provides house call services for patients who wish to have consultation services on the medical conditions treated by the Group at the comfort of the patients' home.

Vision

To build an organisation dedicated to making private healthcare accessible to the broadest consumer base possible.

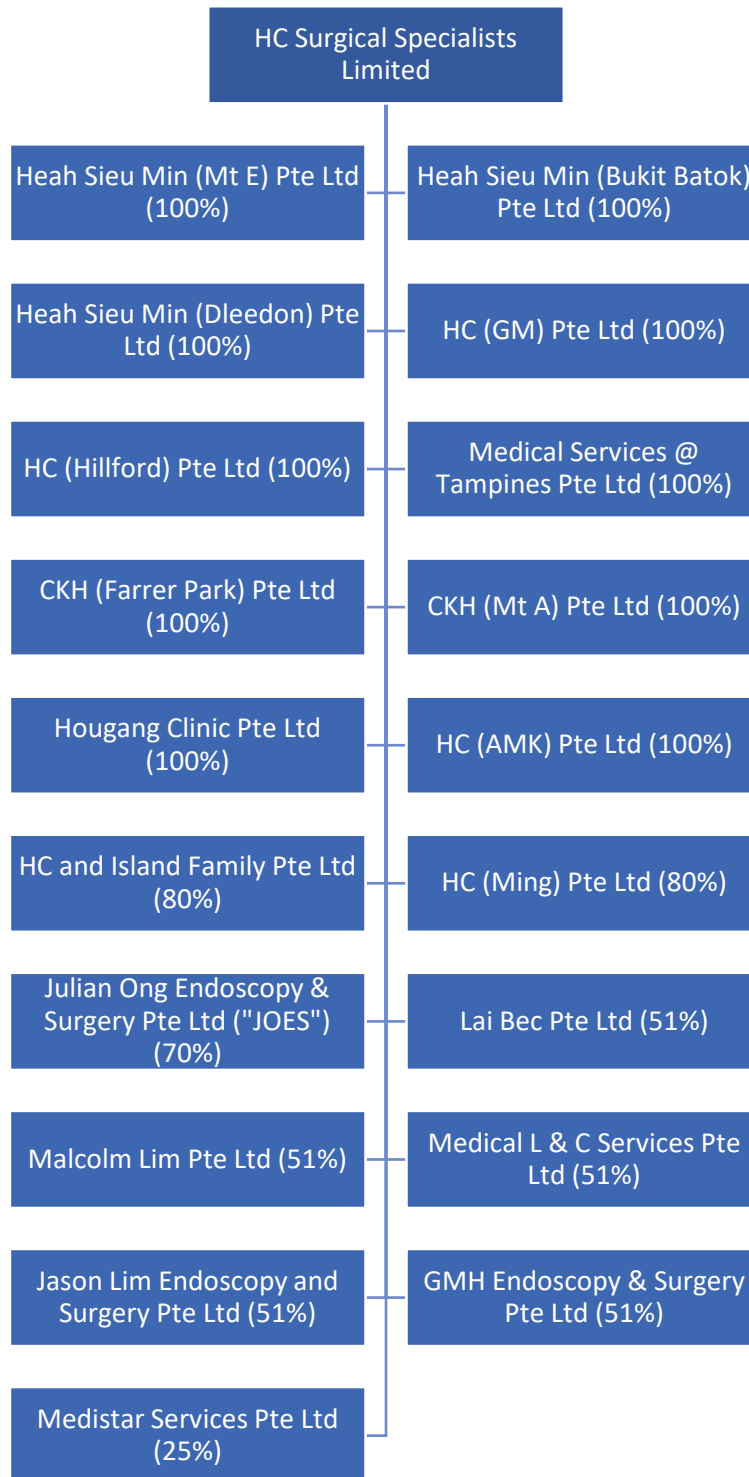
Mission

To bring healthcare to your doorstep.

With the support from a team of qualified specialists and general practitioners, each with broad experience, there are currently 18 clinics that are situated close to the public transportation network. Our clinics are located around central Singapore as well as in residential areas. Some of the clinics are situated within major private hospitals in Singapore.



Corporate Structure



Awards & Accreditations

Recipient	Year	Name of award or accreditation	Awarding organisation
<i>Dr. Heah Sieu Min</i>	2000	Singapore General Hospital Service Quality Award (Service with a Heart)	Singapore General Hospital
	2000	Singapore General Hospital (Heart of Gold) Award	Singapore General Hospital
	2001	Singapore General Hospital Service Quality Award (Service with a Heart)	Singapore General Hospital
	2002	Singapore General Hospital Service Quality Award (Service with a Heart)	Singapore General Hospital
	2013	SME Prestige Award	Media Enrich Enterprise
	2017	Spirit of Enterprise Honouree	Spirit of Enterprise
<i>Dr. Chia Kok Hoong</i>	2002	Singapore General Hospital Service Quality Award (Service with a Heart)	Singapore General Hospital
	2003	The Courage Fund Award	The Courage Fund Tan Tock Seng for SARS cases
	2005	Excellent Service Award (Gold)	Tan Tock Seng Hospital
	2006	Excellent Service Award (Gold)	Tan Tock Seng Hospital
	2006	Service Champion Award	Tan Tock Seng Hospital
	2010	Minister's Award for Public Spiritedness	Minister for Home Affairs

OUR APPROACH TO SUSTAINABILITY

Corporate Governance and Sustainability Approach

The Group adheres to the principles and guidelines of the Code of Corporate Governance 2018 issued by the Monetary Authority of Singapore (the “MAS”). We also aim to create long-term value to our stakeholders through a holistic approach.

To effectively implement our sustainability approach and demonstrate accountability to our stakeholders, employees of HCSS follow strictly to the Code of Conduct stated in the Employee’s Handbook, the Conflicts of Interest Policy, Whistleblowing Policy and Data Protection Policy as follows:

1. Code of Conduct

The Group’s Code of Conduct serves as a central guide and reference to our employees in ensuring that they understand the Company’s expectations and guiding principles for workplace behaviours. Code of Conduct provides our employees with a roadmap and tools for their daily work. With clarity regarding leadership’s expectations that an employee can easily and regularly refer to, he/she can act with consistency.



2. Conflicts of Interest Policy

We have established policies and procedures to ensure that our employees understand the procedures when his or her personal interest conflicts with those of the Group. All employees of the Group involved in the *i) purchase of goods and services, ii) selection of suppliers of goods or services, iii) selection of third party partners/relationships with the Company*, are required to declare and disclose any situation where their private businesses or personal interests conflict with those of the Group, or situations when they (or a close family member) have a direct or indirect personal relationship, affiliation or association with an existing or prospective supplier or patient of the Group.



3. Whistleblowing Policy

The Group has established and adopted the whistleblowing policy since 2016 to provide an avenue for employees and external parties to raise concerns and offer reassurance that they will be protected from reprisals or victimisation for whistleblowing in good faith. The Policy is intended to conform to the guidance set out in the Code which encourages employees to raise concerns, in confidence, about possible irregularities. The whistleblowing policy is available at our Company’s website at: <https://www.hcsurgicalspecialists.com/en/investor-relation/policies>.



4. Data Protection Policy

As a service provider in the healthcare industry, HCSS collects relevant data and uses them for the provision of medical services. We assure patients that all personal data collected, used or disclosed will be protected under the PDPA and other relevant legislation such as the Private Hospitals and Medical Clinics Act. Our Data Protection Policy ensures that we are accountable to our patients and other stakeholders. Our Data Protection Policy is available on our Company’s website at: <https://www.hcsurgicalspecialists.com/en/personal-data-protection-policy>.



Corporate Governance and Sustainability Approach

Sustainability Organisational Structure

In HCSS, senior management are tasked with the implementation and execution of sustainability policies and practices as well as monitoring our sustainability performance. Senior management reports directly to the Board of Directors on matters regarding sustainability and act accordingly to the Board of Directors' strategic priorities. This ensures that our practices and initiatives remain relevant to our sustainability goals.



Our Board of Directors comprises of the following members, all of whom have the appropriate core competencies and provide a diversity of experience to the management of HCSS.

Name of Director	Designation	Audit Committee	Nominating Committee	Remuneration Committee
Mr. Chong Weng Hoe	Non-Executive Chairman and Independent Director	Member	Chairman	Chairman
Dr. Heah Sieu Min	Executive Director and Chief Executive Officer	-	-	-
Dr. Chia Kok Hoong	Executive Director and Medical Director	-	-	-
Mr. Lim Chye Lai, Gjan	Non-Independent Non-Executive Director	Member	Member	Member
Mr. Ooi Seng Soon	Independent Non-Executive Director	Chairman	Member	Member

The senior management of HCSS are as follows:

Name	Designation
Ms. Sophia Ong	Chief Financial Officer
Ms. Ouyang Yuxia, Connie	Chief Operating Officer
Ms. Cai Ting Ting	Chief Nursing Officer

We ensure that we conduct our business process in a way that is accountable to the environment, our patients, employees and community, while at the same time help maintain sustainable economic growth for HCSS.

Stakeholders and Material Topics

Stakeholders Engagement

We are committed to develop and maintain strong relationships with our stakeholders. Through open two-way communication with them, we align our sustainability approach with their needs and expectations. We engage our stakeholders and set goals collaboratively with them as follows:



Employees

We engage our employees through training programmes, annual appraisals and staff meetings. We aim to maintain a safe and fair working environment for them together with opportunities of career progression and self-development.



Patients

We engage our patients through public forums and direct feedback during consultations. We aim to give them better healthcare services with greater ease.



Suppliers

We engage our suppliers through supplier assessment forms and feedback through emails. We constantly communicate with them to ensure quality and efficiency.



Shareholders/Investors

We engage our shareholders and investors through AGM/EGM, our corporate announcements or emails. We aim to develop business growth and strategy within the Group and deliver strong business performance while achieving sustainable returns.



Government & Regulators

We engage the government and regulators through discussions, conferences and sharing feedback with them. Our goal is to have a better understanding of government initiatives and aim to achieve national health objectives.



Community

We engage the community through our corporate website and public forums. We aim to support the community by providing free healthcare consultation to the public occasionally.

Materiality Assessment

We will review the material topics selected for disclosure on an annual basis by gathering feedback from our stakeholders and aligning it to our business goals.

Based on feedback gathered from our internal and external stakeholders, we have re-evaluated and identified relevant material topics which would have significant ESG impact and are material to the organisation and stakeholders.

Material topics for FY2020 remain the same as those disclosed in the financial year ended 31 May 2019 (“**FY2019**”):

1. Economic Performance
2. Effluents and Waste
3. Employment
4. Patients’ Privacy

Disclosures on these material topics, including management approach and topic boundary limitations, if any, is provided in the respective sections of the Report.

SUSTAINABILITY TOPICS



Economic Performance

Why is it Material?

At HCSS, we believe sustainable economic growth benefits not just our shareholders, but all our stakeholders as well. Through sustainable economic values generated by our operations, HCSS will be able to distribute the economic benefits directly or indirectly to our stakeholders. As a socially responsible organisation, besides dividends to our shareholders, our economic benefits were distributed to governments through taxes, employees through salary and wages, and the society through the creation of jobs.

Management Approach

To strengthen our position and our sustainable performance, the Group plans to continue expanding our business operations by acquiring General Practitioners (“GP”) clinics, to secure a consistent stream of patients through the GP referrals, as well as grooming young talented specialists and setting up new clinics to broaden our range of services. We aim to further expand our presence in the heartland areas of Singapore, enhancing our ability to constantly deliver timely, safe, accurate and efficient services to our patients.

The Group also contributes to national economic development by supporting local businesses as we work with local vendors in Singapore. This will indirectly help our community as more jobs are created when we work with local vendors. With efficiency and economies of scale in mind, we hope that further economic value can be passed on to our patients and the community through the provision of affordable healthcare products and services.

As an esteemed organisation in the healthcare industry, the Group also works with many major medical insurance companies and corporations to create a conducive platform of patient referrals to our specialists. In April 2019, we were appointed by AIA Singapore Private Limited (“AIA”) as their exclusive colorectal cancer screening provider for their eligible policy holders. Through this appointment, AIA will offer complimentary screening colonoscopy as part of its Early Detection Screening Benefit for eligible clients under their HealthShield Gold Max Essential A Saver and AIA Max VitalHealth A. We can expect this appointment to generate a recurring revenue stream for HCSS, as well as an additional source of patient referrals for our team of specialists.

As part of our diversification towards a synergised business strategy, the Group acquired an interest in Singapore Paincare Holdings Limited (“SPH”), a pain management group, potentially unlocking additional value for the Group. SPH was successfully listed on the Catalist on 30 July 2020, with the Group having 3.67% equity interest. This is part of the inorganic growth plan of the Group.



Economic Performance (cont'd)

Performance

Financial Indicators	FY2020 (S\$'000)	FY2019 (S\$'000)	% Change
Revenue	16,723	18,318	-8.7%
Profit after tax	4,040	8,426	-52.1%

In FY2020, the Group recorded a decrease in revenue of approximately 8.7% when compared to FY2019 due to the disposal of HMC Medical Pte. Ltd. in July 2019 and CTK Tan Surgery Pte. Ltd. in September 2019 as well as a result of reduced consultations arising from the circuit breaker measures implemented due to the COVID-19 pandemic from 7 April 2020 to 1 June 2020.

For a detailed breakdown of our economic performance in FY2020, please refer to the relevant sections of our Annual Report 2020, published on our website at www.hcsurgicalspecialists.com.

Due to the COVID-19 pandemic, the Singapore Government had announced the Jobs Support Scheme to assist companies and the Group had received a total grant amount of approximately S\$391,000, of which approximately S\$252,000 had been recognised in FY2020's financial statements.

In line with our business strategy to expand and vision to make private healthcare more accessible to the patients, the Group had acquired 25% stake in an established GP clinic, Medistar Services Pte. Ltd., acquired the remaining stake in our subsidiary, Medical Services@Tampines Pte. Ltd. in September 2019 and acquired an additional 19% stake in Julian Ong Endoscopy & Surgery Pte. Ltd. in October 2019. We have started 2 new endoscopy centres at Camden Medical Centre in October 2019 and Ang Mo Kio in February 2020 to expand our presence in Singapore.

Targets

The Group will continue to expand its business operations, providing quality professional medical services to more consumers, generating sustainable economic value for its stakeholders. In July 2020, the Group welcomed its first female surgeon, Dr. Goh Minghui, which contributes to the Group's gender diversity among its medical specialists.

We will continue to explore strategic partnerships and acquisitions to create long-term value for our shareholders.



Effluents and Waste

Why is it Material?

Being in a medical industry, medical waste is an unavoidable by-product. If not handled properly, medical and bio-hazardous waste could negatively impact our stakeholders. HCSS needs to ensure that proper waste management and disposal procedures and methods are in place to prevent potential health threats to our patients, communities and environment.

Management Approach

At HCSS, effluents and waste are categorised into 2 main groups: sharps and liquid bio-waste. They are disposed into designated waste bins sorted by categories and transported by our certified third-party contractors to a dedicated hospital waste incinerator. Periodic assessments on our waste management vendors are also performed to ensure that the service provided are in line with our expectations.

In HCSS, all medical staff undergo training programmes on proper management and disposal of medical waste. All medical staff are trained and qualified to be able to identify the different types of medical waste to facilitate the appropriate disposal to be in compliance with the relevant regulations.

These initiatives help us to comply with the rules and regulations set by the National Environment Agency and MOH, and also mitigate against the danger that improper disposal of medical waste could bring to us, the community and our environment.

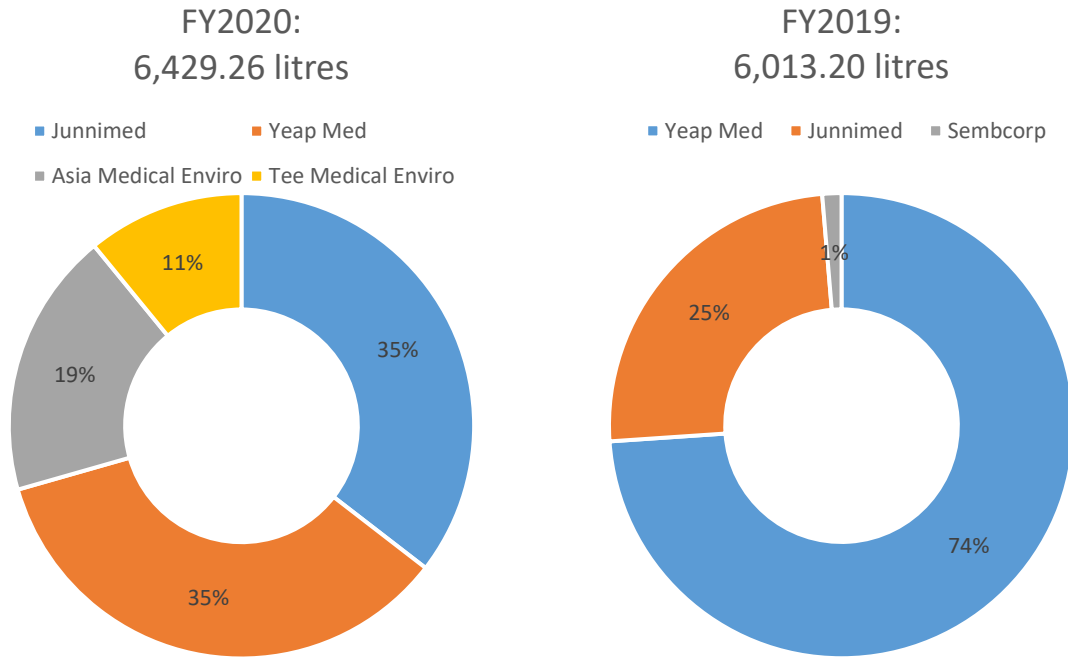
Performance

In FY2020, HCSS generated approximately 6,400 litres of clinical waste (i.e. a 6.7% increase compared to FY2019), all of which were incinerated by certified third party contractors. Please refer to the diagram below for the data comparison on clinical waste generated and incinerated by third party contractors in FY2020 and FY2019.



Effluents and Waste (cont'd)

Litres of Clinical Waste Incinerated by Contractors



There were no reported incidents of non-compliance with environmental regulations resulting in a fine or penalty during FY2020.

Targets

For the financial year ending 31 May 2021 (“FY2021”), we are looking to maintain our zero-incident record for non-compliance to environmental regulations regarding clinical waste. We will continue to monitor our medical waste disposal processes and look for opportunities to integrate sustainable measures for disposal of medical waste.



Employment

Why is it Material?

In the medical industry, employees are the key drivers of continued and sustainable success. Professional, talented and dedicated employees have always been the cornerstone of HCSS's success. We strongly believe in continuous investments in our employees as they are our most valued asset. We also believe that a diversified workforce with long-term service staff brings up the quality of service HCSS provides and contributes to the growth of HCSS.

Management Approach

In HCSS, our ability to continuously attract, retain and develop talent will greatly impact the Group's development. Our employees' right to equal opportunities is protected by our established policies and practices in place. Key policies and procedures such as our recruitment and selection policy, flexible working policy, maternity policy and grievance procedures were established, formalised and strictly enforced. We greatly value our employees' suggestions and we have periodic reviews and communication sessions with our employees. In order to create and promote an inclusive working environment based on trust and mutual respect, we have established communication channels for employee feedback as a way for them to contribute to the development of our workplace.

We extend additional benefits to our full-time employees such as medical and dental benefits and hospital insurance entitlements. We would also periodically review the benefits given to all our employees, to ensure that our compensation remains competitive.

Performance

In FY2020, there were no reported incidents relating to workplace discrimination.

Details of new hires and employee turnover for FY2020 as compared to FY2019 are set out in the tables below.

New Hires By Age Group	FY2020		FY2019	
	Number	%	Number	%
Under 30	11	73.4%	14	87.5%
31 to 45	2	13.3%	2	12.5%
46 to 60	2	13.3%	0	0%
Above 60	0	0%	0	0%



Employment (cont'd)

New Hires and Employee Turnover	FY2020		FY2019*	
	Female	Male	Female	Male
Number of employees at the end of the financial year	51	12	53	13
Gender distribution	81.0%	19.0%	80.3%	19.7%
Number of new employees	14	1	15	1
New hires rate#	23.3%		26.0%	
Number of resignations	13	2	6	1
Number of employees at the beginning of the financial year	53	13	44	13
Employees turnover rate#	23.3%		11.4%	

* Employment data for FY2019 are restated due to calculation errors in the previous sustainability report.

Number of new employees, number of resignations, new hires rate and employees turnover rate does not take into account changes in employment due to disposal or acquisition of subsidiaries.

Lastly, we are proud to present that for FY2020, we were able to maintain a 100% return to work rate for employees who took parental leave.

Parental Leave	FY2020		FY2019	
	Female	Male	Female	Male
Number of employees entitled to parental leave	3	0	6	1
Number of employees who took parental leave	3	0	6	1
Number of employees that returned to work in the reporting period after parental leave ended	3	0	6	1
Number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	3	0	6	1
Return to work rate	100%	N/A	100%	100%
Retention rate	100%	N/A	100%	100%

Targets

For FY2021, we will continue to embed fair employment practices in our operations, and we will target to maintain a zero record of reported incidents relating to discrimination.



Patients' Privacy

Why is it Material?

With the advancements in technology, there is a growing trend of concern among individuals as to how their personal data is being collected and used. Authorities are also ramping up on enforcement on data breach incidents. As a healthcare service provider holding key patients' data, HCSS must continue its efforts to enhance system security, prevent the loss of patients' data as well as to implement measures for addressing data breach incidents, if any.

Management Approach

HCSS ensures that it obtains patients' consent for collection, use, disclosure and processing of personal data for healthcare related uses only. We have put in place a Personal Data Protection Policy which includes the procedures on responsible data handling, use of data and compliance monitoring. We have appointed a Data Protection Officer ("DPO"), and stakeholders who wish to contact our DPO can reach us at: contact@hcsurgicalspecialists.com

To ensure confidentiality and to maintain patients' privacy, each clinic in the Group has implemented safeguards such as locked cabinets to restrict access of patients' medical files, unique user IDs of in-use IT applications assigned to the respective staff, and installation of firewalls and antivirus on all computers. This helps to mitigate the risk of unauthorised access, collection, use, disclosure, copying, modification or disposal of patients' data.

Performance

For FY2020, we are pleased to report that there were no incidents of leaks, thefts, or losses of patients' data. There were also zero complaints regarding breaches of patients' privacy.

Targets

For FY2021, we aim to maintain our approach to safeguard our patients' privacy at all times and to continue to achieve zero complaints and breaches to the Personal Data Protection Act.

GRI CONTENT INDEX

GRI Standard	Disclosure	Notes/ Page Reference
102-1	Name of the organisation	Page 3
102-2	Activities, brands, products, and services	Page 6
102-3	Location of headquarters	Page 6
102-4	Location of operations	Page 6
102-5	Ownership and legal form	Page 3 & 6
102-6	Markets served	Page 6
102-7	Scale of the organisation	Page 14, 17 & 18
102-8	Information on employees and other workers	Page 17 & 18
102-9	Supply chain	Page 13
102-10	Significant changes to the organisation and its supply chain	No significant changes
102-11	Precautionary Principle or approach	Precautionary Approach
102-12	External Initiatives	Page 4
102-13	Membership of association	Page 8
102-14	Statement from senior decision-maker	Page 3
102-16	Values, principles, standards, and norms of behavior	Page 9
102-18	Governance structure	Page 10
102-40	List of stakeholder groups	Page 11 & 12
102-41	Collective bargaining agreements	
102-42	Identifying and selecting stakeholders	
102-43	Approach to stakeholder engagement	
102-44	Key topics and concerns raised	
102-45	Entities included in the consolidated financial statements	Page 7
102-46	Defining report content and topic Boundaries	Page 5
102-47	List of material topics	Page 12
102-48	Restatements of information	Page 18
102-49	Changes in reporting	N/A
102-50	Reporting period	Page 5
102-51	Date of most recent report	30 Sept 2019
102-52	Reporting cycle	Page 5
102-53	Contact point for questions regarding the report	Page 5
102-54	Claims of reporting in accordance with the GRI Standards	Page 5
102-55	GRI content index	Page 20 & 21
102-56	External assurance	Page 5

GRI CONTENT INDEX (cont'd)

GRI Standard	Disclosure	Notes/ Page Reference
103-1	Explanation of the material topic and its Boundary	Page 5, 13-19
103-2	The management approach and its components	
103-3	Evaluation of the management approach	
201-1	Direct economic value generated and distributed	Page 13 & 14, Financial Statements in the Annual Report 2020
201-2	Financial implications and other risks and opportunities due to climate change	
201-3	Directed benefit plan obligation and other retirement plans	
201-4	Financial assistance received from government	
306-3	Significant fills	Page 15 & 16
306-4	Transport of hazardous waste	
401-1	New employees hires and employee turnover	Page 17 & 18
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
401-3	Parental leave	
418-1	Substantiated complains concerning breaches of patient's privacy and losses of patients' data	Page 19