Contents

Sustainability Report FY2019

AMARA HOLDINGS LIMITED

Board Statement

The Board of Directors (the "Board") of Amara Holdings Limited ("Amara") is pleased to present Amara's third annual Sustainability Report for the financial year ended 31 December 2019.

During the year, we have deepened our commitment to sustainable practices and continue to strive to enhance our approach to help shape a better world where both our planet and people benefit.

In the past year, more than ever, global issues such as climate change, waste management, and resource scarcity have resulted in increasing public attention on the topic of sustainability. We are aware of the rise in green consumerism – customers are more attracted to companies that offer environmentally-friendly products than companies that do not. It is hence important to understand the risks and opportunities, to ensure the sustainability and growth of our business in the long term.

In 2019, we continue to drive initiatives such as energy and waste reduction, and community development programmes. We continuously engage our employees to cultivate a healthy and inclusive workplace, as we recognise that our employees are our invaluable assets.

The Board remains steadfast in providing guidance and oversight over the management and monitoring of the identified material factors, and is supported by the Sustainability Steering Committee ("SSC") and Sustainability Task Force ("STF").

We are excited to present more information on our sustainability progress and achievements in this Report.

The Board of Directors
Amara Holdings Limited

About The Report

This Sustainability Report (the "Report") summarises Amara's commitment, approach, and sustainability performance through its business practices for the period of 1 January to 31 December 2019. Together with other information disclosed in the Annual Report, this report aims to communicate and promote transparent reporting to Amara's stakeholders.

REPORTING STANDARD

This Report has been prepared in accordance with the Global Reporting Initiative's ("GRI") Standards 2016 – Core option and the SGX ST-Listing Manual (Rules 711A and 711B).

REPORTING SCOPE

This report includes the activities and performance of our businesses – hotels, mall and office building and restaurants in Singapore and Thailand, as listed below:

Hotels	Mall and Office Building	Restaurants
Amara Singapore	100 AM	Thanying Restaurant
Amara Sanctuary Resort, Sentosa		Silk Road Restaurant
Amara Bangkok		

The above reporting scope remains the same as 2018.

SUSTAINABILITY GOVERNANCE AND REPORT DEVELOPMENT

The SSC and STF continue to support the Board in driving the sustainability agenda in Amara.

Overseen by the Board, the SSC and STF perform regular review and assessment of Amara's sustainability performance to identify and implement action plans for improvement across the business.

FEEDBACK

We seek to continuously improve our sustainability reporting and practices, and your feedback is important to enable us to do so effectively.

If you wish to provide comments or feedback on our sustainability practices, please write to corporate@amaraholdings.com.

Stakeholder Engagement

Stakeholder engagement is essential to Amara's core values and business. We believe that understanding our stakeholders is key to improving our business performance. By engaging our stakeholders on a regular basis, we are enabled to make informed decisions and implement the right strategies.

Amara's approach towards stakeholder engagement is summarised below:

Stakeholder	Engagement method	Frequency	Key concerns
Investors	Timely updates of financial results and announcements, business developments, press releases, and other relevant disclosures via SGXNet and corporate website	Throughout the year	• Sustain profitability and enhance shareholder returns • Transparent reporting • Sound corporate governance practices
	Annual General Meeting	Annually	
Customers	Customer satisfaction and engagement through close monitoring of the feedback on travel websites, and gathering comments from hotel and restaurant customers	Throughout the year	• Deliver affordable, quality products and services • Responsiveness to customers' requests and feedback
Employees	Induction programme for new employees	Throughout the year	• Equitable remuneration • Fair and competitive employment practices and policies • Safe and healthy work environment • Focus on employee development and well-being
	Training and development programmes	Throughout the year	
	Career development performance appraisals	Throughout the year	
	Recreational and wellness activities	Throughout the year	
	Town hall meetings and regular e-mail communication	Throughout the year	
Communities	Corporate philanthropy and contributing to the medical facility fund-raising drive and assisting a medical health awareness raising drive	Throughout the year	• Contributions to communities • Responsible and ethical business practices
	Corporate volunteering such as participation in Keep Singapore Clean Campaign, organised by the Public Hygiene Council and Christmas Celebration party at Good Shepherd Place	Throughout the year	
	Open communication channels with local communities	Throughout the year	
Regulators	Meetings, seminars, dialogue and workshop sessions	Throughout the year	• In compliance with, and keeping abreast of changes to laws and regulations
	Memberships in industry associations such as Real Estate Developers' Association of Singapore ("REDAS"), Singapore Business Federation, Singapore Chinese Chamber of Commerce & Industry, Singapore Hotel Association and Singapore National Employers Federation	Throughout the year	
Suppliers	Regular dialogue sessions with key suppliers and service providers	Throughout the year	• Fair and equal treatment of suppliers • Regular and punctual payments upon commencement of service
	Establish channels of communication	Throughout the year	

Materiality Assessment

We conducted our first materiality assessment in 2017 when developing our inaugural Sustainability Report and identified 8 material factors. We regularly review and assess the relevance of the material factors, supported by research and industry trends. We concluded that the material factors remain relevant and have obtained verification from the Board.

In 2018, we began to align our material factors with the relevant United Nation's Sustainable Development Goals ("UNSDGs") to portray how our business has contributed to the achievement of these goals. This year, we have deepened our alignment with the UNSDGs to streamline our efforts.

The following table illustrates how Amara's material factors correspond to the relevant UNSDGs. We have also mapped out our key initiatives where we have positively impacted the UNSDGs.

	Amara's Position	Amara's Initiatives	UNSDGs
Environmental *Reducing our environmental footprint*	Amara strives to manage and minimise our environmental footprint through improving resource management practices across our business operations	• **Energy and Emissions** We actively manage our energy and invest in systems to reduce our energy consumption (Pgs 43 - 44)	7 AFFORDABLE AND CLEAN ENERGY 13 CLIMATE ACTION
		• **Water** We conserve and use water efficiently at our properties and restaurants through effective water usage and management (Pg 45)	6 CLEAN WATER AND SANITATION
		• **Effluents and Waste** We strive to reduce the waste generated from our properties and practise recycling to divert waste from landfills (Pg 46)	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Social *Managing our talent and our responsibilities*	Amara strives to create meaningful interactions with our employees, guests, visitors, and the communities across the different geographies to build long-lasting relationships	• **Talent Retention** We provide a fair and inclusive workplace. We are signatory to the Tripartite Alliance for Fair and Progressive Employment Practices ("TAFPEP") and invest in developing our people through skills training and education (Pg 47)	8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES
		• **Occupational Health and Safety** We provide a safe workplace for our people. Our Fire and Safety Committee is responsible for overseeing our safety agenda beyond regulatory compliance requirements (Pg 47)	8 DECENT WORK AND ECONOMIC GROWTH
		• **Customer Health and Safety** We seek to provide a safe environment for our customers and tenants, enabled by our internal practices that focus on customer safety (Pg 48)	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
Governance *Complying with applicable laws and regulations*	Amara believes that good corporate governance will drive business growth and success. We are always striving to uphold high standards of business conduct across our business operations	• **Regulatory Compliance** We ensure that our business operates without significant disruptions. We set up robust governance policies and processes that are the cornerstones of the regulatory compliance agenda (Pg 49)	16 PEACE AND JUSTICE STRONG INSTITUTIONS
Economic *Addressing the flow of capital*	Amara's financial performance is key to grow the business and deliver returns to our shareholders, employees, and the community	• **Economic Performance** Please refer to our Annual Report for more information on our economic performance (Pgs 4 - 15 and Pgs 23 - 29)	8 DECENT WORK AND ECONOMIC GROWTH
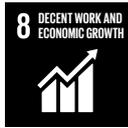
Our Achievements

Pillar	Material Factors	2019 Targets	2019 Achievements
Environmental *Reducing our environmental footprint*	Energy and emissions	In 2019, Amara aims to reduce or maintain the same consumption and intensity levels as 2018	Achieved reductions in electricity consumption and intensity, and the corresponding greenhouse gas emissions Amara Bangkok was awarded Thailand Building Energy Efficiency Disclosure (Level A) certification by Department of Alternative Energy Development and Efficiency - Ministry of Energy
	Water	Amara strives to reduce or maintain the same water consumption and intensity levels as 2018	Observed increases in water consumption and intensity due to the replacement of air chillers with the more energy-efficient water chillers Amara Sanctuary Resort, Sentosa was certified as a Water Efficient Building by the Public Utilities Board ("PUB")
	Effluents and waste	Amara endeavours to target achieving 0.5 tonnes of waste recycled per day (182.5 tonnes per year), which is in line with the KPI set by the National Environment Agency ("NEA")	Recycled 27 tonnes of food waste and used cooking oil in 2019, with the waste recycled being lower than targeted due to the intentional reduction of food wastages during the year
Social *Managing our talent and our responsibilities*	Talent retention	Amara continues to strive to conduct performance appraisal for 100% of all eligible employees	Conducted performance appraisal for 100% of all eligible employees
	Occupational health and safety	Amara targets to maintain zero workplace incidents leading to employee fatality or permanent disability in the coming 12 months	No incidents resulting in fatalities or permanent injuries during the year
	Customer health and safety	Amara continues to strive to maintain compliance status with regulations and voluntary codes concerning the health and safety of guests, visitors and tenants	Complied with regulations and voluntary codes concerning the health and safety of guests, visitors and tenants
Governance *Complying with applicable laws and regulations*	Regulatory compliance	Amara continues to achieve zero non-compliance in the social and economic segment that resulted in significant fines or sanctions	No incidents of non-compliance during the year

Environmental

Amara strives to manage and minimise our environmental footprint through improving resource management practices across our business operations.

ENERGY AND EMISSIONS

Our business portfolio consists of diversified businesses – hotels, malls, office building and restaurants. Although energy consumption is necessary in our business operations, we continually seek to reduce our environmental footprint and become more efficient in our energy consumption.

In 2019, Amara Sanctuary Resort, Sentosa successfully upgraded its Green Mark Certification to Green Mark Platinum, while Amara Singapore and 100 AM upgraded their Green Mark Certification to Green Mark Gold Plus through energy initiatives.

We have implemented various energy saving initiatives across our properties, including:
* Replaced old chillers with new chillers together with new cooling towers, pumps and Building Management System; and
* Replaced T5 and T8 lightings to LED in gradual phases

We continue to track, monitor, and report our energy consumption across all properties to effectively manage our consumption. This data is reported to the Building and Construction Authority ("BCA").

Amara's total electricity consumption was 21,444,370 kWh in 2019, representing a 2.7% decrease from 2018. This decrease is contributed by our commitment to implementing energy-reduction initiatives, including investments in upgrading our chiller systems and replacing air chillers with the more energy-efficient water chillers. We observed that our gas consumption increased by 16.2% to 1,302,229 litres[1]. Our energy consumption directly impacts our greenhouse gas ("GHG") emissions. Our GHG emissions decreased by 9.3% to 8,981 tonnes of CO_2 equivalent ("tCO_2e"). Please refer to Graphs 1, 2, and 3 for these observed trends.

We note that the intensities[2] have progressively improved year-on-year. In 2019, electricity intensity was reduced by 2.8% from 251 kWh/m^2 to 244 kWh/m^2 and GHG emissions intensity reduced to 0.10 tCO_2e/m^2 compared to 0.11 tCO_2e/m^2 in 2018.

Amara aims to reduce or maintain the same consumption and intensity levels as 2019 in the forthcoming year.

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[1]   Gas consumption has been restated. Actual consumption figures have been updated for Amara's restaurants.
[2]   Energy intensity is calculated as: Total energy consumed (kWh) / Total Gross Floor Area (m^2).

Environmental

Graph 1 - Electricity consumption (kWh) and electricity intensity (kWh/m²)

kWh/m²

| | 0 | 50 | 100 | 150 | 200 | 250 | 300 | 350 |

2019
Electricity consumption — 21,444,370
Electricity intensity — 244

2018
Electricity consumption — 22,041,695
Electricity intensity — 251

kWh: 0 — 5,000,000 — 10,000,000 — 15,000,000 — 20,000,000 — 25,000,000
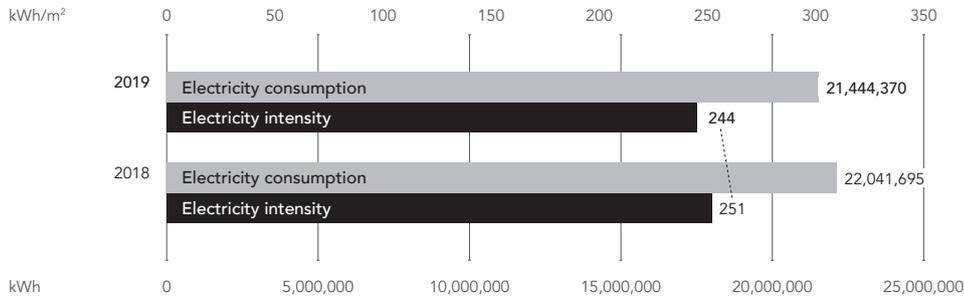
Graph 2 - Gas consumption (litres) and gas intensity (litres/m²)

litres/m²: 0 — 5 — 10 — 15 — 20 — 25 — 30 — 35

2019
Gas consumption — 1,302,229
Gas intensity — 22

2018
Gas consumption — 1,120,369
Gas intensity — 25

litres: 0 — 200,000 — 400,000 — 600,000 — 800,000 — 1,000,000 — 1,200,000 — 1,400,000
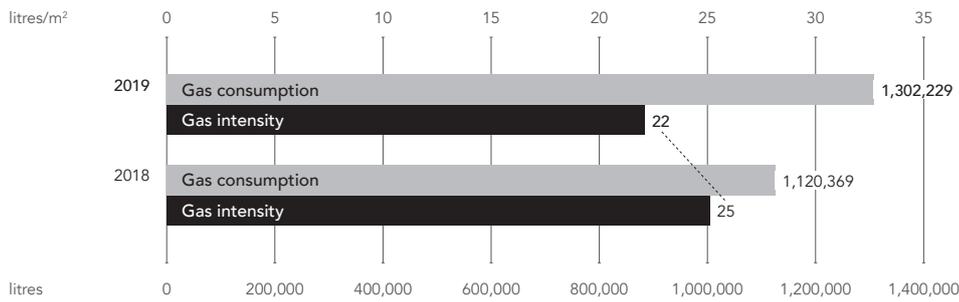
Graph 3 - GHG emissions from electricity (tCO$_2$e) and GHG emissions intensity (tCO$_2$e/m²)

tCO$_2$e/m²: 0 — 0.05 — 0.10 — 0.15 — 0.20 — 0.25 — 0.30

2019
GHG emissions — 8,981
GHG emissions intensity — 0.10

2018
GHG emissions — 9,897
GHG emissions intensity — 0.11

tCO$_2$e: 8,400 — 8,600 — 8,800 — 9,000 — 9,200 — 9,400 — 9,600 — 9,800 — 10,000
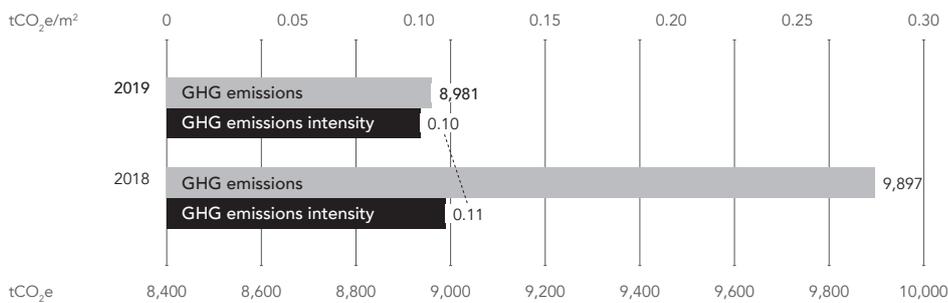
Environmental

WATER

Amara strives to reduce water consumption and improve water usage efficiency. We also improve our water resilience to ensure that this basic amenity is provided to every tenant and customer.

We continue to closely track and monitor our water usage sourced from public utilities and report our water usage data to the PUB through the Water Efficiency Management Plan.

Our hotel, Amara Sanctuary Resort, Sentosa, was certified as a Water Efficient Building by PUB in August 2019. The hotel implemented various measures to achieve this certification, such as installing water efficient fittings and adopting optimal water flow rates.

Our overall water consumption in 2019 increased by 9.2% to 263,890 m^3 as compared to 241,611 m^3 in 2018. Our water intensity[3] also increased from 2.75 m^3/m^2 to 3.01 m^3/m^2. This increase in water usage and intensity in 2019 is due to Amara Sanctuary Resort, Sentosa replacing its air chiller to a water chiller during the year, for improved energy efficiency.

Graph 4 - Water consumption (m^3) and water intensity (m^3/m^2)
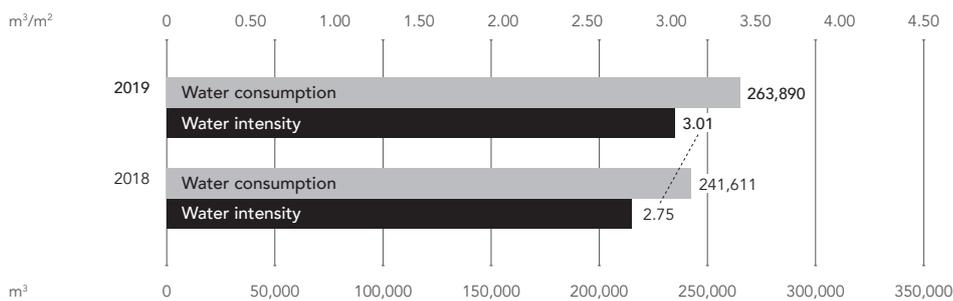
For 2020, in consideration of an expected increase in water consumption arising from the replacement of Amara Sanctuary Resort, Sentosa's air chiller to a water chiller, we will strive to manage our water consumption levels to increase by not more than 20% from 2019.

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[3]   Water intensity is calculated as: Total water consumed (m^3) / Total Gross Floor Area (m^2).

Environmental

EFFLUENTS AND WASTE

Amara adopts good waste management practices and encourages the efficient use of resources. We endeavour to minimise waste generated from our properties, and divert waste from landfills and incineration.

We continue to support Singapore's agenda of becoming a Zero Waste Nation and to achieve a 30% reduction of waste sent to landfills through our waste management practices. Recycling is key to achieving this vision. At Amara, paper, food waste and used cooking oil are recycled. To manage our waste effectively, waste generated from our properties (including food waste) are tracked.

At Amara, we monitor the waste generated from our operations and implement the following waste management practices at our hotels and restaurants:
- Operate a zero-inventory practice, where we endeavour to order just the right amount so that there is no leftover inventory;
- Implemented an on-site, cost effective eco-Digester system. The system speeds up decomposition time from 4 weeks to just 24 hours, and has reduced the amount of waste going to incinerators; and
- Started a green initiative to recycle materials such as paper, metal, plastic and glass in partnership with SembCorp

In 2019, the total amount of waste generated was 1,394 tonnes compared to 1,768 tonnes in 2018. Out of the total amount of waste, approximately 2% of the waste generated comprises food waste and used cooking oil which were recycled. The remaining amount of waste generated was sent to the landfill for incineration, as illustrated in Graph 5 below.

Graph 5 - Waste by type and disposal methods (tonnes)

2019	
General waste (incinerated)	1,367
Used cooking oil (recycled)	3
Food waste (digested)	24

2018	
General waste (incinerated)	1,606
Used cooking oil (recycled)	6
Food waste (digested)	156

Tonnes: 0 200 400 600 800 1,000 1,200 1,400 1,600 1,800
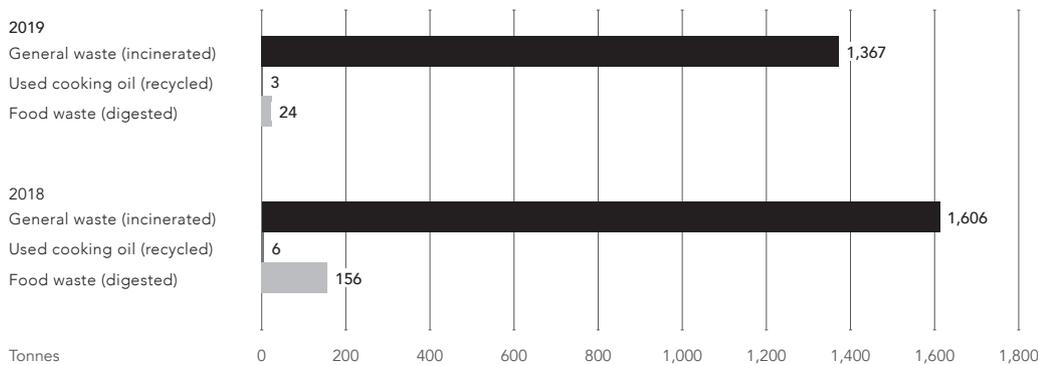
There was a reduction in food waste recycled in 2019 compared to 2018 due to the intentional cut in food wastages at hotel food and beverage outlets, and the closing of a food court for approximately 3 months due to a change in operator. Amara continues to work with our vendor and engage with our tenants and employees in optimising the use of the eco-Digester to recycle food waste.

In the upcoming year, we will target to reduce our total amount of waste generated by 10%, and also increase the proportion of recycled waste by 10% compared to 2019.

Social

Amara strives to create meaningful interactions with our employees, guests, visitors, and the communities across the different geographies to build long-lasting relationships.

TALENT RETENTION

Amara believes in the inherent strength of its human resources. It is integral to the business' long-term growth and success. We provide a work environment that is diverse, collaborative, and inclusive.

Amara has 495 permanent employees, a decrease of 24 employees compared to a year ago. Our female employees represent 48% of the workforce. Our headcount decreased due to job redesign.

Permanent Employees	As of 31 December 2018	As of 31 December 2019
Male	272	258
Female	247	237
Grand Total	519	495

We practise fair employment, aligned with the Tripartite Alliance for Fair and Progressive Employment Practices ("TAFPEP") and empower our employees by investing in training and development programmes to continuously upskill and deliver excellent customer service. We believe in rewarding our employees based on merit, and hence conduct annual performance appraisals to engage and understand our employees. This year, appraisals were conducted for 100% of all eligible employees, hitting our 2019 target. We aim to continue this practice in 2020.

OCCUPATIONAL HEALTH AND SAFETY

Amara believes a healthy and safe workplace is key to creating a conducive work environment for our employees. We continue to uphold our internal policies and controls to minimise the risk of workplace incidents and consciously improve our health and safety performance.

In 2019, we conducted regular potential hazard identification checks and fire safety audits and drills at our properties. We take measures to ensure that reported incidents by our employees, guests, tenants and visitors are promptly investigated, and preventive or corrective actions are taken.

We are pleased to report that we did not have any incidents resulting in fatality or permanent injury in 2019. Our Accident Frequency Rate[4] in 2019 was 10.9 per million man-hours worked, a decrease of 6.0% compared to 11.6 per million man-hours worked in 2018.

Amara targets to maintain zero workplace incidents leading to employee fatality or permanent disability in the coming 12 months.

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[4]   Accident Frequency Rate is calculated as: Number of workplace fatalities and injuries / million man-hours worked.

Social

CUSTOMER HEALTH AND SAFETY

Food Safety

As we operate and manage hotels and restaurants, food safety is our utmost concern and responsibility. Our responsibility extends beyond compliance – our approach to food safety encompasses food management safety and practices.

Amara maintains a Standard Operating Procedure ("SOP") to oversee the management of food safety and practises a First-In-First-Out ("FIFO") food inventory system. Both the SOP and FIFO systems serve to effectively manage and track our food inventory in all our hotels and restaurants.

To further ingrain the message of the importance of food safety in our employees, we provide food safety trainings that introduce them to regulations and requirements on food safety and hygiene. We also conduct regular laboratory testing on our food items as a quality control measure.

Building Safety

As an owner and operator of properties, we are committed to providing a safe environment for our guests, visitors, and tenants. Our practices on building safety measures are governed by building safety laws and regulations, with focus placed on fire safety. Fire drills are conducted twice a year and our employees attend fire safety training courses on a regular basis. We conduct regular fire safety inspections throughout the year.

Amara also identifies other potential hazards in our buildings through risk assessments. Identified hazards are flagged to our guests and visitors to prevent accidents or injuries. Furthermore, we deploy our security team to patrol our premises on a 2-hourly time interval to deter and prevent crimes.

We are pleased to report that there were no incidents of non-compliance with regulations and voluntary codes concerning the health and safety of guests and visitors which resulted in fines, penalties or warnings, allowing us to achieve our 2019 target.

We will continue to strive to maintain this compliance status in the forthcoming year.

CORPORATE SOCIAL RESPONSIBILITY

Investing in the community is an integral part of Amara's commitment to support communities in need. Through our partnerships and programmes, our combined collective efforts positively impact the communities in the locations where we operate.

In 2019, we organised several community engagement programmes in Singapore and Thailand.

In Singapore, our employees participated in various community events such as "Run For Hope" to raise funds and awareness for cancer research, and also participated in the annual "Keep Clean Singapore" event. Amara Singapore provided volunteers to support Project We Care, an event hosted by Singapore's President that benefited 1,500 less fortunate people. 100 AM's atrium space hosted a Bone Marrow Donor Programme Roadshow in September 2019 – the event created awareness and reached out to the office crowd and residents for potential donors. Furthermore, during the December festive season, Amara associates visited the Good Shepherd Place and celebrated with the residents over games and sponsorship of prizes.

In Thailand, Amara Bangkok hosted a heart-warming lunch at the Bangkok School for the Blind and donated necessity items, including monetary donations to the school for the benefit of the students. 20 staff volunteers came together to interact with the students during the event. In July 2019, the hotel commemorated the Thailand King's birthday with a tree planting event in collaboration with the Bangrak District Office. During Christmas, Amara Bangkok together with two other hotel chains raised funds for the Bangkok Christian and House of Blessing by hosting Christmas carolling at the hotel.

Governance

Amara believes that good corporate governance will drive business growth and success. We are always striving to uphold high standards of business conduct across our business operations.

REGULATORY COMPLIANCE

Amara's approach to operating its business is anchored upon high standards of ethics and integrity. To proactively manage the risks of non-compliance, Amara has instituted several internal controls to guide its business conduct.

We continue to make reference to the Code of Corporate Governance 2018, and adhere to rules and regulations in the countries where we operate. Amara is subjected to environmental laws and regulations such as Building Control (Environmental Sustainability) Regulations administered by BCA, and the Energy Conservation Act and Environmental Protection and Management Act governed by NEA.

Our policies such as the Employee Code of Conduct, Whistle-blowing Policy, Anti-corruption and Anti-Money Laundering Policy reinforces our commitment to ethical business conduct. These policies provide guidance to our employees in carrying out their daily jobs.

During the year, there were no incidents of corruption, in line with our target for 2019. Amara also achieved zero non-compliance in the social and economic segment that resulted in significant fines or sanctions. We strive to maintain this status in 2020.

Since 2014, we have instituted a Personal Data Protection Act ("PDPA") Policy with a guidebook for our employees – which is in compliance with the Singapore Personal Data Protection Act (No. 26 of 2012). The policy helps to ensure that the personal data of our guests and employees are managed securely and protected. This policy is also adopted by our overseas affiliates, unless should the local laws be more restrictive, the local privacy laws shall apply. The policy clearly states the information that we may collect, use and disclose in the course of providing services and products to our guests as well as improving guest experiences and providing updates on new developments and promotions at Amara. The guidebook describes the various measures to secure and protect data that are to be adhered by our employees. A general mailbox was created for guests should they have any queries on data protection matters. In 2019, there was no feedback on any data breach.

GRI Content Index

GRI Standards 2016	Disclosure Number	Disclosure Title	Section and Page Reference/Notes
UNIVERSAL STANDARDS			
GRI 102: General Disclosures	**Organisational Profile**		
	102-1	Name of the organisation	Amara Holdings Limited (Pg 2)
	102-2	Activities, brands, products, and services	Annual Report: Amara Vision and Brand (Pgs 2 - 3)
	102-3	Location of headquarters	Annual Report: Corporate Data (Pg 144)
	102-4	Location of operations	Annual Report: Our Business Portfolio (Pgs 10 - 13)
	102-5	Ownership and legal form	Annual Report: Statistics of Shareholdings (Pgs 145 - 146)
	102-6	Markets served	Annual Report: Our Business Portfolio (Pgs 10 - 13)
	102-7	Scale of the organisation	Sustainability Report: Talent Retention (Pg 47)
	102-8	Information on employees and other workers	Sustainability Report: Talent Retention (Pg 47)
	102-9	Supply chain	Amara does not specifically disclose its supply chain
	102-10	Significant changes to organisation and its supply chain	No significant changes
	102-11	Precautionary principle or approach	Amara does not specifically refer to the precautionary approach when managing risk
	102-12	External initiatives	Not applicable
	102-13	Membership of associations	Amara has memberships and association with relevant organisations
	Strategy		
	102-14	Statement from senior decision-maker	Sustainability Report: Board Statement (Pg 38)
	Ethics and Integrity		
	102-16	Values, principles, standards, and norms of behaviour	Annual Report: Amara Vision and Brand (Pgs 2 - 3)
	Governance		
	102-18	Governance structure	Sustainability Report: Sustainability Governance and Report Development (Pg 39)

GRI Content Index

GRI Standards 2016	Disclosure Number	Disclosure Title	Section and Page Reference/Notes
GRI 102: General Disclosures	**Stakeholder Engagement**		
	102-40	List of stakeholder groups	Sustainability Report: Stakeholder Engagement (Pg 40)
	102-41	Collective bargaining agreements	Amara's employees are free to join or not join recognised labour unions or other bona fide representatives within the framework of Company procedures, applicable local laws and regulations and prevailing industrial relations and practices
	102-42	Identifying and selecting stakeholders	Sustainability Report: Stakeholder Engagement (Pg 40)
	102-43	Approach to stakeholder engagement	Sustainability Report: Stakeholder Engagement (Pg 40)
	102-44	Key topics and concerns raised	Sustainability Report: Stakeholder Engagement (Pg 40)
	Reporting Practice		
	102-45	Entities included in the consolidated financial statements	Annual Report: Financial Statements (Pgs 71 - 143)
	102-46	Defining report content and topic Boundaries	Sustainability Report: About The Report (Pg 39)
	102-47	List of material topics	Sustainability Report: Materiality Assessment (Pg 41)
	102-48	Restatements of information	Not applicable
	102-49	Changes in reporting	Not applicable
	102-50	Reporting period	1 January – 31 December 2019
	102-51	Date of most recent report	31 December 2018
	102-52	Reporting cycle	Annual
	102-53	Contact point for questions regarding the report	Sustainability Report: About The Report (Pg 39)
	102-54	Claims of reporting in accordance with GRI Standards	Sustainability Report: About The Report (Pg 39)
	102-55	GRI content index	Sustainability Report: GRI Content Index (Pgs 50 - 54)
	102-56	External assurance	Amara has not sought external assurance for this reporting period, and may consider it in the future

GRI Content Index

GRI Standards 2016	Disclosure Number	Disclosure Title	Section and Page Reference/Notes
GRI 103: Management Approach	103-1	Explanation of the material topic and its Boundary	The material factor boundaries are defined as where Amara has significant impacts and has caused or contributed to the impacts through its business relationships. Material factors with internal boundaries: • Economic Performance • Talent Retention Material factors with internal and external boundaries: • Energy and Emissions • Water • Effluents and Waste • Occupational Health and Safety • Customer Health and Safety • Regulatory Compliance

TOPIC-SPECIFIC STANDARDS

Economic Performance

GRI Standards 2016	Disclosure Number	Disclosure Title	Section and Page Reference/Notes
GRI 103: Management Approach	103-2	The management approach and its components	Annual Report: Financial Statements (Pgs 71 - 143)
	103-3	Evaluation of the management approach	
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	

Compliance with Laws and Regulations

GRI Standards 2016	Disclosure Number	Disclosure Title	Section and Page Reference/Notes
GRI 103: Management Approach	103-2	The management approach and its components	Sustainability Report: Regulatory Compliance (Pg 49)
	103-3	Evaluation of the management approach	
GRI 205: Anti-corruption	205-3	Confirmed incidents of corruptions and actions taken	
GRI 419: Socio-economic Compliance	419-1	Non-compliance with Relevant Laws and Regulations	

GRI Content Index

GRI Standards 2016	Disclosure Number	Disclosure Title	Section and Page Reference/Notes
Energy and Emissions			
GRI 103: Management Approach	103-2	The management approach and its components	Sustainability Report: Energy and Emissions (Pgs 43 - 44)
	103-3	Evaluation of the management approach	
GRI 302: Energy	302-1	Energy consumption within the organisation	
	302-3	Energy intensity	
GRI 305: Emissions	305-2	Energy indirect (Scope 2) GHG emissions	
	305-4	GHG emissions intensity	
Water			
GRI 303: Water	303-1	Water withdrawal by source	Sustainability Report: Water (Pg 45)
Effluents and Waste			
GRI 306: Effluents and Waste	306-2	Waste by type and disposal method	Sustainability Report: Effluents and Waste (Pg 46)
Occupational Health and Safety			
GRI 103: Management Approach	103-2	The management approach and its components	Sustainability Report: Occupational Health and Safety (Pg 47)
	103-3	Evaluation of the management approach	The breakdown by gender is not available for all locations.
GRI 403: Occupational Health and Safety	403-2	Types of injury and rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities	Occupational disease is not relevant for our activities.

GRI Content Index

GRI Standards 2016	Disclosure Number	Disclosure Title	Section and Page Reference/Notes
Talent Retention			
GRI 103: Management Approach	103-2	The management approach and its components	Sustainability Report: Talent Retention (Pg 47)
	103-3	Evaluation of the management approach	
GRI 404: Training and Education	404-3	Percentage of employees receiving regular performance and career development reviews	
Customer Health and Safety			
GRI 103: Management Approach	103-2	The management approach and its components	Sustainability Report: Customer Health and Safety (Pg 48)
	103-3	Evaluation of the management approach	
GRI 416: Customer Health and Safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	