BOARD STATEMENT

The Board of Directors (the "Board") at Amara Holdings Limited ("Amara") is pleased to present Amara's second annual Sustainability Report for the financial year ended 31 December 2018.

Through this report, we showcase our sustainability approach and performance, which have holistically taken environmental, social and governance ("ESG") factors into consideration. We also describe how the ESG factors are inter-linked to our business performance.

In 2018, several progressive sustainability initiatives were established including aligning our material ESG factors to the United Nation Sustainable Development Goals ("UNSDGs") to demonstrate our contributions and impacts towards the goals. The alignment to the UNSDGs solidifies our commitment to incorporate sustainable practices across our business. The scope of our reporting was expanded to include our hotel Amara Bangkok in Thailand, as well as alignment to the Global Reporting Initiative ("GRI") by writing this report in accordance with GRI "Core". These initiatives have resulted in positive impacts to the environment and the communities that we operate in, and we will continue to implement these in our business.

The Board believes that to remain as Singapore's leading Asian integrated lifestyle group, the business must create value to its stakeholders through sustainable business growth. The Board continues to provide oversight over the management and monitoring of the material factors with the support of the Sustainability Steering Committee ("SSC") and Sustainability Task Force ("STF").

ABOUT THE REPORT

This Sustainability Report ("Report") marks Amara's second annual sustainability report. This Report provides an overview of Amara's commitment and approach towards sustainability through its business practices. The information presented in this Report covers the reporting period from 1 January 2018 to 31 December 2018.

REPORTING STANDARD

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

REPORTING SCOPE

Having considered our level of operational control and the ESG impacts resulting from our business operations, the reporting scope was expanded to include our properties in Thailand and Singapore, as listed below:

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

This Report, together with other information disclosed in the Annual Report aims to communicate and promote transparent reporting to Amara's stakeholders.

SUSTAINABILITY GOVERNANCE AND REPORT DEVELOPMENT

The Board continues to oversee the overall sustainability direction and strategy, including Amara's sustainability performance and the development of this Report. The Board is supported by the Sustainability Steering Committee ("SSC") and the Sustainability Task Force ("STF") to drive, manage and monitor the key sustainability issues.

FEEDBACK

We value and welcome feedback to continuously improve our sustainability reporting and practices. If you wish to provide comments or feedback, please send your comments or feedback to corporate@amaraholdings.com.

STAKEHOLDER ENGAGEMENT

Stakeholders are important to Amara's business. We believe that understanding our stakeholders is key to improving our business performance. By engaging our stakeholders on a regular basis, the right strategies and informed decisions can be reviewed and implemented.

Amara's approach towards stakeholder engagement is summarised below:
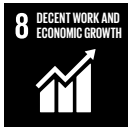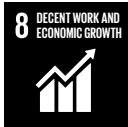
Investors	Timely updates of financial results and announcements, business developments, press releases, and other relevant disclosures via SGXNet and website	Throughout the year	• Sustain profitability and enhance shareholder returns • Transparent reporting • Sound corporate governance practices
	Annual General Meeting	Annually	
Customers	Customer satisfaction and customer engagement through close monitoring of 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	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 the Sunshine Welfare Action Mission (SWAMI) Home	Throughout the year	
	Open communication channels with local communities	Throughout the year	
Regulators	Meetings, seminars and dialogue 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

A materiality assessment was conducted in 2017 and identified eight material factors. The assessment was conducted in accordance with the GRI Materiality, Stakeholder Engagement, Sustainability Context and Completeness Principles and supported by background research on peers and industry trends. We concluded that the material factors are still relevant and the factors have been verified by the Board. We are committed to regularly assessing our material factors to ensure that the factors remain relevant and reflective of our business and address our stakeholders' concerns.

In 2018, we have chosen to align our material factors to the relevant UNSDGs to show how our business has contributed to the achievement of goals. The UNSDGs are a set of global goals aimed at achieving a better and more sustainable future by 2030. They address global challenges including those related to climate, environmental degradation and inequality.

A summary of Amara's ESG factors which are material to the business and contributed to the relevant UNSDGs is shown below.

Environmental *Reducing our environmental footprint*	Energy and emissions	• Track and manage energy consumption • Implement energy saving initiatives to minimise business impacts.	**7** AFFORDABLE AND CLEAN ENERGY **13** CLIMATE ACTION
	Water	• Monitor water consumption to balance water availability and water conservation efforts • Implement water saving initiatives across properties	**6** CLEAN WATER AND SANITATION
	Effluents and waste	• Practise responsible use of resources to reduce food waste • Practise proper waste management, recycling and disposal	**12** RESPONSIBLE CONSUMPTION AND PRODUCTION
Social *Managing our talent and our responsibilities*	Talent retention	• Adopt fair employment and compensation practices • Provide training and development programmes to equip employees with relevant skills	**8** DECENT WORK AND ECONOMIC GROWTH **10** REDUCED INEQUALITIES
	Occupational health and safety	• Adopt robust practices and controls to mitigate health and safety risks at all properties	**8** DECENT WORK AND ECONOMIC GROWTH
	Customer health and safety	• Uphold food safety standards to serve the best to customers • Enhance building safety to ensure safety of guests and visitors	**9** INDUSTRY, INNOVATION AND INFRASTRUCTURE
Governance *Complying with applicable laws and regulations*	Regulatory compliance	• Maintain high ethical standards and responsible business practices in all locations of operations	**16** PEACE AND JUSTICE STRONG INSTITUTIONS
Economic *Addressing the flow of capital*	Economic performance[1]	• Deliver economic value to shareholders, employees and community	**8** DECENT WORK AND ECONOMIC GROWTH

[1]   Please refer to the Annual Report for more information on our economic performance (Pgs 4 to 7, Pgs 10 to 13 and Pgs 20 to 27)

ENVIRONMENT

Amara is committed to managing and minimising our environmental footprint through better resource management practices across our business operations.

ENERGY AND EMISSIONS

The use of energy is essential to our business operations, however, we can lower our environmental footprint and contribute to the mitigation of climate change by using energy more efficiently and exploring renewable sources of energy. We strive for continual improvement in our energy performance and efficiency to improve our energy use profile and ensure the competitiveness of our properties.

In 2018, Amara Sanctuary Resort Sentosa successfully upgraded its Green Mark Certification to Green Mark Platinum while Amara Singapore and 100 AM are in the process of upgrading their Green Mark Certification to Green Mark Gold Plus through energy initiatives.

To ensure that we are always conscientious of our consumption, we track and monitor monthly energy consumption of all properties as well as reporting the total energy usage to the Building and Construction Authority ("BCA").

Amara used a total of 22,041,695 kWh of electricity, representing a 13.3% increase compared to the previous year, due to an inclusion of an additional hotel, Amara Bangkok. Likewise, gas consumption increased by 8.2%, amounting to 1,120,369 litres. Higher electricity consumption led to the increase of greenhouse gas ("GHG") emissions by 21.4% to 9,897 tonnes of CO_2 equivalent ("tCO_2e"). Please refer to Graphs 1, 2 and 3.

However, the intensities have progressively reduced year-on-year, allowing us to achieve the target set for 2018. Electricity intensity was reduced by 13.4% from 290 kWh/m^2 to 251 kWh/m^2 and GHG emissions intensity reduced to 0.11 tCO_2e/m^2 compared to 0.12 tCO_2e/m^2 in 2017[2]. Gas intensity has increased slightly, but by less than 1% from 18 litres/m^2 to 19 litres/m^2.

The decreases in the intensities were mainly attributed to several energy saving initiatives implemented across our properties in 2018, including:
- Maintaining the indoor temperature of air-conditioned premises at 24°C or higher
- Equipping lifts with Variable Voltage Variable Frequency (VVVF) drive and sleep mode features
- Increasing employee awareness to reduce energy consumption

In the forthcoming year, Amara aims to reduce or maintain the same consumption and intensity levels as 2018.

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[2]   The GHG emissions and GHG emissions intensity have been restated for Y2017 to use revised figures published by the regulator since last year's report. The emissions factor used for Singapore properties references the emissions factor published by Singapore Energy Statistics, 2018. Amara Bangkok referenced the emissions factor published by Thailand Greenhouse Gas Emission Organisation, 2017.

ENVIRONMENT

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

kWh/m²	-	50	100	150	200	250	300	350

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

2017
Electricity intensity — 290
Electricity consumption — 19,447,581

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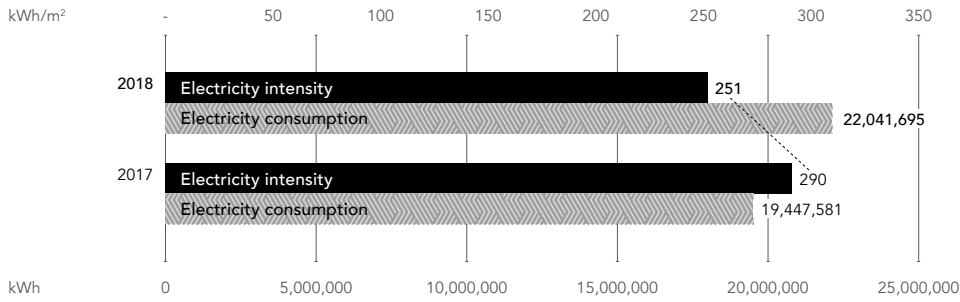
Graph 2 - Gas consumption (litres) and gas intensity (litres/m²)

litres/m²	0	5	10	15	20	25

2018
Gas intensity — 19
Gas consumption — 1,120,369

2017
Gas intensity — 18
Gas consumption — 1,035,251

litres	0	200,000	400,000	600,000	800,000	1,000,000	1,200,000
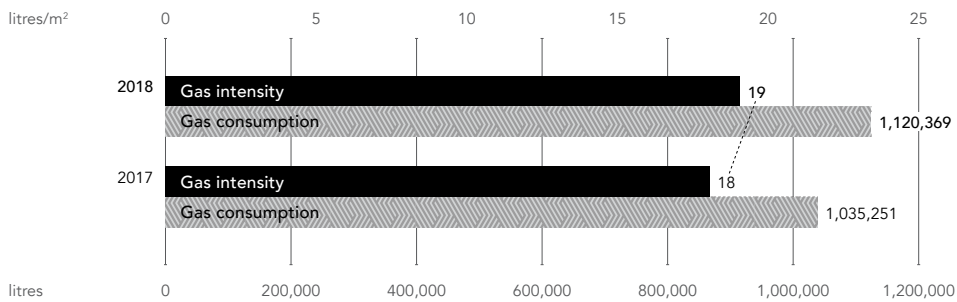
Graph 3 - GHG emissions from electricity (tCO₂e) and GHG emissions intensity (tCO₂e/m²)

tCO$_2$e/m²	0	0.02	0.04	0.06	0.08	0.10	0.12	0.14

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

2017
GHG emissions intensity — 0.12
GHG emissions — 8,152

tCO$_2$e	0	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000
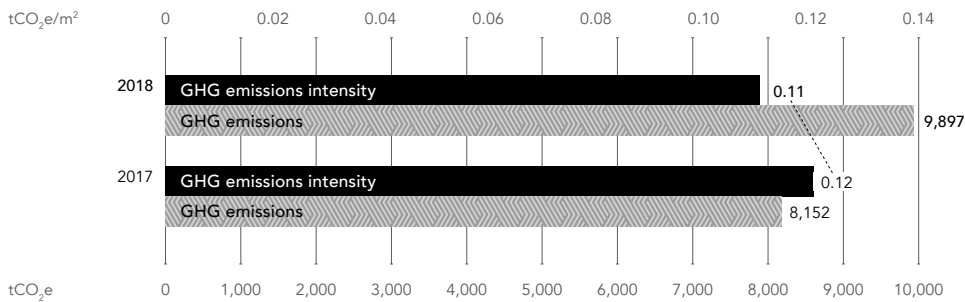
ENVIRONMENT

WATER

The use of water is essential and integral to the business operations of the Hotels, Mall and Office Building and Restaurants. The provision of reliable and usable water in our buildings is expected by our guests and tenants. We are constantly looking at improving our water usage efficiency through our operations and investing in measures to reduce water wastage.

As a good practice, we closely track and monitor our water usage sourced from public utilities. We also report our water usage data to the Public Utility Board through the Water Efficiency Management Plan.

Our overall water consumption in 2018 increased by 18% to 241,610 m^3 as compared to 204,713 m^3 in the previous year, refer to Graph 4. Similar to electricity consumption, the increase in water consumption is due to the inclusion of Amara Bangkok. Our water intensity reduced from 3.05 m^3/ m^2 to 2.75 m^3/ m^2, representing a 10% year-on-year decrease and achieving the target set for 2018.
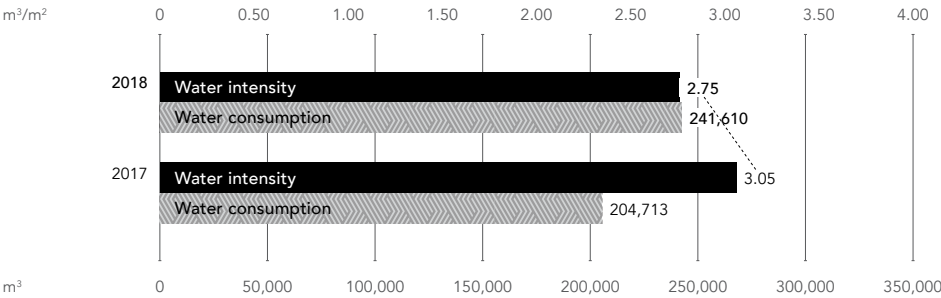
Our water intensity reduction is the result of increasing the frequency of potential water leakage checks by monitoring our monthly usage and engaging a new kitchen cleaning contractor that practises more efficient work processes.

Graph 4 - Water consumption (m^3) and water intensity (m^3/m^2)

Going forward, we strive to reduce or maintain the same water consumption and intensity levels as 2018.

ENVIRONMENT

EFFLUENTS AND WASTE

Proper waste management makes good business sense by providing competitive edge to our business. It increases resource use efficiency and results in cost savings.

Case Study

The hospitality industry is one of the fastest growing industries in the world and has been shown to have serious negative impacts on the environment. Surveys have shown that the hotel industry in Singapore generates a substantial amount of waste each year and there is great potential for waste minimisation[3]. The most common types of waste generated from the hospitality industry are general waste, recyclable waste and food waste.

According to the National Environment Agency of Singapore ("NEA"), food waste accounts for approximately 10% of the total waste generated in Singapore. Unfortunately, only 16% of the food waste is recycled. The rest of it is disposed of at the waste-to-energy ("WTE") plants for incineration.

NEA also found that large hotels are recycling less in 2018 as compared to 2016. Average recycling rates dropped 0.5% to 5.5% although a large proportion of the hotel waste consist of recyclable waste which can be easily segregated such as paper, plastic bottles and food[4].

As the industry continues to grow, more waste is produced. There is a need to holistically manage the waste across the value chain. The simplest way to kickstart waste management is to adopt the 3Rs – **Reduce, Reuse and Recycle** which encompass all measures to minimise the amount of waste disposed. The key practice is to reduce waste at source. Only when waste generation cannot be prevented should other options – reuse and recycle be considered.
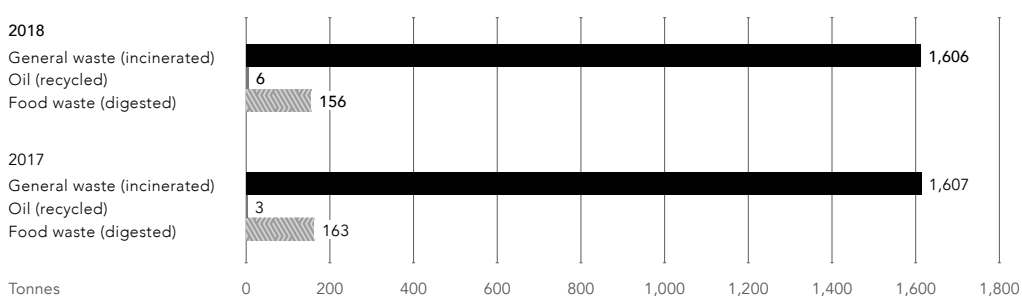
Other effective management alternatives include raising guests' and staff's awareness by communicating environmental practices and policies in strategic locations to garner support and action. Finally, leveraging technological solutions readily available in the market such as eco-digesters and compost bins also effectively reduce waste sent to landfills.

At Amara, we monitor the waste generated from our operations and implement food waste management practices at our Hotels and 100 AM as follows:

- 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. This system accepts all food waste and converts it to liquid nutrient, which is used for gardening and landscaping, eliminating the need for chemical-based fertiliser. The system speeds up decomposition time from 4 weeks to just 24 hours and has cut down the amount of waste going to incinerator by 10%

In 2018, total waste generated was 1,768 tonnes compared to 1,773 tonnes in 2017. Out of the total waste, approximately 10% of the waste generated comprises food waste and used cooking oil which were recycled. We managed to divert 156 tonnes of food waste from the landfill by using the eco-digester, representing 9% of waste diverted from landfill in 2018. However, we did not meet the target set for 2018. Use of the eco-digester system stopped for about two months in 2018 due to a carpark renovation which blocked access to the system. The remaining waste generated was sent to the landfill for incineration. Refer to graph 5 below.

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

2018	
General waste (incinerated)	1,606
Oil (recycled)	6
Food waste (digested)	156
2017	
General waste (incinerated)	1,607
Oil (recycled)	3
Food waste (digested)	163

We endeavour to target achieving 0.5 tonnes waste per day, which is in line with the KPI set by National Environment Agency ("NEA").

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[3]   Source: 3R Guidebook for Hotels, a joint initiative of the National Environment Agency (NEA) and Singapore Hotel Association (SHA).

[4]   Source: Large hotels recycling less, can manage waste better: NEA; Channel News Asia, published 7 July 2018.

SOCIAL

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

TALENT RETENTION

People are Amara's greatest asset as they contribute to the success and continuous growth of our business. Therefore, Amara endeavours to create an environment where our employees feel valued and respected, invest our efforts in attracting talent, provide a robust training and development environment and care for the well-being of our people. Amara's human resources policies are aligned with the Tripartite Alliance for Fair and Progressive Employment Practices ("TAFEP"). We believe in having a diverse pool of talent which contributes to business growth, increases productivity, staff retention and inclusivity.

As at 31 December 2018, Amara has a total of 519 permanent employees compared to 378 employees in 2017. Within Amara, female employees represented 47.6% of the entire workforce. The increase in total number of employees in 2018 is due to the inclusion of Amara Bangkok in this year's report scope.

Permanent Employees	As of 31st December 2017	As of 31st December 2018
Male	198	272
Female	180	247
Grand Total	**378**	**519**

Amara actively encourages our employees to enrol in personal and professional development programmes to continuously develop their skills and stay relevant to deliver better quality service. We practise a robust performance appraisal system to provide an engaging employee and employer communication platform. Although we did not meet the target for the average number of training hours as set last year, we are in the process of formalising the training programme for our employees to ensure that the appropriate type of training is received. We are pleased to disclose that performance appraisals were conducted for 100% of all eligible employees, hitting our 2018 target and we aim to continue this into 2019.

OCCUPATIONAL HEALTH AND SAFETY

Amara believes in creating a healthy and safe workplace for our employees. We have established internal policies and controls to minimise the risk of workplace incidents and continuously seek ways to improve the health and safety performance.

Amara continues to be guided by the Ministry of Manpower's regulations including timely reporting of health and safety performance data, Amara's Occupational Health and Safety Policy and Fire Safety Handbook. A Fire and Safety Committee has been established to support the management of health and safety matters.

Amara has ongoing health and safety initiatives throughout the year such as maintaining bizSAFE and OHSAS 18001 certifications, conducting regular potential hazard identification checks and fire safety audits and drills. Monthly health and safety reports are provided to the management to effectively manage the processes and risks. Apart from that, we conduct investigations and take preventive and corrective actions upon reported incidents by employees, guests, tenants and visitors.

In 2018, we recorded no incidents resulting in a fatality or permanent injury and an Accident Frequency Rate of 11.6 accidents per million man-hours of work. We are pleased to achieve the target set for 2018.

The accidents involved cuts, sprains and one fractured bone, caused by falling on an escalator. All the incidents were immediately attended to. All affected staff resumed normal work after medical leave.

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

SOCIAL

CUSTOMER HEALTH AND SAFETY

Food safety

Food safety is an important issue to Amara as a hotel and restaurant operator. Amara strives to adhere to the food safety standards and regulations to ensure that customers are consuming food that is prepared in safe and hygienic conditions.

Amara maintains a Standard Operating Procedure ("SOP") to oversee the management of food safety and practises the First In First Out ("FIFO") system. Both the SOP and FIFO 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 among our employees, we provide food safety trainings to our employees to raise their awareness on food regulations and keep them up-to-date on the latest food safety and hygiene regulatory requirements. We also conduct regular lab testing on our food items as a quality control measure.

Building Safety

We are committed to providing a safe environment at our properties for our guests, visitors and tenants. Our building safety measures are anchored by the safety laws and regulations in the countries we operate. In addition, our focus on fire safety emphasise on the importance of building safety within our business.

As part of our focus on fire safety, fire drills are conducted twice a year and we require our employees to attend fire training courses on a regular basis. On top of that, we have regular fire safety inspections throughout the year.

Amara also looks out for 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 two-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 fine, penalty or warning, which allows us to achieve our 2018 target. We will continue to strive to maintain this compliance status in the forthcoming year.

CORPORATE SOCIAL RESPONSIBILITY

Amara is committed to being a responsible corporate citizen in the markets we operate in to drive positive change in our communities. Investing in the community is an integral part of Amara's commitment to support communities in need.

In 2018, we organised several community engagement programmes in Singapore and Thailand.

In Singapore, 40 associates from Amara Singapore and Amara Sanctuary Resort Sentosa visited SWAMI Home in December 2018 to share the joy of Christmas with the residents. It was a fun-filled day with sing-along sessions and a special appearance by Santa Claus. Lunch was prepared by the hotels followed by a birthday celebration for the residents. The team prepared and distributed 292 Christmas goodie bags to the residents including donations in cash and in-kind to the home. Some associates took a step further and made personal donations to the home.

Our 100 AM mall collaborated with The Animal Project ("TAP"), a social enterprise that celebrates, showcases and supports the abilities of people with special needs. 100 AM mall offered a complimentary retail booth space in the mall atrium during the festive season which generated a robust merchandise sale and created a greater brand awareness for TAP in the Central Business District.

Amara Bangkok started collaborating with the Rajvithi Home for Girls since 2017. The home provides residential care for the orphaned boys and girls including children who could not be adequately supported by their own parents. Amara Bangkok is working with the home to provide sponsorship for two girls. Amara Bangkok also made donations to the Baan Nokkamin Foundation and the House of Blessing Youth and Children.

GOVERNANCE

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

COMPLIANCE WITH LAWS AND REGULATIONS

Maintaining public trust is of utmost importance to Amara and we are committed to upholding high ethical standards and integrity in our operations. To proactively manage the risks of non-compliance, Amara has instituted several internal controls to guide its business conduct.

We make reference to the Code of Corporate Governance 2012 and adhere to country specific rules and regulations. Amara is subjected to environmental laws and regulations, including the Building Control (Environmental Sustainability) Regulations administered by BCA, as well as the Energy Conservation Act and Environment Protection and Management Act governed by NEA.

Internally, we established policies such as the Employee Code of Conduct, Whistle-blowing Policy, Anti-corruption and Anti-Money Laundering Policy to provide guidance to our employees in their daily conduct.

During the year, there were no incidents of corruption, in line with our target for 2018. 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 2019.

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 (Pg 2)
	102-3	Location of headquarters	Annual Report: Corporate Data (Pg 144)
	102-4	Location of operations	Annual Report: Our Business Portfolio (Pgs 10 to 13)
	102-5	Ownership and legal form	Annual Report: Statistics of Shareholdings (Pgs 145 to 146)
	102-6	Markets served	Annual Report: Our Business Portfolio (Pgs 10 to 13)
	102-7	Scale of the organisation	Sustainability Report: Talent Retention (Pg 43)
	102-8	Information on employees and other workers	Sustainability Report: Talent Retention (Pg 43)
	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 35)
	Ethics and Integrity		
	102-16	Values, principles, standards, and norms of behaviour	Annual Report: Amara Vision and Brand (Pg 2)
	Governance		
	102-18	Governance structure	Sustainability Report: Sustainability Governance and Report Development (Pg 36)

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 37)
	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 37)
	102-43	Approach to stakeholder engagement	Sustainability Report: Stakeholder Engagement (Pg 37)
	102-44	Key topics and concerns raised	Sustainability Report: Stakeholder Engagement (Pg 37)
	Reporting Practice		
	102-45	Entities included in the consolidated financial statements	Annual Report: Financial Statements (Pgs 67 to 143)
	102-46	Defining report content and topic Boundaries	Sustainability Report: About this Report (Pg 36)
	102-47	List of material topics	Sustainability Report: Materiality Assessment (Pg 38)
	102-48	Restatements of information	Amara has restated the performance of its material factors as indicated in the relevant report sections
	102-49	Changes in reporting	Not applicable
	102-50	Reporting period	1 January – 31 December 2018
	102-51	Date of most recent report	31 December 2017
	102-52	Reporting cycle	Annual
	102-53	Contact point for questions regarding the report	Sustainability Report: About this Report (Pg 36)
	102-54	Claims of reporting in accordance with GRI Standards	Sustainability Report: About this Report (Pg 36)
	102-55	GRI content index	Sustainability Report: GRI Content Index (Pgs 46 to 50)
	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 Attraction Material factors with internal and external boundaries: • Energy and Emissions • Water • Effluents and Waste • Occupational Health and Safety • Customer Health and Safety • Compliance with Laws and Regulations

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 67 to 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: Compliance with Laws and Regulations (Pg 45)
	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 39 to 40)
	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 41)
Effluents and Waste			
GRI 306: Effluents and Waste	306-2	Waste by type and disposal method	Sustainability Report: Effluents and Waste (Pg 42)
Occupational Health and Safety			
GRI 103: Management Approach	103-2	The management approach and its components	Sustainability Report: Occupational Health and Safety (Pg 43)
	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 43)
	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 44)
	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	