



AVI-TECH HOLDINGS LIMITED

EMPOWERING EXCELLENCE NAVIGATING OPPORTUNITIES

SUSTAINABILITY REPORT 2024

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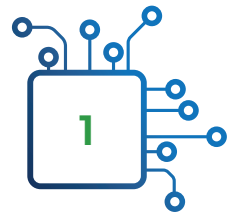
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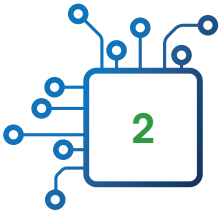
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SUSTAINABILITY REPORT

We are pleased to present Avi-Tech Holdings Limited (“**Avi-Tech**” or the “**Group**”)’s annual Sustainability Report. This Report offers an overview of our key sustainability issues and challenges, along with our approach to addressing them. It outlines our Environmental, Social, and Governance (“**ESG**”) policies and practices and reviews our performance in these areas over the past year. Through this Report, we aim to provide insight into our continued commitment to sustainability and responsible business practices.



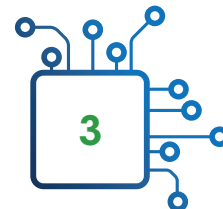


ABOUT AVI-TECH

Avi-Tech Electronics Limited (now renamed as Avi-Tech Electronics Pte. Ltd.) was incorporated in Singapore in 1981 and listed on the Main Board of the Singapore Exchange Securities Trading Limited in 2007. Following the successful completion of our corporate restructuring exercise in December 2021, Avi-Tech is our listed entity with Avi-Tech Electronics Pte. Ltd. as our wholly owned subsidiary. Our other wholly owned subsidiaries include Avi-Tech Electronics (Suzhou) Limited and AVT Connect Pte. Ltd.

The Group's core business is in the provision of burn-in, manufacturing and printed circuit board assembly ("PCBA") and engineering services for semiconductors, electronics, life sciences and other emerging industries. Our headquarters is in Singapore, and we have established market presence in Malaysia, Thailand, Vietnam, the Philippines, Taiwan, the People's Republic of China, Japan, the United States of America and Europe to support our global customers. Presently, we have 119 employees in Singapore and 8 employees overseas, all to support our diverse customer base.





OUR REPORTING PRACTICES

STANDARDS AND FRAMEWORKS

- SGX Listing Rules 711A and 711B

This Report is issued pursuant to SGX Listing Rules 711A and 711B, with the inclusion of the primary components in our annual sustainability reporting on a 'comply or explain' basis.

- Global Reporting Initiative ("GRI") Standards

This Report has been prepared with reference to the GRI 2021 Universal Standards, an internationally recognized sustainability reporting framework that provides comprehensive guidance for businesses to communicate their impacts on people and the planet in a global common language. The GRI Content Index included in this Report indicates the location of all relevant disclosures within the Report.

Additionally, we have applied the eight fundamental reporting principles outlined in the GRI Standards. These principles encompass sustainability context, accuracy, balance, clarity, comparability, completeness, timeliness, and verifiability to ensure transparency and reliability.

- Task Force on Climate-related Financial Disclosures ("TCFD")

Avi-Tech is dedicated to developing a climate action strategy aligned with TCFD recommendations. We have begun implementing these guidelines and will continue to strengthen our in-house capabilities for climate reporting. These proactive measures will advance our sustainability efforts and enhance our ability to manage climate-related risks and opportunities effectively.

REPORTING PERIOD

We are committed to undertaking an annual sustainability report. This Report covers our management approach, ESG policies, practices, and performance for the reporting period from 1 July 2023 to 30 June 2024 ("FY2024").

REPORTING SCOPE

This Report primarily covers Avi-Tech's ESG performance within our Singapore operations and excludes international operations unless specified otherwise. In our commitment to transparency and ongoing improvement, we intend to gradually include our overseas operations in future reports. This expansion will provide a more complete picture of our sustainability efforts across all our business activities.

CONTACT

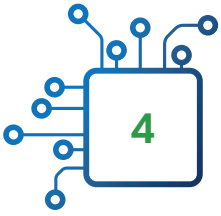
We value your feedback, views, and suggestions concerning this Report. Please share your input with us at ir@avi-tech.com.sg.

RESTATEMENTS

There were no restatements of figures or information disclosed in the FY2023 Sustainability Report.

ASSURANCE

The Management has established internal controls and verification mechanism to ensure the accuracy and reliabilities of the narratives and data disclosed within this Report, as well as compliance with relevant SGX Listing Rules and reporting frameworks adopted. The Group's sustainability reporting processes is also subject to internal review by our internal auditors in accordance with the internal audit plan approved by the Audit Committee, as required by SGX Listing Rule 711B(3). The Board has therefore assessed that independent assurance is not required at this juncture.



GOVERNANCE

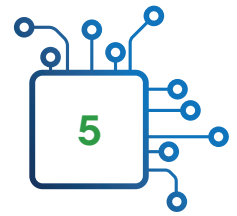
Our Board and Management are committed to enhancing shareholder value by upholding high standards of corporate governance, professionalism, integrity, and dedication at every level. We have established robust internal controls and risk management systems to support these values. Our corporate governance practices, including adherence to the Code of Corporate Governance 2018 (the "**Code**"), are detailed in the "Corporate Governance Report" section of our Annual Report. If we deviate from any provisions of the Code, we provide reasons and explanations for our alternative practices, ensuring they align with the principles' intent.

Additionally, to reinforce their role in advancing sustainability compliance and strategy, each Board member has completed ESG-related training approved by the SGX. This training enhances their ability to effectively drive sustainability practices and create value through ESG initiatives.

BOARD STATEMENT

The Board is ultimately responsible for this Report, ensuring it adheres to SGX-ST guidelines on corporate governance and sustainability reporting. The Board is crucial in guiding the development of Avi-Tech's sustainability strategy by identifying, endorsing, and integrating key ESG factors into the Group's overall strategy. It assesses relevant sustainability issues, oversees the management and monitoring of these factors, and addresses related risks and opportunities. The Board also oversees climate risks and opportunities, evaluates their impact on the organisation's operations and financial performance, and sets climate-related targets, such as emission reductions.

Further to the disclosures in the preceding paragraph and pursuant to paragraph 4.1(f) of Practice Note 7.6 of the listing manual of the Singapore Exchange Securities Trading Limited ("**SGX-ST**"), the Board confirms that it has considered sustainability issues in the Group's business and strategy, determined the material ESG factors and overseen the management and monitoring of the material ESG factors.

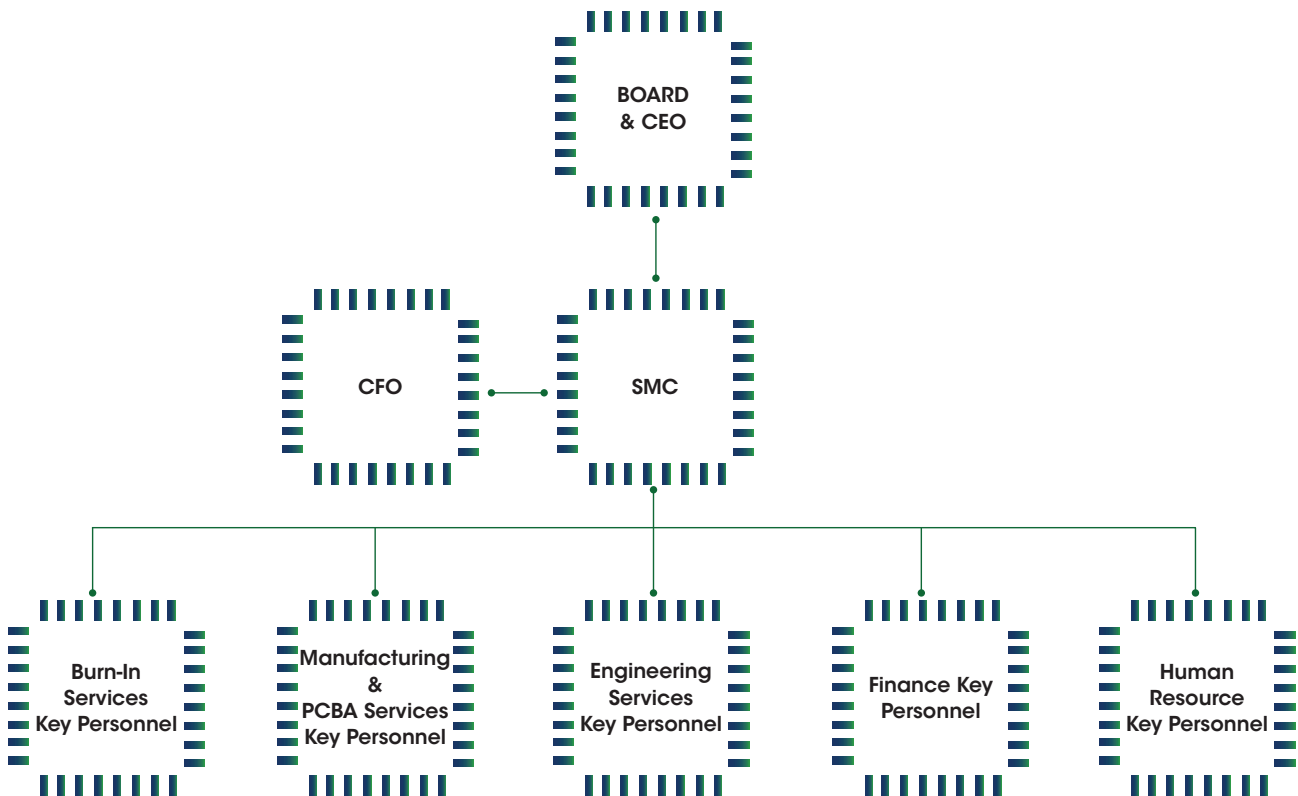


GOVERNANCE

GOVERNANCE STRUCTURE

The Board is supported by the Sustainability Management Committee (“**SMC**”), led by the CFO and comprised of senior management. The SMC oversees and implements ESG initiatives and climate strategies, integrating these considerations into both operational and strategic decisions. Employees across business units contribute to ESG data collection and daily sustainability efforts. The SMC collaborates with relevant employees to finalise the Report, which is then presented to the Board for approval.

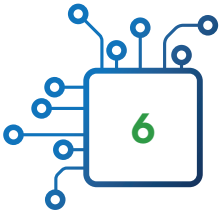
The Board and SMC meet quarterly to review and address any concerns, ensuring effective oversight and integration of ESG and climate-related initiatives into the organisation’s strategy. The Board also monitors progress through periodic reviews to ensure alignment with the organisation’s sustainability goals. Ultimately, the Board is responsible for the Report, as outlined in the Board Statement.



ETHICS AND COMPLIANCE OVERVIEW

To safeguard our corporate reputation and stakeholder relationships, we have established a comprehensive Business Ethics Policy. This policy covers various areas, including the protection of intellectual property, privacy, fair competition, whistleblowing with retaliation protection, conflict of interest management, and misconduct such as bribery and corruption. It also provides specific guidelines on issues like the responsible sourcing of minerals.

Additionally, the Group has implemented policies to govern the disclosure of information related to business activities, structure, financial status, and performance, ensuring compliance with relevant regulations and industry standards. For instance, Directors and key personnel are prohibited from trading in the Group’s shares during blackout periods or when in possession of material non-public or price-sensitive information to prevent insider trading violations.



GOVERNANCE

INTELLECTUAL PROPERTY, DATA PROTECTION AND CUSTOMER PRIVACY

Protecting intellectual property is crucial for any business dedicated to developing innovative and high-value technological solutions. A lapse in safeguarding intellectual property can have significant repercussions, including impacting the value of our customers' and business partners' inventions and products. Given that we often access and work with our customers' intellectual property and proprietary technologies, maintaining their trust is essential. Any breach of this trust could result in losing their business and harming our reputation.

We ensure that all intellectual property is adequately safeguarded through the application of:

- related restrictive provisions in both our Business Ethics Policy and our contracts of employment;
- robust information technology systems to prevent data leakage; and
- access controls to specific project data for employees and third parties

In FY2024, we received no complaints relating to the misuse of customers' intellectual property, losses of customer data or breaches of customer privacy.

CUSTOMER STANDARDS COMPLIANCE

Maintaining our customers' trust relies on our rigorous adherence to their exacting technical, commercial, and ethical standards. This includes safeguarding both our own intellectual property and that of our customers and business partners, which is crucial given the innovative nature of our business and the need for full legal compliance. Any breach of trust or legal obligations could significantly damage our business, potentially leading to the loss of valuable commercial relationships and harming our reputation.

As a provider of total solutions for burn-in services, manufacturing and PCBA services, and engineering services to the semiconductor, electronics, life sciences and other emerging industries, we are subject to a significant body of technical, legal and quality control requirements. Many of these requirements are contractually mandated by our customers, making our adherence essential. This is particularly the case with respect to the technical specifications and quality of our sophisticated products. Any slight variations in this respect not only render our products ineffective from our customers' perspective but also negatively impact their own products.

As such, we put significant efforts into understanding our customers' extensive requirements and applying comprehensive management systems to ensure that these are fully met. These include, for example, an extensive set of operational quality control measures to which we strictly adhere to; regular business reviews with our customers to understand their current and future capabilities and requirements; and our own ongoing audits against the following management system standards certifications:

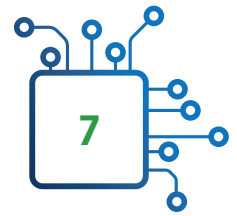
- ISO 9001 (quality management system standard)
- ISO 14001 (environmental management system standard)

We also align our PCBA manufacturing with international standards through our adherence to IPC standards, a vital practice that is critical for both the manufacturing and maintenance aspects within the electronic manufacturing industry.

Similarly, our customers typically apply their own set of compliance measures to ensure that we are meeting their requirements. This includes auditing, inter alia, our management systems, processes and facility specifications, testing processes and documentation, and materials and product traceability.

We evaluate customer satisfaction with the quality and specifications of our products on an ongoing basis, using a mixture of individual reviews, analysis of customer complaints and customer surveys.

In FY2024, there were no incidents of non-compliance with customers' standards.



GOVERNANCE

LEGAL AND SOCIO-ECONOMIC COMPLIANCE

To uphold our commitment to legal and regulatory compliance, we ensure adherence to the laws of the countries where we operate. As we expand into new global jurisdictions, we recognize the need for enhanced management and oversight. To achieve this, we engage professional assistance in each country and regularly review and update our policies and employee training to stay aligned with relevant global regulations.

In FY2024, we were not subject to any legal sanctions or fines for non-compliance with applicable laws.

HUMAN RIGHTS

Avi-Tech is committed to respecting and protecting employee rights, aligning with internationally accepted human rights principles and regulations. We adhere to our Labour and Human Rights Policy, which promotes freely chosen employment, avoidance of child labour, compliance with local labour laws on working hours, wages, and benefits, and ensures humane treatment and non-discrimination of workers.

In FY2024, we did not receive any reports of incidents of labour and human rights violations, forced labour or child labour.

ANTI-BRIBERY AND CORRUPTION

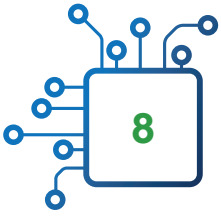
Avi-Tech maintains a strict zero-tolerance policy on bribery and corruption, ensuring integrity in all business dealings and relationships. We operate in full compliance with national anti-corruption laws, including Singapore's Prevention of Corruption Act 1960, and have established rigorous monitoring and enforcement procedures to uphold these standards. Our commitment is outlined in our Business Ethics Policy, which addresses bribery, facilitation payments, and gifts and hospitality.

Our Business Ethics Policy includes a Whistle-Blowing Programme, allowing staff and others to confidentially report concerns about financial improprieties, fraud, corruption, and other dishonest practices. Detailed information about the Whistle-Blowing Programme can be found in the Corporate Governance Report of our Annual Report.

All employees, new and existing, receive training on the Business Ethics Policy, including anti-corruption measures, during induction and are required to complete an assessment. The policy is communicated to all employees and Directors, with annual reminders emphasizing its importance. Existing employees have continuous access to the policy and Whistle-Blowing Programme, and our suppliers, subcontractors, and service providers are informed of our zero-tolerance stance on corruption at the start of our business relationships.

Our Finance department oversees the implementation of controls and procedures to prevent inappropriate payments, such as duplicate or overpayments and unauthorized third-party requests. Suspected cases are subject to internal or external investigations, with confirmed breaches resulting in disciplinary action, including possible termination, and/or referral to law enforcement. Any confirmed issues involving business partners may lead to a review and potential termination of business relationships.

In FY2024, we did not receive any reports of corruption risks or suspected or actual corruption, nor were there any whistle-blowing reports. We strive to maintain zero incidents of corruption and fraud across Avi-Tech's operations and ensure compliance with all relevant laws without incurring material legal sanctions or fines.



SUSTAINABILITY STRATEGY AND APPROACH

STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY

At Avi-Tech, sustainable development is central to our strategy and decision-making. We actively manage our economic, environmental, and social impacts to minimize negative effects and foster positive outcomes. Our business strategy and model align with sustainability objectives, focusing on responsible practices. Our short- and medium-term priorities address key issues and align with global sustainability goals. We are committed to transparency by reporting our performance and setting future goals. Looking ahead, we are focused on enhancing environmental sustainability, promoting social inclusivity, and strengthening ethical governance practices.

SUSTAINABILITY STRATEGY AND COMMITMENT

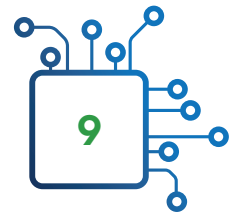
Our strategy to managing sustainability is integrated into our business operations, policies and practices, demonstrated by the following:

Resource and Environmental: We prioritise resource conservation and environmental stewardship. Our commitment includes adopting energy-efficient practices and promoting waste reduction and recycling across all aspects of our business. We aim to minimize our energy footprint for our operations and in our general office. Simultaneously, we actively strive to reduce waste generation and promote recycling in all areas of our operations. By implementing these strategies, we aim to minimize our environmental impact and contribute to a more sustainable future.

Customer-Centric Excellence: We place the customer at the heart of our operations, aiming to deliver products and services that consistently meet or exceed their requirements. Key elements of our customer-centric quality and standards compliance approach include customers satisfaction insights, product customization, quality standards compliance, post-sales support and continuous improvement.

Employee Development: We hold a strong commitment to developing our people, recognizing that they are our most valuable asset. We engage with our workforce to understand their aspirations and provide them with the necessary resources, support, and opportunities to flourish in their roles. Through continuous investment in employee development, we empower our staff to reach their full potential, contributing their skills and talents to drive our company's progress.

Robust Governance, Risk Management, and Sustainability: We uphold the principles of corporate governance and business ethics in accordance with established industry best practices, with the Board directly overseeing sustainability matters. Our enterprise risk management system includes ESG risks, including climate-related risks and opportunities, under the purview of the Board. We uphold transparency through practising compliance with laws, regulations, and the unwavering integrity in delivering products and services, underscored by our commitment to transparency through sustainability reporting. We also consistently report on our ESG performance, with reference to applicable and relevant international reporting standards.



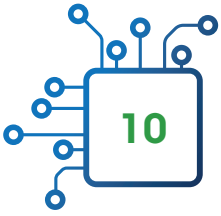
STAKEHOLDER ENGAGEMENT

Stakeholder engagement is central to our sustainability journey. Our stakeholders – including customers, business partners, suppliers, shareholders, employees, government agencies, and the community – have a significant impact on our operations, products, services, and strategies.

We proactively engage with these diverse groups on a continuing basis through various communication channels, regularly gathering their insights and addressing their concerns. This engagement helps us make informed management decisions and shape our business policies and strategies, ensuring sustainable growth and value creation for all stakeholders.

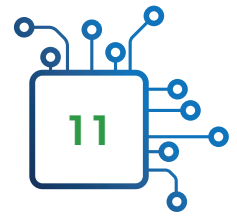
The details of our stakeholder engagement, including their expectations, concerns, and our responses, are elaborated below:

Stakeholders	Stakeholders Expectations and Concerns	Engagement Channels	How We Respond and Address Concerns
Customers	<ul style="list-style-type: none"> Quality Fast turnaround Pricing Technical expertise Ethical practices Workplace health and safety 	<ul style="list-style-type: none"> Regular dialogues, consultations and meetings Feedback and engagement sessions Project management committee meetings 	<ul style="list-style-type: none"> Implementing and maintaining quality control standards certifications such as ISO 9001 and ISO 14001 Conducting regular training to build and improve skills Ensuring adherence to Workplace Health and Safety ("WHS") and Environment Health and Safety ("EHS") policies
Business Partners and Suppliers	<ul style="list-style-type: none"> Transparent and fair procurement and other business practices Compliance with terms and conditions of business contracts 	<ul style="list-style-type: none"> Regular communication and feedback through meetings, emails and phone discussions 	<ul style="list-style-type: none"> Communicating Avi-Tech's business policies Ensuring transparent business processes in the award of supply agreements



STAKEHOLDER ENGAGEMENT

Stakeholders	Stakeholders Expectations and Concerns	Engagement Channels	How We Respond and Address Concerns
Shareholders	<ul style="list-style-type: none"> • Consistent dividends • Risk management when investing in new business • Transparency in business strategy and operations • Sustainable business growth • Long-term shareholder value 	<ul style="list-style-type: none"> • Investor relations ("IR") website which is updated with annual reports, financial announcements and other material information posted on SGXNET • IR email alerts for investors to receive relevant news and developments • Analysts' briefings/ meetings to provide them with information to enable them to produce impartial and insightful reports for investors and the public at large • Participation in investor conferences and roadshows • Access to management through <ul style="list-style-type: none"> - Email - Annual general meetings ("AGM") 	<ul style="list-style-type: none"> • Ensuring robust risk management and corporate governance • Providing relevant and prompt disclosure on the Group's financial announcements and corporate developments • Responding to investors' queries in a timely manner • Engagement opportunities through AGMs, emails, investor meetings, conferences and roadshows
Employees	<ul style="list-style-type: none"> • Competitive remuneration • Staff welfare and benefits • Performance rewards • Career growth and advancement • Relevant training, professional and personal development • Safe working environment • Non-discriminatory practices 	<ul style="list-style-type: none"> • Management-employee dialogue sessions • Internal announcements • Orientation sessions and on-boarding initiatives • Feedback channels • Performance appraisals • Exit interviews 	<ul style="list-style-type: none"> • Conducting employee engagement to understand employees' satisfaction towards the Group and benefits • Maintaining employee feedback channels e.g., management dialogues, employee suggestion forms to improve environment and policies • Maintaining a talent management programme • Conducting ongoing training and development • Benchmarking salary with market rates • Implementing WHS Policy • Implementing fair employment policies and practices

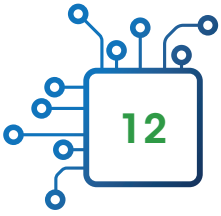


STAKEHOLDER ENGAGEMENT

Stakeholders	Stakeholders Expectations and Concerns	Engagement Channels	How We Respond and Address Concerns
Government/ Regulatory Agencies	<ul style="list-style-type: none"> Compliance with all laws and regulations 	<ul style="list-style-type: none"> Regulatory and governance licensing and filings Notices and meetings Seminars 	<ul style="list-style-type: none"> Ensuring regulatory and governance compliance Constantly updating policies and procedures based on notifications and advisories received through the relevant channels Attending seminars conducted by relevant agencies such as the Singapore Exchange Limited, the Tripartite Alliance for Fair and Progressive Employment Practices, the Ministry of Manpower and the Central Provident Fund Board, to be updated on the schemes, regulations and guidelines that the government has provided for local companies
Community	<ul style="list-style-type: none"> Social responsibility 	<ul style="list-style-type: none"> Social outreach programmes and activities 	<ul style="list-style-type: none"> Implementing Corporate Social Responsibility ("CSR") programmes and activities Contributing to charity organisations Encouraging employee volunteerism

MEMBERSHIP OF ASSOCIATIONS

We demonstrate our commitment to industry collaboration by actively participating in associations that align with our business interests. Notably, we are members of several organisations, including the Singapore Semiconductor Industry and the Singapore Institute of Directors.



MATERIALITY

Sustainability is at the forefront of our priorities, and we proactively manage the significant ESG impacts from our operations that affect our stakeholders. Our overarching strategy revolves around efficiently addressing material sustainability impacts, risks, and opportunities to foster enduring value for all those connected to our organisation.

Materiality Assessment and Process

Building on the groundwork laid by our first materiality assessment in 2018, which paved the way for our inaugural sustainability report, we have revisited and updated our material topics. To fulfill the latest SGX sustainability reporting requirements, we have integrated their guidelines into our materiality review for this Report. We have also referenced the latest GRI Universal Standards 2021 that entails a thorough evaluation of both present and potential negative and positive impacts on the environment, economy, and society. In order to prioritize these material topics, we consider their severity and likelihood, ensuring our focus remains on the most significant and relevant areas. Additionally, we take into account the potential risks and opportunities associated with our ESG impacts. Moreover, our report aligns with the United Nations' Sustainable Development Goals ("UN SDGs"). This reflects our unwavering commitment to transparent and accurate reporting and our dedication to sustainable development.

Our SMC carried out a formal materiality process to review, identify and assess our most material sustainability issues based on their knowledge of respective business areas, potential impacts of the Group's business operations, insights from their day-to-day engagement with a range of stakeholders and common challenges facing the industry. The SMC considered the Group's long-term business goals, aligned these with the sustainability strategies and examined sustainability reporting trends among local semiconductor, manufacturing and peer companies for benchmarking.

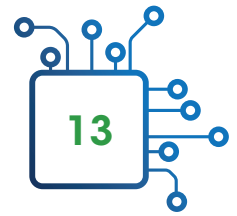
We have collected data internally from the relevant business divisions covering the period under review. In the coming years, We will continue to refine our data collection and management systems to enhance the accuracy of our sustainability metrics and improve our ability to measure and track performance effectively on an annual basis. The objective is to achieve our set targets for the material ESG factors and meet the key sustainability performance indicators progressively.

For this Report, we did not engage external stakeholders explicitly to elicit their views on the identified ESG factors. However, the internal stakeholders including the key management and personnel have used their experience and understanding of stakeholder expectations and concerns and engaged with respective stakeholders for feedback in prioritising material factors for reporting.

Materiality Methodology

We have identified the material ESG factors by employing the SGX Core ESG Metrics and GRI Universal Standards 2021 for Sustainability Reporting (taking into account both risks and opportunities). These frameworks not only guide us in conducting a thorough materiality analysis but also assist us in prioritizing these factors based on their impact on Avi-Tech and our stakeholders, encompassing environmental, social, and economic aspects. We undertook the following steps to arrive at the list of material ESG factors for reporting:

- **Identification:** We selected the ESG factors through an internal materiality analysis. We identified sustainability issues that reflect our business' impact on the environment, society and economy and their significance to our stakeholders.
- **Prioritisation:** We shortlisted the issues that represent the most significant environmental, social and economic impacts of our operations and prioritised the material topics through an in-depth analysis covering Avi-Tech's activities, locations, business partners and customers, engaging with relevant internal key executives of the various business divisions, reviewing the existing Group management system components, risk assessment and internal audit results as well as external commentaries on the semiconductor and wider electronics industries.



MATERIALITY

- **Validation:** We considered the significance of our material impacts to stakeholders and how they might influence the assessments and decisions of stakeholders.
- **Review:** We seek feedback from stakeholders on this Report to review our material topics for the next reporting cycle.

Material Topics and Approach

Following our assessment, we have identified the key ESG factors that are most critical to the Group’s sustainability risks and opportunities and have the most impact on our stakeholders. These are the materiality factors within our control. Conversely, there are other materiality factors that, while affecting our stakeholders, fall outside our direct influence. For example, certain materials used in our products impact the environment, but we have limited control over them as most are consigned to us by our customers or specified by our customers due to the stringent product specifications we have to adhere to.

Presented below is a summary of our material topics and approach aligned with the SGX Core ESG Topics and GRI Universal Standards 2021 Topics, along with their relevance to the UN SDGs as detailed in the table below:

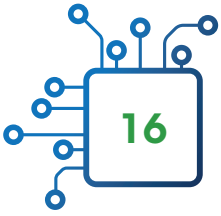
ENVIRONMENTAL				
GRI Standards Topics	SGX Core ESG Topics	Operations Where the Topic is Material	Management Approach	SDGs
GRI 305: Emissions 2016	Greenhouse Gas (“GHG”) Emissions	Electricity consumption, and fuel consumption in vehicles	Reduce emissions through improving energy efficiency, and energy-saving measures	 13 CLIMATE ACTION
GRI 302: Energy 2016	Energy Consumption	Electricity consumption in Burn-In Services, Board Manufacturing and PCBA Services and Engineering Services and fuel consumption in vehicles deployed	Improve energy efficiency and implement energy-saving measures	 7 AFFORDABLE AND CLEAN ENERGY 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
GRI 303: Water and Effluents 2018	Water Consumption	Water consumption for overall business operations	Reduce water usage, implement water-saving and recycling measures	 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
GRI 306: Waste 2020	Waste Generation	Waste generated in Board Manufacturing and PCBA Services	Reduce waste and implement material-saving and recycling measures	 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

MATERIALITY

SOCIAL				
GRI 405: Diversity and Equal Opportunity 2016	Gender Diversity	Human resources management and practices	Nurture an empowering, fair and inclusive workplace, and invest in developing our people	
GRI 406: Non-discrimination 2016	Age-Based Diversity	Human resources management and practices		
GRI 401: Employment 2016	Employment	Human resources management and practices		
GRI 404: Training and Education 2016	Development and Training	Human resources management and practices	Implement occupational health and safety management system to minimize workplace accidents and injuries	
GRI 403: Occupational Health and Safety 2018	Occupational Health & Safety	Human resources, quality assurance management and practices		

MATERIALITY

GOVERNANCE				
<p>General Disclosure 2-9 Governance structure and composition</p> <p>GRI 405: Diversity and Equal Opportunity 2016</p>	Board Composition	Board	Refer to section on Corporate Governance in the Annual Report	
<p>General Disclosure 2-9 Governance structure and composition</p> <p>GRI 405: Diversity and Equal Opportunity 2016</p>	Management Diversity	All business operations	Nurture an empowering, fair and inclusive workplace	
<p>GRI 205: Anti-corruption 2016</p>	Ethical Behaviour	All business operations	Comply with all applicable laws and regulations. Maintain a zero-tolerance anti-corruption stance	
	Certifications	All business operations	Refer to section on Customer Standards Compliance	
<p>GRI, TCFD, SGX-ST Listing Rules (Mainboard) 711A and 711B, Practice Note 7.6</p>	Alignment with Frameworks	All business operations	Refer to section on our Reporting Practices Standards and Disclosures	
<p>GRI 2-5, SGX-ST Listing Rules (Mainboard) 711A and 711B, Practice Note 7.6</p>	Assurance	All business operations	Refer to section on Assurance	



CLIMATE

At the core of our mission is the commitment to combat climate change through comprehensive policies that prioritise environmental sustainability across all our business divisions. The Semiconductor Climate Consortium is committed to addressing the challenges of climate change and upholds strong support for the Paris Agreement and related accords. As a company operating within the semiconductor industry, Avi-Tech aligns our climate policy commitment with the values of the industry.

We recognise the urgent need to address the impact of human activities on the environment and remain steadfast in our dedication to reducing our carbon footprint while promoting sustainable practices within our industry. Throughout all our core business activities and corporate functions, we are committed to taking proactive measures to reduce GHG emissions associated with our operations, supply chain, and products. We strive to cultivate an environmentally aware and invested workforce, fully aligned with our sustainability goals. Through continuous learning and active involvement, we ensure that every team member plays a crucial role in our collective efforts to protect the environment and build a greener future.

Implementing TCFD Recommendations

Our TCFD report serves as a testament to our dedication in assessing and managing climate-related risks and opportunities, considering their potential financial impacts on our business over the short, medium, and long term, encompassing both our existing businesses and potential new ventures. Through this report, we showcase our commitment to implementing essential measures, strategies, and goals that position Avi-Tech as a future-ready and climate-resilient business.

In 2022, we embarked on the progressive implementation of the TCFD recommendations, guided by its four pillars known as the Core Elements of Recommended TCFD Disclosures: Governance, Strategy, Risk Management, and Metrics and Targets. These pillars form the foundation for our comprehensive approach to address climate-related issues while ensuring transparent disclosure practices.

Governance

Aligned with TCFD recommendations, we have set up an ESG governance structure, with the Board overseeing climate-related risks and the senior management team implementing climate change risk management strategies, to prepare us to tackle climate challenges and aligns with our commitment to TCFD recommendations. Our Board is regularly updated on sustainability matters, including climate-related risks and opportunities. We conducted a scenario analysis, sharing findings with them. Moving forward, we aim to strengthen oversight of climate-related risks and opportunities.

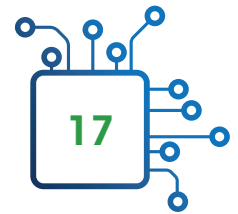
Strategy

We assessed climate-related risks and opportunities across the short, medium, and long term, taking into account weather patterns, regulations, customer preferences, and technology advancements. This analysis revealed risks like supply chain disruptions and increased operational costs due to extreme weather, while identifying opportunities in renewable energy adoption and sustainable products. Our climate strategy prioritizes mitigating our environmental impact through energy efficiency, optimized logistics, responsible e-waste collection, and recycling, while leveraging our technological capabilities to promote sustainability.

Risk Management

Risk management is a crucial aspect of our business success, and we continuously strive to improve our practices across all business areas. To safeguard our assets, we have implemented a robust risk management and internal control system, covering operational, financial, and information technology controls. While our internal control system aims to manage business risks, it acknowledges that complete risk elimination may not be possible. For more details on our risk management and internal control system, please refer to the Corporate Governance Report in the Annual Report.

Regarding climate risk, we prioritize climate resilience and sustainability by formalizing the oversight of climate-related risks through our Board and Risk Management Committee. We are actively incorporating climate risk impacts into our risk coverage. This process has allowed us to identify relevant climate-related risks and opportunities, providing valuable insights. We aim to further assess these factors to strengthen our resilience against climate risks and capitalize on climate opportunities for a sustainable future.



CLIMATE

We are committed to comprehensively integrating climate risks into our risk management processes. A recent study on climate-related risks and opportunities relevant to our business, including scenario analysis, has enabled us to identify key climate-related risks. This proactive approach ensures that our climate resilience is robust and aligns our business practices with sustainable climate strategies.

Below is an overview of our preliminary assessment of our opportunities and risks:

Potential Climate-Related Opportunities

Energy Management: Implementing advanced energy management systems and adopting energy-efficient technologies can result in significant cost savings and reduced GHG emissions.

Waste Reduction: Implementing waste reduction measures, such as recycling and reusing materials, can minimize environmental impact, create cost savings by lowering reliance on fluctuating raw material and component prices.

Equipment Lifecycle Management: Facilitating upgrades and rather than replacements can contribute to a circular economy model, reducing electronic waste generation.

Green Innovation and Solutions: Investing in equipment, technologies and products that are energy-efficient and environmentally friendly can lead to competitive advantages and increased market demand as companies strive to decarbonize their operations in supporting sustainability efforts.

Green Certifications: Obtaining and promoting green certifications for products and manufacturing processes can enhance brand reputation and attract environmentally conscious customers.

Climate-Focused Partnerships: Collaborating with other companies, research institutions, or government entities in joint initiatives focused on climate action can drive innovation and create a collective impact.

Climate-Related Risks

Transition Risks: Short-term (Present to 2025)

Evolving ESG Requirements: The continuous development of ESG requirements may result in a surge of regulations concerning climate reporting, necessitating higher energy efficiency demands, and the implementation of carbon taxes.

Stricter Waste Regulations: The introduction of stricter regulations to manage electronic waste could lead to increased compliance requirements, potentially exposing companies to legal risks and higher compliance expenses. Additionally, we may experience an increase in procurement costs due to higher raw material prices resulting from these regulations.

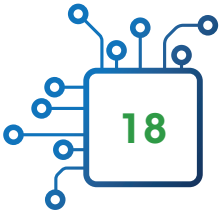
Transition Risks: Medium-term (2025 to 2030)

Rising Carbon Prices: As carbon pricing mechanisms gain traction, there is a risk of increased energy, materials, and utilities costs. This rise in costs can be attributed to companies needing to adapt and implement carbon mitigation strategies, which may affect the financial bottom line.

Shifting Customer Preferences: The inability to meet changing customer preferences, such as the demand for low-energy, low-carbon, recyclable devices, and sustainable services, may have adverse effects on a company's revenues and hinder overall growth. Businesses need to align their offerings with customer expectations to remain competitive in the market.

Transition Risks: Long-term (2030 to 2050)

Advancement in Technologies: As semiconductor technologies progress with the latest industry standards, older or legacy investments in semiconductor manufacturing equipment, processes, or chip designs may struggle to keep pace. This can lead to reduced competitiveness, higher maintenance costs, compatibility problems and diminished market share. These challenges can have significant financial implications for both our business and our partners in the semiconductor industry.



CLIMATE

Physical Risks: Short to Medium-term (2023 to 2030)

Higher and Volatile Utilities Costs:

- **Energy Transition Costs:** Transitioning to renewable energy sources may involve initial costs passed on to consumers in the form of higher utility rates.
- **Regulatory Changes:** Stricter environmental regulations may require utility companies to invest in cleaner technologies, resulting in higher costs initially.
- **Disrupted Supply:** Supply chain disruptions or geopolitical events can impact the availability and transportation of utilities, leading to price fluctuations and higher costs for end-users.
- **Rising Temperatures:** Increased demand for cooling systems during heatwaves can drive up electricity consumption and utilities costs during peak periods.
- **Damaged Infrastructure:** Natural disasters, extreme weather events, or aging infrastructure can lead to damages in utility systems, resulting in higher utility costs for consumers and businesses.

Physical Risks: Long-term (2030 to 2050)

Severe Weather Events Impacting Business and Partners:

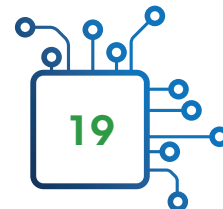
- **Supply Chain Disruptions:** Severe weather events like floods and cyclones can disrupt supply chains and resulting in revenue loss and customer dissatisfaction.
- **Operations Disruptions:** Extreme weather events can interrupt material supplies and manufacturing operations leading to delivery delays and operational challenges.
- **Warehousing and Supply Chain Management:** Floods and cyclones can impact warehousing locations, causing disruptions in supply chain management services and inventory losses.
- **Employee Health and Safety:** A warmer climate may lead to increased thermal stress and health risks for employees, resulting in more sick leave and potential impacts on productivity and well-being.

Climate Scenario Analysis

Scenario analysis is used to explore possible future outcomes rather than making precise predictions. Avi-Tech employed this approach to assess the resilience of our business activities and strategies against potential climate change impacts over both the short to medium term (up to 2030) and the long term (up to 2050). We evaluated at least two climate scenarios (4°C and less than 2°C) to align with Singapore’s 2030 sustainable development targets and the net zero ambition by 2050, in line with the Paris Agreement’s goal to reduce emissions.

The Group has analysed the most relevant scenarios based on current development trends, socio-economic factors, climate policies, and technological advancements. We plan to expand this analysis by incorporating detailed evaluations and findings from the Intergovernmental Panel on Climate Change (IPCC) in the future. Continued monitoring of climate scenarios will enable us to make informed climate risk assessments and enhance our decision-making processes.

Scenario Parameters	
Assets & Countries Coverage	Singapore
Baseline Year	2024
Scenario Explored	4°C Less than 2°C
Timeframe	Middle: 2030 Long: 2050



CLIMATE

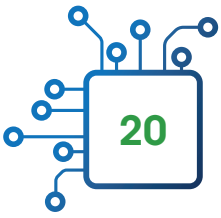
Risk/Opportunity	Potential Impact	Risk Level (<2°C Warming, 2030 to 2050)	Risk Level (4°C Warming, 2030 to 2050)	Mitigation Measures
Extreme & More Frequent Heatwaves	Increase in cooling demand leading to higher utility costs for operations and as a landlord	Moderate	Moderate to High	Invest in more energy-efficient equipment, cooling systems, and air conditioning.
Flooding	Loss of assets like vehicles, damage to property	Moderate	Moderate to High	Review insurance coverage; implement mitigation and adaptation measures.
Carbon Pricing	Increase in operational costs associated with carbon pricing	Moderate	High	Develop decarbonization measures, roadmap, and initiatives.
Changing Customer Requirements	Increased focus on green solutions, products, and certifications while making supplier choices	Moderate	High	Stay up-to-date with evolving customer requirements and secure green certifications both internally and from suppliers.

Metrics and Targets

We disclose metrics and targets to assess and manage climate-related risks and opportunities. Since 2018, our sustainability reports have consistently included data on energy consumption and waste generation, enabling us to effectively monitor our environmental performance.

We are committed to setting meaningful environmental targets to guide our business operations and address climate risks. To this end, we are actively exploring additional metrics and targets to measure our progress toward a low-carbon economy and integrating these into our overall business strategy. Since 2023, we have enhanced our measurement of output efficiency by providing GHG emissions, and intensity data alongside absolute data, using emissions per \$1 million of sales as a key proxy for operational efficiency.

Additionally, we are dedicated to combating climate change by aligning with the global sustainability frameworks and the Paris Agreement, aiming to reduce GHG emissions by 45% by 2030 and achieve net-zero carbon emissions by 2050.



ENVIRONMENTAL

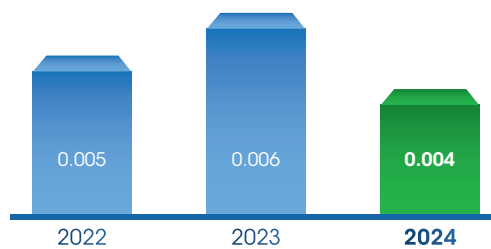
We are committed to our Environmental Policy of enhancing environmental performance through continual improvement in our environmental management system. Electricity and waste are our primary environmental impacts. Our production and office facilities use power for lighting and air-conditioning and our Burn-In Services business division, in particular, utilises significant power for conducting Burn-In tests. We also generate waste, mostly from board manufacturing and system integration activities. Our environmental efforts are focused on energy efficiency, reducing and recycling waste, using resources efficiently and complying with local standards for waste, water and effluent discharge.

GHG

Our GHG emissions primarily arise from two sources: the fuel consumed in our vehicles and the use of electricity in production and office facilities. We monitor and report our GHG emissions encompassing both Scope 1 emissions attributed to the burning of fuel in our fleet of vehicles, and Scope 2 emissions related to the indirect emissions from the energy we purchase and utilise.

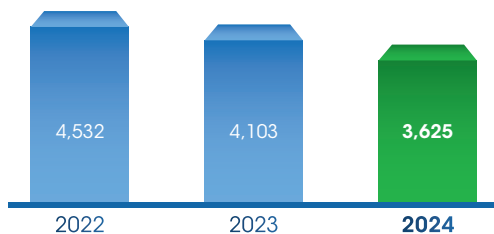
As part of our ongoing efforts to enhance our disclosures and in line with the recommendations from our Internal Auditors, we have started including fuel consumption in our report beginning FY2024. We will also continue to progressively expand our GHG emissions inventory to cover Scope 3 emissions.

Total diesel (ML)

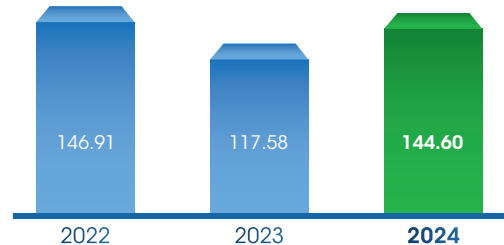


Fuel Consumed	FY2024	FY2023	FY2022
Total diesel In megalitres (ML)	0.004	0.006	0.005

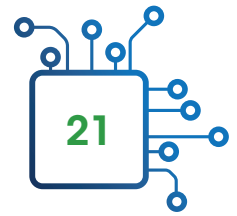
Total electricity consumed (MWh)



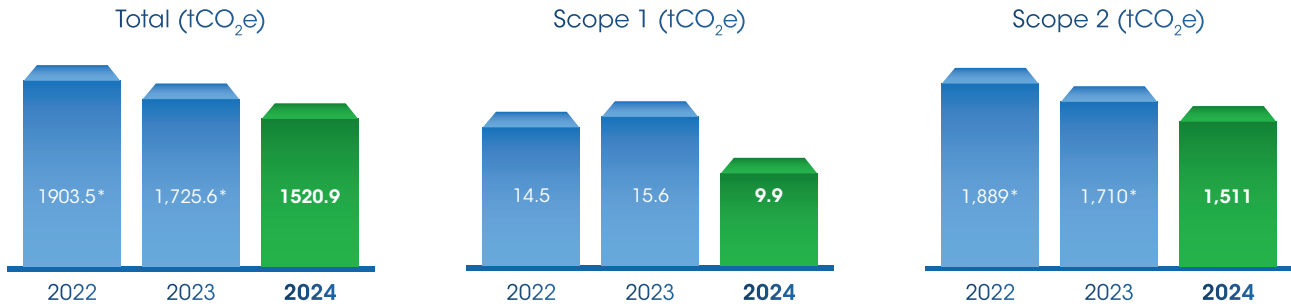
Electricity intensity by revenue (MWh/\$ million)



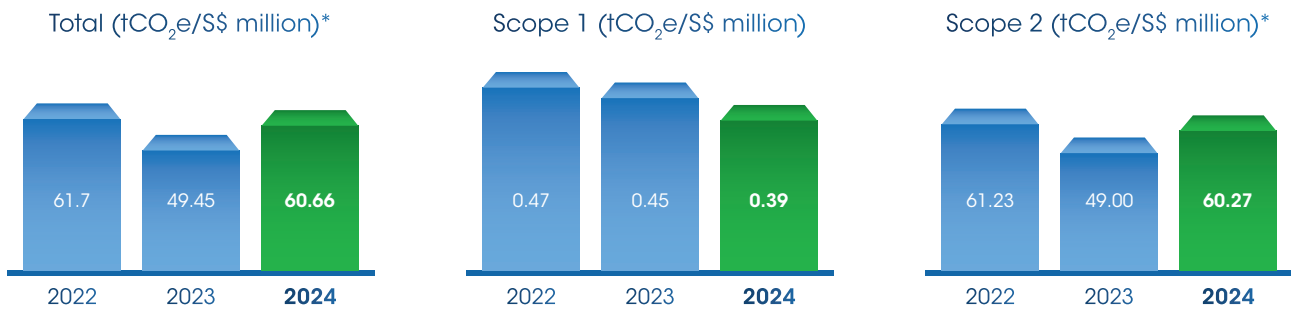
Purchased Electricity for Consumption	FY2024	FY2023	FY2022
Total electricity consumed (MWh)	3,625	4,103	4,532
Electricity intensity by revenue (MWh/\$ million)	144.60	117.58	146.91



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Absolute Emission	FY2024	FY2023	FY2022
Total (tCO ₂ e)	1520.9	1,725.6*	1903.5*
Scope 1 (tCO ₂ e)	9.9	15.6	14.5
Scope 2 (tCO ₂ e)	1,511	1,710*	1,889*

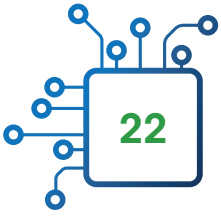


Emission Intensity by Revenue (tCO ₂ e/\$ million)	FY2024	FY2023	FY2022
Total (tCO ₂ e/\$ million)*	60.66	49.45	61.7
Scope 1 (tCO ₂ e/\$ million)	0.39	0.45	0.47
Scope 2 (tCO ₂ e/\$ million)*	60.27	49.00	61.23

In FY2024, our total GHG emissions amounted to approximately 1,520.90 tCO₂e, with Scope 1 emissions accounting for 9.9 tCO₂e and Scope 2 emissions contributing 1,511 tCO₂e. Comparatively, in FY2023, our total GHG emissions were approximately 1,725.60 tCO₂e, with Scope 1 emissions at 15.60 tCO₂e and Scope 2 emissions at 1,710 tCO₂e.

Effective management of GHG emissions throughout the year involves a multi-faceted approach, starting with the use of vehicles that align with the emission standards implemented in Singapore. Ensuring that these meet the standards significantly contributes to reducing our overall carbon footprint. Additionally, prioritising the regular servicing and annual inspection of our vehicles and machineries are paramount. By maintaining optimal functionality, we not only enhance safety but also minimise emissions by maximising fuel and power efficiency. To further reinforce our commitment, we remind all drivers to turn off their engines during loading and unloading activities and operators to switch off machineries which are not in use. Together, these three measures form a comprehensive strategy to manage and reduce GHG emissions, aligning with our commitment to sustainability and a cleaner future.

*Note: Total emissions and Scope 2 emissions for FY2023 and FY2022 have been updated using the latest 2022 Grid Emissions Factor (GEF) of 0.4168 kg CO₂/kWh, compared to the 2020 GEF of 0.4057 kg CO₂/kWh used in the FY2023 Report.



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Energy

Avi-Tech’s energy demand primarily arises from indirect energy, specifically electricity purchased from external suppliers, which we closely measure and monitor to ensure effective management and efficiency.

In FY2024, our electricity consumption was approximately 3,625 MWh and our electricity intensity was approximately 144.6 MWh/S\$ million. This is in comparison with approximately 4,103 MWh of electricity consumed in FY2023, where the electricity intensity was approximately 117.6 MWh/S\$ million.

Some of the specific energy saving programmes we undertook/planned to undertake include:

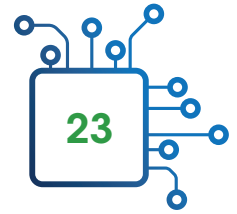
- Chillers
 - Routine preventive maintenance (“PM”) on chiller, air-conditioning and local exhaust ventilation system
 - Control and reduce the number of chillers & fan coil Units (“FCU”) in operation during after office hours and weekend
 - Maintain ambient temperature at 24°C to 26°C
- Air-conditioning System Optimisation
 - Monthly maintenance to enhance energy efficiency
 - Installation of separate air-conditioning units to improve localised hot spots and reducing overall general cooling requirements
 - Regular PM performed on air-conditioning system and compressed dry air (“CDA”) system for performance optimisation
- High tension (“HT”)/Low tension (“LT”) Transformer Optimisation
 - Preventive maintenance on HT/LT Installations performed

Other on-going energy saving initiatives included using energy efficient LED lighting in our office and production facility, optimising our air conditioning system through temperature control as well as our machines and equipment through regular maintenance. We also encourage our employees through awareness campaigns to minimise the use of non-essential lighting in the office and production floor, to switch off electrical appliances when not in use and to make efforts to conserve water and to recycle paper.

Water and Effluents



Water consumption	FY2024	FY2023	FY2022
Total water consumed (ML)	9.32	9.39	7.03
Water intensity by revenue (ML/S\$ million)	0.37	0.27	0.23



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While we do not consume a significant amount of water for it to be a material issue, we are nonetheless mindful of its value as a precious resource in Singapore. We review our water use monthly and actively work to minimise it through initiatives such as promoting water-saving practices, adopting water-efficient fixtures and equipment, and conducting regular maintenance checks to prevent leaks from faulty pipes or equipment.

For water pollution (trade effluent control), we ensured that samples of water and trade effluent discharged from our production processes were sent to a third-party test laboratory on a regular basis to certify that we had complied with the National Environment Agency (“NEA”) Allowable Limits for Trade Effluent Discharge into the public sewerage.

During FY2024, there were no incidents of non-compliance with water pollution regulations reported.

Waste

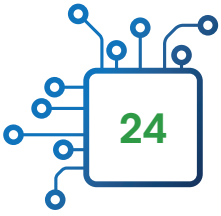


Waste generated	FY2024	FY2023	FY2022
Total waste generated (t)	9.7	1.9	0.5
Hazardous waste (t)	9.5	-	-
Non-hazardous waste (t)	0.2	-	-

In FY2024, the total waste generated was approximately 9.7 t, up from 1.9 t in FY2023. This increase was due to further consolidation of our production area, which involved a one-off disposal of manufacturing equipment. Additionally, to enhance our ESG disclosures, we have started reporting data on both hazardous and non-hazardous waste beginning in FY2024.

Avi-Tech is committed to minimizing environmental impact through effective waste management practices and adherence to ISO 14001 standards. We use these standards and relevant documents to verify supplier compliance with environmental laws and regulations where applicable. Employees follow strict waste management procedures, and we comply with Singapore’s Resource Sustainability Act 2019 by partnering with authorised contractors for the disposal of chemical, by-product, and e-waste. We are committed to complying with applicable environmental regulations. There were no incidents of non-compliance with environmental laws in FY2024.

We actively monitor and control general and electronic waste, emphasising proper handling, storage, and disposal, while optimising resource use through reuse and recycling. We regularly review and implement recycling programmes that recover pure solder from dross and utilize lead-free processes. Our board manufacturing and system integration processes feature a monitoring system designed to track and reduce waste. We are also working tracking waste generation by waste type, amount, and treatment method, to align with disclosure requirements in the sustainability report.



SOCIAL

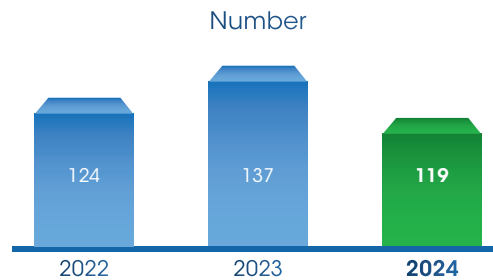
Avi-Tech is committed to fostering a fair and inclusive workplace, prioritising health and safety performance to prevent workplace accidents and injuries. Our focus on health and safety initiatives reflects our dedication to employee well-being and compliance with relevant regulations. We ensure ethical labour management by upholding fair wages, working hours, and employee rights. Additionally, we are engaged in community initiatives to further support and contribute to the well-being of our broader community.

Employee

Given our reliance on the advancement of semiconductor technology, our success hinges on recruiting, retaining, and developing a high-quality workforce and top management talent. Our people are central to our organization, and attracting and nurturing experienced personnel is crucial in the competitive sector.

We adopt a holistic approach to recruitment and retention, focusing not just on competitive financial rewards but also on providing a supportive working environment, extensive training and development opportunities, and an inclusive culture. This strategy aims to support long-term career growth for our employees.

Employment



Total number of employees	FY2024	FY2023	FY2022
Number	119	137	124

We employed 119 full-time staff as at the end of June 2024, made up of various races, nationalities, age groups, and gender. This excludes employees from our subsidiary Avi-Tech Electronics (Suzhou) Limited incorporated in China.

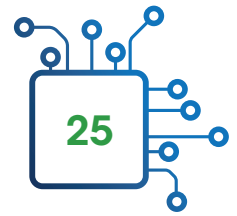
Our operations in Singapore account for 93.7% of our total headcount, with the rest employed by our overseas subsidiary. As at the end of June 2024, our Singapore workforce consisted of 119 employees, of which 100% were permanent staff. Full-time employees accounted for 100% of the headcount. The average age of our employees stood at 45 years.

We did not have workers who are not our employees in FY2024.

Hiring

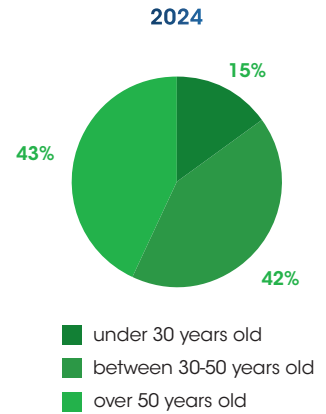
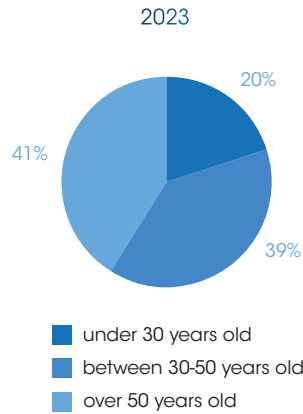
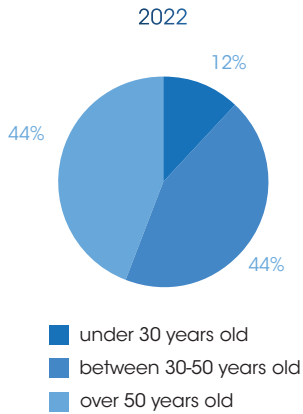
In FY2024, we recruited 10 new employees. Of the new hires, 3 were women and 7 were less than 30 years of age. Of the remaining new hires, 3 were between 30-50 years old, and none was over 50 years old.

Our goal is to attract and retain top talent by offering equal opportunities for employment and advancement based on merit. Our Human Resource policies ensure fairness in employment decisions and prohibit discrimination based on race, colour, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership, or marital status.

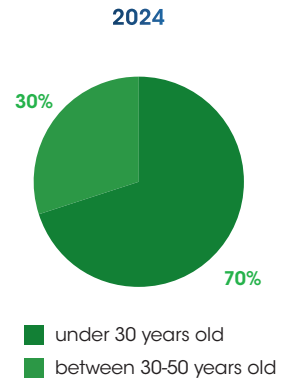
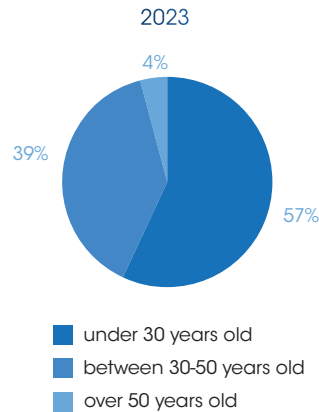
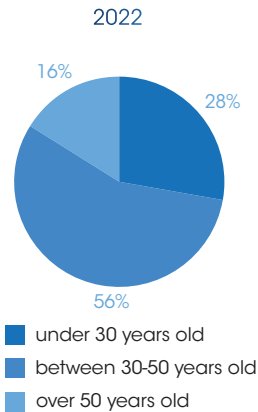


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Diversity and Equal Opportunity and Non-discrimination Existing employees by age (%)

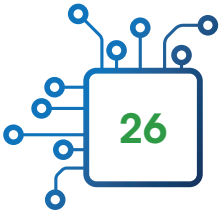


New employee hire by age (%)



FY2024	FY2023	FY2022
Existing employees by age (%)		
(a) under 30 years old, (b) between 30-50 years old, and (c) over 50 years old		
(a):(b):(c) 15%:42%:43%	(a):(b):(c) 20%:39%:41%	(a):(b):(c) 12%:44%:44%
New employee hire by age (%)		
(a) under 30 years old, (b) between 30-50 years old, and (c) over 50 years old		
(a):(b):(c) 70%:30%:0%	(a):(b):(c) 57%:39%:4%	(a):(b):(c) 28%:56%:16%

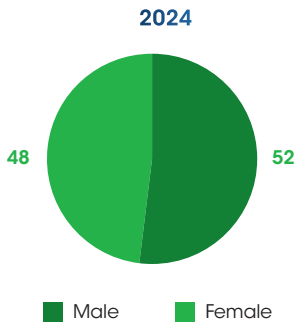
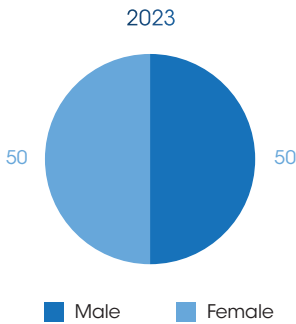
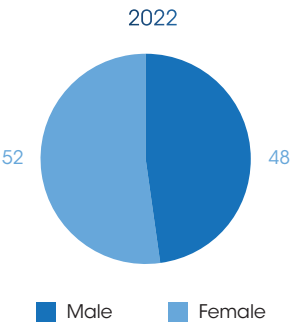
Our workforce represents diverse age groups. We support the Singapore government's policy of rehiring retiring employees to keep them economically active. In FY2024, we rehired 8 retiring employees.



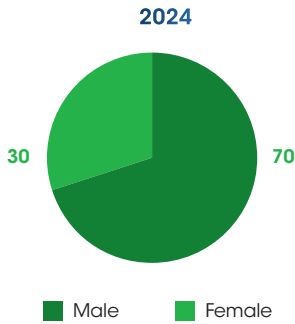
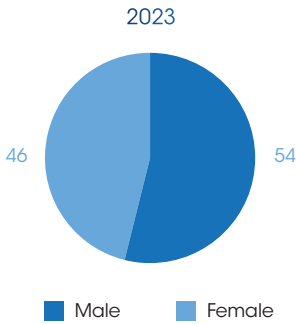
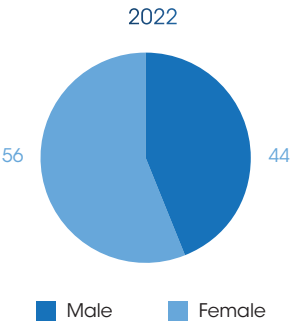
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We are dedicated to employing and developing individuals with the skills, experience, and values necessary to excel in their roles, regardless of gender, ethnicity, religion, disability, or other personal characteristics. We recognize the benefits of a diverse workforce, including enhanced creativity, dynamism, and varied perspectives. Our goal is to foster a workplace culture of mutual respect and non-discrimination. As a signatory to the Employers' Pledge of Fair Employment Practices with the Tripartite Alliance for Fair Employment Practices ("TAFEP"), we are committed to principles that promote diversity and inclusion and oppose all forms of discrimination. TAFEP is co-chaired by employer unions, the National Trades Union Congress, and the government.

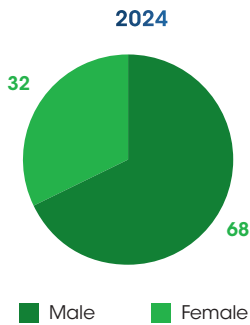
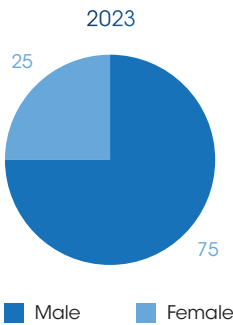
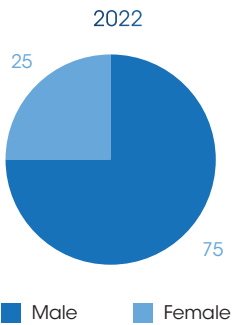
Existing employees by gender (%)

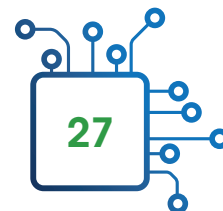


New employees hire by gender (%)



Management roles by gender (%)





SOCIAL

	FY2024		FY2023		FY2022	
	Male	Female	Male	Female	Male	Female
Existing employees by gender (%)	52	48	50	50	48	52
New employees hire by gender (%)	70	30	54	46	44	56
Management roles by gender (%)	68	32	75	25	75	25

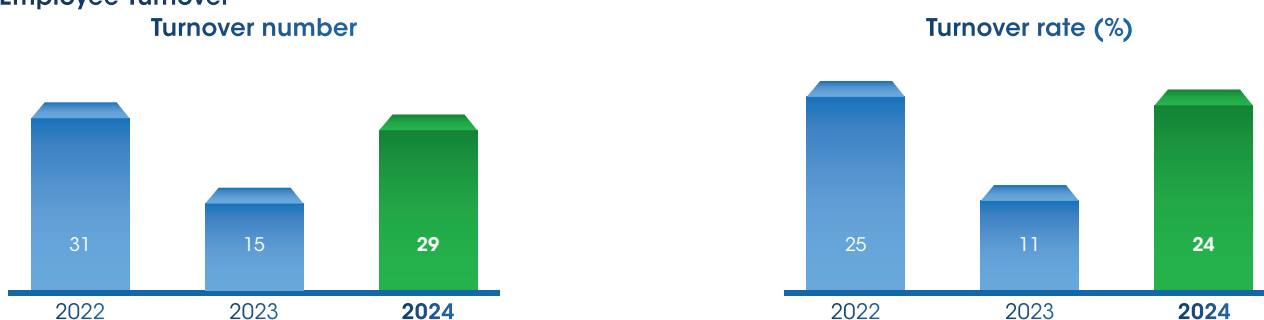
Although the semiconductor sector generally performs relatively poorly in terms of gender diversity, our female workforce nonetheless comprises approximately 48% of the total workforce in FY2024. Notwithstanding this, we will continue to focus on removing any invisible or structural considerations that may be limiting female engagement within the sector.

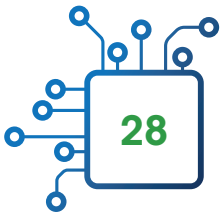
Diversity in the Board requires more consideration as currently there are no female representations on our Board of Directors. The Board recognises the importance and value of gender diversity and will take into consideration the skill sets and experience, including gender diversity, for any future Board appointments.

The globalised nature of our sector means that we enjoy a fairly international workforce, many of whom work for us in locations away from their countries of birth. We are proud of our racially diverse workforce which includes workers from at least seven nationalities such as Malaysia, the People's Republic of China, India, the Philippines, Thailand and Vietnam.

We also respect our employees' right to freedom of association and collective bargaining. In FY2024, we did not receive any reports of any alleged or actual cases of discrimination.

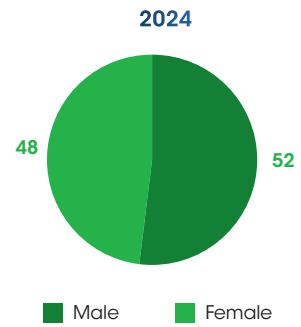
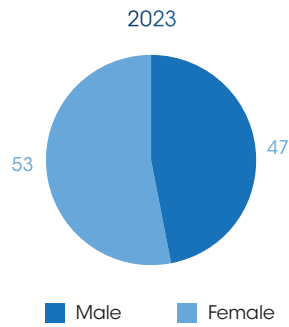
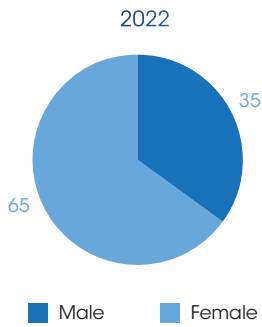
Employee Turnover



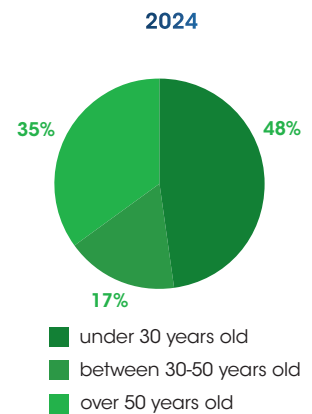
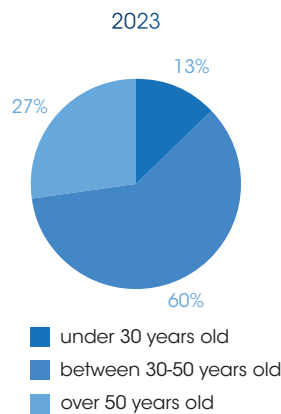
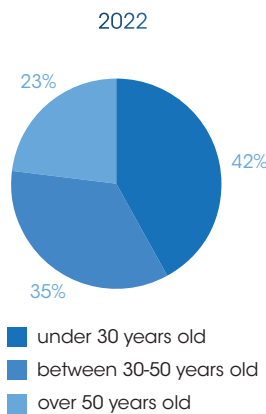


SOCIAL

Turnover rate by gender (%)

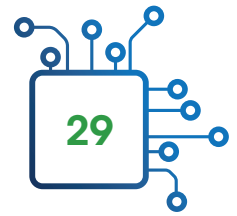


Turnover rate by age (%)



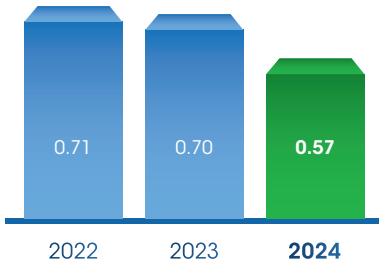
Employee Turnover	FY2024		FY2023		FY2022	
Turnover number	29		15		31	
Turnover rate (%)	24		11		25	
Turnover rate by gender (%)	Male	Female	Male	Female	Male	Female
	52	48	47	53	35	65
Turnover rate by age (%)	(a) under 30 years old, (b) between 30-50 years old, and (c) over 50 years old					
	(a):(b):(c) 48%:17%:35%		(a):(b):(c) 13%:60%:27%		(a):(b):(c) 42%:35%:23%	

Ensuring talent retention remains a key focus for us. We are dedicated to fostering a positive work culture that promotes employee satisfaction and engagement. Our strategy includes offering competitive compensation and benefits to attract and retain top talent, as well as providing ample opportunities for both personal and professional growth. We encourage employees to reach their full potential within the organization. We maintain effective communication channels to keep employees engaged and motivated, and we recognise and reward outstanding performance. By conducting regular exit interviews, we gain valuable insights to drive continuous improvement. We also closely monitor and evaluate turnover rates to proactively address any emerging challenges.

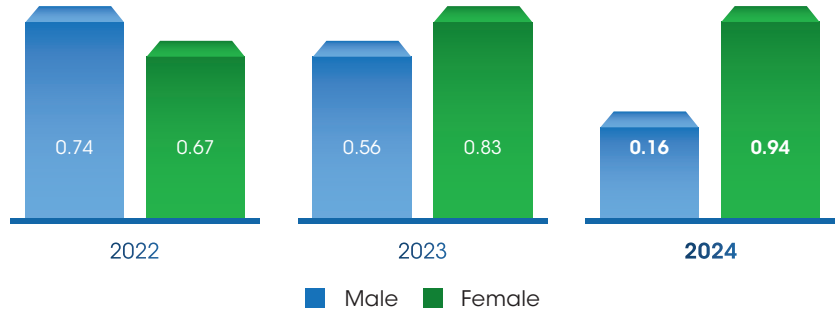


SOCIAL

Training and Development
Average training hours per employee



Average training hours per employee by gender



	FY2024		*FY2023		FY2022	
Average training hours per employee	0.57		0.70		0.71	
Average training hours per employee by gender	Male	Female	Male	Female	Male	Female
	0.16	0.94	0.56	0.83	0.74	0.67

Employee training and education are integral to our people management strategy. New hires participate in an orientation program designed to familiarise them with our organization, corporate policies, and governance standards. We also conduct check-in sessions with management to enhance employee engagement and build a strong organisational culture.

We focus on developing our employees based on their abilities and job requirements. For production staff, we conduct re-certification twice a year, while management staff are encouraged to advance their skills through courses offered by external training providers, such as Workforce Skills Qualifications and the Electronics Industries Training Centre.

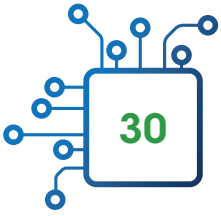
Our employees have access to ongoing opportunities for learning new skills. Our commitment to continuous learning means that employees have ongoing opportunities to acquire new skills. We actively support employees in pursuing knowledge and experience beyond their immediate job scope, allowing them to request participation in relevant training programmes offered by external providers.

*Note: The figures for FY2023 average training hours per employee and by gender have been revised to correct earlier discrepancies.

Performance Appraisal and Career Development

Through our performance management system, we support our employees in achieving their professional and personal development goals. This system encompasses all permanent employees.

At the start of each year, managers meet with their staff to set goals and are encouraged to engage in regular discussions throughout the year to review progress and provide coaching. Annual performance appraisals are conducted to foster self-improvement and recognise hard work. Promotions are based on supervisor recommendations, reflecting employees' performance and aptitude.



SOCIAL

Staff Welfare and Benefits

We offer competitive wages and benefits to all our employees including full-time staff members and contract employees:

- Sick and hospitalisation leave
- Hospitalisation and surgical plans
- Dental benefits
- Term life insurance policy in the event of death, disability and critical illness (actual limits of coverage of these policies vary according to an employee's grade)
- Marriage/examination leave

Taking a proactive approach to our employees' health and well-being, we regularly organize health-related talks and checkups. These initiatives are designed to encourage employees to adopt healthy lifestyles and prioritize their overall health.

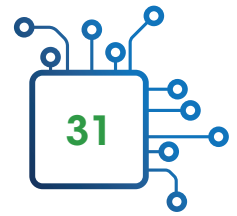
Occupational Health and Safety

	FY2024	FY2023	FY2022
Fatalities			
Number of fatalities as a result of work-related injury	0	0	0
High-consequence injuries			
Number of high-consequence work-related injuries	0	0	0
Recordable injuries			
Number of recordable work-related injuries	0	1	0
Recordable work-related ill health cases			
Number of recordable work-related illnesses or health conditions arising from exposure to hazards at work	0	0	0

At Avi-Tech, the health and safety of our employees are top priorities. By minimising work-related injuries and illnesses, we not only create a safe and healthy work environment but also enhance the quality and consistency of our products and services. This commitment contributes to higher employee retention and improved morale.

We are committed to achieving Workplace Safety and Health ("WSH") excellence through:

- Compliance with relevant WSH legislations and regulations as well as other requirements;
- Consistently establishing and maintaining WSH management performance;
- Operating and maintaining our facilities to prevent and minimise risks to the health and safety of our employees, sub-contractors and surrounding communities; and
- Ongoing communication of our WSH policy to all parties.



SOCIAL

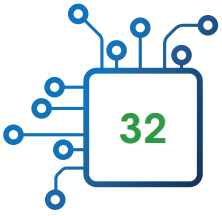
Below are the details of the WSH initiatives undertaken:

Initiatives Undertaken	Date Reviewed	Status	Comments/Outcome
EHS Guidelines for staff and external contractors established	10 January 2022	Completed	
WSH Risk Management Plan established	17 February 2021	Completed	
WSH Risk Assessment Record conducted	27 December 2021	Completed	Hazard/Risk Identification Assessment Worksheet was generated Total Activity-based Risk Identification: 44
Monthly Risk Assessment review during internal safety inspection and EHS Committee Meeting	24 June 2022	Completed	
Record of regulatory compliance of WSH identified risk	27 December 2021	Completed	Regulatory compliance of WSH identified risk generated Total activity reviewed: 44 Result on meeting all relevant legal requirements

We have implemented comprehensive operational procedures for risk assessment and management, including the implementation of workplace safety measures. These measures address occupational injuries and illnesses, emergency preparedness, industrial hygiene, and machine safeguarding. We also recognise the importance of employee input and education in identifying and addressing health and safety issues in the workplace.

Our Environment, Health, and Safety and Fire Safety Committees, which include representatives from all relevant departments and are guided by a registered Workplace Safety and Health Officer, are responsible for overseeing the implementation of the WSH management plan. These committees conduct monthly reviews to ensure ongoing effectiveness. Additionally, our Executive Management holds quarterly reviews of the WSH performance report, which provides a summary of complaints, industrial accidents, and compliance with WSH and environmental inspection standards.

In FY2024, no fatalities, high-consequence injuries or occupational illnesses were reported.

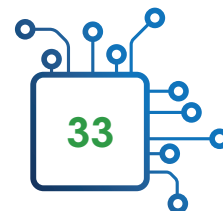


COMMUNITY

As a responsible corporate citizen, we strive to make a positive impact through our operations and are committed to supporting the local community and contributing to its development. We achieve this by backing charities and non-profit organizations.

Since 2015, we have proudly supported Bright Vision Hospital – now known as Bright Vision Community Hospital – a 317-bed facility providing intermediate and long-term holistic care to approximately 1,500 new patients annually.





PERFORMANCE AND TARGETS

ECONOMIC PERFORMANCE

We are committed to creating sustainable value for our shareholders and stakeholders. A summary of the economic value generated is provided here in accordance with the GRI Standards. For a detailed overview of our financial performance, please refer to the Group Financial Review section of the Annual Report.

Economic Performance Indicators (S\$ million)	FY2024	FY2023	FY2022
Revenue	25.1	34.9	30.8
Profit before tax	3.4	4.1	3.7
Profit after tax	2.8	3.3	3.1
Staff and related cost	8.1	8.0	7.5
Dividends	2.6*	3.0	3.0

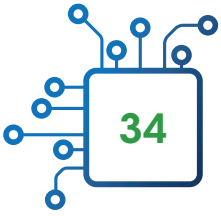
* Included the proposed final one-tier tax exempt dividend of 0.75 cent per ordinary share, subject to approval at the forthcoming AGM.

FINANCIAL ASSISTANCE FROM GOVERNMENT

In FY2024, we received financial assistance of S\$432,000 from Enterprise Singapore's Core Capabilities Grant.

ESG PERFORMANCE SUMMARY

ESG Topics	Unit	FY2024			FY2023			FY2022		
ENVIRONMENTAL										
Absolute emissions (a) Total; (bi) Scope 1; (bii) Scope 2	tCO ₂ e	(a)	(bi)	(bii)	(a)	(bi)	(bii)	(a)	(bi)	(bii)
		1,520.9	9.9	1,511	1,725.6	15.6	1,710	1,903.5	14.5	1,889
Emission intensities (GHG emissions/ revenue) (a) Total; (bi) Scope 1, (bii) Scope 2	tCO ₂ e/ S\$'million	(a)	(bi)	(bii)	(a)	(bi)	(bii)	(a)	(bi)	(bii)
		60.7	0.4	60.3	49.5	0.5	49	61.7	0.5	61.2
Total diesel consumed	ML	0.004			0.006			0.005		
Total electricity consumed	MWh	3,625			4,103			4,532		
Electricity intensity (total electricity consumed/revenue)	MWh/ S\$'million	144.6			117.6			146.9		
Total water consumption	ML	9.3			9.4			7.0		
Water consumption intensity (total water consumed/revenue)	ML/ S\$'million	0.4			0.3			0.2		
Total waste generated	t	9.7			1.9			0.5		

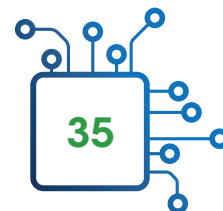


PERFORMANCE AND TARGETS

ESG Topics	Unit	FY2024	FY2023	FY2022
SOCIAL				
Full-time employees	No.	119	137	124
Female employees	%	48	50	52
Female in management roles	%	32	25	25
New hires	No.	10	28	18
Employee annual turnover rate	%	24	11	25
Average training hours per employee	Hours	0.6	0.7	0.7
Average training hours per female employee	Hours	0.9	0.8	0.7
Workplace fatalities	No.	0	0	0
Workplace high-consequence injuries	No.	0	0	0
Workplace recordable work-related injuries	No.	0	1	0
Workplace recordable work-related ill health cases	No.	0	0	0
GOVERNANCE				
Confirmed incidents of corruption	No.	0	0	0
Incidents of regulatory non-compliance involving fines	No.	0	0	0
Incidents of regulatory non-compliance incurring non-monetary sanctions	No.	0	0	0

Notes:

Energy intensity pertains to purchased electricity, petrol and diesel.
CO₂ emissions comprise Scope-1 and Scope-2 emissions.
Figures rounded to one decimal point for consistency.



PERFORMANCE AND TARGETS

PERFORMANCE AND TARGETS

In FY2024, our total diesel consumption was 0.004 ML, compared to 0.006 ML in FY2023. This reduction can be attributed to several initiatives, including the use of vehicles that comply with Singapore's emission standards, regular vehicle servicing, annual inspections to ensure proper functionality, and ensuring that drivers turn off engines during loading and unloading activities, among other measures.

Our total electricity consumption in FY2024 was 3,625 MWh, representing a decrease from the 4,103 MWh consumed in FY2023. This reduction was achieved through several measures, including optimizing the operation and reducing the use of chillers and FCUs, performing routine equipment servicing, installing energy-efficient LED lighting, and implementing other energy-saving strategies.

In FY2024, our total GHG emissions amounted to 1,520.9 tCO₂e, with 9.9 tCO₂e for Scope 1 emissions and 1,511 tCO₂e for Scope 2 emissions. This shows a decrease from the 1,725.6 tCO₂e total emissions in FY2023, which had 15.6 tCO₂e for Scope 1 emissions and 1,710 tCO₂e for Scope 2 emissions.

We met our targets set for FY2024 of achieving a total of 1,663.79 tCO₂e in emissions, with 15.44 tCO₂e from Scope 1 and 1,648.35 tCO₂e from Scope 2. These results underscore our commitment to reducing our environmental impact progressively.

For water consumption, our total usage was 9.3 ML in FY2024, compared to 9.4 ML in FY2023, and we met our FY2024 target of 9.3 ML.

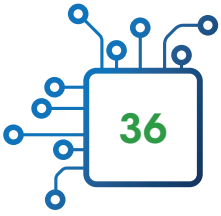
In terms of total waste generated, we recorded 9.7 t in FY2024 compared to 1.9 t in FY2023. This was due to further consolidation of our production area, which involved a one-off disposal of manufacturing equipment. As a result, did not meet our FY2024 target of 1.9 t.

Environmental	Unit*	FY2025		
		(a)	(bi)	(bii)
Absolute emissions (a) Total; (bi) Scope 1; (bii) Scope 2	tCO ₂ e	1,475.3	9.6	1,465.7
Total diesel consumption	ML	0.004		
Total electricity consumption	MWh	3,516.3		
Water consumption	ML	9.0		
Total waste generated	t	5		

For FY2025, we are targeting a diesel consumption of 0.004 ML and an electricity consumption of 3,516.3 MWh, with the aim of achieving a total of 1,475.3 tCO₂e in emissions, including 9.6 tCO₂e from Scope 1 and 1,465.7 tCO₂e from Scope 2.

For water consumption, we have set a target of 9.0 ML, and for total waste generation, a target of 5 t, taking into account the anticipated disposal of additional hardware due to further operational adjustments and consolidation.

*Note: The targets for FY2023 used different measurement units compared to FY2022, as we aligned our target measurement units with the SGX Common Set of Core ESG Metrics, which became available in April 2023. We have since aligned our measurement units with the SGX Common Set of Core ESG Metrics starting from FY2023.



PERFORMANCE AND TARGETS

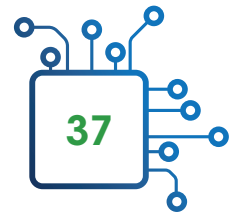
Social	Unit	FY2025
Average training hours per employee	Hours	0.6
Workplace fatalities	No.	0
Workplace high-consequence injuries	No.	0
Workplace recordable injuries	No.	0
Workplace recordable work-related ill health cases	No.	0

In FY2024, our average training hours per employee was approximately 0.6 hours, compared to 0.7 hours in FY2023. We did not meet our FY2024 target of 1 hour per employee due to lower recruitment and higher turnover during the year.

For FY2025, we are targeting to maintain 0.6 average training hours per employee.

In terms of workplace health and safety, we recorded no incidents of fatalities, high-consequence injuries and work-related ill health cases in FY2024.

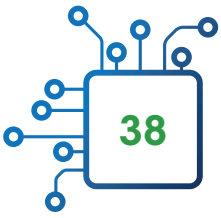
We met our FY2024 of zero records in these aspects and we aim to maintain these records for FY2025.



GRI CONTENT INDEX

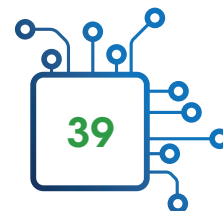
Statement of Use	Avi-Tech Holdings Limited has reported the information cited in this GRI content index for the period 1 July 2023 to 30 June 2024 with reference to the GRI Standards
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable as a GRI sector standard is not available for our industry

GRI Standard	Disclosures	Page No./Location
GRI 2: General Disclosures 2021		
ORGANISATIONAL DETAILS AND REPORTING PRACTICES		
GRI 2-1	Organisational details	Annual Report 2024 – Page 1-2, 17-19, 25 Sustainability Report 2024 – Page 2
GRI 2-2	Entities included in the organisation’s sustainability reporting	Sustainability Report 2024 – Page 3
GRI 2-3	Reporting period, frequency and contact point	Sustainability Report 2024 – Page 3
GRI 2-4	Restatements of information	Sustainability Report 2024 – Page 3
GRI 2-5	External assurance	Sustainability Report 2024 – Page 3
ACTIVITIES AND WORKERS		
GRI 2-6	Activities, value chain and other business relationships	Annual Report 2024 – Page 1-2, 17-19, 25 Sustainability Report 2024 – Page 2
GRI 2-7	Employees	Annual Report 2024 – Page 19 Sustainability Report 2024 – Page 2, 24-28
GRI 2-8	Workers who are not employees	Sustainability Report 2024 – Page 24
GOVERNANCE		
GRI 2-9	Governance structure and composition	Annual Report 2024 – Page 26-39 Sustainability Report 2024 – Page 4-5
GRI 2-10	Nomination and selection of the highest governance body	Annual Report 2024 – Page 43-48



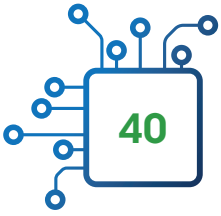
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GRI Standard	Disclosures	Page No./Location
GRI 2-11	Chair of the highest governance body	Annual Report 2024 – Page 9, 40-42 Sustainability Report 2024 – Page 4-5
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report 2024 – Page 26-32 Sustainability Report 2024 – Page 4-5
GRI 2-13	Delegation of responsibility for managing impacts	Annual Report 2024 – Page 26-32 Sustainability Report 2024 – Page 4-5
GRI 2-14	Role of the highest governance body in sustainability reporting	Annual Report 2024 – Page 26-28 Sustainability Report 2024 – Page 4-5
GRI 2-15	Conflicts of interest	Annual Report 2024 – Page 26, 75, 79 Sustainability Report 2024 – Page 5
GRI 2-16	Communication of critical concerns	Annual Report 2024 – Page 61, 65-66 Sustainability Report 2024 – Page 7
GRI 2-17	Collective knowledge of the highest governance body	Annual Report 2024 – Page 32-39
GRI 2-18	Evaluation of the performance of the highest governance body	Annual Report 2024 – Page 46-48
GRI 2-19	Remuneration policies	Annual Report 2024 – Page 48-49
GRI 2-20	Process to determine remuneration	Annual Report 2024 – Page 50-51
GRI 2-21	Annual total compensation ratio	Annual Report 2024 – Page 52-55
STRATEGIES, POLICIES AND PRACTICES		
GRI 2-22	Statement on sustainable development strategy	Sustainability Report 2024 – Page 4, 8
GRI 2-23	Policy commitments	Sustainability Report 2024 – Page 4, 8



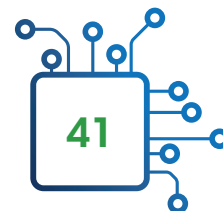
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GRI Standard	Disclosures	Page No./Location
GRI 2-24	Embedding policy commitments	Sustainability Report 2024 – Page 3, 5-8, 12, 16-17, 20-21, 24, 26, 28-30, 32
GRI 2-25	Processes to remediate negative impacts	Annual Report 2024 – Page 56-59 Sustainability Report 2024 – Page 5-7
GRI 2-26	Mechanisms for seeking advice and raising concerns	Annual Report 2024 – Page 61, 65-66 Sustainability Report 2024 – Page 7
GRI 2-27	Compliance with laws and regulations	Annual Report 2024 – Page 60-67 Sustainability Report 2024 – Page 5-7
GRI 2-28	Membership associations	Sustainability Report 2024 – Page 11
STAKEHOLDER ENGAGEMENT		
GRI 2-29	Approach to stakeholder engagement	Sustainability Report 2024 – Page 9-11
GRI 2-30	Collective bargaining agreements	Sustainability Report 2024 – Page 27
MATERIAL TOPICS		
GRI 3-1	Process to determine material topics	Sustainability Report 2024 – Page 12-13
GRI 3-2	List of material topics	Sustainability Report 2024 – Page 13-15
ECONOMIC PERFORMANCE		
Economic Performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	Annual Report 2024 – Page 21-24 Sustainability Report 2024 – Page 33
Anti-corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report 2024 – Page 5-7, 31, 34



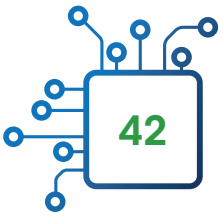
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GRI Standard	Disclosures	Page No./Location
ENVIRONMENTAL PERFORMANCE		
Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Sustainability Report 2024 – Page 20-22
	302-3 Energy intensity	Sustainability Report 2024 – Page 20-22
	302-4 Reduction in energy consumption	Sustainability Report 2024 – Page 21-22
Water		
GRI 303: Water and Effluents 2018	303-5 Water consumption	Sustainability Report 2024 – Page 22-33
Emissions		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Report 2024 – Page 20-21
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report 2024 – Page 20-21
	305-4 GHG emission intensity	Sustainability Report 2024 – Page 20-21
	305-5 Reduction of GHG emissions	Sustainability Report 2024 – Page 21-22
Waste		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability Report 2024 – Page 23
	306-2 Management of waste-related impacts	Sustainability Report 2024 – Page 23
SOCIAL		
Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
GRI 401: Employment 2016	401-1 New Employee hires and employee turnover	Sustainability Report 2024 – Page 24-28



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Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
Management Approach Disclosures 2018	403-1 Occupational health and safety management system	Sustainability Report 2024 – Page 30-31
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report 2024 – Page 30-31
	403-3 Occupational health services	Sustainability Report 2024 – Page 30-31
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2024 – Page 30-31
	403-5 Worker training on occupational health and safety	Sustainability Report 2024 – Page 30-31
	403-6 Promotion of worker health	Sustainability Report 2024 – Page 30-31
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2024 – Page 30-31
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	Sustainability Report 2024 – Page 30-31
	403-9 Work-related injuries	Sustainability Report 2024 – Page 30
Diversity and Equal Opportunities		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annual Report 2024 – Page 18, 32, 36-39, 44 Sustainability Report 2024 – Page 25-29
Non-Discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability Report 2024 – Page 27
Freedom of Association and Collective Bargaining		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15



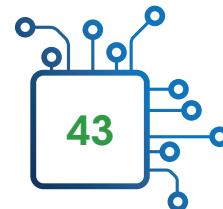
GRI CONTENT INDEX

GRI Standard	Disclosures	Page No./Location
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report 2024 – Page 27
Child Labour		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidence of Child Labour	Sustainability Report 2024 – Page 7
Forced, or Compulsory Labour		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024 – Page 12-15
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidence of forced or compulsory labour	Sustainability Report 2024 – Page 7

TCFD DISCLOSURES

This report is aligned with the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations. The following table indicates our TCFD disclosures.

Code	TCFD Recommendations	Page No.
Governance		
TCDF 1(a)	Describe the board’s oversight of climate-related risks and opportunities.	Sustainability Report 2024 – Page 16
TCDF 1(b)	Describe management’s role in assessing and managing climate-related risks and opportunities.	Sustainability Report 2024 – Page 16
Strategy		
TCFD 2(a)	Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Sustainability Report 2024 – Page 17-19
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organisation’s businesses, strategy, and financial planning.	Sustainability Report 2024 – Page 17-19
TCFD 2(c)	Describe the resilience of the organisation’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Sustainability Report 2024 – Page 17-19



GRI CONTENT INDEX

Risk Management		
TCFD 3(a)	Describe the organisation's processes for identifying and assessing climate-related risks.	Sustainability Report 2024 - Page 16
TCFD 3(b)	Describe the organisation's processes for managing climate-related risks.	Sustainability Report 2024 - Page 17-19
TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	Sustainability Report 2024 - Page 17-19
Metrics and Targets		
TCFD 4(a)	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	Sustainability Report 2024 - Page 19
TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Sustainability Report 2024 - Page 19-21
TCFD 4(c)	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	Sustainability Report 2024 - Page 19, 35-36



AVI-TECH HOLDINGS LIMITED

Company Registration No. 202002889W
19A Serangoon North Avenue 5
Singapore 554859
www.avi-tech.com.sg

