



Project Completion Report for:

2021 Viswa Sustainability Report

Viswa Group having recognized the increasing importance of corporate reporting on sustainability matters, engaged ABS to assist in the development and preparation of their inaugural Sustainability Report for financial year 2021 ("Report").

ABS adopted a comprehensive approach in supporting the development of the Report, which involved selection of the relevant framework, performing materiality assessments and engaging with senior leadership of Viswa Group. The Report preparation also involved intensive data collection from all areas of operation of Viswa Group. The data collection was managed and facilitated by the POC (Point of Contact) and project lead from Viswa Group. Details regarding the approach and process for the preparation of the Report is further elaborated on below.

1. Choosing the reporting framework

The Report was developed based on two of the most widely used reporting frameworks: (1) GRI Standard: Core Option ("GRI") and (2) Sector Specific SASB Professional Services Standard ("SASB").

2. Reporting procedures

There are five key steps ABS used to support the development of the Report, which incorporates various elements from industry requirements and local regulations from the GRI & SASB reporting standards.

- i. **Benchmarking and stakeholders identification:** ABS provided support in conducting a benchmarking analysis among the competitors of Viswa Group and identified best practices and potential material topics to include in the Report. Relevant stakeholder groups were also proposed during this process.
- ii. **Materiality assessment:** Based on the potential material topics, ABS assisted Viswa Group to perform a materiality assessment through both internal and external stakeholder questionnaires. A distinctive materiality matrix was created based on the survey results and input from the senior management of Viswa Group.
- iii. **Senior management interviews:** ABS conducted interviews with the senior management of Viswa Group to understand the current ESG management within the organization relating to the identified material topics and ESG priorities and strategies for the future.
- iv. **Data Collection:** ABS created a customized ESG data collection template to assist Viswa Group in collecting relevant data for each material topic across multiple geographies. For the Report, the data collected by Viswa Group covered its offices in Singapore, China, UAE, U.K., and U.S.A. The data collected includes both quantitative and qualitative data.
 - a) Qualitative data includes policies, initiatives, strategies, plans, etc.



- b) Quantitative data includes environmental data (energy consumption, emissions, waste, water consumption, etc.) and social data (employee numbers, diversity, training hours, suppliers, etc.)

- v. **Report drafting:** ABS assisted Viswa Group to develop the draft report based on the data collected and in accordance with the GRI and SASB reporting standards. A management consultation session was conducted to present the Report to the senior management representatives of Viswa Group. Based on the feedback received during this consultation session, the Report was revised, and the final draft of the Report was prepared. The ABS team also provided assistance in reviewing and proofreading the final designed version of the Report led by Viswa Group.