



# SUSTAINABILITY REPORT

## 2024



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## LEADERSHIP MESSAGE



**“At Pokka, we believe that everyone has a role to play as stewards of the world we live in.”**

Companies in particular, can make a significant impact on the urgent societal challenges of today, such as environmental preservation and consumer health needs. Pokka has consistently been working with our ecosystem partner and parent company to monitor and manage our sustainability impact. We have taken the additional step to voluntarily publish our sustainability performance and efforts as part of our efforts to be a responsible corporate citizen.

With this report, we take the opportunity to reinforce our commitment to be responsible to the environment, our workforce, our customers and community. Pokka has always adopted a journey of continuous improvement. Key areas that we have made substantial improvements since our inception include the adoption of solar energy, waste recovery, packaging materials and recycling, as well as healthier products for consumer health.

As we continue to make progress, we acknowledge that there is always more to be done. We strive to enhance our understanding of environmental, social and governance performance data and impacts to better develop roadmaps for meaningful change. Over the years, we have also learned that in order to achieve large scale impact, it is critical to engage and collaborate with the industry and national agencies. Pokka has joined local peers to form a consortium to work with Singapore’s National Environmental Agency to develop and rollout a Beverage Container Return Scheme. The programme adopts an Extended Producer Responsibility (“EPR”) approach to help Singapore manage its waste issues, while enabling both Pokka and our value chain to actively play a role in mitigating our environmental impacts.

The achievements shared in this inaugural sustainability report are only possible with the passion and dedication of the Pokka team in Singapore and Malaysia, the trust of our customers as well as the support of ecosystem partners. We believe that embracing a sustainability-enriched ethos and business practices will drive growth and positive impact for not only the company but also for the community. We thank everyone for the support they have provided, and look forward to the journey to do better for our planet, our communities, and future generations.

Sincerely,

THE MANAGEMENT OF POKKA

# ABOUT POKKA

## MISSION

At Pokka we aspire to provide consumers around the world with genuine quality products to help them lead healthier lives for a more confident future.

Working with our customers and partners with respect, we endeavour to make beverages safe, healthy and available everywhere through our innovative practices thus securing continuous growth for our company and sustaining the wellbeing of society.

## VISION

Pokka provides genuine quality beverages and convenient services for the wellbeing and vitality of our consumers and customers.

*Genuine  
Vitality for Life*

## VALUES

-  **Harmonious**
-  **Respectful**
-  **Integrity**
-  **Innovative Spirit**
-  **Passion for Winning**
-  **Customer Centric**
-  **Authentic**

## A GLOBAL VISION

Pokka Pte. Ltd. ("Pokka") was first established in 1977 by the Japanese parent company Pokka Sapporo Food & Beverage Ltd., Japan. We are currently part of Sapporo Holdings Ltd. in Japan and oversee the management of Pokka in all international markets outside of Japan.

## BRINGING VITALITY

**Today, Pokka is a leading beverage company in the global ready-to-drink ("RTD") beverage market where we offer a diverse range of high-quality, healthy beverages.**

Our products are made from authentic ingredients – from brewed tea leaves and coffee beans, to real fruit juice. Using techniques enhanced by decades of innovative food and beverage science, Pokka looks to deliver the natural taste profiles and health benefits to end consumers in every full-bodied sip.



## COMPREHENSIVE LOGISTICS SOLUTIONS

In addition to manufacturing, Singapore-based Pokka Logistics Pte. Ltd. is a provider of integrated supply chain solutions, specialising in temperature-controlled logistics, warehousing, and distribution services across Singapore. Its has a combined storage space of 450,000 sq ft, optimised racking systems and a truck fleet of over 20 vehicles.



## A TRUSTED PARTNER

Pokka also works with global brands such as Red Bull, Evian and Sapporo Beer, enabling them to access a wider audience through our well-established distribution network in Singapore. Business partners tap on our logistic and trade capabilities to extend the value and reach of operations.

As a leading brand with well-trusted products and reliable services, Pokka is focused on using advanced manufacturing capabilities to ensure our products are always of the best quality to bring Genuine Vitality for Life to all our consumers. We aim to establish a position as a leader in the RTD beverage market, not only in Singapore, but also across Asia, Oceania, the Middle East, Africa, Europe and America.

# ABOUT POKKA

## OUR BUSINESS



## OUR PRODUCTS

**GREEN TEA**  
Jasmine Green Tea  
Japanese Tea

**CHINESE TEA**  
Oolong Tea  
Chrysanthemum  
White Tea

**WESTERN TEA**  
Ice Fruit Tea  
Premium Milk Tea

**CARBONATED**  
Isotonic Drink  
Sparkling Drink

**JUICE**  
Ambient Juice  
Chilled Juice

**WATER**

**ASIAN DRINK**

**COFFEE**  
Premium Coffee  
First Drip

**MILK DRINK**  
Flavoured  
Low Fat Milk

# ABOUT THIS REPORT

Pokka's inaugural Sustainability Report ("SR2024") for 1 Jan 2024 - 31 Dec 2024 ("FY2024") has been published to provide a comprehensive overview of our sustainability performance, highlighting our business governance, environmental, and social ("ESG") impacts. The information in this report has been published in good faith on a voluntary basis. All data and materials have been collected and disclosed with the support of a third-party consultant.

This report has been developed with references to the Global Reporting Initiative ("GRI") Standards. The GRI Standards is a sustainability disclosure framework that promotes transparency, accountability and comparability. Additional reference has been taken for the International Sustainability Standards Board's IFRS S2 Climate-related Disclosures Industry based Guidance (Volume 24 - Non-Alcoholic Beverages) which details pertinent topics and metrics to the sector. Pokka intends to take a progressive approach to its climate-related disclosures. Both have been adopted internationally as well as by Pokka's parent company, Sapporo Holdings Ltd. ("Sapporo Holdings"). More information on the framework references can be found on page 25-27.

## SCOPE AND BOUNDARY

The scope of this report includes all facilities and subsidiaries under operational control by Pokka as shown below, unless otherwise stated. Pokka Ace (M) Sdn. Bhd., Malaysia and its production site in Selangor, Malaysia are a joint venture by Pokka Sapporo Food and Beverage in Japan and is not included in this report.



### ENTITIES

- Pokka Pte. Ltd., Singapore**  
("Pokka Singapore")
- Pokka Logistics Pte. Ltd., Singapore**  
("Pokka Logistics")
- Pokka (Malaysia) Sdn. Bhd.**  
("PMY")



### FACILITIES

- Pokka Singapore**
    - Corporate Office  
Jurong, Singapore
    - Pokka Logistics Hub  
Jurong, Singapore
    - Production Facility  
Jurong, Singapore
    - Malaysia Sales Office  
Selangor, Malaysia
  - Pokka Malaysia**
    - Malaysia Production Facility  
Johor, Malaysia
- Approximate facility sizes:
- Aseptic, Can & CSD Line: Approximately 74,000 sqft
  - Pokka Logistics Hub: Approximately 490,000 sqft
  - Malaysia Production Facility: Approximately 217,800 sqft

## FEEDBACK

In our journey to continuously improve, we welcome all feedback on our sustainability reporting. Please contact us at [we\\_care@pokka.com.sg](mailto:we_care@pokka.com.sg).



# APPROACH TO HARMONY, CO-PROSPERITY AND SUCCESS

## STATEMENT ON SUSTAINABILITY

At Pokka, we believe that organisations have a role to play in helping to better the world. We not only aim to provide genuine vitality for the lives of our consumers through our products, we seek to operate in an economically, socially, and environmentally responsible manner while balancing the interests of our stakeholders.

To be a responsible corporate citizen, we recognise that Pokka's

mission to improve societal well-being through our products is inherently linked to sustainable development and must be integrated into our approach to responsible business operations. As we grow, we remain committed to continuous improvement, aligning with global best practices, and fostering meaningful collaborations to drive positive change for both people and the planet.



CORPORATE GOVERNANCE



## MATERIALITY ASSESSMENT

The content of this report reflects the material topics identified through our materiality assessment, conducted in consultation with key stakeholders. In 2024, a longlist of significant environmental, social, governance and economic impacts was developed based on peer and industry review in conjunction with existing knowledge of internal and external areas of interest. This list of topics was further refined in 2025 with a stakeholder survey which actively involved internal stakeholders such as employees, the Board of Directors, Sapporo Holdings, as well as external stakeholders that ranged from suppliers to national regulation representatives, corporate clients, and end consumers.

Pokka continues to monitor a comprehensive set of topics beyond what is identified as material. We believe it enables our team to robustly manage our triple bottom line impacts and be resilient to potential global movements in the longer-term horizon. These may be disclosed as stakeholders' interests continue evolve, or where transparency adds value to understanding how we do business.



Pokka's materiality assessment process is developed with reference to the GRI Standards.

**01**

**Develop Organisational Context**



**02**

**Identification of Actual/Potential Impacts**



**03**

**Assess the Significance of Impacts**



**04**

**Prioritisation of Most Significant Impacts**



**05**

**Development and Validation of Material Topics**



- Stakeholder identification and feedback
- Industry and peer research
- Global headquarters guidance
- Macroeconomic trends review
- Review of common sustainability disclosure frameworks
- Expert opinion (internal and external)
- Stakeholder survey

- Stakeholder survey
- Management and Board review

# APPROACH TO HARMONY, CO-PROSPERITY AND SUCCESS

## STAKEHOLDERS

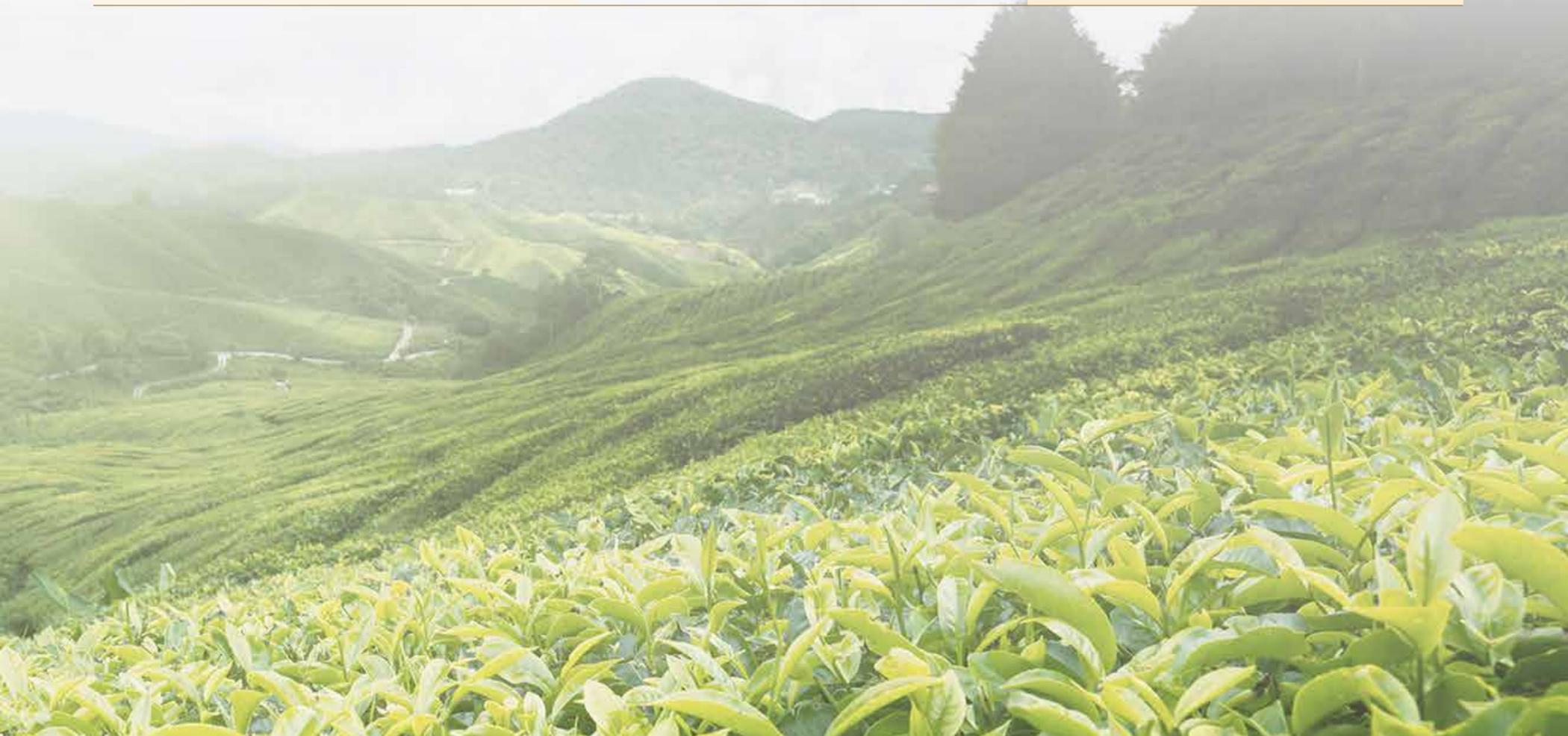
Pokka engages with a wide range of stakeholders dynamically. Our relationships with key stakeholders are intrinsically tied to our way of business and more information about how we address their areas of concern can be found in the respective chapters.

KEY STAKEHOLDERS CATEGORY	AREA OF CONCERNS	METHOD OF ENGAGEMENTS	FREQUENCY OF ENGAGEMENTS
 <b>END CONSUMERS</b>	<ul style="list-style-type: none"> <li>• Providing safe and quality products</li> <li>• Healthy products</li> </ul>	<ul style="list-style-type: none"> <li>• Advertising and marketing</li> <li>• Company website</li> </ul>	<ul style="list-style-type: none"> <li>• Campaign-based</li> <li>• Perpetual</li> </ul>
 <b>CUSTOMERS (CORPORATE) &amp; BUSINESS PARTNERS</b>	<ul style="list-style-type: none"> <li>• Providing safe and quality products</li> <li>• Healthy products</li> <li>• Marketing and labelling</li> </ul>	<ul style="list-style-type: none"> <li>• Customer visits</li> <li>• Customer feedback platforms</li> <li>• Company website</li> </ul>	<ul style="list-style-type: none"> <li>• Annual</li> <li>• Annual</li> <li>• Perpetual</li> </ul>
 <b>REGULATORS &amp; COMMUNITIES</b>	<ul style="list-style-type: none"> <li>• Compliance with local regulations</li> <li>• Support local companies</li> <li>• Support national policies</li> <li>• Healthy products for the local community</li> </ul>	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Collaboration on national/ industry-wide initiatives</li> </ul>	<ul style="list-style-type: none"> <li>• At least once a year</li> <li>• Ad-hoc</li> </ul>
 <b>SUPPLIER &amp; VENDOR PARTNERS</b>	<ul style="list-style-type: none"> <li>• Ethical sourcing</li> <li>• Compliance with local regulations</li> <li>• Procurement practices</li> </ul>	<ul style="list-style-type: none"> <li>• Meetings</li> <li>• Due Diligence Audits</li> <li>• Risk management review</li> </ul>	<ul style="list-style-type: none"> <li>• Annual</li> <li>• Before contract signing</li> <li>• Once every three years</li> </ul>
 <b>EMPLOYEES</b>	<ul style="list-style-type: none"> <li>• Providing safe, healthy and positive work environment</li> <li>• Career growth opportunities</li> <li>• Clear description of work scope and company expectations</li> <li>• Fair wages</li> </ul>	<ul style="list-style-type: none"> <li>• Onboarding programmes</li> <li>• Transition programmes</li> <li>• Company intranet</li> <li>• Employee handbook</li> <li>• Company policies</li> <li>• Learning and Development needs analysis</li> <li>• Performance review</li> <li>• Employee engagement survey</li> <li>• Satisfaction surveys</li> <li>• Feedback channel</li> </ul>	<ul style="list-style-type: none"> <li>• At start of employment</li> <li>• Where necessary</li> <li>• Annual satisfaction and performance review</li> </ul>
 <b>PARENT COMPANY</b>	<ul style="list-style-type: none"> <li>• Governance</li> <li>• Support of Group level policies, practices</li> <li>• Strategy and business-model alignment</li> </ul>	<ul style="list-style-type: none"> <li>• Regular reports</li> <li>• Meetings</li> <li>• Emails</li> <li>• Site visits</li> <li>• Sharing of best practices</li> </ul>	<ul style="list-style-type: none"> <li>• Meetings at least twice a year</li> <li>• Ad-hoc meetings, email communication</li> <li>• Proactive support of ESG best practices</li> </ul>

## MATERIAL TOPICS

The below details our material topics and where they can be found in this report. Pokka additionally monitors other topics and indicators which we disclose voluntarily to present robust and relevant information to our stakeholders. A more comprehensive index of GRI Standards and IFRS S2 industry-based metrics can be found at the back of the report.

MATERIAL TOPICS	POKKA FOCUS AREA	
<ul style="list-style-type: none"> <li>• GHG emissions mitigation</li> </ul>	 <b>Harmony with Environment</b>	<ul style="list-style-type: none"> <li>• Action on global climate change</li> </ul>
<ul style="list-style-type: none"> <li>• Product-based resource use and efficiency (materials efficiency, waste and packaging)</li> <li>• Water efficiency</li> <li>• Energy efficiency</li> </ul>	 <b>Harmony with Environment</b>	<ul style="list-style-type: none"> <li>• Creating a system for resource circulation</li> <li>• Water use and efficiency</li> <li>• Energy use and Emissions</li> </ul>
<ul style="list-style-type: none"> <li>• Product safety</li> <li>• Quality of service and production</li> <li>• Product labelling</li> </ul>	 <b>Providing Safe Products and Facilities</b>	<ul style="list-style-type: none"> <li>• Safety, reliability and quality (Products)</li> </ul>
<ul style="list-style-type: none"> <li>• Employee health, safety and security</li> </ul>	 <b>Providing Safe Products and Facilities</b>	<ul style="list-style-type: none"> <li>• Safety, reliability and quality (Facilities)</li> </ul>
<ul style="list-style-type: none"> <li>• Employee rights and well-being</li> <li>• Non-discrimination</li> </ul>	 <b>Success of Human Resources</b>	<ul style="list-style-type: none"> <li>• Position health and environment (of the company) as management issues</li> <li>• Promote diversity and inclusion</li> </ul>
<ul style="list-style-type: none"> <li>• Responsible supply chain</li> <li>• Supplier sustainability (social and environmental)</li> </ul>	 <b>Co-prosperity with Society</b>	<ul style="list-style-type: none"> <li>• Sustainable procurement</li> </ul>
<ul style="list-style-type: none"> <li>• Anti-corruption practices</li> <li>• Anti-competition</li> <li>• Data privacy and security</li> </ul>	 <b>Responsible Business</b>	<ul style="list-style-type: none"> <li>• Responsible business</li> </ul>



# RESPONSIBLE BUSINESS

As a society-oriented business grounded by a firm belief in corporate stewardship, Pokka’s commitment to promoting societal well-being through our healthy products is a core priority. We aim to meet consumer, investor, and stakeholder expectations to not only ensure regulatory compliance, but also uphold ethical, transparent, and sustainable business practices. By integrating responsible business practices into our operations, we strengthen stakeholder confidence, mitigate risks, and contribute to broader social and environmental progress while driving sustainable growth. This is achieved through robust governance and management systems and we view this as a journey of continuous change for the better.

### Anti-Corruption and Anti-Bribery Policy (“ABC Policy”)

Pokka’s ABC Policy is applied to all employees, officers and directors of the Company and its subsidiaries. Associate persons or partners who perform services for or on behalf of the Company (such as company representatives/agents, vendors, contractors, shippers) are expected to comply as well. The policy provides detailed protocols on a range of topics such as gifts, meals, travel and entertainment; compliance and/or internal audits; as well as internal financial controls. Reporting channels and protocols are clearly communicated to internal and external stakeholders to encourage the reporting of potential incidents.

### Conflict of Interest Policy

The Company has established a Conflict of Interest Policy that applies to the Board, officers, employees, and associated persons. The policy provides clear guidance on identifying, disclosing, and managing situations where personal interests may conflict with professional duties or the best interests of the Company. It outlines the procedures for timely disclosure of potential conflicts and the steps for management review and resolution.

### Personal Data Protection

A Personal Data Protection Policy is in place which references the Personal Data Protection Acts of Singapore and Malaysia. The policy provides guidelines to employees involved in handling personal individual data and addresses a range of corporate obligations which include but is not limited to consent, purpose limitation, retention, and do-not-call provisions. A team of cross-functional Data Protection Officers is in place to enforce the policy, implement controls and initiatives, as well as monitor performance.

### Supply Chain Governance

Robust governance-related practices are in place for our supply chain. These span a broad range of topics, ranging from prohibition of bribery and corruption, fair competition, information security as well as recently launched sustainability-focused initiatives. For more information of how we work with our value chain, please see page 23.

## MEMBERSHIPS AND ASSOCIATIONS

Pokka believes that it is important for organisations, individuals and society to progress as a collective ecosystem. To that end, we actively participate, collaborate and share knowledge in industry groups, initiate collective action programmes to support meaning change, align with best practices, and enhance our own performance.

- > Beverage Container Return Scheme (BCRS) Ltd – Founding member
- > Japan Chamber of Commerce Industry (JCCI)
- > Singapore Business Federation (SBF)
- > Singapore International Chamber of Commerce (SICC)
- > Singapore India Chamber
- > Singapore Manufacturing Association (SMA)
- > Singapore Manufacturing Institution (SCI)
- > Singapore National Employers Federation (SNEF)
- > The Japanese Association, Singapore



# PROVIDING SAFE PRODUCTS AND FACILITIES

Pokka's rigorous planning, operational control, and quality assurance approaches are exemplified through its food safety management system that has been certified to Global Food Safety Initiative ("GFSI") and ISO 22000 standards. In addition, a comprehensive Hazard Analysis and Critical Control Points ("HACCP") system is firmly embedded in our operations to proactively identify, evaluate, and manage food safety risks.

These systems collectively underpin our approaches to quality and safety management, reinforcing consumer confidence and supporting our long-term reputation for excellence.



## SAFETY, RELIABILITY AND QUALITY OF PRODUCTS

Delivering safe, high-quality products is a non-negotiable standard at Pokka.

### AUDITED AND CERTIFIED PROCESSES

The Group adopts a precautionary and preventive approach by monitoring critical control points across all stages of the production cycle – spanning from raw material sourcing, manufacturing, packaging, to distribution processes. Our food safety systems are aligned with recognised international standards such as BRCGS, FSSC 22000, ISO 22000 and HACCP. This ensures that every product that reaches our customers meets stringent safety and hygiene standards.

Product safety is upheld through comprehensive quality control measures, including stringent testing protocols, end-to-end traceability, and regular audits of our suppliers and manufacturing processes. Our quality assurance teams play a central role in enforcing adherence to safety standards, while also exploring opportunities to enhance product formulation, ingredient integrity, and packaging effectiveness. We focus on the clear and accurate product labelling to help consumers make well-informed decisions.

## CUSTOMER HEALTH AND SAFETY

Responsible research and development as well as ingredient sourcing form the basis of our commitment to customers. Pokka aims to work closely with trusted suppliers who share our values on food safety, ethical practices, and environmental stewardship. By prioritising high-quality raw materials, we reduce the risk across our supply chain and enhance the nutritional value of our products. This approach is reinforced by rigorous safety protocols, compliance with international food safety standards, and transparent labelling, thus ensuring that consumers can trust the safety, origin, and quality of what they consume. Our products are certified to meet the regulatory requirements of the countries we distribute to.

All beverages developed and produced under the Pokka label are additionally assessed by the Group for health impacts to the consumer. We strive to bring Genuine Vitality for Life and are committed to sourcing and producing the healthiest option to meet customer demands. This includes initiatives to limit the sugar levels in our beverages.

In FY2024, there were no incidents of non-compliance concerning the health and safety impacts of products and services, nor any incidents of serious food safety incidents.

# PROVIDING SAFE PRODUCTS AND FACILITIES

## MARKETING AND LABELLING

Responsible marketing and clear product labelling is part of our pledge to support informed consumer choices and build long-term trust. All external communications are within compliance with the jurisdictions we export for, and are guided by principles of honesty, accuracy, and transparency.

We are committed to ensuring our consumers have immediate and accessible information on our beverages' ingredients, nutritional value, allergens, and sourcing through product labels.



## SAFETY, RELIABILITY AND QUALITY OF FACILITIES

At Pokka, we believe that ensuring the safety, reliability, and operational excellence of our facilities enables us to deliver the high-quality products to customers. Our production operations and distribution facilities are designed and managed with strict adherence to health, safety, and environmental ("HSE") standards. We uphold rigorous internal protocols and comply fully with local regulatory requirements to safeguard the well-being of our employees, contractors, and surrounding communities. All corporate leaders of General Manager position and above have attended Singapore Top Executive WSH Programme ("TEWP").

Inspections, hazard and risk assessments, as well as preventive maintenance are carried out regularly to ensure operational quality and reliability, and mitigate HSE disruptions. Continuous improvement initiatives, supported by staff training and cross-functional collaboration, reinforce our commitment to a safe and reliable working environment.

	FY2024	
	No. of cases	Rate
Fatalities as a result of work-related injury	0	0.0
High-consequence work-related injuries (excluding fatalities)	0	0.0
Total man hours	1,135,008.0	
No of lost days	18.0	

## OCCUPATIONAL SAFETY AND HEALTH

Our approach to occupational safety and health ("OSH") across all our facilities and processes focuses on accident prevention, hazard and risk identification, and continuous improvement through regular safety audits, employee training, and compliance with local safety and health regulations. The Singapore team is embarking on plans to complete its certification with the Tripartite Alliance for Workplace Safety and Health Council's ("WSH Council") bizSAFE Level 3 in FY2025.

Initiatives at our Singapore and Malaysia operations include:

- Our OSH management systems are implemented across all company-operated facilities, ensuring 100% coverage for all employees, contractors, and vendors working on-site.
- Regular safety and health committee meetings, toolbox meeting as well as workplace walkthroughs, where employee representatives are present to provide feedback and suggestions.
- A range of communication platforms to share OHS related topics, such as emails and briefings.
- Mandatory environmental-related testing, such as water and effluent quality checks, cooling tower water tests, as well as flue gas emissions
- Structured planning for employee workplace safety and health training (for more information please see page 21).
- Emergency response preparedness.
- Strict protocols for the control, storage and movement of hazardous materials.
- Process hazard identification, risk assessment and management procedures.

# HARMONY WITH THE ENVIRONMENT

At Pokka, we embrace a robust approach to manage our Environmental impacts.

## ACTION ON GLOBAL ENVIRONMENTAL AND CLIMATE CHANGE

All companies have a role to play in addressing global climate change. As we embark on our long journey to understand how we affect the climate, we look to develop a deeper understanding of our processes, take strategic action and work with collaborators and collectively manage our environmental impacts.

Pokka's Singapore manufacturing facility has in place an energy policy and management system that is ISO 50001-certified. An energy manager has been designated develop energy efficiency improvement plans, as well as monitor and reports both energy and greenhouse gas emissions regularly to Singapore's National Environment Agency ("NEA"). In the coming years, Pokka aims to onboard its logistic hub and Malaysian manufacturing facility to similar energy management systems.



### ENERGY USE AND EMISSIONS

At Pokka, our beverage manufacturing operations are largely powered by natural gas and electricity purchased from the national or regional grid. The Group also owns a fleet of logistics vehicles and has a mobile sales team which consumes diesel and petrol. Over the years we have made aggressive efforts into solar energy to manage our consumption of electricity and its emissions, while the business continues to grow.



#### CREATING AN ENERGY-EFFICIENT FUTURE

Pokka's operations across the Singapore and Malaysia locations will target to:

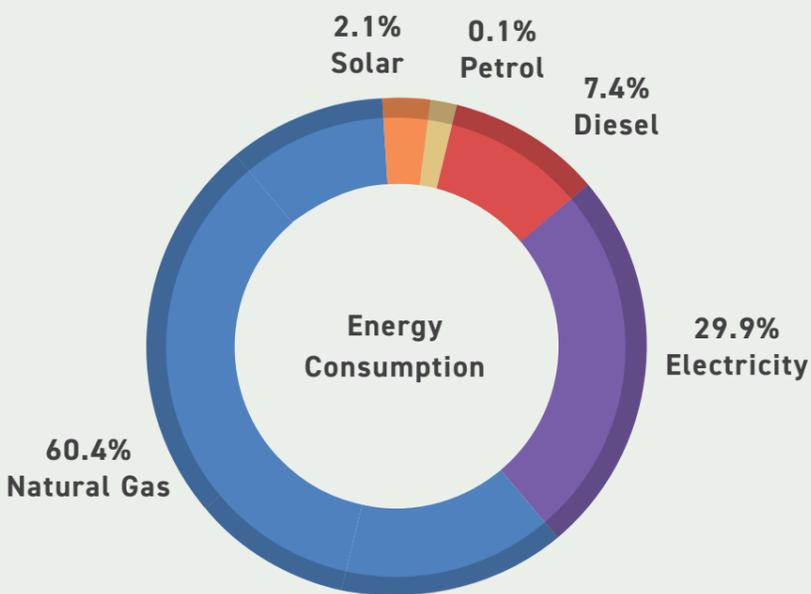
- Reduce electricity use from the grid at the Pokka Logistics Hub in Singapore by 90%
- Implement heat capture systems in the Malaysian production plant, which is estimated to result in energy savings equivalent to 300 tCO<sub>2</sub>e of emissions
- Undertake an energy audit for Malaysia's production plant

Pokka utilises a hybrid of both its own fleet and a partner fleet to provide reliable services for our logistics business pillar.

Total fleet <sup>2</sup> road kilometres travelled (km)	512,623.8
Diesel consumption for outsourced fleet (litre)	80,528.2

TOTAL ENERGY CONSUMPTION IN GJ		FY2024
Non-Renewable Fuel <sup>1</sup> (GJ)	Natural Gas	80,949.8
	Diesel	9,934.9
	Petrol	101.4
Electricity (GJ)	Electricity	40,084.5
Renewable Energy (GJ)	Solar	2,877.1
<b>TOTAL</b>		<b>133,947.7</b>

INTENSITY INDICATOR	FY2024
Production Volume (kL)	87,801.5
<b>ENERGY INTENSITY (GJ PER KL)</b>	<b>1.5</b>



<sup>1</sup>Conversion factors are based on Emission Factors for Cross Sector Tools V2.0 March 2024 – IPCC 2006.

<sup>2</sup>Refers to own fleet and rental fleet with a partner. Excludes any last mile services that is outside of Pokka's operational control

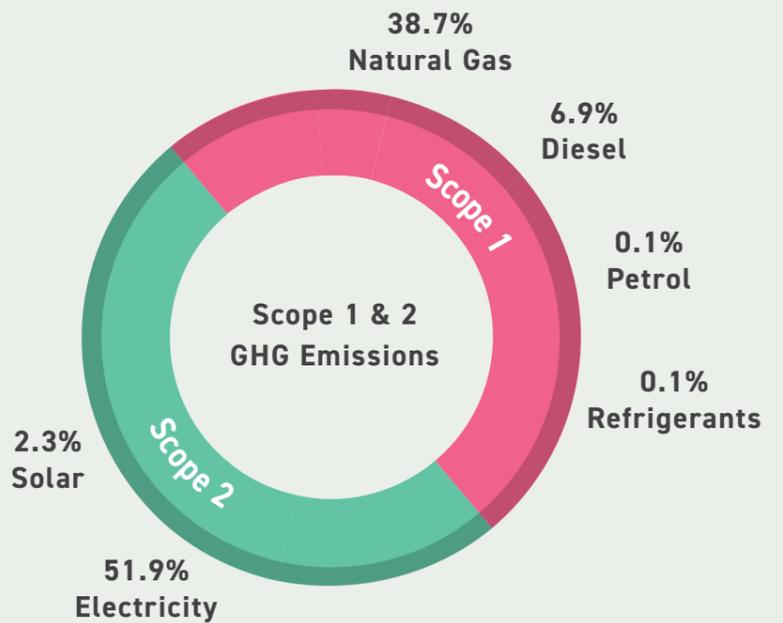
# HARMONY WITH THE ENVIRONMENT

## ENERGY USE AND EMISSIONS

### EMISSIONS

TOTAL EMISSIONS		FY2024
Scope 1 (tCO <sub>2</sub> e)	Natural Gas <sup>3</sup>	4,554.8
	Diesel <sup>4</sup>	812.6
	Petrol <sup>4</sup>	7.2
	Refrigerants <sup>5</sup>	17.4
		5,392.0
Scope 2 (tCO <sub>2</sub> e)	Electricity <sup>6</sup>	6,110.8
	Solar-generated <sup>7</sup>	269.8
		6,380.6
<b>TOTAL SCOPE 1 &amp; 2 GHG EMISSIONS IN TCO<sub>2</sub>E</b>		<b>11,772.7</b>

INTENSITY INDICATOR	FY2024
Production Volume (kL)	87,801.5
<b>ENERGY INTENSITY (GJ PER KL)</b>	<b>0.1</b>



<sup>3</sup>Emission factor is based on Emission Factors for Cross Sector Tools V2.0 March 2024 – IPCC 2006 (stationary combustion)  
<sup>4</sup>Emission factors are based on Emission Factors for Cross Sector Tools V2.0 March 2024 – IPCC 2006 (mobile combustion)  
<sup>5</sup>Emission factor is based on GHG Protocol GWP AR5 (v2.0 dated 7 Aug 2024),  
<sup>6</sup>Grid Emission Factors are sourced from Singapore Energy Market Authority (EMA) and IGES Institute for Global Environmental Strategies, list of Grid Emission Factors, version 11.4 (2024)  
<sup>7</sup>Green attributes for solar generated energy generated in Singapore are sold. The Emission Factor applied for this is sourced from Singapore Energy Market Authority (EMA). Solar energy generated at the Malaysia facility is consumed with zero emissions

## WATER USE AND EFFICIENCY



Beyond being an ingredient for the success of beverage companies, water is a vital resource for the environment and the communities we operate in. To manage this balance responsibly, we focus on three key areas:

- Continuously improving operational water efficiency
- Responsible sourcing of water to minimise strain on local resources
- Supporting water conservation efforts within the communities we serve. As we continue to deliver high-quality, healthy beverages, we seek to mitigate our environmental and social impacts.



Water Efficiency



Responsible Sourcing



Water Conservation

### ROBUST MANAGEMENT SYSTEM

Annually, a review of the water consumption is conducted. The Company has in place a range of management measures and controls such as water efficiency management plans, regular process and machinery reviews, a structured hierarchy of sub- and end-use meters, as well as ongoing monitoring of water use and consumption.

# HARMONY WITH THE ENVIRONMENT

## WATER USE AND EFFICIENCY

Pokka's beverage products are formulated with water as the primary ingredient. Grey water from general washing activities and sewage are discharged back into the national water and sewage systems in accordance with national regulations. Discharged water may be recycled by the authorities, where there is a national programme in place. As part of the manufacturing process, Pokka's used water may contain non-hazardous, organic solid suspension which is treated before discharge. In Singapore, this is undertaken through the national water agency where the final effluent that has undergone treatment by PUB is directed back to industrial use or discharged into the sea. The Malaysian manufacturing site operates its own wastewater treatment plant to ensure that the final effluent is in compliance with the local Environmental Quality Act before discharge.

### TOTAL WATER WITHDRAWALS

In 2024, a total of 407.8 megalitres ("ML") of water was extracted for both our products as well as operations. All water is extracted from state or national water grids in three locations - Singapore, and the Malaysian states of Johor and Selangor. Singapore's water consists of a mix of local catchment water, imported water from Peninsula Malaysia, high-grade reclaimed water (NEWater), and desalinated water. The Malaysian locations largely rely on inland basins and local catchment.

CATEGORY OF WATER		Total Water Withdrawn (ML)	Total Water Discharged (ML)	Total Water Consumed (ML)
Surface Water	Fresh Water	0.0	0.0	0.0
	Other Water	0.0	0.0	0.0
	<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Ground Water	Fresh Water	0.0	0.0	0.0
	Other Water	0.0	0.0	0.0
	<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Sea Water	Fresh Water	0.0	0.0	0.0
	Other Water	0.0	0.0	0.0
	<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Third-party Water	Fresh Water	407.8	169.0	238.8
	Other Water	0.0	0.0	0.0
	<b>Total</b>	<b>407.8</b>	<b>169.0</b>	<b>238.8</b>
Produced Water	Fresh Water	0.0	0.0	0.0
	Other Water	0.0	0.0	0.0
	<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>GRAND TOTAL</b>	Fresh Water	407.8	169.0	238.8
	Other Water	0.0	0.0	0.0
	<b>Total</b>	<b>407.8</b>	<b>169.0</b>	<b>238.8</b>

<b>TOTAL WATER WITHDRAWAL</b>	<b>407.8 ML</b>
<b>BREAKDOWN</b>	<b>Percentage of Total Withdrawal</b>
Water withdrawals from regions of high or extremely-high baseline water stress <sup>8</sup>	0%
Water withdrawals from regions of non-high baseline water stress	100%
<b>STATE AND COUNTRY</b>	<b>WATER RISK INDEX<sup>9</sup></b>
Singapore, Singapore	Baseline water stress: Low (<10%) Overall water risk: Low (0-1)
Senai, Johor, Malaysia	Baseline water stress: Low (<10%) Overall water risk: Low - Medium (1-2)
Bukit Raja, Selangor, Malaysia	Baseline water stress: Low (<10%) Overall water risk: Low - Medium (1-2)

<sup>8</sup>Baseline water stress is as defined by the World Resources Institute's Aqueduct 4.0 Water Risk Atlas tool.

<sup>9</sup>Overall water risk is referenced from Physical Risks: Quantity by World Resources Institute's Aqueduct 4.0 Water Risk Atlas tool, which is defined to be the exposure to changes in water quantity (taking into consideration events such as droughts, floods, disruptions in purchased energy) that may impact the company's direct operations, supply chains and/or logistics.

Index rankings are provided by the World Resources Institute's Aqueduct 4.0 Water Risk Atlas tool (as at 30 March 2025).

# CREATING A SYSTEM FOR RESOURCE CIRCULATION

To minimise waste and maximise resources, we take an active approach to establish a resource circulation system. As the industry undergoes a period of transition amidst exciting innovation, Pokka continues to explore practical solutions with collaborators to accelerate the use of recycled materials for our production, enhance production efficiency and close the product lifecycle loop on waste.

By rethinking the value chain, the Group has since launched several initiatives which include the repurposing of food by-products, implementation of reusable packaging, enabling the use of recycled materials in its products.

## CLOSING THE LOOP AS A RESPONSIBLE PRODUCER

Pokka is one of the three founding consortium members of Singapore's Beverage Container Return Scheme ("BCRS"). With activities scheduled to launch in 2026, the initiative aims to promote a circular economy, thereby increasing resource efficiency and reducing waste. The programme will develop and implement a dedicated stakeholder-incentivised platform to recycle used beverage containers. We look forward to working closely



with both national regulators and the industry towards a Zero Waste Nation under the Singapore Green Plan. More information can be found at <https://bcrs.sg/>

## MATERIALS MANAGEMENT

Reducing the use of raw materials and exploring how recycled materials can be used in our products is important in the company's approach. We continuously explore ways in which to maximise the efficiency of our materials.

At Pokka, the below two categories of procured materials constitute our largest impacts:

1. Ingredients for our products, such as tea leaves, coffee beans, fruit and vegetable juices
2. Product packaging, such as paper, plastic, foil, aluminium

Natural ingredients are fundamental to our mission to provide consumers with healthy drinks. More information on how we ensure our organic waste is directed back to the ecosystem to nourish the agriculture and livestock sectors can be found on page 18.

To mitigate product packaging impacts, Pokka is encouraging the use of recycled materials, thereby reducing the amount of virgin plastic needs in the ecosystem. Operationally, a delivery packaging reuse programme was instituted with our suppliers, resulting in approximately 20 MT of paper-based packaging reused every year.

## NEW TECHNOLOGY TO ENHANCE RESOURCE MANAGEMENT

- In 2021, a new aseptic line was introduced to the Singapore production plant. This enabled production to reduce the preform weight of polyethylene terephthalate ("PET") by approximately 250MT a year and achieve an estimated 13% reduction of water use for this process.
- In 2024, production processes and our can-design were modified to transition to sleek cans, which is estimated to reduce the use of aluminium by nearly 95MT a year.



# CREATING A SYSTEM FOR RESOURCE CIRCULATION

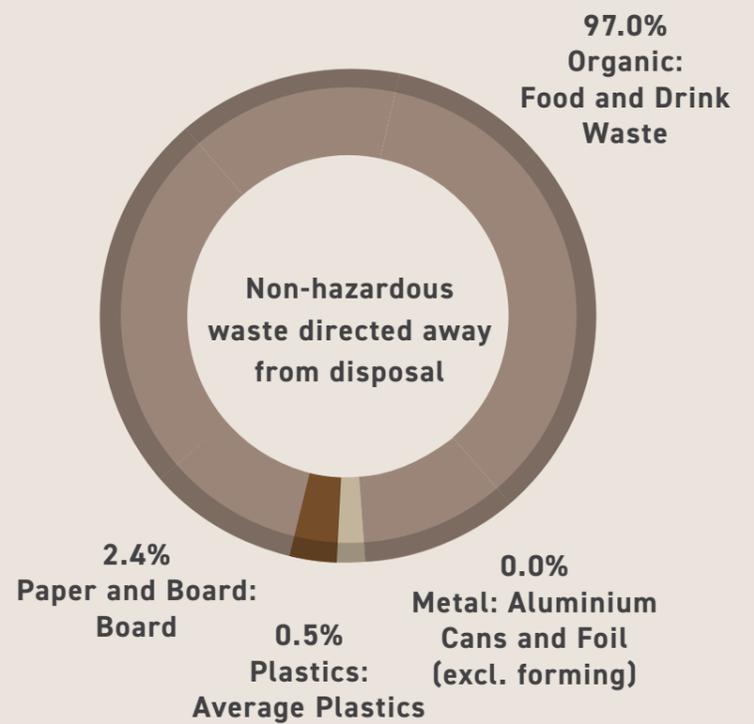
## WASTE MANAGEMENT

Pokka's main business is to produce and distribute drinks, most of which are developed from tea and other food-based ingredients. This results in organic food waste that Pokka actively tries to divert away from disposal. Today, all of the organic waste from manufacturing activities in Singapore are re-purposed as fertiliser. All of the organic waste from the Johor facility in Malaysia is broken down via black soldier flies to become feedstock for agriculture and livestock.

While some of our locations are restricted by the lack of local facilities to embark on mass-scale recycling programmes, the Company continues to engage stakeholders to explore areas where Pokka can become a driver for change.

In FY2024, Pokka locations in Singapore and Malaysia diverted a total of 2,983,275.2 kg of waste away from landfill and incineration.

WASTE	DIVERTED FROM DISPOSAL (KG)	DIRECTED TO DISPOSAL (KG)
<b>Non-hazardous</b>		
Organic: food and drink waste	2,894,498.7	0.0
Metal: aluminium cans and foil (excl. forming)	264.0	0.0
Metal: scrap metal	0.0	270.0
Plastics: average plastics	15,847.5	0.0
Paper and board: board	72,668.0	0.0
	<b>2,983,275.2</b>	<b>270.0</b>



# SUCCESS OF HUMAN RESOURCES

## GROW HUMAN RESOURCES TO PROMOTE SUSTAINABILITY

Our employees form the foundation of our success. We take very seriously our efforts to support both personal and professional growth of the Pokka family by building a safe, inclusive, and dynamic workspace.

We adopt fair employment practices, competitive remuneration, and continuous learning opportunities to nurture our diverse workforce.

### EMPLOYEE PROFILE

CATEGORY OF EMPLOYEE		Singapore	Malaysia	Total
No. of Full Time Employees	Male	332	96	428
	Female	112	39	151
	<b>Total</b>	<b>444</b>	<b>135</b>	<b>579</b>
No. of Part-time Employees	Male	0	0	0
	Female	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>		<b>444</b>	<b>135</b>	<b>579</b>
No. of Permanent Employees	Male	332	96	428
	Female	112	39	151
	<b>Total</b>	<b>444</b>	<b>135</b>	<b>579</b>
No. of Temporary/ Contract Employees	Male	0	0	0
	Female	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>		<b>444</b>	<b>135</b>	<b>579</b>
Non-guaranteed Hours Employee (Accumulative)	Male	0	0	0
	Female	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>

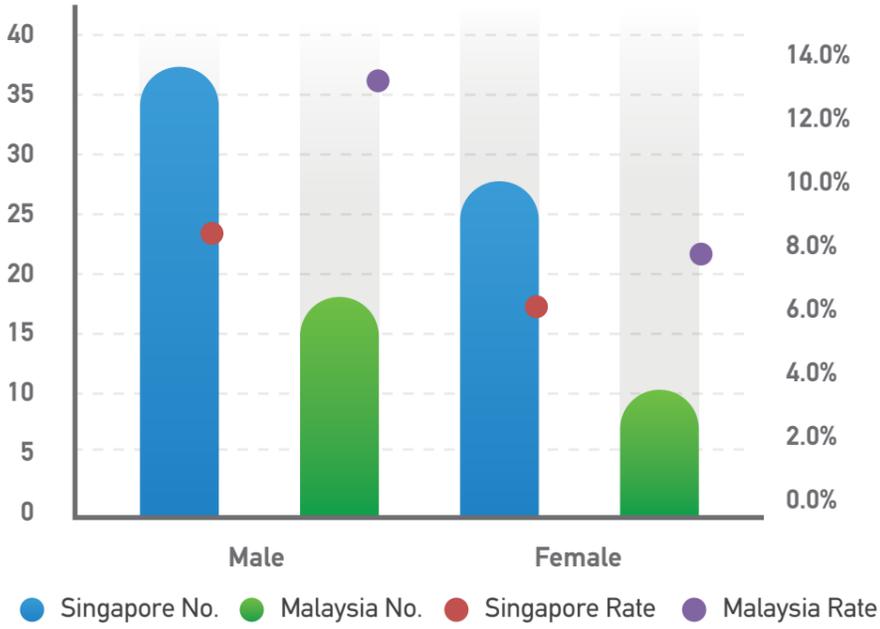
TOTAL NO. OF NEW HIRES & HIRING RATE	Singapore		Malaysia		Total	
	No.	Rate	No.	Rate	No.	Rate
Male	37	8.3%	17	12.6%	54	9.3%
Female	27	6.1%	10	7.4%	37	6.4%
<b>Total</b>	<b>64</b>	<b>14.4%</b>	<b>27</b>	<b>20.0%</b>	<b>91</b>	<b>15.7%</b>
Under 30 years old	24	5.4%	11	8.1%	35	6.0%
30-50 years old	37	8.3%	14	10.4%	51	8.8%
Over 50 years old	3	0.7%	2	1.5%	5	0.9%
<b>Total</b>	<b>64</b>	<b>14.4%</b>	<b>27</b>	<b>20.0%</b>	<b>91</b>	<b>15.7%</b>

TOTAL NO. OF RESIGNATIONS & TURNOVER RATE	Singapore		Malaysia		Total	
	No.	Rate	No.	Rate	No.	Rate
Male	58	13.1%	27	20.0%	85	14.7%
Female	23	5.2%	11	8.1%	34	5.9%
<b>Total</b>	<b>81</b>	<b>18.3%</b>	<b>38</b>	<b>28.1%</b>	<b>119</b>	<b>20.6%</b>
Under 30 years old	15	3.4%	12	8.9%	27	4.7%
30-50 years old	44	9.9%	21	15.5%	65	11.2%
Over 50 years old	22	5.0%	5	3.7%	27	4.7%
<b>Total</b>	<b>81</b>	<b>18.3%</b>	<b>38</b>	<b>28.1%</b>	<b>119</b>	<b>20.6%</b>

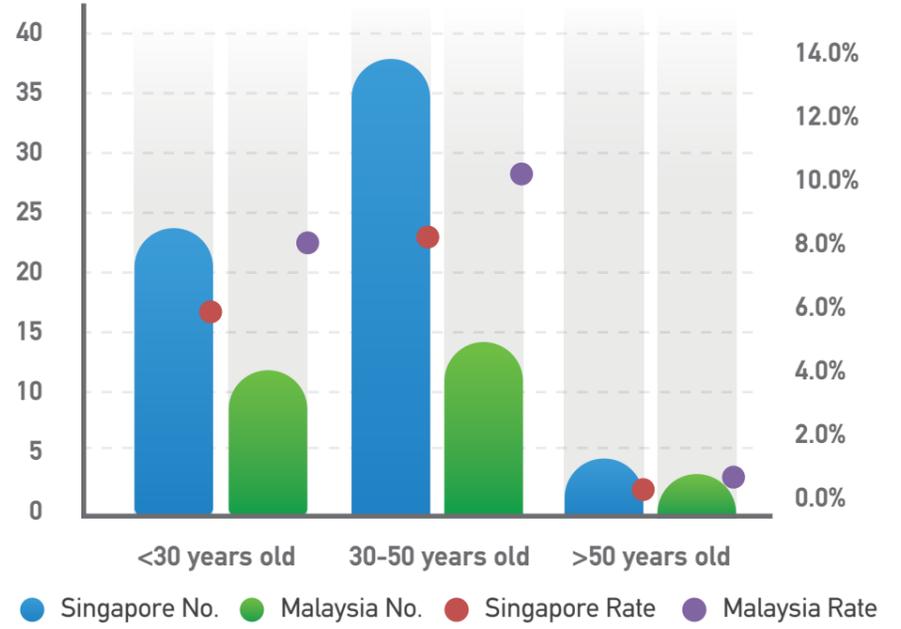


# SUCCESS OF HUMAN RESOURCES

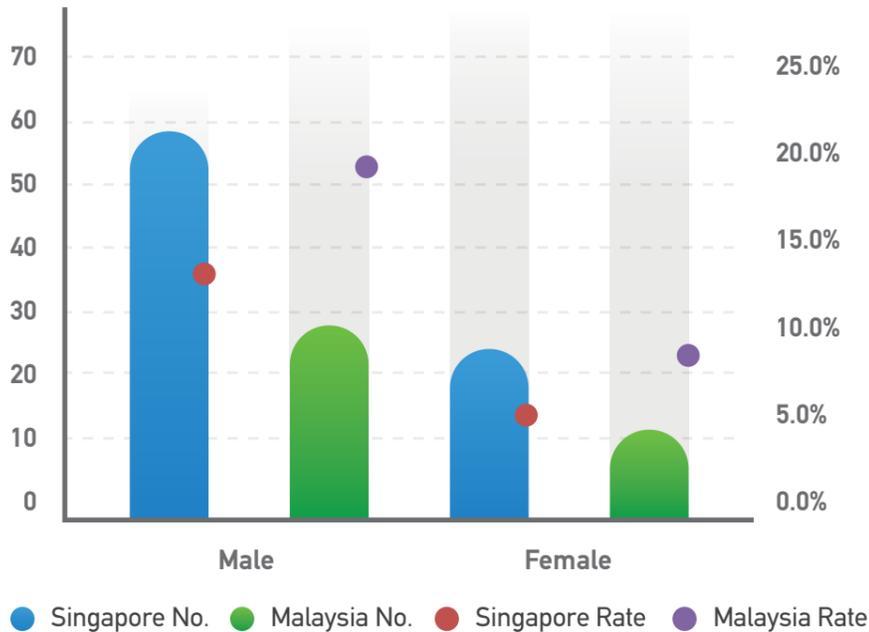
Total No. of New Hires & Hiring Rate by Gender



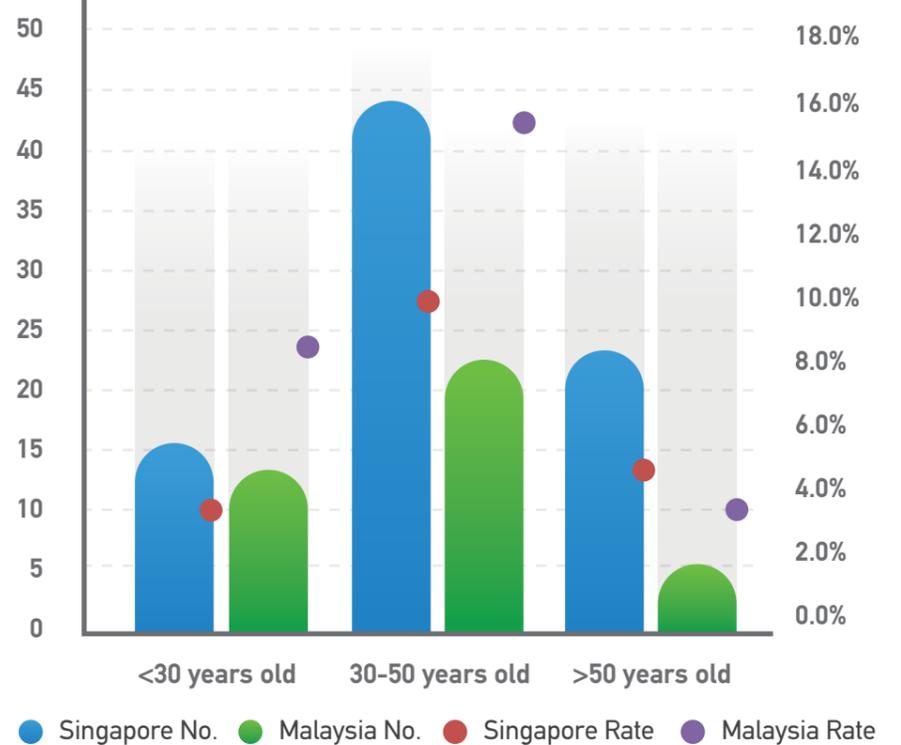
Total No. of New Hires & Hiring Rate by Age Group



Total No. of Resignation & Turnover Rate by Gender



Total No. of Resignations & Turnover by Age Group



# SUCCESS OF HUMAN RESOURCES

## POSITION HEALTH AND ENVIRONMENT AS MANAGEMENT ISSUES

The welfare and health of employees is a key focus area for Pokka and its management. An extensive range of welfare and benefits are provided to all our employees to enable them to lead a balanced work-life while safeguarding their health. These include access to flexible working arrangements as well as communication platforms to ensure that employees are always able to find avenues to voice concerns or report any form of harassment.

A holistic approach is taken to support both physical and mental wellness through workplace practices. These include regular wellness and bonding activities, long service and performance recognition programmes, ergonomic workplace improvements, audiometric tests, health screenings, and open communication channels foster a psychologically safe environment.

All Pokka employees are provided with paid and medical leave (including parental leave) in accordance to national regulations.

Pokka maintains an open-door policy to employees to raise any concerns and feedback. Employees are encouraged to approach Human Resources or their respective managers who will engage the appropriate channels.



### PARENTAL LEAVE

Male

Female

Total number of employees that were entitled to parental leave	100% of eligible workforce	
Total number of employees that took parental leave	73	32
Total number of employees that returned to work in the reporting period after parental leave ended	73	32
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	57	25
Return to work rate	100.0%	100.0%
Retention rate	82.6%	86.2%



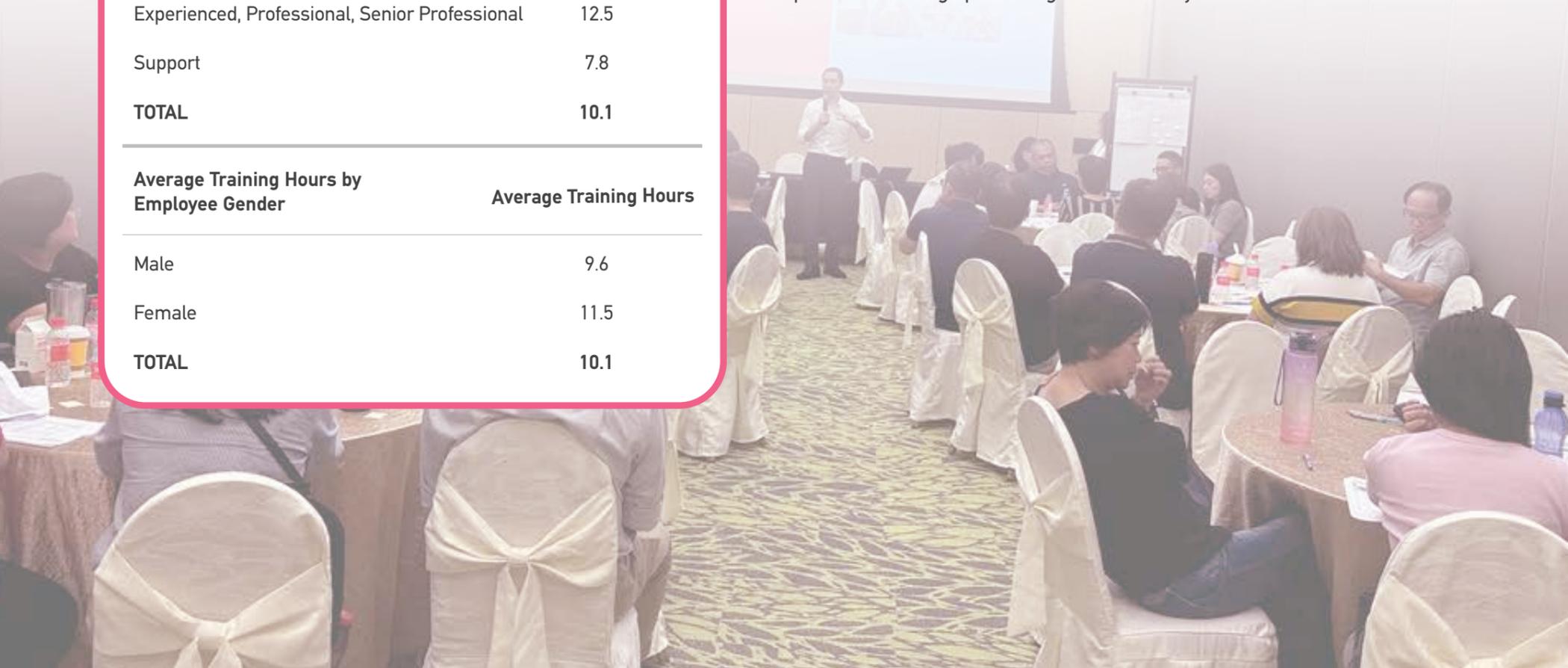
### LEARNING & DEVELOPMENT

Average Training Hours by Employee Category	Average Training Hours
Senior Management	10.2
Assistant Managers, Managers	13.2
Experienced, Professional, Senior Professional	12.5
Support	7.8
<b>TOTAL</b>	<b>10.1</b>

Average Training Hours by Employee Gender	Average Training Hours
Male	9.6
Female	11.5
<b>TOTAL</b>	<b>10.1</b>

Our employees benefit from skills training, leadership development programmes, and well-being initiatives that enhance their capabilities and career progression. Efforts are made to instil a culture of collaborative sustainability, in both work and lifestyles.

In addition to on-the-job training, the Group organises courses for employees on topics such as food safety, food defence, occupational health and safety. For health and safety in particular, a training needs analysis is regularly conducted to ensure that employees receive all the necessary and updated knowledge pertaining to our industry.



# SUCCESS OF HUMAN RESOURCES

## PROMOTE DIVERSITY AND INCLUSION

Equal opportunity, regardless of race, ethnicity, age and gender, provides the foundation for a workplace that is diverse, inclusive and trusted by Pokka's stakeholders.

As guided by tripartite recommendations for management-employee-government relations in Singapore and Malaysia, we promote fair and non-discriminatory hiring, performance recognition based on merit, career-progression and leadership-development practices across all aspects of our operations. As part of an international brand, we aim to nurture a culture that is respectful and supportive of different backgrounds, experiences, and perspectives. Our goal is to build a company that reflects the diversity of our workforce and the communities we serve, while continuously improving our practices to support equity and belonging.

**Composition of Board of Directors, by Gender FY2024**



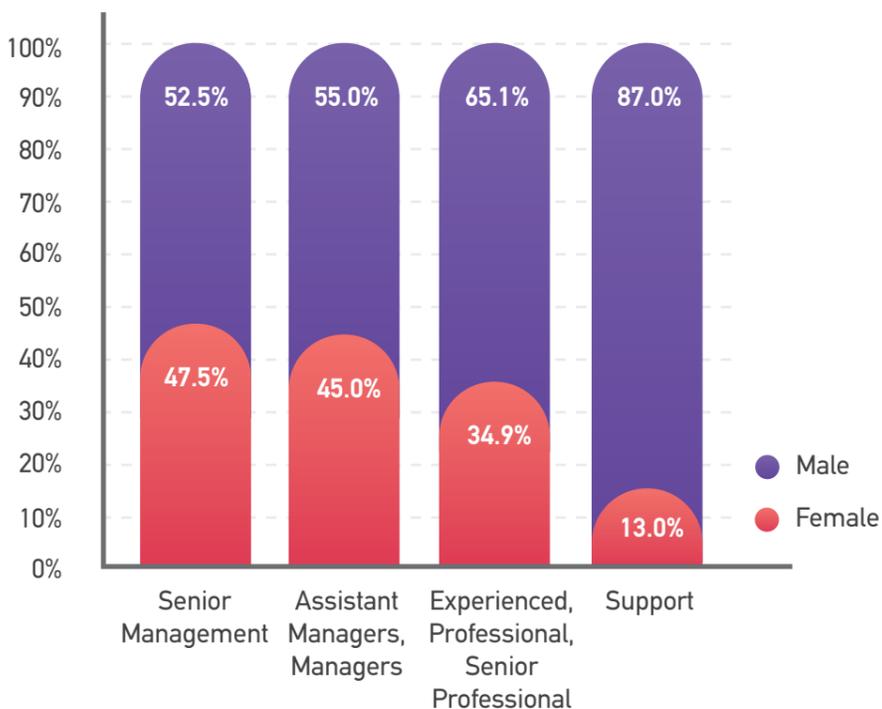
**Composition of Board of Directors, by Age Group FY2024**



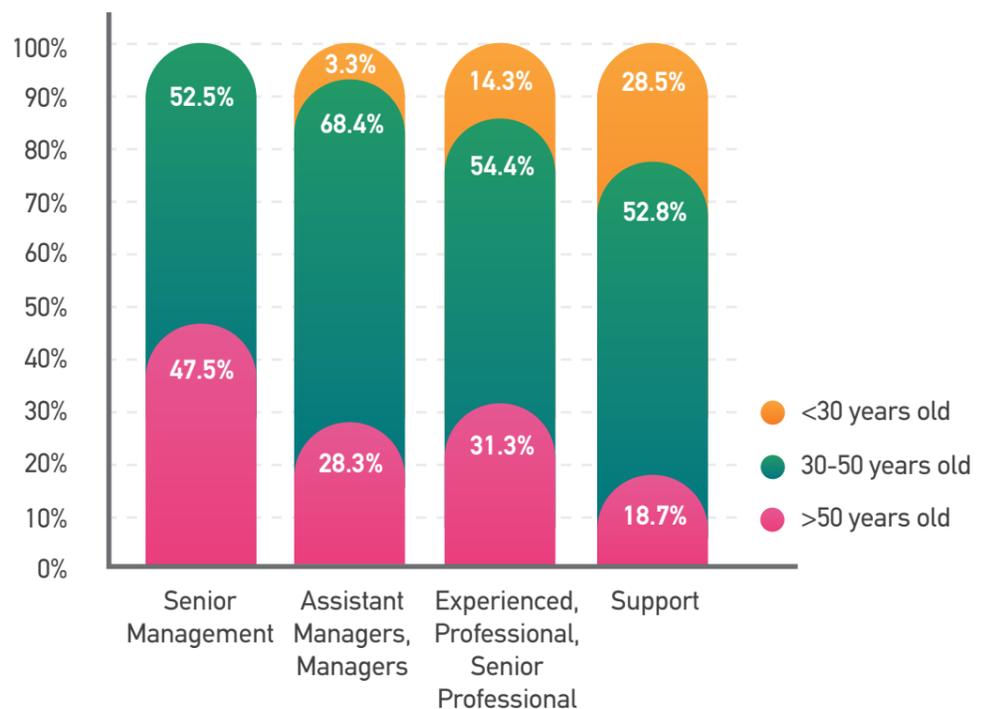
Percentage of Employees per Employee Category, by Gender	Male	Female
Senior Management	52.5%	47.5%
Assistant Managers, Managers	55.0%	45.0%
Experienced, Professional, Senior Professional	65.1%	34.9%
Support	87.0%	13.0%

Percentage of Employees per Employee Category, by Age Group	<30 Years Old	30-50 Years Old	>50 Years Old
Senior Management	0.0%	52.5%	47.5%
Assistant Managers, Managers	3.3%	68.4%	28.3%
Experienced, Professional, Senior Professional	14.3%	54.4%	31.3%
Support	28.5%	52.8%	18.7%

**Percentage of Employees per Employee Category, by Gender**



**Percentage of Employees per Employee Category, by Age Group**



# CO-PROSPERITY WITH SOCIETY

## CONTRIBUTE TO HEALTHY LIFE

Pokka has made a commitment to address societal health issues through its beverages. A key concern lies in the rising levels of daily sugar consumption, which have been linked to various health conditions, including diabetes. It is our mission to meet our consumers' expectations to enjoy the convenience of a refreshing beverage as part of their daily activities, but in a way that supports a more health-conscious lifestyle.



2030 Target: <4.5% average sugar content for all Pokka products manufactured for the Singapore and Malaysia markets.

## SUSTAINABLE PROCUREMENT

Pokka has put in place a strict supplier due diligence process, especially for those providing raw materials (such as ingredients), materials that come in contact with food, and packaging. Suppliers are required to maintain up-to-date food safety and manufacturer factory certificates and licences; HACCP plans and/or clear identification and management for Critical Control Point ("CCP"), Quality Critical Points ("QCP") and Operational Pre-requisite Programmes ("OPRP"); test reports on a range of potential biological and chemical substances; declarations or control procedures on allergens; and where applicable, halal certification and food contact compliance with European Union and/or U.S. Food and Drug Administration declaration letters. Any new supplier we work with must meet Pokka's requirements to uphold product integrity and contribute to our vision to safeguard customer health and safety.

As part of Sapporo Holdings, Pokka complies with and champions sustainable procurement practices through our supply chain. Sapporo Holding's and Pokka's beliefs and values have been integrated with global best practices into an ESG questionnaire for suppliers. In 2024, this questionnaire was rolled out by our procurements teams to all suppliers that contributed to 95% of our annual purchase value. The information will enable us to understand our suppliers' position and performance on human and labour rights, quality and safety standards, environment impacts, corporate governance, fair business and competition practices, upstream supply chain as well as community impacts.

A Sustainable Procurement ESG questionnaire has been developed from robust international frameworks and guidelines, such as:

- Ten Principles of the UN Global Compact
- United Nations Convention against Corruption
- United States Dodd-Frank Act on conflict minerals
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal
- ISO 14001
- Paris Agreement
- Rio Declaration on Environment and Development
- International Labour Organization ("ILO") Declaration on Fundamental Principles and Rights at Work
- Universal Declaration of Human Rights
- Organisation for Economic Co-operation and Development ("OECD") Guidelines for Multinational Enterprises
- National laws on
  - a. Fair competition and antimonopoly laws from Japan, US and EU
  - b. Control and regulation of Chemical substances for worker health and safety in Japan, US, EU, South Korea, China, Taiwan
  - c. Quality and Safety regulations such as Japan's Act against unjustifiable premiums and misleading representations

# CO-PROSPERITY WITH SOCIETY

The majority of our Tier 1 suppliers are local to our operations. Pokka has also recently implemented a management initiative to collect information on the agricultural sources of seven key ingredients for the business which include tea leaves, coffee beans, sugar, as well as selected fruit and milk products. The ongoing exercise will assess origin countries for a range of risks including water stress, social impacts and broader challenges within our supply chain.



## CO-CREATION WITH COMMUNITY

As part of our broader commitment to social responsibility, Pokka actively works with the communities where we operate through a range of activities which aim to foster meaningful connections, promote inclusivity, and contribute positively to local well-being.

Volunteers from the Group take part in activities which include cleaning local waterways and beaches, supporting food initiatives for the needy, as well as other initiatives such as making compost for local park activities.



In FY2024, Pokka collaborated with Nanyang Polytechnic's School of Applied Science to organise the Nutri Quench Challenge 2024/2025. In addition to generating interest in the beverage industry as well as research and development processes, the event also aimed to generate awareness of making healthier consumption choices among the younger generation.

The competition reached out to secondary school students to inspire them to develop lower-sugar tea beverages with less than 5g of sugar and below 1.2g of saturated fat per 100ml of drink (equivalent to Singapore's Nutri-Grade A and B grades).



# FRAMEWORK REFERENCES

## GRI Content Index

GRI STANDARDS	DISCLOSURE	LOCATION
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	Page 4 - 5
	2-2 Entities included in the organization's sustainability reporting	Page 6
	2-3 Reporting period, frequency and contact point	Page 6
	2-4 Restatements of information	Not applicable as this is Pokka's first sustainability report.
	2-5 External assurance	This report has not been externally assured as the Company is in its early stages of reporting. Plans for audit and/or external assurance will be considered in future.
	2-6 Activities, value chain and other business relationships	Page 5
	2-7 Employees	Page 19
	2-22 Statement on sustainable development strategy	Page 7
	2-23 Policy commitments	Details can be found in the respective chapters.
	2-24 Embedding policy commitments	
	2-25 Processes to remediate negative impacts	Page 11
	2-26 Mechanisms for seeking advice and raising concerns	Page 6
	2-27 Compliance with laws and regulations	Pokka is compliant to all national regulations in Singapore and Malaysia, as well as the food safety and labelling requirements of the countries that it imports/exports for.
	2-28 Membership associations	Page 11
2-29 Approach to stakeholder engagement	Page 9	
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Page 8
	3-2 List of material topics	Page 10
	3-3 Management of material topics	Page 10
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Page 24
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Page 11
	205-2 Communication and training about anti-corruption policies and procedures	Page 11
<b>GRI 301: Materials 2016</b>	301-3 Reclaimed products and their packaging materials	Page 17
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Page 14
	302-3 Energy intensity	Page 14

# FRAMEWORK REFERENCES

GRI STANDARDS	DISCLOSURE	LOCATION
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Page 15 - 16
	303-2 Management of water discharge-related impacts	Page 15 - 16
	303-3 Water withdrawal	Page 16
	303-4 Water discharge	Page 16
	303-5 Water consumption	Page 16
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Page 15
	305-2 Energy indirect (Scope 2) GHG emissions	Page 15
	305-4 GHG emissions intensity	Page 15
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Page 18
	306-2 Management of significant waste-related impacts	Page 18
	306-3 Waste generated	Page 18
	306-4 Waste diverted from disposal	Page 18
	306-5 Waste directed to disposal	Page 18
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Page 19 - 20
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 21
	401-3 Parental leave	Page 21
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Page 13
	403-2 Hazard identification, risk assessment, and incident investigation	Page 13
	403-3 Occupational health services	Page 13
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 13
	403-5 Worker training on occupational health and safety	Page 13
	403-6 Promotion of worker health	Page 13
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 13
	403-9 Work related injuries	Page 13
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Page 21
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 21
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Page 22
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Page 24
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	Page 12
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 12
<b>GRI 417: Marketing and Labelling 2016</b>	417-1 Requirements for product and service information and labeling	Page 13

# FRAMEWORK REFERENCES

## IFRS S2 Industry-based Guidance Metrics: Volume 24 – Non-Alcoholic Beverages

REFERENCE CODE	DESCRIPTION	LOCATION
FB-NB-110a.1	Fleet Fuel Management: Fleet fuel consumed, percentage renewable	Page 14
FB-NB-130a.1	Energy Management: (1) operational energy consumed, (2) percentage grid electricity and (3) percentage renewable	Page 14
FB-NB-130a.1	Water Management: (1) Total water withdrawn (2) Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Page 16
FB-NB-140a.1	Water Management: Description of water management risks and discussion of strategies and practices to mitigate those risks	Page 15 - 16
FB-NB-000.A	Volume of products sold	1.0 Mhl
FB-NB-000.B	Number of production facilities	Page 6
FB-NB-000.C	Total fleet road kilometres travelled (km)	Page 14
FB-NB-000.C	Diesel consumption for outsourced fleet (litre)	Page 14



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