

opulent

Sustainability Report 2024

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CEO Statement

People. Planet. Progress.

At Opulent, we believe that sustainability is both a commitment and a responsibility that defines how we grow, innovate, and contribute to a better future. As we present our inaugural Sustainability Report, we reflect not only on what we've achieved, but also on the values that drive us forward.

This report marks a significant milestone in our sustainability journey, as it captures the tangible progress we've made and signals our continued efforts to integrating sustainability into every aspect of our business.

Businesses must not live in yesterday's successes.

To remain relevant and resilient, we must understand what is important today, challenge conventional thinking, and embrace innovation. Our alignment with the **Responsible Business Alliance (RBA) Code of Conduct** reinforces this belief. It ensures our operations uphold the highest standards in ethics, environmental stewardship, and social responsibility - and it holds us accountable to do better, every day.

We have already begun taking concrete steps to **reduce our environmental footprint, including the installation of solar panels across our facilities** - a meaningful step towards renewable energy adoption and carbon reduction. But these initiatives are just the beginning. As we continue to evolve, we must push the boundaries of sustainable innovation, strengthen our partnerships, and set new benchmarks for responsible business practices.

Sustainability is not a destination; this is a journey of continuous improvement.









We are proud to take this journey alongside our stakeholders - our employees, customers, partners, and the communities we serve. Together, we can shape a future where success is defined not only by profit, but also by purpose - creating long-term value for generations to come.

Mr Francis Wee

Chief Executive Officer

Sustainability in Opulent at a Glance

2024 Sustainability Highlights

Climate Change and Energy	
	
Installation of 676.97 kWp of solar panels at our Bayan Lepas facility, contributing to a reduction of 318 tCO ₂ e compared to a business-as-usual scenario.	Launch of a sustainable LED lighting solution, with 30% to 50% less energy consumption compared to traditional lighting products.
Sustainable Supply Chain	
	
No IEC 62474 declarable substances were used in our manufacturing process.	153 out of 570 suppliers were ISO 14001 certified. Suppliers were requested to complete Responsible Business Alliance (RBA) Self-Assessment Survey.
Talent Management	
	
A diverse and inclusive work environment, with female employees making up 56% of the workforce.	An average of 61 hours of training per employee, covering topics such as health and safety, leadership and sustainability.
Cybersecurity	Customer Satisfaction
	
Implemented management system aligned with ISO/IEC 27001	Awarded Supplier Appreciation Award by ams OSRAM for the second year in a row

About Opulent

Our Business

Since 2022, Opulent Group has been earning the trust of our clients and playing a pivotal role in their success through our complex manufacturing solutions.

From IMS, PCB, MCPCB to box build assembly and system integration, we have a robust record of accomplishment in manufacturing world-class products, some of which include automotive, medical and industrial-grade products.

Our offices are located at:

Singapore	Opulent Techno Pte Ltd
Malaysia, Penang	Opulent Solutions Sdn. Bhd.
Hong Kong	Opulent Electronics Co Ltd
China, Shenzhen	Opulent Trading (Shenzhen) Co., Limited

VISION		
We aim to position Opulent to be the premier global electronics company that delivers complex manufacturing solutions.		
MISSION		
Improving our business processes and applying emerging technologies for enhanced end user experience. We also endeavour to build smarter, higher quality products that serve their fullest purposes with befitting components. We respect our colleagues and shareholders by nurturing a high performing team and delivering sustainable returns.		
CORPORATE VALUES		
Personable	Genuine	Competent
We are amicable, down-to-earth and good-natured people. We treat all our clients and partners as our friends and are a pleasure to work with.	We have a genuine interest in serving you. We adopt an open and transparent policy in dealing with all our partners and clients and are sincere in all our business endeavours.	As a company that is founded on the ethos of being competent, we value proficiency, skill, know-how, expertise and the capacity to improve. We believe action speaks louder than words, and thus, we demonstrate our capabilities by producing the best possible product for end consumers.
Ingenious		Insightful
Intelligence, originality and inventiveness are the cornerstones of our success. At its very core is innovation, the central capability that propels us to the forefront of competition.		We strive to always gain a deep and accurate understanding of our clients' needs by developing acute insights into every product, project and process brought to us.

About This Sustainability Report

Reporting Period

This Sustainability Report provides an overview of Opulent's environmental, social, and governance (ESG) performance for the reporting period from **1 January 2024 to 31 December 2024**. It reflects our ongoing commitment to transparency, accountability, and sustainable business practices. All quantitative data presented in this report, unless specified otherwise, relate exclusively to Opulent Solutions Sdn. Bhd.

Reporting Framework and Scope

This report has been prepared with reference to the **Global Reporting Initiative (GRI) Standards** and the **Sustainability Accounting Standards Board (SASB) Standard**, ensuring alignment with globally recognised sustainability disclosure practices. The scope of this report covers our operations, key initiatives, and performance metrics within the defined reporting period.




Contact and Feedback

We welcome all constructive feedback as we continuously seek to improve our sustainability efforts and reporting practices. For any inquiries or suggestions, please contact us at ESG@opulent-group.com.

Sustainability Strategy

About Our Framework

Opulent is committed to sustainable growth while carefully managing our environmental and social impact. Our Sustainability Framework aligns with international standards such as the **Global Reporting Initiative (GRI)** and the **Sustainability Accounting Standards Board (SASB)**, guiding our efforts in three key areas:

Caring for the Environment	Supporting People and Communities	Upholding Good Governance
		
<i>We work to reduce our footprint through energy efficiency, waste reduction, and responsible sourcing. We also explore innovative ways to make our products and processes more sustainable.</i>	<i>We foster an inclusive and safe workplace, invest in employee development, and contribute to community programmes that drive positive change.</i>	<i>We are committed to ethical business practices, transparency, and accountability, ensuring compliance with regulations and international sustainability standards.</i>

Sustainability Governance

Effective sustainability governance is at the core of our business strategy, ensuring that sustainability principles are integrated across all levels of our operations. Our governance structure is designed to enhance accountability, transparency, and strategic decision-making, driving sustainable growth and value creation.

Mr Francis Wee is the Founder of Opulent Techno Pte Ltd. He is also the Chief Executive Officer (CEO) and oversees the overall strategy of the Company. The Management team further comprises the Chief Operations Officer, Mr Man Kwok Wing, and the Chief Financial Officer, Ms Ng Liew Cheng.

Our management team is updated quarterly on the sustainability initiatives, targets and progress achieved by Opulent.

A Director heads each of the key function lines:

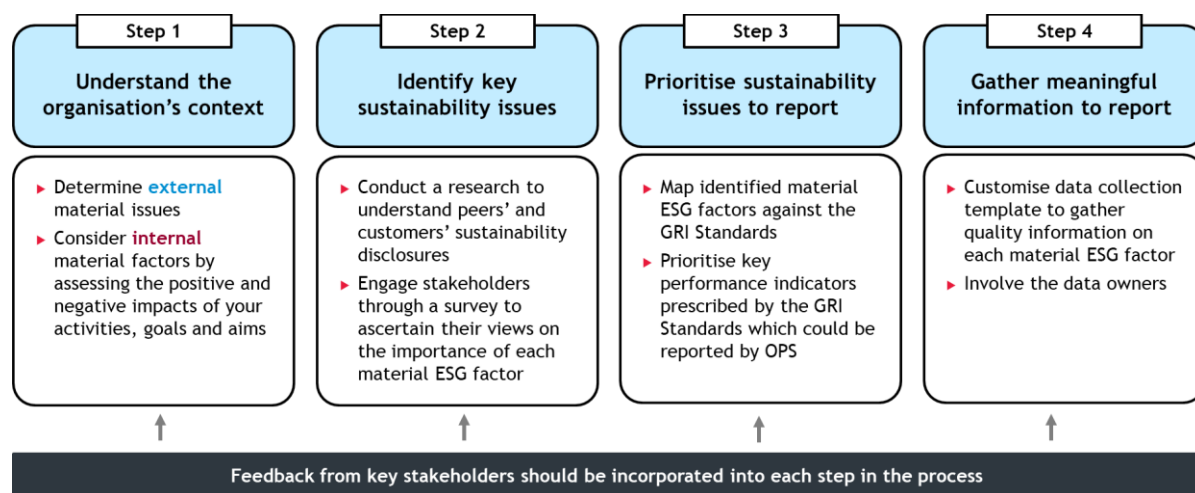
- Mr Ng Meng Sian is the Business Development Director
- Mr Lim Keang Leok is the Senior Operations Director, overseeing departments such as Sourcing, Warehouse, Logistics, among others
- Mr Cliff Tong is the Finance Director
- Mr Tan Chin Pall is the Engineering Director

Materiality Assessment

In 2024, we worked with external consultants to conduct a **four-day interactive workshop and focus group discussions** with representatives from various departments. As part of this engagement, we conducted a **materiality assessment**, facilitating in-depth discussions to identify and agree on our top priority and emerging ESG topics.

To ensure a well-rounded perspective, we adopted a **multi-stakeholder approach**, engaging both internal and external stakeholders. Figure 1 outlines our materiality assessment process.

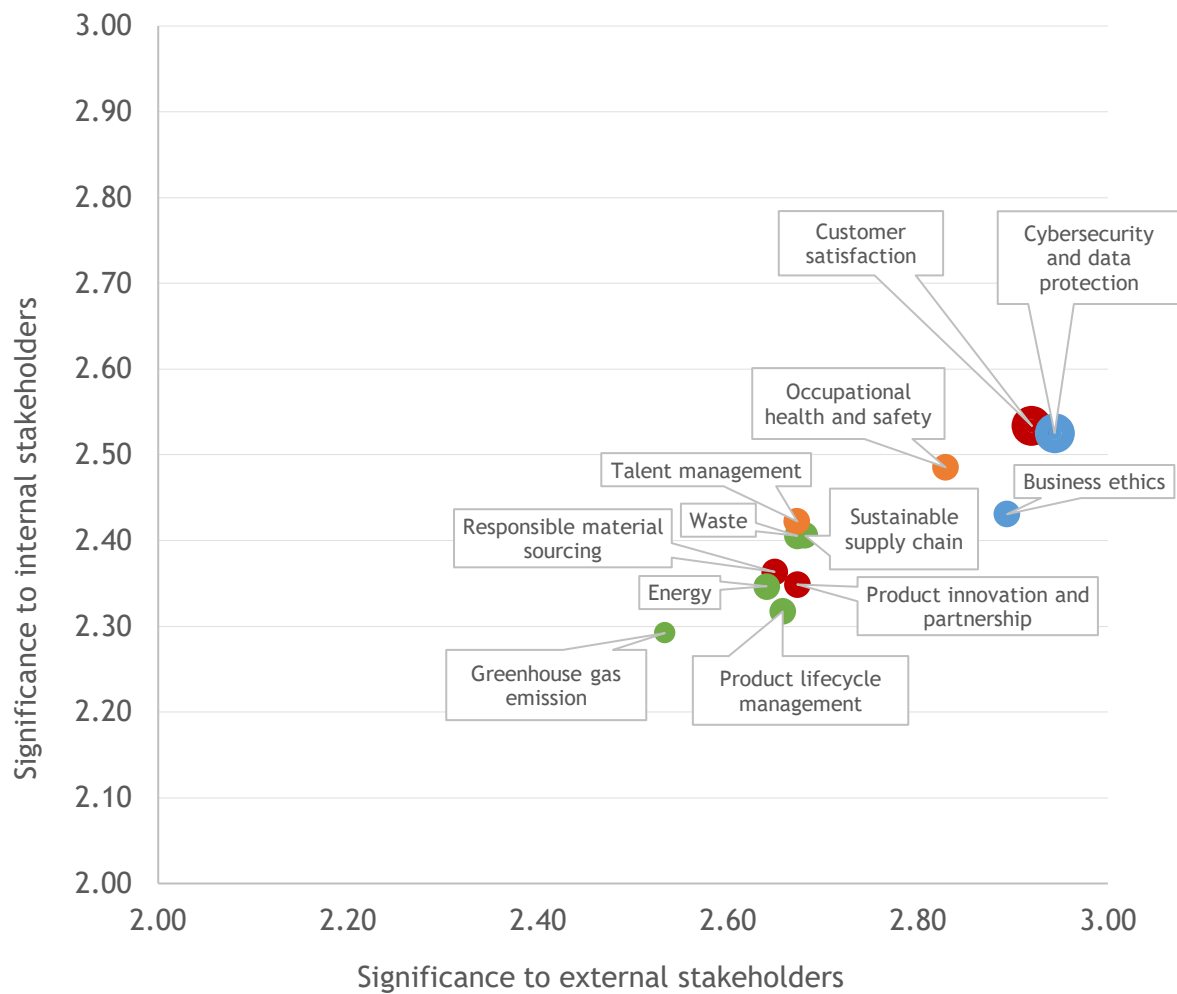
Figure 1. Opulent's Approach to Materiality Assessment



To develop a comprehensive list of ESG topics, we conducted a **peer benchmarking exercise** to analyse the ESG disclosures of industry peers. Additionally, a **desktop review of internal documentation** helped us identify an initial list of potentially material topics.

To prioritise these topics for reporting, we circulated **online surveys** to key stakeholder groups, including employees, customers, and suppliers, receiving over 220 responses. The responses were mapped onto a **materiality matrix**, assessing the importance of each ESG topic to our stakeholders and its impact on our business operations. Stakeholders were also invited to provide insights on how we can further integrate sustainability across the organisation.










Figure 2. Opulent’s Materiality Matrix



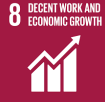




Beyond our internal efforts, we remain committed to the United Nations Sustainable Development Goals (UN SDGs) – a global framework addressing critical challenges such as poverty, inequality, environmental degradation, and climate change.

Based on our materiality assessment, the table below presents our material ESG topics and their alignment with relevant UN SDGs.

Table 1. List of Material ESG Factors

Pillar	ESG topic	Definition	UN SDG
Governance	Business ethics	Maintaining a strong ethical framework that governs all business activities, such as transparent decision-making and adherence to regulatory requirements and industry standards.	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 
	Customer privacy	Protecting customer data by implementing stringent data privacy policies and ensuring compliance with relevant data protection regulations.	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 
	Cybersecurity and data protection	Safeguarding digital infrastructure and information systems against cyber threats, by implementing advanced security measures, regular audits, and employee training to ensure data integrity and confidentiality.	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 
Economic	Product innovation and partnership	Driving growth through the development of sustainable products, by collaborating with research institutions, and other stakeholders to foster technological advancements.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 
	Customer Satisfaction	Continuously improving product quality, functionality, and reliability to meet and exceed customer expectations. This involves timely delivery and excellent after-sales support.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 
	Materials	Ensuring the procurement of raw materials and components from suppliers who adhere to social and environmental standards, such as conflict-free minerals.	8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 
Environment	Greenhouse gas emission	Monitoring and reducing GHG emissions throughout the manufacturing process, such as from energy use and logistics.	13 CLIMATE ACTION 
	Energy	Monitoring and reducing overall energy consumption within manufacturing facilities and operations, such as optimising energy use from the on-site machinery.	7 AFFORDABLE AND CLEAN ENERGY 
	Waste	Implementing effective waste management strategies, such as recycling electronic waste and reducing hazardous waste.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 

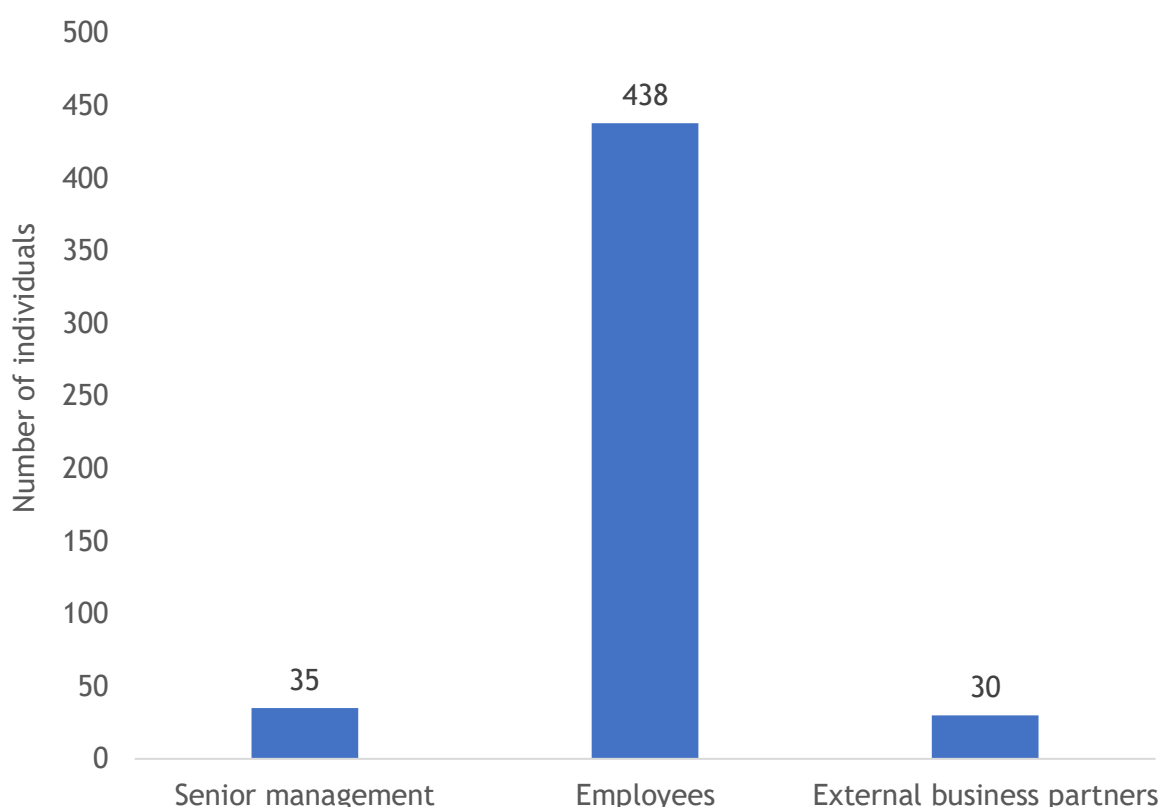
	Product lifecycle management	Designing products with sustainability in mind, including resource efficiency, durability, and recyclability.	 
	Sustainable supply chain management	Ensuring that supply chain operations are environmentally and socially responsible. This includes engaging with suppliers to promote sustainable practices, ethical labour standards, and resource efficiency.	
Social	Talent management	Attracting, developing, and retaining top talent through competitive compensation, professional development, and career advancement opportunities.	 
	Occupational health and safety	Prioritising the health, safety, and well-being of employees across all operational sites, by implementing stringent safety protocol, risk assessments and promoting safety-oriented workplace culture.	 

Governance

Anti-Corruption and Ethics

In 2024, Opulent had no confirmed corruption incidents or public cases involving its management and employees. Anti-corruption policies are communicated annually through training sessions embedded in employee and supplier orientation. These policies, part of the Code of Conduct for Opulent's Suppliers, align with the UN Global Compact and Responsible Business Alliance principles. No policy updates were made in 2024; thus, no additional training sessions were required.

Figure 3. Total number of management, employees and business partners aware of Opulent's anti-corruption policies and procedures



Cybersecurity

Recognising data security risks in our products and services, we have implemented a robust management system aligned with **ISO/IEC 27001** to mitigate existing and emerging threats. Our **IT policies** include:

- Regular updates of internal software and firmware
- Conducting vulnerability assessments
- Implementing multi-factor authentication across all devices
- Establishing role-based access control
- Restricting use of IT facilities to authorised accounts only
- Developing a risk and incident response plan
- Providing ongoing employee training on best data security practices

These measures ensure the resilience of our digital infrastructure, reinforcing trust in our lighting solutions.

Customer Privacy

Our robust cybersecurity system ensures that our customer data is safe. Moreover, non-Disclosure Agreements (NDAs) are strictly enforced across our organisation and with customers. No substantial complaints were received regarding breaches of customer privacy in 2024.

Economic

Product Innovation

In 2024, we collaborated with our customer to manufacture the **Disease X steriliser with UVC + Photocatalytic Technology**, an IoT-enabled, mercury-free disinfection solution designed for sustainability. Collaboration is key to our Research and Development (R&D) efforts – this year, we partnered with Universiti Sains Malaysia to develop proof-of-concept solutions, accelerating sustainable product development.

UVC LED Solution



In April 2024, we manufactured a UVC LED solution designed for air and surface disinfection. This advanced technology offers an environmentally responsible alternative to traditional disinfection methods, supporting our commitment to sustainable innovation.

Customer Satisfaction

Customer satisfaction remains a priority, with continuous engagement through surveys and direct feedback channels. In 2024, our annual customer satisfaction survey received **26 responses**, achieving a **score of 4.3 out of 5**, up from 4.0 in 2023.

Customers highlighted on-time delivery, excellent communication, product reliability, and strong technical support as key strengths.

Positive Customer Feedback

Ambu



Opulent's unwavering commitment to ESG by reducing carbon footprints, adopting renewable energy, transparency in reporting progress, driving waste reduction, and other sustainable practices have played an instrumental role in helping Ambu to meet and exceed our sustainability goals.

Opulent is our ideal business partner paving the way to sustainability & achieving long-term ESG goals together.

Michelle Ng, Procurement Director

amun OSRAM



We are proud of your involvement, contribution and hours spent on ESG.

Your commitment is truly commendable.

The installation of solar panels in OPL facilities showcases your efforts to reduce carbon footprint and sustainability.

Opulent has invested an average of 58 hours of training per employee to ensure that employees are equipped with future-ready skills. With integration of AI and automation, enhances the operation efficiency and streamline processes.

Encourage your employees to participate in community engagement and philanthropy reflect strong social responsibility. Aiming for zero serious safety incidents, Opulent prioritises health and safety. In Overall, OPL has set a high standard in ESG. Keep up the great work.

**Tan Sze Min, Senior Staff Specialist,
Procurement**

Supplier Appreciation Award by ams OSRAM



We are proud to be awarded the Supplier Appreciation Award from ams OSRAM for the second year in a row. This highlights our continuous commitment to quality products and services for our customers.

Materials

We are committed to responsible sourcing and sustainable material management. While **critical minerals** are widely used in the electronics sector, **none of our products contained critical minerals** in 2024. Our material tracking ensures compliance with sustainable sourcing and circular economy principles.

Table 2. Volume of Materials Used for Opulent's Operations

Category	Material Type	Weight (KG)	Quantity (Pieces)
Renewable	Paper Packaging	-	13,992,722
Non-Renewable	Non-paper Packaging	-	915,838
	Electronics Parts	278,184,585	-
	Mechanical Parts	18,943,090	-
	Glue	9,284.52	-
	Solder Paste	3,124.50	-
	Copper Wire	2,785.34	-

Environment

Climate Change

Opulent is committed to addressing climate change through internationally recognised best practices, aligning with **SDG 13: Climate Action**. In 2024, we measured our Scope 1¹ and 2² emissions, totalling **2,694.23 tCO₂e**, with the majority from **purchased grid electricity**. Our emissions inventory follows the Greenhouse Gas (GHG) Protocol, allowing us to identify energy efficiency and renewable energy opportunities.

Table 3. Opulent's Emission Profile (Scope 1 and 2)

Scope Category	Source of Emissions	tCO ₂ e
Scope 1	Company-owned Vehicles (Petrol-based)	5.67
	Refrigerant leakage	9.92
Scope 2	Grid Electricity	2,678.65
Total Scope 1 and 2 GHG Emissions (2024)		2,694.23

To advance climate awareness, we conducted a **two-day in-house training on GHG and net-zero solutions**, engaging employees from multiple departments.

Carbon Inventory Workshop



During the Carbon Inventory Workshop, employees explored Scope 1 and Scope 2 emission sources and participated in hands-on activities to better understand greenhouse gas calculations. They also learned about the prioritisation matrix for carbon reduction and how it supports the company's journey toward its net zero target.

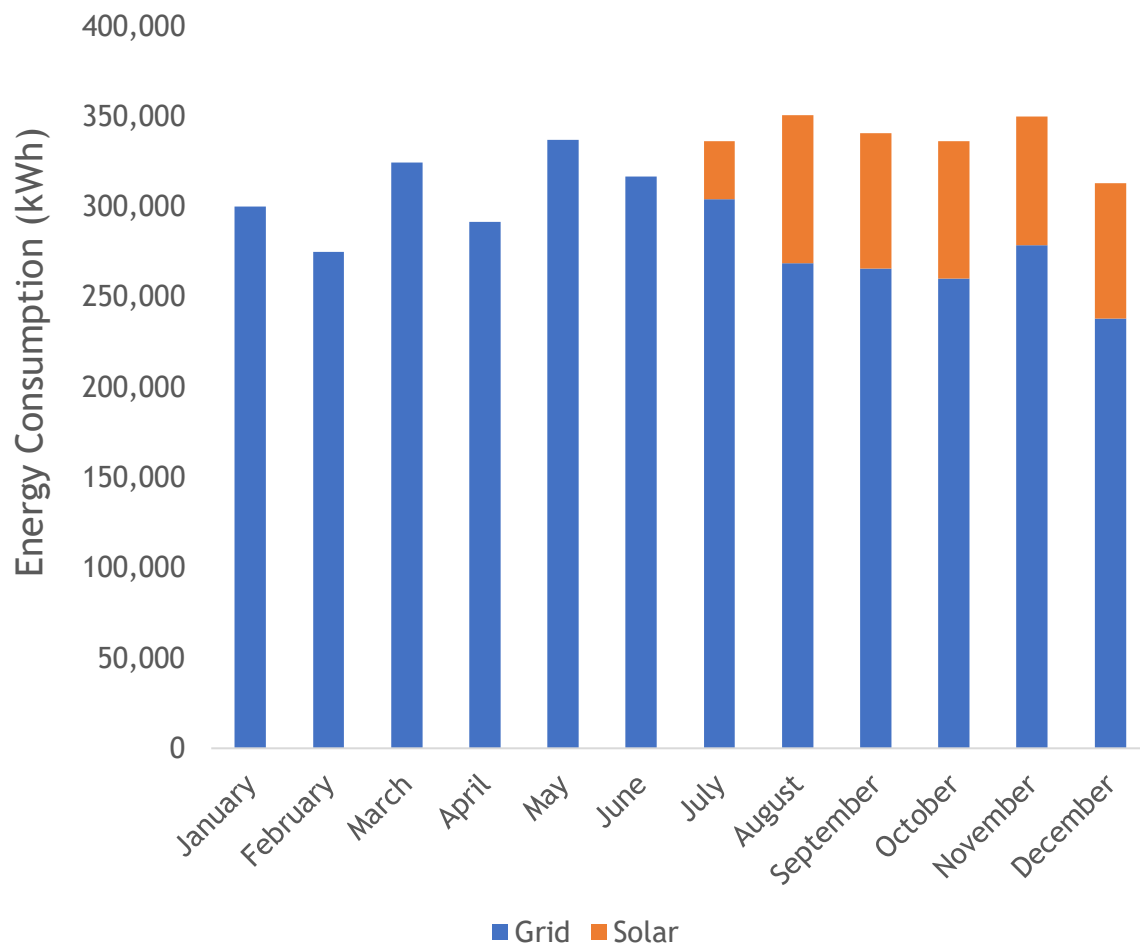
¹ Scope 1 refers to direct GHG emissions from sources that are owned or controlled by Opulent, including fuel combustion in company vehicles and on-site generators. These emissions result from activities directly related to our operational activities.

² Scope 2 refers to indirect GHG emissions resulting from the consumption of purchased electricity used to power our manufacturing facility and offices. These emissions are primarily associated with the production of electricity by utility providers.

Energy

Our operations rely heavily on electricity, with **89% sourced from Tenaga Nasional Berhad (TNB)**. To support Malaysia's net-zero goal, we installed **676.97 kWp of solar panels** at our Bayan Lepas facility, contributing **11% of total electricity use** in the first four months of operation.

Figure 4. Energy Consumption by Source



Additionally, we implemented **inverter technology in air-conditioning**, reducing energy use by **17,736 kWh** in 2024 compared to 2023.

Commitment to Renewable Energy



To support our environmental commitment, Opulent installed solar panels at our manufacturing facility. The 676.97 kWp solar panels were operational from August 2024.

Waste

In 2024, we generated **144.8 tonnes** of waste, with **non-hazardous** waste comprising a significant portion. Our waste management providers employ waste recovery and chemical treatment to ensure compliance and environmental safety.

Table 4. Volume of Waste Generated by Opulent

Waste Category	Inclusion	Waste Generated in 2024 (in tonnes)
Hazardous waste	<ul style="list-style-type: none">• Electronic waste• Empty containers• Contaminated rags, plastics, paper, and filters• Used solvent• Expired chemicals• Solder paste	32.7
Non-hazardous waste	<ul style="list-style-type: none">• Packaging (e.g., carton)• Plastics• Paper• Metals	112.1

Product Lifecycle

We integrate **sustainability into product design**, ensuring compliance with RoHS and REACH standards through **BOMcheck**. In 2024, none of our products contained International Electrotechnical Commission (IEC) 62474 declarable substances.

Sustainable Supply Chain

Sustainability is embedded in our supply chain practices. In 2024, **153 out of 570 suppliers were ISO 14001 certified**, and we require new suppliers to complete the **Responsible Business Alliance (RBA) Self-Assessment Survey**.

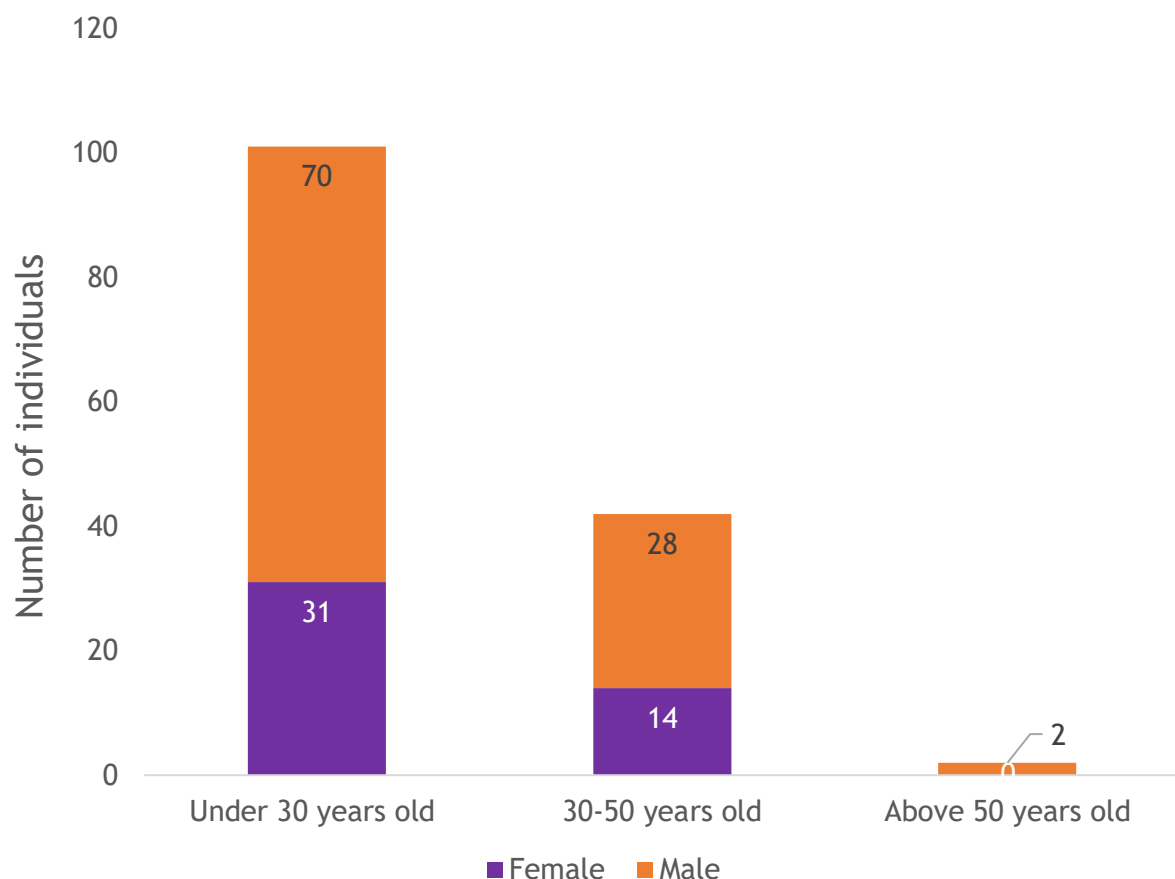
We are also committed to **responsible mineral sourcing**, ensuring that no tin, tungsten, gold, or cobalt in our products originates from **high-risk conflict areas**.

Social

Talent Management

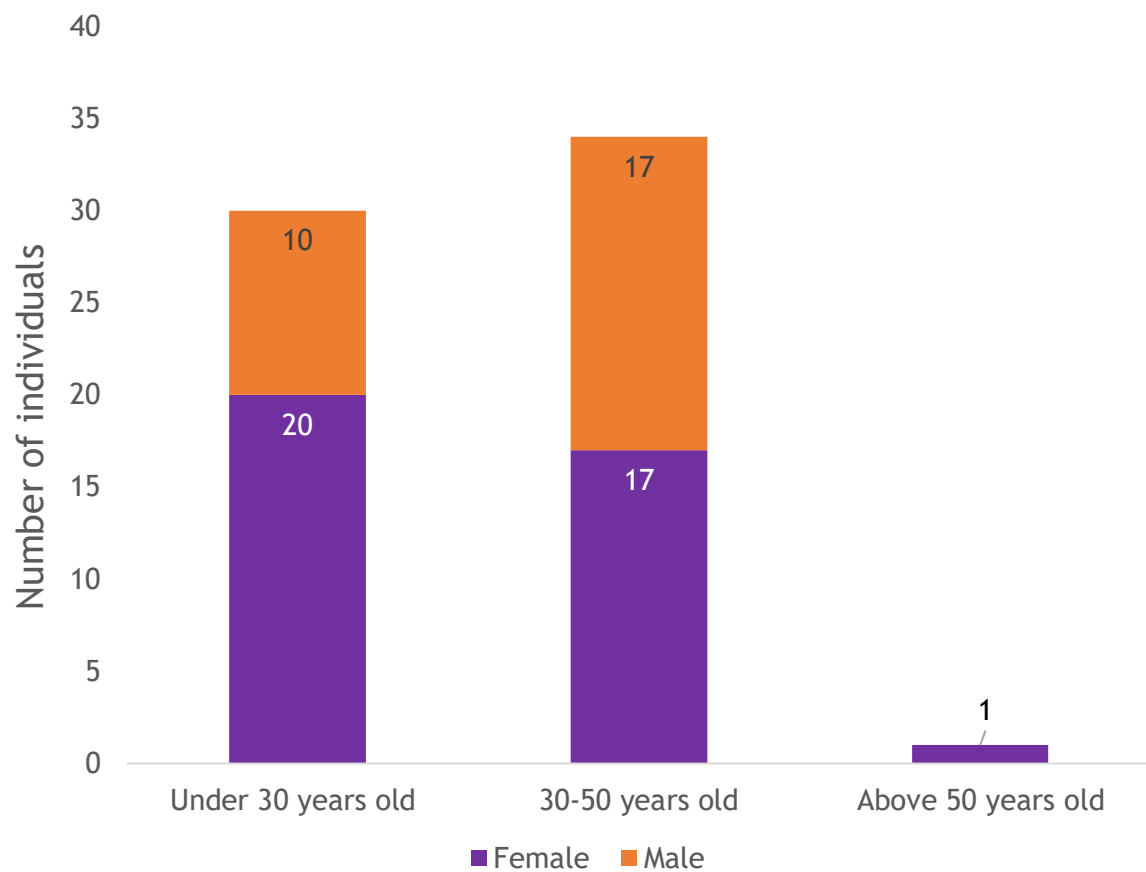
Opulent is committed to upholding human rights and treating employees with dignity, following the RBA Code of Conduct. We prohibit forced labour and ensure a safe working environment for our employees. We foster an inclusive environment, employing 258 female employees (56% of our workforce) and 203 male employees.

Figure 5. Number of New Hires by Opulent, by Age Group and Gender



Due to our efforts in building an inclusive, safe and healthy work culture, our employee turnover remained low. In 2024, our employee turnover rates were 15% and 13% among female and male employees, respectively. Some of the turnovers were because of the completion of the Operators' contracts by the end of 2024. There was also no case of work stoppage in 2024.

Figure 6. Number of Employees Resignation, by Age Group and Gender



Chinese New Year Celebration



Opulent celebrated Chinese New Year with a **Company Photo Contest**, encouraging staff engagement through a friendly competition. Winners were determined by the **most-liked photos**, fostering a sense of community and celebration.

Beach Clean-up



Our employees, alongside their families, participated in a **beach clean-up** under Penang's Second Bridge, collecting **3,500 pieces of trash**, including cigarette butts, plastic bottles, and styrofoam. This initiative reinforced our commitment to **environmental conservation and community engagement**.

Team Building Exercise



Opulent organised a Team Building outing in 2024 to improve collaboration among employees at Bayview Beach Penang, attended by 322 employees.

Hear From Our People:



**Ang Lay Teng
(Elizse)**

Senior Buyer II,
Sourcing

"The team-building event was enjoyable and positive provided valuable lessons that are applicable to the workplace. Improved communication was emphasised through teamwork activities, encouraging regular check-ins and active listening. Collaboration was strengthened by combining diverse skills and perspectives, which can be fostered through cross-functional projects. Trust and relationships were built through social interactions, and this can be maintained by promoting transparency and appreciation. Leadership and initiative were highlighted, encouraging team members to take charge and delegate effectively. Problem-solving and adaptability were practiced during activities, promoting innovation and openness to change in the workplace. Finally, the event boosted morale, and sustaining a positive workplace culture can be achieved by celebrating successes and organising regular team activities."

We provide several benefits to our employees, such as life insurance and parental leave. Among 315 employees eligible for parental leave, only 4 female employees took parental leave in 2024, with a 100% return-to-work rate.

Hear From Our People:



Lee Pui San

Senior Accounts
Executive I, Finance

“Having a reserved parking spot at work due to my health condition has made a huge difference for me, and I’m truly grateful to Opulent to have run extra mile to aid my health condition. I can sincerely feel how much they genuinely care about employees!”



Anonymous

“I was diagnosed with cancer, during the challenging period of the Movement Control Order (MCO). The complexity of my condition made it difficult to access the right treatment and medication. To make matters worse, my personal insurance was under investigation, leaving me without immediate coverage. Despite these uncertainties, Opulent stood by me—providing employee’s insurance coverage when I needed it most and ensuring I had the financial stability to focus on my recovery. Throughout nearly two years of treatment, the company retained my employment, even as it faced its own challenges during the MCO period. I am deeply grateful for the company’s unwavering support, compassion, and commitment to employee well-being. This generosity gave me hope and strength to fight through the toughest time of my life.”



Ivy Chua

Assistant Manager,
Human Resources

“Over the past 9 years, I have sought growth in my career. I have transitioned from an executive-level role to a leadership position. The invaluable support and mentorship from my superiors, along with the consistent learning opportunities provided by the organisation, have enabled me to broaden my knowledge, enhance my capabilities, and become more effective in my role. My superior has always been approachable and deeply invested in my career development. This supportive environment has been instrumental in empowering me to take on greater responsibilities and excel in my position. The positive work atmosphere here, along with my great teammates, makes me truly enjoy my work life here.”



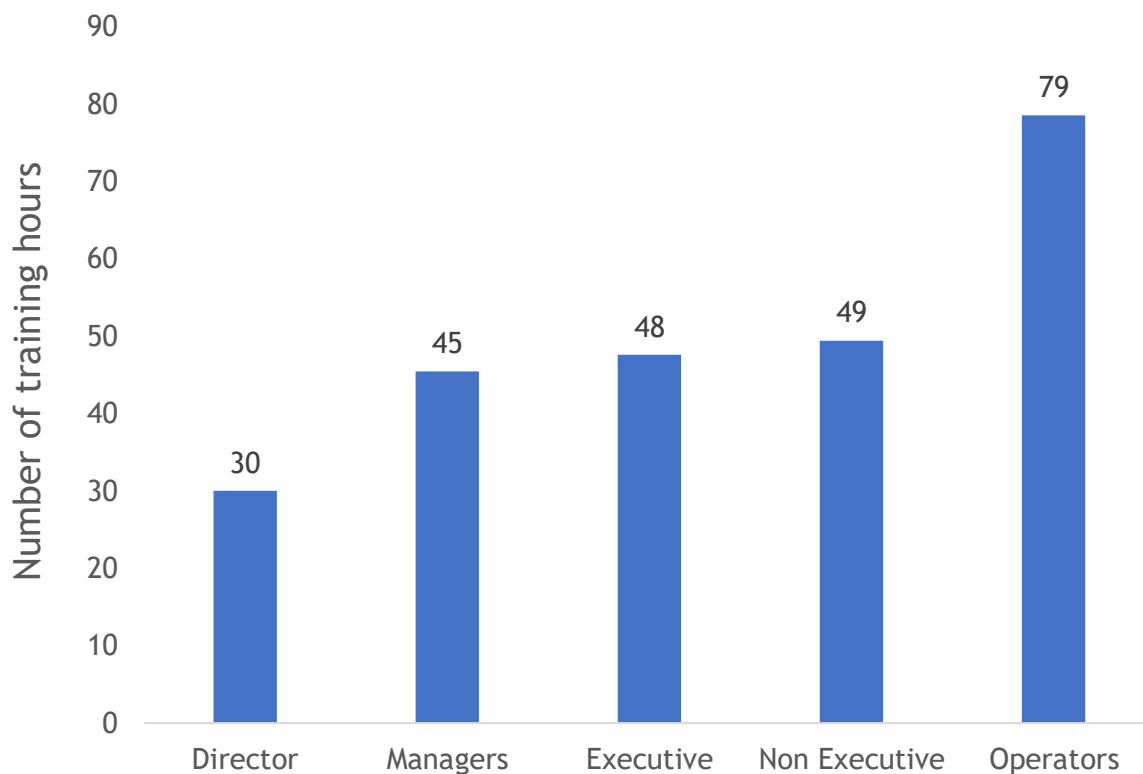
Boey Sok Har
Senior Order
Administrator, PMC

"I truly enjoy the work environment at Opulent, where I experience a steady workload along with a healthy work-life balance, thanks to flexible working hours. Microsoft Teams has been an invaluable tool for effective communication, allowing me to connect with colleagues quickly and efficiently to complete my daily and weekly tasks. Additionally, my superior's strong organisational skills help remove the usual work barriers, making my work smoother. Although I have been with the company for less than three years, I really enjoy being part of my department and the supportive culture here."

Additionally, we encourage career progression and learning opportunities for our employees. On average, our employees received 61 hours of training in 2024. The average training hours were 42 hours and 86 hours for female and male employees, respectively. We provide training regardless of the employee level, covering comprehensive topics such as:

- Customer service excellence
- Leadership
- Project management
- Health and safety
- Team building exercises and workshops
- Sustainability and ESG
- Import and export procedures

Figure 7. Average Hours of Training, by Employee Category



Investing in ESG for a Brighter Tomorrow



Opulent took a significant step in sustainability by engaging BDO for a **sustainability workshop**, equipping managers with the knowledge and tools to implement ESG practices. This first step in upskilling reflects our commitment to sustainable impact.

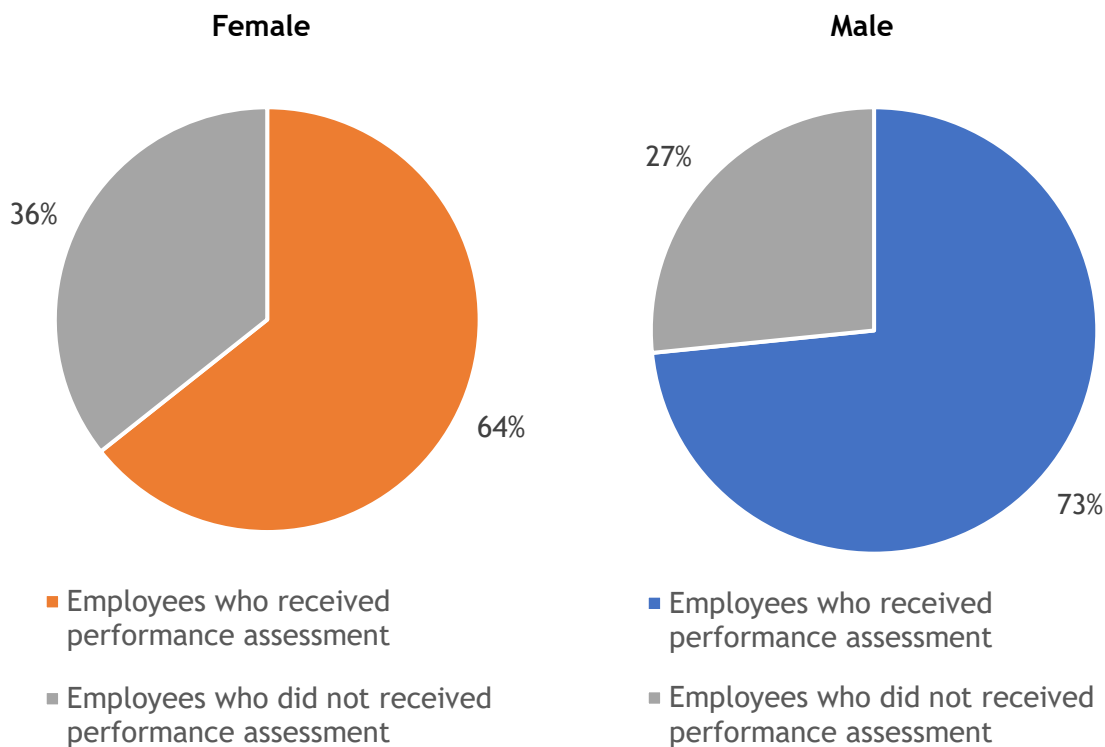
Financial Wellness: EPF Talk Empowers Employees



We believe in **financial empowerment** and organised an **EPF Financial Wellbeing Talk & Outreach Event** in 2024. KWSP officers shared valuable insights on retirement planning, **maximising contributions**, and the impact of **voluntary excess contributions**. Employees gained practical strategies to secure their financial future.

We also provide regular performance assessments. In 2024, 64% and 73% of female and male employees, respectively, received individualised performance reviews.

Figure 8. Percentage of Employees Having Received Performance Appraisal, by Gender



Occupational Health and Safety

At Opulent, prevention is key. We have implemented a robust Occupational Health and Safety (OHS) system covering both our employees and contractors. This includes processes and policies, such as:

- Hazard Identification, Risk Assessment & Risk Control (HIRARC) Procedures to identify workplace risks and hazards, which are reviewed every 3 years.
- Online reporting system for employees to report any safety hazard. They can also report directly to our Safety and Health Officer.
- Policies to ensure employees have the right to remove themselves from unsafe working conditions.

In 2024, there were **no cases of work-related injuries** in the workplace.

We also provide medical and health services to our employees, such as dental care, general checkups, visual care services, and nutrition and weight management programs.

Additionally, we conduct **annual Fire Drills** to ensure preparedness and provide safety training in languages employees understand. Our training covers workplace hazards, emergency response, disease outbreak emergency responses and PPE usage.

In 2024, we also **expanded safety programmes**, including:

- Industry Hygiene & Ergonomics Safety Talk
- Health & Safety Poster Competition to engage employees in workplace safety
- On-site Perkeso Health Screening Programme (HSP) 3.0
- Safety Games Heads-Ups Charade, to increase awareness and knowledge about safety equipment and PPEs
- Spot the Hazard Game, where employees have to identify the hazards mentioned in the scenario, understand the type of hazards and how to avoid them in the workplace.

Hear From Our People:



**Agilavani A/P
Subramaniam**

QAS Section Head,
Quality

“The ISO 13485 Lead Auditor Course and the AMMI Quality Assurance Professional Course provide in-depth training on Medical Device Quality Management Systems. They provided me with a deep understanding of Quality Management Systems (QMS), auditing techniques, risk management, CAPA analysis, and European regulatory compliance. Completing these courses advanced my career and strengthened my professional credentials in the field of Quality Management Systems and empowers me to contribute more effectively to Opulent’s success and growth.”

Safety Games Heads-Up Charade



The **Safety Games Heads-Up Charade** is an interactive and engaging activity designed to boost employees' awareness and knowledge of safety equipment and personal protective equipment (PPE).

In this game, participants take turns guessing safety-related terms or items—such as helmets, safety goggles, gloves, and fire extinguishers—based on clues provided by their teammates without directly naming the item. This fun and collaborative approach helps reinforce key safety concepts, improve recall of essential PPE, and encourage a safety-first mindset across the workplace.

Spot the Hazard Game



Employees regularly participate in workplace health and safety briefings through the **Spot the Hazard** game, which highlights common scenarios where injuries may occur due to improper equipment handling, lack of safety precautions, and other workplace hazards.

Fire Drill Execution & Emergency Preparedness



On 10 October 2024, Opulent successfully conducted a **Fire Drill Training**, with a full evacuation in under 3 minutes. Our Emergency Response Team (ERT) demonstrated fire extinguisher use and rescue operations, reinforcing our 'Safety Comes First' principle.

Health and Well-being Initiatives

Opulent organised a health awareness campaign, featuring:

- ✓ Blood Donation Drive
- ✓ Dental Check-ups & Eye Screenings
- ✓ Basic Health Screenings
- ✓ Healthy Food Vendors
- ✓ Mental Health Talk



The BMI Challenge: A Journey to Better Health

BMI CHALLENGE

Year 2024



WINNERS OF THE MONTH

#fitness #lifestyle #ESG

BMI CHALLENGE FINAL WINNER



BEFORE

AFTER

Congratulations on the outstanding achievement in the BMI challenge. With a total of **11.65KG** lost!

#fitness #lifestyle #ESG

To promote **healthy living**, we launched a **5-Month BMI Challenge**, resulting in a collective **151.75kg weight loss**. Employees embraced healthier lifestyles, and we continue to support wellness initiatives beyond the challenge.

Promoting Employee Well-Being





We successfully wrapped up Safety & Health Awareness Month, providing:

- ☑ On-site health screenings and vision tests
- ☑ Blood donation drives
- ☑ Safety quizzes and awareness campaigns
- ☑ Safety and Health Poster Competition

We conduct the Safety Health Awareness Month twice a year and employees are encouraged to join such activities.

Appendices

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	2-11: Chair of the highest governance body	Page 7
	2-12: Role of the highest governance body in overseeing the management of impacts	Page 7
	2-14: Role of the highest governance body in sustainability reporting	Page 7
GRI 3: Material Topics 2021	3-1: Process to determine material topics	Page 8, 9
	3-2: List of material topics	Page 10, 11
	3-3: Management of material topics	Page 8, 9

Governance Pillar of Sustainability			
GRI Standard	Disclosure	Material Factor	Page Reference
GRI 205: Anti-corruption 2016	205-1: Operations Assessed for Risks Related to Corruption	Business Ethics	Not applicable
	205-2: Communication and Training about Anti-corruption Policies and Procedures		Page 12
	205-3: Confirmed Incidents of Corruption and Actions Taken		
GRI 418: Customer Privacy 2016	418-1: Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	Customer Privacy	Page 13
Economic Pillar of Sustainability			
GRI Standard	Disclosure	Material Factor	Page Reference
GRI 301: Materials 2016	301-1: Materials used by weight or volume	Materials	Page 15

Environmental Pillar of Sustainability			
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	Climate Change	Page 16
	305-2: Energy indirect (Scope 2) GHG emissions		
	305-5: Reduction of GHG emissions		
GRI 302: Energy 2016	302-1: Energy Consumption within the Organisation	Energy	Page 17, 18
	302-4: Reduction of Energy Consumption		
GRI 306: Waste 2020	306-2: Management of Significant Waste-Related Impacts	Waste	Page 18
	306-3: Waste Generated		
GRI 308: Supplier Environmental Assessment 2016	308-1: New suppliers that were screened using environmental criteria	Sustainable Supply Chain	Page 19
GRI 414: Supplier Social Assessment 2016	414-1: New suppliers that were screened using social criteria		
Social Pillar of Sustainability			
GRI 403: Occupational Health and Safety 2018	403-1: Occupational Health and Safety Management System	Occupational Health and Safety	Page 25
	403-2: Hazard Identification, Risk Assessment, and Incident Investigation		Page 25
	403-3 Occupational health services		Page 25
	403-4: Worker participation, consultation, and communication on occupational health and safety		Page 25
	403-5: Worker training on occupational health and safety		Page 25, 26
	403-6: Promotion of worker health		Page 27-29
	403-9: Work-Related Injuries		Page 25
GRI 401: Employment 2016	401-1: New Employee Hires and Employee Turnover	Talent Management	Page 19, 20
	401-2: Benefits Provided to Full-Time Employees		Page 22

	401-3: Parental Leave		Page 22
GRI 404: Training and Education 2016	404-1: Average Hours of Training Per Year Per Employee		Page 23
	404-2: Programmes for Upgrading Employee Skills and Transition Assistance Programmes		Page 23, 24
	404-3: Percentage of Employees Receiving Regular Performance and Career Development Reviews		Page 25

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Topic	Code	Metric	Page Reference
Energy	RT-EE-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Page 17
Waste	TC-ES-150a.1	(1) Amount of hazardous waste from manufacturing, (2) Percentage recycled	Page 18
Product Lifecycle	TC-ES-410a.1	Weight of end-of-life products and e-waste recovered; percentage recycled	Page 18
Sustainable Supply Chain	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Not applicable
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances	Not applicable
Occupational Health and Safety	TC-ES-320a.1	(1) Total recordable incident rate (TRIR), (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Not applicable
	TC-ES-320a.2	Percentage of (1) entity's facilities and (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high risk facilities	Not applicable

	TC-ES-320a.3	(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances, disaggregated by (i) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	Not applicable
Talent Management	TC-HW-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	Page 19
Customer Satisfaction	RT-EE-250a.1	(1) Number of recalls issued, (2) total units recalled	Not applicable
	RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	Not applicable
Materials	TC-ES-440a.1	Description of the management of risks associated with the use of critical materials	Page 15
Cybersecurity	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	Not applicable