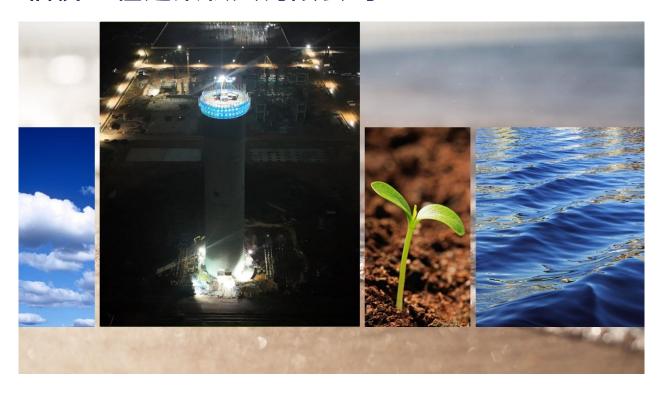


Balanced Engineering & Construction Pte Ltd 倍衡工程建築私人有限公司



ESG Report 環保, 社會及管治報告 2023

A BEC Journey Towards a Sustainable Future 倍衡邁向可持續的未來

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1. ABBREVIATION 縮寫詞

| Abbreviation | Full Description | 全稱 |
|-----------------|--|------------|
| BEC | Balanced Engineering & Construction Pte Ltd. | 倍衡工程建築 |
| ESG | Environment, Social and Governance | 環保,社會及管治 |
| GHG | Greenhouse Gas | 溫室氣體 |
| CO ² | Carbon Dioxide | 二氧化碳 |
| WWF | World Wild Fund | 世界自然野生動物基金 |
| ROC | Republic of China | 中華民國 |
| iAUDIT | Online Audit Platform | 審核雲端平台 |
| SBTi | Science Based Target Index | 科學為本指標 |
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2. LATEST CORPORATION PROFILE 最新公司簡介

BEC is a Singapore-based company that specializes in the design, construction, inspection, repair, and maintenance of gas storage tanks, silos, towers, shafts, chimneys and modular housing. We were founded in 2000 and have since completed over 1,000 projects in Singapore and the Asia Pacific region.

BEC is a market leader in its field and has a team of experienced engineers and technicians who are committed to providing high-quality services to its clients. We are also a registered contractor with the BCA and other countries in the Asia region. We are certified to ISO 9001:2015, ISO OHSMS 45001:2018, RoofSAFE Contractor, bizSAFE Star, and Corporate Member under the British Safety Council.

BEC is committed to providing our clients with the highest safety and quality services and is proud of our reputation as a reliable and trustworthy contractor. We are also committed to sustainability and looking for ways to reduce our environmental impact.

倍衡工程建築 (BEC) 是一家總部位於新加坡的公司、專門從事工業、商業用煙囪及 煤灰倉的設計、施工、檢查、維修及保養。本公司成立於 2000 年,至今已在新加坡 及亞太地區完成了 1,000 多個工程專案。

倍衡工程建築 (BEC) 為該領域的市場領導者,擁有一支經驗豐富的工程師及技術人員團隊,致力於為客戶提供高質量的服務。本公司也是新加坡建築管理局及亞洲區內多國的註冊承建商,並通過了國際品質標準 9001:2015, 國際職安健標準45001:2018,高空安全承建商,新加坡星級安全營商認證及英國安全局公司會員。

倍衡工程建築 (BEC) 致力於為客戶提供最優質的服務,並以其作為可靠及值得信賴的承建商的聲譽而自豪。我們還致力於可持續發展,並一直在尋找減少環境影響的方法。

3. CEO MESSAGE 行政總裁致詞

BEC is part of the global drive to a sustainable future. Our strategy for growth

includes the transition phase as we decarbonise our business and seek to contribute

to a sustainable economy.

It is BEC's social responsibility to contribute to solving social problems. We can do

this by reducing our impact on climate change and respecting human rights. It is my

role to drive the implementation of ESG initiatives and set clear ESG goals.

In this year's ESG Report, we have provided updates on our 2027 and 2030 goals

and highlighted a few of our many purpose-led initiatives globally.

We all have a role in impacting people, the communities where we live and work,

and the planet we share in a positive way.

This is the start of our journey but I'm proud of the progress made so far in working

towards our goals.

We look forward to sharing more about this journey with you in 2024 and beyond to

help realize a sustainable and better world.

Eddie Williams

CEO

5

倍衡工程建築 (BEC) 為全球邁向可持續未來的一部分。我們的增長戰略包括為公司的業務轉型而減碳排放,並尋求為可持續經濟做出貢獻。

為解決社會問題做出貢獻是本公司的社會責任。我們可以通過減少對氣候變化的影響及尊重人權來做到這一點。我作為行政總裁的職責是推動環保,社會及管治(ESG) 的實施方針,並訂立明確的環保,社會及管治(ESG)目標。

今年的環保, 社會及管治報告中,我公司製訂了2027年及2030年目標的最新資訊,並重點介紹了我公司在全球範圍內以目標為導向的多項方針。

我們都有責任以積極及正面的方式影響周圍的人、生活、工作的社區, 以及我們共同居住的地球。

這是我們旅程的開始,但我為迄今為止在實現的目標方面取得的進展而感到自豪。

我們期待在 2024 年及以後與您分享更多關於這段旅程的資訊,以幫助實現一個可持續及更美好的世界。

Eddie Williams





4. CORPORATE ESG BUSINESS STRATEGIES 環保, 社會及管治的企業營商策略

ESG practices and sustainability reporting has become increasingly important in Singapore in recent years. The Singapore government has been promoting sustainability practices and encouraging businesses to adopt ESG reporting as part of their business strategy.

Today ESG's Legislation and Regulation in Singapore

The Monetary Authority of Singapore (MAS) introduced a set of guidelines for financial institutions to incorporate ESG factors into their investment decision-making process in 2018. This move aimed to encourage the financial sector to support sustainable development and provide financing for environmentally and socially responsible projects.

Singapore Green Plan 2030

Singapore government has also established the Singapore Green Plan 2030, which outlines the country's sustainability goals over the next decade. It is particularly important since climate change is a global challenge, and Singapore is taking firm action to do its part to build a sustainable future.

The plan includes targets to increase the adoption of renewable energy, reduce carbon emissions, improve waste management, and enhance biodiversity. The Green Plan charts ambitious and concrete targets over the next 10 years, strengthening Singapore's commitments under the UN's 2030 Sustainable Development Agenda and Paris Agreement, and positioning us to achieve our long-term net zero emissions aspiration by 2050.

近年來,環境、社會及管治 (ESG) 實踐及可持續發展報告在新加坡變得越來越重要。 新加坡政府一直在推廣實踐可持續發展,並鼓勵企業將環境、社會及管治報告作為 其業務戰略的一部分。

今天新加坡對環境、社會及管治(ESG)立法及監管

新加坡金融管理局(Singapore MAS)在 2018 年推出了一套指導方針,供金融機構將環境、社會及管治因素納入其投資決策過程。此舉旨在鼓勵金融部門支援可持續發展,並為對環境及社會的專案提供資金。

新加坡 2030 年綠色計劃

新加坡政府還制定了《新加坡 2030 年綠色計劃》,概述了我國未來十年的可持續發展目標。這一點特別重要,因為氣候變化是一項全球性挑戰,新加坡正在盡我們的一份力量,採取堅定的行動。

該綠色計劃包括增加可再生能源的應用、減少碳排放、改善廢物管理及增強生物多樣性為目標。綠色計劃制定了未來 10 年進取且具體的目標,加強了新加坡在聯合國 2030 年可持續發展議程及《巴黎協定》下的承諾,並為我們在 2050 年實現長期淨零排放目標奠定了基礎。

View Singapore Green Plan 2030 掃瞄二維碼了解新加坡綠色計劃 2030



View GreenGov.SG Report 掃瞄二維碼了解新加坡綠色報告



5. BEC ESG POLICY (English version) 倍衡環保, 社會及管治政策 (英文版)

Balanced Engineering and Construction Pte Ltd



| Document Type: | EMS MANUAL | Issue / Rev No: | 1 |
|----------------|------------------|-----------------|--------------------------|
| Document Name: | ESG POLICY (Eng) | Issue Date: | 9 th May 2023 |
| Document No: | EMS 17 | Pages: | 1 of 1 |

ENVIRONMENTAL, SOCIAL & CORPORATE GOVERNANCE (ESG) POLICY

The Environmental, Social and Corporate Governance (ESG) framework is embedded into our company's strategy for growth. This will generate value for all organizational stakeholders including our employees, customers, vendors, suppliers, and all other parties associated with it.

Our ESG's framework is founded on the concept of overall sustainable development and recognizes environmental and social considerations in BEC's own business operations and in the construction and engineering activities carried out by the company.

We constantly strive to bring a positive transformation to the society through our business operations and endeavour to conserve natural resources, protect the environment and contribute to welfare of the community at large.

BEC is committed to mitigate the adverse effects of climate change and comply with its ESG policy, applicable laws of the countries and to be responsive to existing and emerging environmental and social concerns on a proactive basis.

EDDIE WILLIAMS

Chief Executive Officer

PETER GREEN

Chief Operating Officer

BEC ESG POLICY (T. Chinese version) 倍衡環保, 社會及管治政策 (繁體中文版)

Balanced Engineering and Construction Pte Ltd



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環保, 社會責任暨公司管治 (ESG) 政策

環保, 社會責任暨公司管治(ESG)框架已納入我們公司的增長戰略。這將 為所有組織利益相關者創造價值,包括我們的員工、客戶、賣家、供應商及 相關的所有其他各方。

我們的環保,社會責任暨公司管治(ESG)框架建立在整體可持續發展的概念之上。因此,在其自身的業務營運中,以及與之相關的人仕及公司開展的建築工程活動中,關注環境保護及社會因素。

透過其營運業務我公司不斷努力為社會帶來積極的正面轉變,並竭盡所能保 護天然自然資源及環境,並為整個社區的福祉創做貢獻。

新加坡倍衡承諾減輕氣候變化帶來的不利影響,遵守其環保、社會責任暨公司管治(ESG)政策,各國適用的法律,並積極應對現有及新出現的環境保護及社會問題。

EDDIE WILLIAMS

行政總裁

PETER GREEN

營運總監

6. BEC ESG FOUNDATIONAL COMPONENTS 倍衡環保,社會及管治的組成基礎

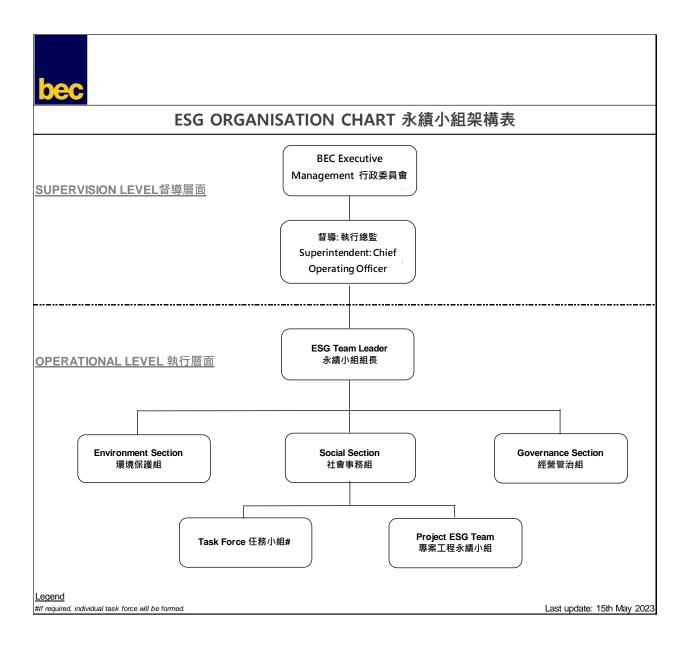
BEC is currently working on our ESG Programme including five (5) foundational components:

- 1) Strategy and commitment
- 2) Codes and policies: enterprise-wide systems to operationalize and embed ESG into processes and business strategies.
- 3) Programs and initiatives
- 4) Stakeholder engagement
- 5) Reporting and disclosure

倍衡工程建築 (BEC) 目前依從環保,社會責任及公司管治計劃書,包括五個基本組成部分:

- 1) 戰略及承諾
- 2) 準則及政策
- 3) 計劃和舉措:實現承諾及驗證外部第三方努力的行動步驟路線圖。
- 4) 利益相關者的參與:組織內外的協作,以瞭解並解決業務上的影響。
- 5) 報告及披露

7. BEC ESG Organisation Chart 倍衡永續小組架構圖



8. DECLARATION OF SUPPLIER ALLIANCE FOR NET-ZERO EMISSION 供應商淨零聯盟宣言

供應商淨零聯盟宣言

Declaration of Supplier Alliance for Net Zero Emission

為因應全球低碳轉型及淨零排放趨勢,應當制定及實施有效的溫 室氣體管理目標、管理計畫,減量方法,以淨零排放為目標,致力於 減緩氣候變遷造成之不利影響,並期望能結合所有利害關係人共同建 構一個氣候正義的社會,與永續長存的生活環境。

In response to the global trend towards low-carbon transformation and Net Zero emissions, effective targets for managing greenhouse gases, plans, and reduction methods should be established and implemented with the aim of achieving net-zero emissions. We committed to mitigate the adverse effects of climate change and hope to work with all suppliers to build a climate-just society and a sustainable living environment.

新加坡倍後了工程建築有限公司

Bulanced Engineering & Construction (supplier) committed to work together on following issues:

Pte Ltd



| 簽署人 Signatory (廠商負責人簽章 signed by responsible person) | Shahllen | |
|--|----------------|--|
| 電話 Phone | 65 - 6778 6858 | |
| 電子信箱 E-mail | elw@be-con.com | |
| 日期 Date | 12-5-2013 | |

9. SHORT & LONG TERM GHG REDUCTION & SUSTAINABLE OUTCOME 長短期 溫室氣體減排及永續成果

| 9.1.1 Air Conditions 空調系統 | Target | | | |
|--|----------|--------------|--|--|
| Gradually increase the temperature to 26 | Y2023 | Y2024 | Y2025 | |
| degree 逐漸將溫度提高到 26 度 | Baseline | Min 23 | Min 23.5 | |
| Compliance of the Year | | V | | |
| Granco Granco | Ампл | 999 N.H.TPMC | Transaction of the Control of the Co | |

| 9.1.2 Office Illumina | tion 辦公室照明 | | Target |
|-----------------------|--------------------------------|---|-------------------------|
| 2024 | Replaced old ligl 系統由節能 LED | | ving LED type 更換舊照明 |
| 2025 | Consider selection 公共空間的自動的 | - | ff-lighting system 考慮設置 |
| Compli | ance of the Yea | r | |
| | | | |

| 9.1.3 Greenry 綠化種植 | Effort |
|--------------------|---|
| 2024 | Planting outside balcony 陽臺外種植 |
| 2025 | Consider installing solar film onto the office windows. |
| | 考慮辦公室窗戶上安裝太陽能薄膜 |

Compliance of the Year







| 9.1.4 Photocopying 複印機 | ng 複印機 Effort | |
|------------------------|------------------------------------|--------------------------|
| 2024 | Promoted "Paperless" ar | nd PDF first culture 推廣無 |
| 2024 | 紙化及便携式文檔文化 | |
| 2025 | Activate automatic sleep | mode in the photocopy |
| 2025 | machine to save power 複印機中啟動自動睡眠模式 | |
| Compliance of | | |

Compliance of the Year



ESG Promotion 環保, 社會及管治推廣

Promote "Paperless" culture and print PDF first

推廣"無紙"文化及便携式文檔格

nal reference only區供內部參考

| 9.1.5 Waste | Recycle 廢物循環 | Effort |
|-------------|--|--|
| 2023 | on 推廣廢物分類 | |
| 2024 | Promote waste segregatio 公司推廣廢物分類及回收 | on & waste cycle in Head Office 於新加坡總 收 |
| Comp | liance of the Year | |
| 一般 垃圾 | 療·舞·器· The section of the section | A A B 型 液 |
| PZ: IX PA | PO DOL DOL DATE. What has taken and a second and a secon | EXC. 45° EM 199° - 45° EXC. 4 |

9.1.6 Digital Transformation 數碼轉形 Digital transformation is part of paperless movement. The digitization is moving across BEC's project, HSE and ESG. PlanRadar is currently our project management partner. 數字化轉型是無紙化運動的一部分。數位化正在倍衡(BEC)的專案、安衛環及環保,社會及管治中開展。PlanRadar 目前是我們的專案管理合作夥伴。







9.2 Social – Local community contributions

Seeks explicitly to fund projects that will serve needy and underserved communities

Efforts

BEC's Charity Committee was set up recently with the intention of 'giving back to the community'. Our staff raise funds in-house through various programs and the Company then matches each \$ for \$ raised. Funds raised are then channeled to various charities of our choice. 倍衡慈善委員會最近成立,旨在「回饋社會」。 我們的員工通過各種計劃在內部籌集善款,公司將每一元籌集的善款再額外捐獻等值金額。然後,籌集將善款用於我們嚴選不同的慈善機構。

Compliance of the Year 2022



Compliance of the Year 2023



9.3 Safety – HSE is critical to our business competitiveness. Our value is not compromised by HSE and we will act responsibly in all that we do.

9.3.1 Integration of Future Technologies with Health and Safety

Efforts

SAFELYWOOD is another new digital innovation project inherited from an award-winning innovation last year - iSAFETY & TRACKING PLATFORM. It allows our frontline members to pay attention in HSE, and access safety documents out of the office and onto the worksites and workshops. The cool thing is this mobile app comes with ChatGPT 新的數位創新項目是繼承自去年屢獲殊榮的創新專案 – 智能安全及追蹤平臺。它使我們的前線人員能夠對安全集中注意力,並在辦公室外的工場及工地搜尋安全文件。很酷的是,這個移動應用程式帶有人工智慧對話功能。

Compliance of the Year 2023











9.4 External Safety Awards 外部安全獎項 Striving for Safety Excellence & Beyond Standards 追求卓越安全超越標準

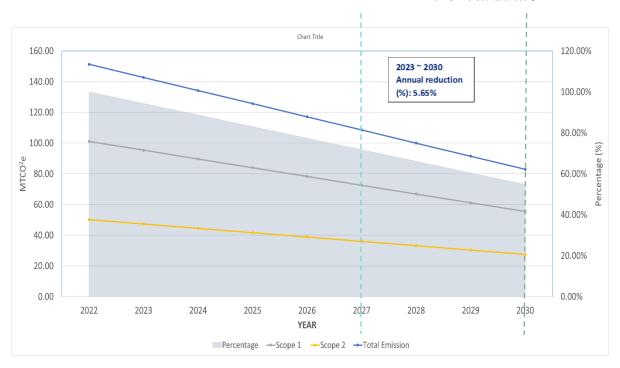
National-level Safety Awards — HK Excellent Management Award for Health & Safety 國家層面安全獎項 - 香港健康與安全卓越管理獎



Project Safety Awards — Best Safety Workers Award from the Client & Occupier 專案安全獎 — 客戶及場地頒發的最佳安全工人獎



10. NET ZERO ROADMAP GOALS BETWEEN 2027 & 2030 年淨零排放路線圖



10.1 Set Net-Zero Target Short-term Goal 設定淨零目短期碳排放目標

BEC commits to set a short-term science-based target to reduce 5.65% annually. 倍衡工程建築設定一個短期碳排放目標並由 2023 至 2030 年溫室氣體排放每年大幅降低 5.65%為目標。

Carbon Emission Reduction Target Trend from 2023 to 2050 減碳排放目標趨勢

| V | Percentage | MtCO ² e | | | Annual |
|------|-----------------|---------------------|---------|-----------------------|-------------|
| Year | after Reduction | Scope 1 | Scope 2 | Total Emission | Reduction % |
| 2022 | 100.00% | Y2022 is a baseline | | | |
| 2023 | 94.35% | 95.39 | 47.36 | 142.75 | 5.65% |
| 2024 | 88.70% | 89.68 | 44.53 | 134.20 | 5.65% |
| 2025 | 83.05% | 83.96 | 41.69 | 125.65 | 5.65% |
| 2026 | 77.40% | 78.25 | 38.85 | 117.11 | 5.65% |
| 2027 | 71.75% | 72.54 | 36.02 | 108.56 | 5.65% |
| 2028 | 66.10% | 66.83 | 33.18 | 100.01 | 5.65% |
| 2029 | 60.45% | 61.11 | 30.35 | 91.46 | 5.65% |
| 2030 | 54.80% | 55.40 | 27.51 | 82.91 | 5.65% |

11. ESG TRAINING & CAPABILITY-BUILDING 環保, 社會及管治訓練及建構

- 11.1 The ESG and relevant environmental internal and external training will be organised for the managerial and safety staff in Singapore and various Branch Offices.
 - 1) Organize ESG and/or Zero Emission events across various projects.
 - 2) Organize an in-house ESG extensive training programme for key managerial and HSE staff.
 - 3) Organize an ESG workshop with the Project's Operational Level to set GHG emission reduction targets that are aligned with our target.
 - 4) Support and participate in the World-famous Earth Hour initiative organized by WWF.
 - 5) Below are examples of BEC staff attending ESG-related training throughout international institutions.

針對新加坡總公司及各專案的管理及安全人員提供環保, 社會及管治及相關可持續性的內部及外部培訓。

- 1) 在各個項目中組織環保,社會責任及公司管治或/和零排放活動。
- 2) 為主要管理人員和職安環員工組織內部環保,社會責任及公司管治廣泛培訓計劃。
- 3) 組織與專案運營層面的環保, 社會責任及公司管治研討會,以設定與我們的高水準一致的溫室氣體減排目標。
- 4) 支援及參與世界自然基金會組織的舉世聞名的「地球一小時」倡議。
- 5) 以下是倍衡工程建築員工在國際機構參加環保,社會責任及公司管治相關培訓的例子。

11.2 ESG External Training 環保, 社會及管治外部培訓 Winco Ho. Regional Safety Manager attended external ESG training in 2023. 區域安全經理参與了環保, 社會及管治的外部培訓。



Certificate no: UC-da8fe2c6-8ed0-4987-9777-49e4d43ad481
Certificate url: ude.my/UC-da8fe2c6-8ed0-4987-9777-49e4d43ad481
Reference Number: 0004

CERTIFICATE OF COMPLETION

Certified ESG Professional (CESG Pro-Associate Level)

Instructors International Institute of Excellence & Effective Leadership (IIEEL)

Wing Ho Hong Winco

Date June 21, 2023 ID \$7269012E

12. ESG PROMOTIONAL PROGRAMME 環保,社會及管治推廣計劃

12.1 Attended UOB Sustainability Compass Forum - Masterclass: Construction, Infrastructure, Real Estate and Hospitality 參加大華銀行可持續發展指南針論 壇 - 大師班: 建築, 基礎設施及房地產與酒店

Date:18 August 2023, Friday

Venue: Pan Pacific Singapore





12.2 Promote Earth Hour 60 推廣地球熄燈一小時

We support the global environment event "Earth Hour 60 Minute" and promote such a festival to our office staff and frontline workforces. 我們支持全球環保活動 2024 年度 "地球熄燈一小時" \cdot 並向我們辦公室及前線員工推廣這個俱意義的活動。

Sharing of the Month





Give an Hour for Earth 地球一小時

Earth Hour invites you to switch off on 30th March (Sat) and spend 60 minutes doing something - anything - positive for our planet. 地球一小時邀請您在3月30日星期六晚熄燈一小時,在這時間裡做一些對地球有益的事情。

Just 60 minutes 只是60分鐘?

Yes! just one hour. It may not seem like much, but the magic happens when you, and those like you in Asia and Africa, North and South America, Oceania and Europe - supporters in over 190 countries and territories - all give an hour for our one home, creating the Biggest Hour for Earth. 對!只是一個小時。這可能看起來時間不多,可是你及其他身處亞洲和非洲、北美和南美、大洋洲和歐洲的,都像你一樣的人例如來自190多個國家和地區的支持者,每位都為我們的家奉獻一個小時的時候,奇跡就會發生,為地球創造最大的時刻。

Internal Reference 僅供內部傳閱



12.2 Unravel Carbon x Paia Consulting Sustainability Seminar

BEC was invited to have the opportunity to gain knowledge and experience from experts, share the challenges they are facing, and discuss the opportunities they are seeing with their peers over refreshments. We explored the challenges associated with the Science Based Targets initiative (SBTi) and the pathway to being prepared, as well as the strategic considerations essential for a successful decarbonization journey. 倍衡工程建築受邀有機會向專家學習,分享他們面臨的挑戰,並在茶點時與同行討論他們所看到的機遇。我們探討了與科學碳目標倡議 (SBTi) 相關的挑戰和準備途徑,以及成功減碳排放之旅必不可少的戰略考慮因素。

Organizer: Unravel Carbon x Paia Consulting

Date: 31st January 2024



13. GHG EMISSIONS INVENTORY & STATISTIC 溫室氣體排放清單及統計

13.1 GHG Inventory Management System 溫室氣體排放清單管理制度

GHG Inventory Management System is a way to organize and structure all the steps and elements needed to estimate, report, review, archive, and improve estimates of GHG emissions and removals. It includes institutional, legal, and procedural arrangements that facilitate management of key inventory tasks during the inventory compilation process like planning, collecting and documenting information about data, documenting steps, reviewing, reporting, archiving, and planning improvements. 溫室氣體排放清單管理制度是一種組織和構建估計、報告、審查、存檔及改進溫室氣體排放量及銷減量估計所需的所有步驟及元素的方法。它包括體制、法律和程序安排,方便於在清單編製過程中管理關鍵清單任務,如規劃、收集及記錄有關數據的信息、記錄步驟、審查、報告、存檔及改進規劃。

13.2 Establish GHG Emission Inventory Management System 建立溫室氣體排放清單管理制度

BEC manages the 7 stages under the GHG Emission Inventory Management System as below:

- 1. Plan
- 2. Collect
- 3. Estimate
- 4. Write
- 5. Review
- 6. Finalize and submit a report
- 7. Archive

倍衡工程建築建立了溫室氣體排放清單管理系統來管理以下7個階段:

- 1. 計劃
- 2. 收集
- 3. 估算
- 4. 撰寫
- 5. 審查
- 6. 完成並提交報告
- 7. 存檔

13.3 Annual Carbon Emissions Performance Report 年度碳排放績效報告

| Carbon Emissions | Y2022 (Base Year) | Y2023 | Y2022 | Y2023 | Y2022 | Y2023 |
|---------------------|--------------------------------|-------------------------------------|---------------------------------------|--------------------------------------|-----------------------------------|---------------------------------|
| (Metric Tons Co2e | Diesel Consumption (Litre) | | Petrol Consumption (Litre) | | Electricity Consumption (kWh) | |
| Scope 1 | 8,082.5 (SG) + 1,863.5 (TW) | 9,271.1 (TW) | 23,271.3 (SG) + 10,546.2 (TW) | 11,746.8 (SG) + 8,073.9 (TW) | N/A | N/A |
| Scope 1 (Sum) | 9,946 (2,627.46 US Gallons) | 9,271.1 (2,449.17 US Gallons) | 33,817.5 (8,933.64 (US Gallons) | 19,820.7 (5,236.07 US Gallons) | N/A | N/A |
| Percentage % | Baseline | -6.75% | Baseline | -41.4% | N/A | N/A |
| Scope 2 | N/A | N/A | N/A | N/A | 4,9071.9 (SG) + 36,337.47 (TW) | 46,170 (SG) + 33,8101.9 (TW) |
| Scope 2 (Sum) | N/A | N/A | N/A | N/A | 85,409.34 #5 | 84,271.9 |
| Percentage % | N/A | N/A | N/A | N/A | Baseline | -1.34% |

Manpower Comparison

| manpower comparison | | | | | | | |
|--|--------------------|-------------------------------|------------------------|-----------------------------|---|--|--|
| Carbon Emissions (Metric Tons Co2e) | Y2022 | Y2023 | Y2022 Y2 | | 023 | Y2023 | |
| | CO₂ Emiss | ion (KGS) | Intensity | | CO ² emission reduction target | Cumulative CO₂ reduction achievement Per head | |
| Scope 1 | 26,655.28 (Diesel) | | SG + TW Manpower Ratio | | -5.65% | NIA | |
| | 79,393 (Petrol) | (Diesel) + 46,533 (Petrol) | Baseline 100% | Labour Force increased 220% | Achievement percentage % (KGS per head) | N/A | |
| Scope 1 (Sum) | 106,048.3 | 71,379.6 | 1,559.5 | 475.9 | -68.4% | 1,083.6 | |
| Scope 2 (Sum) | 35,607 | 35,133 | 523.6 | 234.2 | -55.3% | 289.4 | |
| Scope 1 + 2 (Sum) | 141,655.3 | 106,512.6 | 2,083.2 | 710 | -66% | 1,373.2 | |

Revenue Comparison

| | Y2022 Y2023 Y2022 | | Y2 | 023 | Y2023 | |
|--|----------------------|-------------------------------|-----------------------|------------------|---|--|
| Carbon Emissions (Metric Tons Co2e) | CO2 Emiss | sion (KGS) | Intensity | | CO ² emission reduction target | Cumulative CO ₂ reduction achievement per SGD\$ million |
| Scope 1 | 26,655.28 (Diesel) | | SG + IW Revenue Ratio | | Achievement percentage % | 4 |
| | + 79,393 (Petrol) | (Diesel) + 46,533 (Petrol) | Baseline 100% | Revenue +308% | (KGS per SGD\$ Million Revenue) | N/A |
| Scope 1 (Sum) | 106,048.3 | 71,379.6 | 23,195.7 | 5,073.9 | -78.4% | 18,121.8 |
| Scope 2 (Sum) | 35,607 | 35,133 | 7,788.2 | 2,497.4 | -67.9% | 5,290.8 |
| Scope 1 + 2 (Sum) | 141,655.3 | 106,512.6 | 30,983.9 | 7,571.3 | -75.6% | 23,412.6 |

| Baseline Year Setting 設定基礎年 | | | | | | | |
|--|--------|-------|---------------------|--|--|--|--|
| Baseline Year 基礎年: | 2022 | 2023 | Year | | | | |
| Carbon emissions for 2023 當年二氧化碳排放: | 136.7 | 103.4 | MtCO ² e | | | | |
| Carbon emissions of the year (Million per MtCO2e) % 當年二氧化碳氣體排放量: / 每百萬新幣營收 | 103.4 | 33.6 | MtCO2e | | | | |
| Carbon emissions of the year (Head / MtCO2e) 當年二氧化碳氣體排放量: / 每名員工: | 2083.2 | 710 | MtCO2e | | | | |
| Scope 1 Direct Emissions 第一組直接排放: | 101.1 | 68.3 | MtCO ² e | | | | |
| Scope 1 Direct Emissions per million revenues 第一組直接排放 / 每百萬新幣營收: | 68.3 | 22.22 | MtCO2e | | | | |
| Scope 1 Direct Emissions per head (employee) 第一組直接排放 / 每名員工 | 1559.5 | 475.9 | MtCO2e | | | | |
| Scope 2 Direct Emissions 第二組直接排放: | 35.6 | 35.1 | MtCO ² e | | | | |
| Scope 2 Direct Emissions 第二組直接排放氣體排放 / 每百萬新幣營收: | 35 | 11.4 | MtCO2e | | | | |
| Scope 2 Direct Emissions per head (employee) 第二組直接排放氣體排放 / 每名員工: | 523.6 | 234.2 | MtCO2e | | | | |

| Ca | arbon En | nissions | Reducti | on Targe | et Settin | g 二氧化 | 碳減排設 | 定 | |
|--|----------|-----------|---------|----------|-----------|--------|-------|--------|-------|
| Year | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| Cumulative Carbon Reduction Target % in term of \$S Million Revenue 每百萬新幣 營收/累計二氧化碳減 排設定 (%) 目標 | Baseline | 5.65% | 11.3% | 16.95% | 22.6% | 28.25% | 33.9% | 39.55% | 45.2% |
| Total Carbon Emission 累計二氧化 碳排放量 (MtCO2e) | 136.7 | 103.4 | | | | | | | |
| Carbon emissions (Million per MtCO2e) 當年溫室氣體排放量/ 每百萬新幣營收 | 103.4 | 33.6 | | | | | | | |
| Carbon emissions per head (employee) 當年 溫室氣體排放量/每名 員工 | 2083.2 | 710 | | | | | | | |
| Cumulative Carbon Reduction % in term of \$S Million Revenue 每百萬新幣營收/累計 二氧化碳減排比率 (%) | Baseline | -75.5% | | | | | | | |
| Cumulative Carbon Reduction % per head 當年累計二氧化碳減 排比率 (%) / 每名員工 | Baseline | -66% | | | | | | | |
| Index of Carbon Reduction performance 碳減排表現指數#3 | Baseline | Excellent | | | | | | | |

#3 Grading of carbon emissions reduction performance of the year 當年碳減排表現 評核級別

| Grade 級別 | Percentage 百分比 | | |
|--------------|----------------|--|--|
| Excellent 優良 | >-2% | | |
| Good 良好 | >-1.6 to 1.9% | | |
| Pass 合格 | -1.5% | | |
| Margin 邊緣 | <-1.1 to 1.4% | | |
| Fail 未達標 | <-1 % | | |

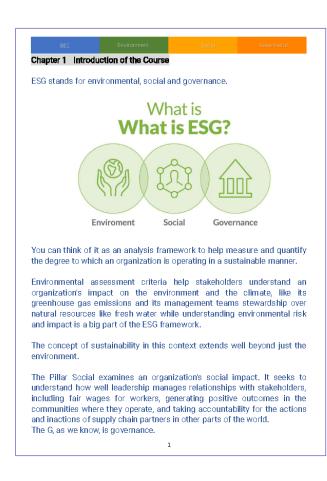
Remarks 附註:

- 1) Year: 2022 is default ESG baseline
- 2) Cardon emission unit KGS per \$SGD Million Revenue
- 3) Cardon emission unit in MtCO2e per \$SGD Million Revenue
- 4) The percentage of carbon reduction amount is calculated as "(baseline year target year) / baseline year"
- 5) There was no figure to provide the power consumption due to CTCl Taichung office's power was supplied by main contractor
- 6) Cumulative carbon reduction amount: If there is a plan to reduce carbon emissions by 5% per year, the carbon reduction target for 2023 is 5%, and for 2024 is 10%, and so on.
- 7) Grading of carbon emissions reduction performance of the year 當年碳減排表現評核級別
- 8) The number of direct employees is sampling on middle of the year (July) 員工數字以當年年中取樣(每年 7 月份)

14. FORECAST ESG ACTIVITIES 展望環保, 社會及管治活動 2024

14.1 BEC will organize the ESG Internal Training Programme for our site safety and environmental staff, administrative officers, and site engineers, etc., and also develop an E-learning platform to upgrade their ESG knowledge.

倍衡工程建築將舉辦內部環保, 社會及管治培訓,並開發電子學習平臺,為工 地安全及環保人員、行政人員及工地專案師等同事提升環保,社會及管治知識。





Abstract

Environment, Social, and Governance (ESG) has gained increasing attention over the past few years, with many institutional investors investing only in those companies that provide ESG performance reporting. In fact, ESG has considerations relevant to analysts and investors, consumers, and employees, and has become a key topic of discussion at the Board table. This course provides an overview of an ESG framework and how it supports a company's overall risk management. It examines each component in detail and provides insight into how they converge to impact a company and its stakeholders. The course also discusses how to look at corporate pressures & stakeholder expectations and their impact on risk identification and business success.

ESG is a framework designed to be integrated into an organization's strategy to create enterprise value by expanding the organizational objectives to include the identification, assessment and management of sustainabilityrelated risks and opportunities in respect to all organizational stakeholders (including but not limited to customers, suppliers and employees) and the environment Environmental aspect: focuses on preserving the natural world. Examples of topics addressed include climate change, greenhouse gas emissions, biodiversity loss, deforestation, pollution, energy efficiency and water management Social aspect: focuses on people and relationships include working to support gender and diversity, equity, and inclusion movements in addition to enhancing customer satisfaction and employee engagement Governance aspect: focuses on moving beyond how organizations have been typically governed in the past and enhance corporate governance. Examples of specific topics include board composition, cybersecurity practices, management structure, executive compensation, preventing bribery and corruption

A variety of organizations and financial institutions have devised ways to measure the extent to which a specific corporation is aligned with ESG goals.

14.2 E-waste Recycling 電子垃圾回收

BEC will actively promote and support E-waste recycling has all sorts of benefits in addition to the protection of human health and the environment. Most of the materials that make up our computers, laptops, and smartphones are derived from non-renewable minerals.

倍衡工程建築將積極推動及支持推動電子垃圾回收,除了保護人類健康和環境外,還有各種好處。構成我們的電腦、筆記型電腦和智慧手機的大多數材料都來自不可再生的礦物。

Recycling these materials can prevent the supply of consumer goods that become inevitable in our lives from being suspended until substitutions are discovered.

回收這些材料可以防止我們生活中不可避免的消費品供應斷絕,直到發現替代品為止。

Although in certain cases, non-renewable resources are not necessarily rare, the recycling of non-renewable but common minerals still has economic benefits.

雖然在某些情況下,不可再生資源不一定是稀有的,但不可再生但常見的礦物的回收仍然具有經濟效益。



Did you know that Singapore, alongside Hong Kong, are top producers of e-waste in Asia? Every year, nearly \$10 billion in e-waste are thrown away globally. But this could be recovered to save costs for businesses, plus keep toxic materials out of landfills.



60,000 tonnes

E-waste generated in Singapore in 2018



65 million tonnes

Projected CO2 emissions in Singapore by 2030



S\$234 million

Potential value of e-waste in Singapore

There's profit to be made by recycling your e-waste, and local businesses can lead the way. From now until 30 April 2024, join the **DBS x AsiaPac E-Waste Recycling Campaign** to trade-in, drop off or request for on-site collection, and receive rebates up to \$300*.

Help divert e-waste from landfills.

Option 1: Laptop Trade-In

For laptops only





Register your interest to trade in your laptop

Step 2



AsiaPac will get in touch with you within 2 weeks

Step 3



Door to door collection with price assessment done on the spot

Step 4



Receive rebates for your trade-in laptop

Option 2: Electronics Disposal

For end-of-life laptops, and other devices such as mobile phones and tablets

In collaboration with:









15. Reference & Guidance 參考及指導文獻

- 1. Singapore Green Plan 2030, Ministry of Sustainability & the Environment, Republic of Singapore 新加坡 2030 年綠色計劃, 環境及可持續發展部, 新加坡共和國
- 2. Earth Hour 60, World Wild Fund 熄燈一小時行動, 世界自然基金會, 2024
- 3. Fuel CO2 calculator: carbon dioxide emissions in kg, Driving. co.nz New Zealand 燃料二氧化碳排放量計算器:二氧化碳排放量(公斤), 駕駛網站, 紐西蘭
- 4. Greenhouse Gases Equivalencies Calculator Calculations and References, Environmental Protection Agency, United States of America 溫室氣體等值計算機 計算和參考,美國環境保護署,美利堅合眾國
- 5. What Is E-Waste Recycling and How Is it Done? Earth.Org, Hong Kong 何謂電子垃圾回收? 地球組織, 香港特別行政區, 中華人民共和國

END 全卷完