ISA Nextgenmaterials™

ISA Group
Corporate Social Responsibility Report 2025

ABOUT THE REPORT

Responded topics of GRI 2-1, 2-2, 2-3, 2-6, 2-14

Introduction

GRI 2-1, 2-3

This report is the 2025 Corporate Social Responsibility (CSR) Report released by ISA Industrial Limited (ISA Next-Gen Materials Group, "ISA Group") and our subsidiaries, communicating our philosophies, strategies and performance in corporate social responsibilities.

As part of our commitment to good corporate citizenship, we will continue to publish the CSR report on a yearly basis.

Reporting Scope

GRI 2-1, 2-2

This report covers the group-wide level management mechanisms and systems of ISA TanTec Ltd. Our headquarters is based in Macau (MIT). Our report includes the operational activities of our entities, including Heshan Bestway Leather Product Ltd. (HSBWL), Heshan TanTec Leather Co., Ltd. (HTL), Saigon TanTec Leather Ltd. (STL) and TransAsia TanTec Ltd. (TTL).

This report does only partly cover Mississippi TanTec Leather, Inc (MTL), since it is currently operated in a relatively small scale. We will work with perseverance to boost the scales and performances of this entity.

Standards of Report

GRI 2-6

This report is prepared based on the core option of the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) issued by the Global Sustainability Standards Board (GSSB). In addition, the report also initiates alignment to the 2030 Sustainable Development Goals (SDGs) set by the United Nations, a universal call to address the significant economic, social and environmental challenges the planet faces.

The present report exhibits a continuity in the value chain, mirroring that of the ISA CSR Report 2024, released on July 31, 2025, with no significant deviations.

Reporting Period

GRI 2-3

This report covers the period from January 1, 2025 to December 31, 2025, while some information in this report is beyond this period and is intended to improve comparability.

Data Source

GRI 2-2, 2-14

Our management provides all information and data disclosed in this report and is responsible for reviewing and approving the reported information, including the Group's material topics. All formal sources of information come from within or outside ISA Group, including internal and external documents.

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MESSAGE FROM THE BOARD

Welcome from Uwe Hutzler, Chief Executive Officer

Responded topics of GRI 2-22

This year marks another milestone for ISA Next-Gen Materials as we publish our fifth consecutive Corporate Social Responsibility (CSR) Report. What began as a commitment to track our internal initiatives has matured into a holistic framework guiding every facet of our operations. Reaching this five-year mark is a testament to our enduring belief that true corporate leadership is defined by accountability, even amidst macroeconomic uncertainties and global market fluctuations.

Looking back at 2025, our industry faced clear economic and supply chain challenges. Yet, instead of pausing our environmental initiatives to cut costs, ISA chose to accelerate them. Regarding our progress on setting science-based emission reduction targets, we have made a public commitment to Science Based Targets initiative (SBTi) in this past year and currently activated on the SBTi dashboard. Moreover, our comprehensive Life Cycle Assessment (LCA) data provides our brand partners with the transparency they need to meet their own climate goals.

Parallel to our environmental milestones, our commitment to social responsibility remains an absolute priority. Across all our global facilities, we continue to safeguard our employees by ensuring fair wages, comprehensive benefits, and safe working environments while actively respecting and integrating into local cultures. Whether driving progressive, government-approved labor frameworks in our regional operations or stepping in unbureaucratically to provide immediate relief during community crises, we remain dedicated to giving back to society that supports us.

Our progress is further visible in our shifting material portfolio, where sustainable innovation, supply chain traceability, circular economy principles, and care for our employees now go hand in hand. By anchoring our global strategy in verified data and Next-Gen manufacturing, we ensure that ISA remains a trusted partner for a responsible future.

Yours sincerely,

Uwe Hutzler
Chief Executive Officer



Uwe Hutzler Chief Executive Officer

Five years of transparent reporting reflect our deeper truth: at ISA, corporate responsibility and sustainability are not a temporary initiative, but the very blueprint of our global growth.



ABOUT ISA GROUP

Responded topics of GRI 2-1, 2-6, 2-28

Founded in 1995, ISA Group is a private and majority private equity-owned company that currently has four ultra-modern tanneries located in the USA, Vietnam and China. In 2016, Navis Capital Partners co-invested in our group as a strategic partner to support further growth ambitions.

ISA Group is a global leader in the manufacturing of Next-Gen materials, specialized in producing sustainable leathers and sustainable additional materials for footwear, handbag, apparel and accessories. We are represented by our trademarked LITE (Low Impact to the Environment) manufacturing concept in all facilities. The LITE concept defines and guarantees a high standard of environmental sustainability in the manufacturing process. We have been recognized throughout the years by global brands as a partner providing high-quality leathers, with a good reputation for reliable services and outstanding corporate social responsibilities. The LITE system is fully integrated into the manufacturing process, which is specially designed to reduce the usage of water, energy and chemicals. Our effort is consistently minimizing the impact to the environment by the Best Available Technology (BAT) in the industry and sustainably driving the business.

To meet customers' requirements for additional sustainable materials in response to the current market trends, we have also been investigating and have already spent years in research and development with scientists to produce new sustainable additional materials along with our already recognized sustainable LITE leathers. We have launched the Creation of Sustainable Materials (COSM™) business unit, specializing in developing and producing sustainable additional materials, alternatives to petrochemical-based materials such as plastics that are non-environmental friendly. With the COSM™ materials already launched in the market, we are able to provide high-quality, reliable and environmentally compliant additional materials and premium services to brands that are already customers of our LITE leathers.



*ISA has partnership with Apex Footwear Limited

Certificates and Memberships

GRI 2-28

All our entities have earned the prestigious Leather Working Group (LWG) Gold Rating. HSBWL, HTL, STL, and TTL are certified with ISO14001 and ISO9001. Additionally, HSBWL, HTL, and STL also hold the ECO2L* certification.

**ECO2L is a Corporate Carbon Footprint Standard for leather products by internal energy consumption compared to the BEET energy benchmark or Best Energy Efficiency for Tanning in Europe.*

LEATHER WORKING GROUP
LEATHER MANUFACTURER GOLD
SAI003
Expiry date: 28 May 2028

USDA CERTIFIED BIOBASED PRODUCT
PRODUCT 100%
FP

ECO2L Energy Controlled Leather

Higg Index

OEKO TEX®
LEATHER STANDARD
BJ041 228026
TESTEX

GOLD MEMBER
SATRA TECHNOLOGY
www.satra.com

LEATHER NATURALLY

TÜVRheinland CERTIFIED
Management System
ISO 14001:2015
ISO 9001:2015
www.tuv.com
ID 9108622736

Manufacturing Facilities of ISA Group

GRI 2-1, 2-6



Saigon TanTec Leather Ltd. (STL)

- Production started in January 2010
- The monthly production capacity is 6 million square feet*
- STL is producing from wet-blue to finished leather for mainly footwear brands
- STL sits on approximately 44,000 square meters of land (approximately 15,000 square meters for production)
- Approximately 770 employees*



TransAsia TanTec Ltd. (TTL)

- Production started in March 2020
- The current monthly production capacity is 3 million square feet at the current ramp-up stage and will reach a designed capacity of 10 million square feet per month over the next years*
- TTL is producing wet-blue to finished leather mainly for footwear brands and owns the COSM™ production for additional materials to leather
- TTL sits on approximately 61,000 square meters of land (approximately 24,000 square meters for production)
- Approximately 380 employees*



Heshan TanTec Leather Co., Ltd. (HTL)

Heshan Bestway Leather Product Ltd. (HSBWL)

- Production started in March 2012
- The monthly production capacity is 6 million square feet for HSBWL from wet-blue to crust and 2 million square feet for HTL from crust to finished leather*
- HSBWL and HTL are located in the same building and in the shoe leather process there is one consistent workflow
- HSBWL and HTL sit on approximately 58,000 square meters of land (approximately 25,000 square meters for production)
- Approximately 470 employees for both entities*



Mississippi TanTec Leather, Inc (MTL)

- Production started in January 2015
- The monthly production capacity is 1 million square feet*
- MTL is producing wet-blue to finished leather for footwear brands, whereas the majority of articles are for the domestic military market
- MTL sits on approximately 210,000 square meters of land (approximately 10,000 square meters for production)
- Approximately 40 employees*

**Data as of December 2025*

Our Customers

GRI 2-6

Our multiple production locations are strategically positioned in proximity to our customers' factories. We collaborate with some of the world's leading brands.

For details, please refer to our website: **https://isanextgenmaterials.com**

Vision & Mission

Our Vision

To be the world's most sustainable Next-Gen Material manufacturer, driven by our commitment to superior products and services while ensuring the lowest environmental footprint in our supply chain.

Our Mission

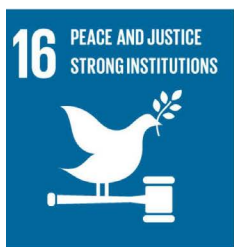
Being a global leader in the manufacturing of Next-Gen materials, sustainability is the core of our business. We continuously commit to building a sustainable relationship with our stakeholders.



CSR GOVERNANCE

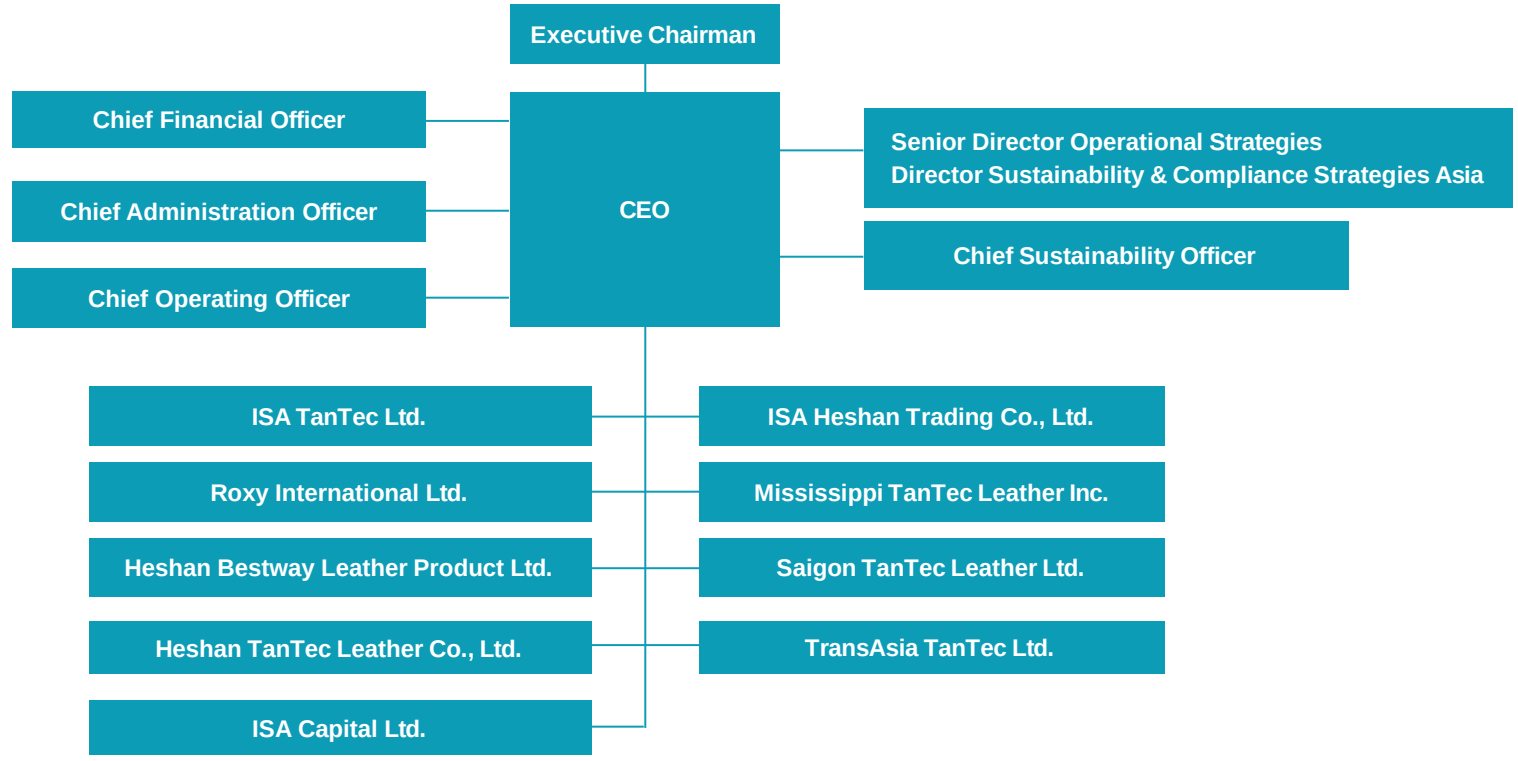
Responded topics of GRI 2-9, 2-11, 2-17, 2-26, 205-2, 205-3

Responded topics of SDGs



GRI 2-9, 2-11

Management Governance Framework



**Remark: We are a privately owned company, therefore it is not necessary to have independent chair of the highest governance body.*

Rules and Regulations of ISA Group

Key policies and regulations are below:

Topics	Regulations
Public Health Emergency	• Flow chart of emergency response for prevention and control of public health emergencies such as infectious disease
CSR Governance	• ISA Group Code of Conduct • ISA Compliance Policy
Product Responsibility	• WB Sorting Standard • Deviation Sheet Retanning Formula • Retanning Master File • Worksheet Deviation • Chemical Management Procedure • ISA Restricted Substances List for Finished Products • WB-WW Restricted Substances Specification • VF CHEM-IQ Program
Occupational Health and Safety (OHS)	• Chemical Classification • SDSs (Safety Data Sheets) for All Chemicals Onsite • ISA Group Code of Conduct- Chapter 2 • Security Guideline • HSE guide (6.0) • Internal Traffic Regulations • Visitor and Contractor Safety-Environment Guidelines • Accident Contingency Plan for Work Safety • Personal Protection Equipment Management Rules • Regulation on Fire Fighting Management • Accident and Near Miss Reporting and Management Procedure • Supervise and Management Rules for Production Safety • Regulation on Work Safety • Medical Contingency Management Rules • Building Safety Management Policy & Procedure • Asbestos-Containing Material Management Procedure • Management of Materials Containing PCB Procedures • Management Rules of Firefighting Boost Pump Room • Booster Pump Safe Operation Procedure • Occupational Disease Protective Facilities Three Simultaneous Management Rules • Occupational Hazards Monitoring Rules • Occupational Health Reporting Rules • Occupational Health Warning and Signing Rules • Occupational Health Education and Training Rules • Occupational Disease Protective Facilities Maintenance and Repair Rules • Occupational Health Surveillance and Filing Rules • Occupational Disease Accident Handling and Reporting Rules • Position Operation Procedure of Occupational Health • User Information Transmission Device Safe Operation Procedure • Confined Space Operation Management Rules • Letter of Authorization for Confined Space Operation Approval • SOP of Fire Alarm Host • Management Rules of Special Operations and Special Equipment Operations with Certificate • SOP of Fire Alarm Host (For Class C Warehouse) • Safety Management Rules of Equipment and Facilities • Lock-out Tag-out (LOTO) Management Rules

Topics	Regulations
Employment and Human Rights	• Training Plan • Suggestions and Complaint Form • Recruitment Procedure • The Procedure of Protecting Non-adult Employees • Child and Juvenile Procedure • Suggestion and Complaint Management Procedure • Grievance Procedure • Prohibiting Forced Labor Policies and Procedures • Protecting Employees from Retaliation Procedures • Anti-violence, Anti-harassment and Anti-abuse Management Procedure • ID Card Verification Procedure • Job Application Document Verification Procedure • Child Labor Verification and Salvation Procedure • Training Control Procedure • Anti-discrimination Management Procedure • Non-discrimination Policy (policy of STL) • Procedures of Protecting Female Employees • Working Overtime Management Procedure • Payroll Management Procedure • Anti-bribery Procedure • Foreign Employee Management Procedure • Freedom of Association Procedure
Supply Chain with CSR	• ISA Restricted Substances List (RSL) and Manufacturing Restricted Substances List (MRSL) for Chemical Suppliers • Collection of All SDSs (Safety Data Sheets) for All Chemicals • List of Overseas Purchase Suppliers for Declaration of Compliance • Greener Pastures™ Handout • Greener Pastures™ Customer Presentation • Wet Blue Supplier Traceability • Formal Annex Greener Pastures™ Traceability Flow Chart • New Supplier Evaluation Form • Yearly Comprehensive Suppliers Evaluation List • Local Supplier Management Procedure • Local Purchase Workflow • Responsible Sourcing Policy Standard for Cattle hides • The “CSR Survey on Selected Key Supply Chain Partnership” for CSR information
Environmental Protection	• Energy, water consumption and air emission data are reported annually via FEM self-assessment and the verification by the qualified third-party, which has been shared to our brands upon request

Executive Management by Experienced Professionals

GRI 2-9, 2-17

We are committed to adopting best practices in corporate governance to ensure that it is well-managed in the interest of its key stakeholders while attaining long term sustainable growth.

The board of management is the highest governing body in the Group and is responsible for overseeing the corporate governance management and the management of the company's impacts on the economy, environment, and people. The board of management comprises members with a diverse and balanced set of professional skills and knowledge, extensive experiences and perspectives. Training was conducted in place for the highest governance body to advance their collective knowledge, skills, and experience on sustainable development.

Please refer to our website for more information: **https://isanextgenmaterials.com/isanextgenmaterials/about-us/company-info**

Anti-Bribery and Corruption

GRI 2-26, 205-2, 205-3

Our group operates in a wide range of legal, regulatory, taxation and business environments, many of which may challenge our business operation ability to meet ethical requirements and integrity. We strive to fulfill and satisfy ourselves at high degree of compliance according to the latest highest standards of business ethics and integrity. Throughout our operations, we seek to prevent and avoid the occurrence of any improper business practices and misconduct of our directors, officers, managers, employees, agents and other third-party representatives.

This Anti-Bribery and Corruption Policy reiterates our commitment to ethical compliance and integrity. It explains the specific requirements and prohibitions applicable to our operations under anti-bribery and corruption laws in the countries and regions where we operate, including but not limited to the Law on the Prevention and Suppression of Bribery and Corruption in the Private Sector (PSBCPS) of Macau. The Anti-Bribery and Corruption Policy also considers the compliance standards of Navis Capital and its limited partners' compliance policies.

We have established ISA Compliance Policy and the ISA Group Code of Conduct, which have included the Anti-Bribery and Corruption Guide and E-Learning Guide with specific themes of Anti-Bribery and Corruption compulsory for every director, officer, manager, employee, agent and where appropriate all other third-party representatives, including our business partners. We have maintained proper documentation of the Policy and the Code of Conduct. The Group's Anti-Bribery and Corruption Policy, Compliance Policy and Code of Conduct have been well communicated to all of our senior management and employees via the Company Handbook.

We follow a Grievance Procedure*, according to which our Ethics and Compliance Committee (ECC) will conduct investigations of reported matters and, if applicable, take proper and necessary follow-up actions, which may include reporting the matter to the Board of Directors and/or to appropriate governmental/regulatory bodies. There were no incidents of corruption occurred during the Reporting Period. All members of our governance body and 100% of our employees received anti-corruption training during the Reporting Period.

**The Grievance Procedure stipulates that employees and relevant third parties such as customers and suppliers who have business dealings with our group may, anonymously or with confidentiality, report any misconduct, fraud, unlawful act, violation of our group's financial reporting standards, internal control requirements and/or any other non-compliance matters.*

Tax Compliance

We are committed to full compliance with each jurisdiction's applicable tax laws and regulations and treat them as a crucial element of our corporate social responsibilities.

Compliance with tax laws and regulations plays an essential compliance role in the countries and regions in which our group operates and contributes to our sustainable development and corporate value enhancement. Recognizing that tax-related risk is a crucial element among the many business risks, we address tax-related risks following our risk management principles.

Transfer Pricing

All intercompany transactions within our group are conducted at an arm's length basis as described in the OECD Transfer Pricing Guidelines and are consistent with local laws and regulations. We engage one of the international big four accounting firms to assess and review the policies and methodologies for transfer pricing implemented within our group.

Level of Tax Risk Accepted

We seek advice from the international big four accounting firms to address various issues such as tax audits, tax health checks, transfer pricing, withholding tax, employee's individual income tax and tax planning. Such advice can continually help our group to comply with accounting and tax laws in midst of the ongoing and latest complex regulatory development.

Approach to Dealing with Tax Authorities - Trust and Transparency

We strive to act in good faith and maintain an open, transparent, constructive and cooperative relationship with related tax authorities. We also aim to achieve a robust and predictable tax position through the approach described above to ensure full compliance with the latest tax laws and regulations.

We demonstrate to commit our legal and compliance obligations to transparency by disclosing information required under applicable laws and regulations upon request of tax authorities. During the reporting period, there was no tax controversy between our group and tax authorities.



Our China Facility Awarded as An Outstanding Tax-Contributing Enterprise

Awards

纳税信用A级荣誉证书

鹤山英琪贸易有限公司：

经 评定为 2025 年度纳税信用A级纳税人。

出具机关（盖章）：
出具时间：2026年05月08日

备注：本证书不做任何法定承诺。一切均以主管税务机关最终确认的纳税信用评价信息为准。

ISATR – Grade A taxpayer in 2025


纳税信用A级荣誉证书

鹤山腾泰皮革有限公司：

经 评定为 2025 年度纳税信用A级纳税人。

出具机关（盖章）：
出具时间：2026年05月08日

备注：本证书不做任何法定承诺。一切均以主管税务机关最终确认的纳税信用评价信息为准。

HTL – Grade A taxpayer in 2025


纳税信用A级荣誉证书

鹤山柏威皮革制品有限公司：

经 评定为 2025 年度纳税信用A级纳税人。

出具机关（盖章）：
出具时间：2026年05月08日

备注：本证书不做任何法定承诺。一切均以主管税务机关最终确认的纳税信用评价信息为准。

HSBWL – Grade A taxpayer in 2025

Anti-Money Laundering

Our group will never deal with any individual, party or organization suspected of being involved in any money laundering activity. We have established a series of due diligence policies and procedures (e.g., Know Your Customer Procedures in Appendix 5 of the ISA Group Code of Conduct). All employees are responsible for protecting our group from exploitation by money launderers by following the due diligence policies and procedures as mentioned above. During the past and current reporting periods, no allegation or lawsuit has been brought against any of our group entities for any commercial bribery, corruption, blackmailing, fraud or money laundering.



Sanctions

Sanctions restrict doing business in certain countries, with certain people and companies, and in relation to certain products and services. Breaching sanctions may result in penalties including significant fines for companies and imprisonment for individuals.

We are committed to full compliance with international sanctions, all export and import controls which are crucial to protect the integrity of our business. Any of our new customer, supplier, third-party or agent must be put through our four-step Sanction Screening process found in ISA Group Code of Conduct – Appendix 6, as outlined below.

Step 1

Due diligence

We conduct due diligence as reasonably necessary to understand who our customer/supplier/third-party is, and who owns and controls them to the best of our knowledge available. Knowing about any relevant third-parties, such as the end-user of products, could also help us to understand the case.

Step 2

Screening

Check the relevant parties against various international sanction lists including but not limited to that of UN Security Council, US and UK. The relevant parties subject to screening include new customers, suppliers or third-parties (and their beneficial owners, controllers and principals).

Step 3

Check relevant country guidance

If the transaction/business activity has links to a sanctioned country, then we will check the relevant country guidance from our key investor's sanctions guide - the Navis Sanctions Guide.

Step 4

Seek legal advice

If there is any doubt as to whether sanctions are applicable to the transaction/business activity, further advice will be sought from our Ethics & Compliance Committee which will then confirm with the legal team of our key investor – Navis Capital.

PRODUCT RESPONSIBILITY

Responded topics of GRI 416-1, 416-2, 418-1

Responded topics of SDGs

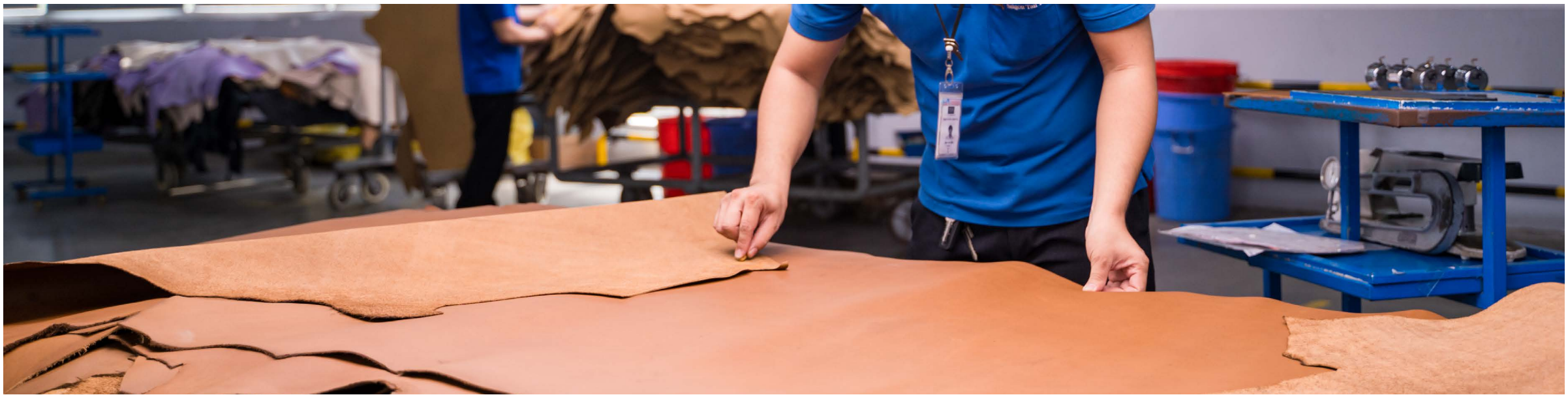


Sustainable Operational Management (SOM) Strategy

We attribute the excellence of our operations to the relentless pursuit of innovation in Next-Gen Material manufacturing management, material research and development, customer satisfaction and treatment of employees according to their job abilities, fitness conditions and positions.

As a world-leading sustainable material manufacturer in a fast-changing market, we confront from time to time different operational challenges.

We have developed a manufacturing management system by integrating up-to-date best available technologies (BAT) of leather industry in the chemical management system, traceability system, etc.



With environmental sustainability and occupational safety as our top priority, we continuously upgrade our machinery and equipment based on BAT to ensure the operation safety of all facilities and the lowest impact on the environment. Below are updates, highlighting further contributions to energy-saving initiatives and OHS (Occupational Health and Safety) risk mitigation:



Solar panel heaters were installed on the roof for hot water

In 2025, the PV solar electricity generation in 1,793,571 kWh and the hot water system generated approximately 1,674,706 kWh of heat energy which including 487,671 kWh in China facility (HTL), 519,374 kWh in Vietnam facility (STL), and 667, 661 kWh from in Vietnam facility (TTL). As a result, approximately 2,332 tons of CO_2 emissions were avoided.



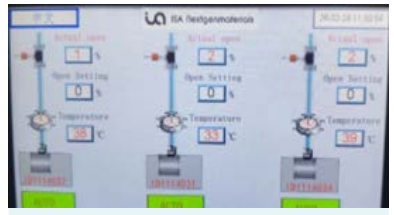
Photovoltaic Solar System

PV solar system with a capacity of 1,480 kWp, generating 1,793,571 kWh of electricity in 2025 and saving approximately 1,205,279 kgCO_2e.
Note: Based on ECO_2 conversion factor: 0.671 kgCO_2/kWh.



WWTP Blower Control System Upgrade

Installed an automatic control system in 2025 to optimize 1–2 units of 55 kW blowers based on water level and oxygen content in WWTP pools, reducing energy consumption by 2,750 kWh/month with an ROI of 4 months.



Spray Line Tunnel Dryer Temperature Control Upgrade

Upgraded the automatic temperature control system with a pipe valve based on temperature and humidity conditions, reducing hot air loss to the VOC system. Achieved energy savings of 6,945 kWh/month with an ROI of 8 months.



Boiler Hot Water Recycling Pump Motor Upgrade

Replaced the existing 15 kW boiler hot water pump motor with a high-efficiency permanent magnet motor in 2025, reducing energy consumption by 1,248 kWh/month with an ROI of 10 months.



Lab Expansion & Equipment Investment

Expanded the laboratory and invest in additional equipment to support sample testing activities.



Dosing System Upgrade

Improved the wastewater treatment process by upgrading chemical dosing (aluminum sulfate) from manual operation to an automated system.



PLC System Installation

Installed a PLC system to program and control the operating time of roller coater, embossing, and softener machines.



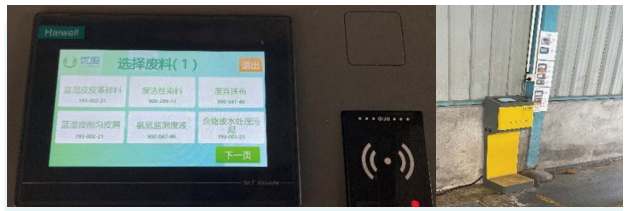
Wastewater Treatment System Efficiency Upgrade

Upgraded the wastewater treatment system by replacing air diffuser discs to improve treatment efficiency and reduce energy consumption. An additional treated water storage tank was also installed to support water reuse.



Spray System Exhaust Air Treatment Upgrade

Upgraded the exhaust air treatment system for the spraying line and added a safer, more convenient monitoring and sampling area to support external inspection and sampling.



Digital Weighing System for Hazardous Waste

In October 2025, our China facility installed a digital weighing system for hazardous waste management. The system provides real-time weighing data and is directly connected to the national solid waste management platform, enabling automatic data upload to government authorities.



Automated Sample Delivery Robot

Our China facility introduced an automated delivery robot to transport testing samples from the production area to the laboratory, reducing manual handling and improving delivery efficiency.



Laboratory Renovation and Environmental Control System Upgrade

In 2025, we invested approximately USD 70,000 to renovate and upgrade the testing laboratory at our China facility. The project included a complete lab renovation and the installation of a new air-conditioning system with hygrothermal control capabilities. Completed in Q2 2025, the upgrade ensures more precise humidity and temperature control, supporting stricter testing requirements and regulatory compliance.

In 2025, we continued to invest significant efforts in leather waste reuse R&D projects, aiming to develop solutions for repurposing leather waste from our tanneries in the medium term. As part of our long-term sustainability strategy, our mission is to collaborate with brands and customers to address leather trimming waste by transforming “leather waste” into new leather products and/or other sustainable materials for footwear applications.

FY 2026 Target

In pursuit of sustainability, we consistently strive to upgrade our machinery, fostering the progression of a higher percentage of using renewable energy structure within our group.

Key Initiatives

Expanding the photovoltaic power generator to further diminish reliance on traditional energy sources, with active energy-saving measures.

Chemical Management

Chemical Management System

GRI 416-1

The Chemical Management Policy reiterates our commitment with respect to chemicals. It explains specific requirements applicable to the operations under the laws and regulations of the countries we operate in and the leather industry's BAT. All our employees shall follow such requirements that provide guidance in selecting suppliers and chemicals, ensuring the Manufacturing Restricted Substances List (MRSL) and Restricted Substances List (RSL) are in compliance, guaranteeing chemical safety and reducing negative environmental impacts.

We have established a chemical management system for the whole production chain with the purpose of:

- avoiding all restricted substances in our leather and leather products to protect our employees, customers and consumers
- avoiding the use of harmful chemicals in the manufacturing process to reduce the risk of employees' exposure to chemicals
- avoiding any hazardous and restricted substances in the wastewater
- preparing chemicals based upon specified formulations and "doing it right the first time" to avoid chemical waste
- making careful chemical purchase decisions based on customer forecasts to avoid overstocking/understocking

Department	Responsibilities	Relevant Documents
Purchase Department/ QA Department	**Supplier Management, Chemical Purchasing, Transformation and Production Safety**	• Supplier Management Procedure • Restricted Substances List (RSL) • Manufacturing Restricted Substances List (MRSL)
Chemical Warehouse	**Chemical Storage**	• Chemical Warehouse Work Instruction • Hazardous Chemical Management • Class A Chemical Warehouse Regulations • New Class C Chemical Warehouse put into use, and liquid and powder chemicals are separated • Underground Storage Tank of Sulfuric Acid & Hydrogen Peroxide Regulation • We stopped using Sulfuric Acid from Oct. 2025 and reduced 70% consumption of Hydrogen Peroxide
Environment Department	**Chemical Disposal**	• Precursor & Explosive Prone Chemical Safety Regulation
Health & Safety (HS) Department	**Chemical Safety**	• Control Procedures in Laws and Regulations and Other Requirements • Supervision and Management Rules of Production Safety • The Contingency Plan of Chemical Spill and Safety Operation Procedures (SOPs)
Technical, Production, Environment, Engineering and Lab	**Chemical Consumption**	• Chemical Container Cleaning Process

Chemical Safety Measures

We offer services and products aligned with customer preferences while ensuring environmental compliance to safeguard human health.

Adhering strictly to global chemistry management policies and regulations, we implement a range of chemistry management mechanisms.



Processes	Measures
Chemical Storage	• The unloading procedure for the tank car • A brand new Class C chemical warehouse • An internal management system of warehouse-in and out and for the flow of hazardous chemicals • The systematic organization of chemicals by warehouse, category, and designated areas, coupled with stringent control measures for hazardous chemical stocks and the monitoring of temperature/humidity conditions within storerooms • ISA Group Code of Conduct • Storeroom management and periodic safety hazard inspections are conducted by dedicated staff • Deviation Sheet Retanning Formula
Chemical Use	• Adherence to chemical regulations and customer requirements • Addressing Worksheet Deviations • Compilation and review of Manufacturing Restricted Substances List (MRSL)/Restricted Substances List (RSL) requirements from global brands, with group goals to meet stringent limits and expectations • Implementation of ISA Restricted Substances List (RSL) for Finished Products
Chemical Disposal	• Proper transfer and disposal of waste chemicals through qualified hazardous waste disposal organizations

Rigorously following the First In, First Out (FIFO) principles ensures that all chemicals remain within their shelf life.
We have established the Chemical Safety Management System with reference to the Chemical Inventory Report and Chemical Classification. We keep a daily list of chemicals with up-to-date stock against the safe stock to maintain storage safety.

We categorize chemicals according to various risk factors:

- Flammability
- Oxidization
- Corrosiveness
- Health risk
- Environmental risk
- Toxicity

Clear hazard labeling, precautionary statements, and storage condition requirements are in place on the chemical barrels. This fundamental information is also prominently featured on the Chemical Inventory, serving as easy guidance for on-site operators to respond promptly in case of any chemical accidents.

Restricted Substances Management

The Quality Assurance Department (QA) is tasked with identifying and monitoring chemical restriction-related regulations, encompassing product safety legislations aligned with international and industrial standards. This includes:

- developing the ISA Restricted Substances List (RSL) and Manufacturing Restricted Substances List (MRSL) based on the requirements of customers and regulations
- applying the above lists to our products and supply chain
- setting the strictest parameters for our internal RSL, ensuring the fulfillment of the requirements of both customers'
- updated RSLs and the latest regulations

The Purchasing Department has implemented the Supplier Management Procedure and Purchasing Workflow to guarantee full compliance by our suppliers with restricted substances requirements. In this context, we have identified chemicals listed in the RSL for suppliers. It is mandatory for all chemical suppliers to sign a Certificate of Compliance, confirming adherence to the limits specified in the Restricted Substances Specification.

Hazardous Chemical Management

In our tanneries, we have identified inherent hazards of chemicals and exposure risks. Necessary engineering controls have been in place before the purchase of hazardous chemicals.

Employees handling chemicals undergo mandatory training and examination before commencing work. In instances where engineering controls prove insufficient for managing hazards, appropriate Personal Protective Equipment (PPE) is provided to employees exposed to the chemicals.

Detailed guidance and requirements are outlined as follows:

- Chemical Warehouse Work Instruction
- Supervision and Management Rules of Production Safety
- Contingency Plan for Hazardous Chemical Spill
- Restricted Substances Control Procedure
- Prevention and Control Procedure of Water Pollution
- Safety Operation Procedures (SOPs)
- Training Control Procedure



In our China facility, we store hazardous chemicals separately at the Class A warehouse, which was built in line with the Code for Fire Protection Design of Building, aiming to guarantee the safety of the chemicals



The warehouse was divided into four separate areas to fulfill different chemical storage requirements



The warehouse was divided into four separate areas to fulfill different chemical storage requirements

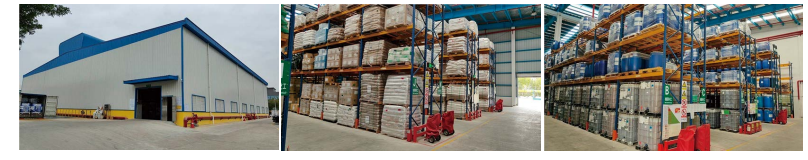
Participation in Zero Discharge of Hazardous Chemicals (ZDHC)

Together with leading brands, value chain affiliates and associate contributors of the Zero Discharge of Hazardous Chemicals (ZDHC) Program, we are committed to achieving zero discharge of hazardous chemicals in the textile, leather and footwear value chain.

In addition to conducting ongoing control of restricted substances (MRSL and RSL) and wastewater testing in accordance with the ZDHC wastewater guidelines for the leather industry, we have been actively engaging our chemical partners to register their chemicals on the ZDHC Gateway. By the end of 2025, more than 90% of the chemicals used in our leather manufacturing processes had been registered.

New Class C Chemical Warehouse

Moreover, we have constructed a new Class C chemical warehouse, where liquid and powder chemicals are stored separately.



FY 2026 Target	To reduce the total amount of chemical consumption	To control the quality of chemicals provided by suppliers	To eliminate hazards and risks to employees
Key Initiatives	To improve the process of production continuously	To increase the frequency of regular tests on chemicals provided by suppliers	To optimize workflow, especially the exposure to hazardous chemicals

Customer Privacy

GRI 418-1

Customer privacy has always been strictly observed by our group. There has been increasing public concern about data protection and privacy. Following the ISA Group Code of Conduct, we are committed to respecting people's privacy and confidentiality of personal information. All sensitive personal data and information we have obtained and accessed to are kept strictly confidential.

The management structure of our group to manage customer privacy includes the following:
(a) The Customer Service Department and the Sales Department jointly engage in protecting customers' privacy; and
(b) The general information technology infrastructure is established to commit to ensuring and protecting data and information security technologically

Customer Privacy Policies

The Customer Privacy Protection Policy elaborates our commitment to data and information protection and security. It explains the specific requirements and prohibitions applicable to our operations under related privacy protection laws and regulations, including but not limited to the General Data Protection Regulation (GDPR).

We keep and preserve all records and information according to local rules and regulations, as well as the code of conduct by technical methods. We will take adequate and appropriate steps to comply with our legal obligations and relevant laws and regulations if any third-party requests for customers' private data and information.

Privacy Breaches

We are proud to report that the Group has not received complaints concerning breaches of customer privacy during the Reporting Period. No incident of identified leak, theft, or loss of customer data and information has happened. This good track record applies to our entire group. We will maintain this track record and will continuously revise, enhance and implement more customer privacy policies in an effort to provide even more professional and reassuring services.

FY 2026 Target	Key Initiatives
To create a better experience for customers	To launch more information management and privacy protection rules in line with latest best practices
To observe and raise concerns of individuals in the relevant privacy policy or notice	To administer relevant privacy training for the employees
To ensure the data and information security of our business partners and stakeholders	To carry out regular privacy risk assessments/audits

Customer Health and Safety

GRI 416-1, 416-2

The Group has not identified and has not been reported for non-compliance concerning the health and safety impacts of products and services during the Reporting Period. All of our significant products have undergone rigorous chemical management processes to ensure their health and safety impacts are fully assessed and controlled.

OCCUPATIONAL HEALTH AND SAFETY (OHS)

Responded topics of GRI 403-1, 403-2, 403-3, 403-5, 403-9, 404-2

Responded topics of SDGs



Introduction to Occupational Health and Safety (OHS) Management System

GRI 403-1, 403-2

We are committed to providing employees with a healthy and safe working environment, coupled with continuous improvements in daily activities. Our Health and Safety Department (HS) at each site is dedicated to addressing compliance issues with local authorities regarding work safety, fire safety, and occupational health (WSFSOH) in each facility. A formal Occupational Health and Safety (OHS) Committee, comprising managers at multiple levels, has been established at each facility. The committee reports directly to senior management, led by the Chief Executive Officer.

Primary duties of HS:

- To deal with WSFSOH topics to fulfill legal compliance, including contractor safety
- To implement the WSFSOH management system in all departments to carry out the internal system such as Safety Operation Procedures (SOPs)
- To set up emergency plans for regular drills and actual accident contingency responses
- To organize OHS trainings and regular meetings
- To perform compliance audits internally and externally with CAPs (Corrective Action Plan) for improvements

With continuous improvements through “P-D-C-A” cycle, we have established the OHS Management System and other operational guidelines to avoid injuries and accidents, ensuring a safe and healthy workplace for employees.

Overview of primary documentations on the OHS Management

- Control Procedure of Laws and Regulations and Other Requirements
- Compliance Assessment Procedure
- Regulation on Work Safety
- Supervision and Management Rules of Production Safety
- Confined Space Operation Management Rules
- Personal Protective Equipment Management Procedure
- Accident Contingency Plan of Work Safety
- Medical Contingency Management Rules
- Accident and Near Miss Reporting and Management
- Regulation on Fire Fighting Management
- Lock-out Tag-out (LOTO) Management Rules
- Management Rules of Special Operations and Special Equipment Operations with certificate
- Confined Space Operation Management Rules
- Letter of Authorization for Confined Space Operation Approval
- Building Safety Management Policy & Procedure
- Asbestos-Containing Material Management Procedure
- Management of Materials Containing PCB Procedures
- Occupational Hazards Monitoring Rules
- Occupational Health Reporting Rules
- Occupational Health Surveillance and Filing Rules
- Occupational Disease Accident Handling and Reporting Rules

Each OHS management procedure or workflow has been developed and/or maintained based on relevant latest WSFSOH local laws, regulations, as well as expectations from stakeholders such as worldwide brands in 2025. The OHS system covers work safety, firefighting, operating and manufacturing workflows, occupational hazards and occupational health, divisional internal risk assessment procedure and engineering control measures. Each department implements a control mechanism to eliminate hazards by risk mitigation and accident prevention. Field employees are required to inform their department managers about possible risks and report them to the HS/HSE department or the OHS committee. All workers have the right to refuse or stop unsafe or unhealthy work and are protected against reprisals. If any work-related injury occurs, employees shall follow the medical emergency rescue procedures and approach the HS/HSE department for first aid.

FY 2026 Target	Key Initiatives
To raise awareness of unsafe employee behaviors for proactive self-protection/safety culture	To involve more workers in practical safety training/activities (e.g: finding hazards)

Chemical Safety of Employees

GRI 403-2, 403-5

Chemicals are often used and handled at different steps of the production processes and wastewater treatment plant (WWTP). If employees are not aware of the possible harm arising from their exposures to different chemical substances under work conditions, hazards may occur and cause accidents in the workplace. We have established internal management systems to evaluate potential work-related hazards and have in place for necessary chemical storing/using/disposing safety procedures together with risk control measures including training and drills.

Our group also assesses chemical hazards and provides sufficient Personal Protective Equipment (PPE) to protect our employees against the hazards of chemical operation. Our line managers always ensure that the production workers are properly following the PPE procedures at work.

To ensure our chemical safety management is effectively implemented at the workplace, our site inspectors carry out daily chemical safety inspection to identify the potential hazards and assess the risks arising from the production process so that necessary adjustments can be made in time.

With an appropriate level of supervision on employees, we ensure that all the safety requirements are well complied with. Employees with adequate training can obtain the necessary knowledge and skills to work safely and healthily. We implement the following measures to maintain a high standard of chemical safety:

- Compulsory training for employee whose positions require exposure to chemicals regularly
- Including chemical safety as part of induction training for new employees, while maintaining refreshing training for existing employees in chemical positions and management
- Educating employees on chemical hazards, emergency operations and chemical regulations
- Conducting chemical drills to enhance employees' emergency handling capabilities which includes purchasing team's know-how if the chemical accident is caused by a supplier/ forwarder
- Active monitoring of truck loading and feedback to the buyer for urgent corrective action in case a safety issue is identified

For easy understanding of chemical hazards, our China HS team also edited SDS content based on the GHS into HSE Guide (posted on each exit), as a briefing for each employee/visitor on general chemical safety and how to respond or get help in an emergency.

We conduct chemical drills regularly for employees to familiarize themselves with emergencies. In 2025, HSBWL/HTL, STL and TTL conducted 23 chemical drills with total drill training in 506 hours.

Through continuous improvement practices, we regularly assess the effectiveness of our chemical safety contingency plans and identify areas for enhancement. The improvement actions identified will be incorporated into the next revision cycle of the relevant contingency plans. We are pleased to report that no chemical-related injuries or chemical leakage incidents were recorded at any facility of the Group.

FY 2026 Target	To continuously focus on contingency practices To build solid emergency responsible ability
Key Initiatives	To maintain refreshing chemical safety training/drills



Occupational Health Monitoring of Employees

GRI 403-3, 403-9

In conformity with local occupational disease control and prevention laws and in line with the relevant technical standards and specifications of the Occupational Health Monitoring of China and Vietnam, we continue to carry out regular Occupational Hazard Monitoring in all workplaces.

Additionally, we conduct Occupational Health Monitoring on our employees to prevent, control, and eliminate occupational hazards:

- Arranging ongoing occupational health physical checks for employees who are exposed or potentially exposed to occupational hazards
- Organizing occupational disease prevention education and training courses for all functional departments
- Performing regular hazard monitoring and assessments in the workplace
- Investing extra money to minimize the impact from the machinery with noise (e.g: staking)
- Encouraging proper utilization of PPE (Personal Protection Equipment) within the facilities to avoid occupational accidents and prevent occupational diseases
- Competent individuals with recognized qualification were involved or engaged for providing relevant trainings and physical checks
- The trainings and physical checks were provided at the workplace and during working hours
- Physical examination and trainings serves as a preventive and health issue identification tool. They help identify vulnerabilities and assists in assigning appropriate job roles and facilitates the risk management strategy development to safeguard individuals from potential harm

In compliance with the occupational health and safety regulations, we adhere to strict workplace requirements to safeguard the health and safety of all employees.



OHPE & Workplace Hazard Monitoring



Health checks for employees

Annual Key Performance of Occupational Health Management

- No employee suffered from major occupational diseases
- Full compliance with the legal requirements of occupational hazard monitoring in the workplace
- Physical examinations with good results for positions with potential occupational hazards
- Special work positions are all 100% certified
- There were 25 cases of minor work-related injuries, primarily resulting from sprains, strains, and impact-related injuries, and no work-related fatalities during the Reporting Period

Contingency Preparedness and Response (Including OHS Training)

GRI 403-5, 404-2

We emphasize occupational safety and keep updating our contingency measures based on latest laws and regulations.

The principal internal management regulations are as follows:

- Security Guideline
- HSE guide (6.0)
- Internal traffic regulations
- Visitor and Contractor Safety-Environment Guidelines
- Accident Contingency Plan for Work Safety
- Personal Protection Equipment Management Rule
- Regulation on Fire Fighting Management
- Accident and Near Miss Reporting and Management Procedure
- Supervision and Management Rules of Production Safety
- Regulation on Work Safety
- Medical Contingency Management Rules
- Accident Handling and Reporting Rules
- User Information Transmission Device Safe Operation Procedure
- SOP of Fire Alarm Host
- SOP of Fire Alarm Host (For Class C Warehouse)

General OHS Training

All New Employees	Team Leaders
Three levels of safety education	Safety management knowledge learning
Education on fundamental occupational health, covering national safety laws and regulations	
Safety awareness, safe operations and emergency procedures	

Work Safety Drill

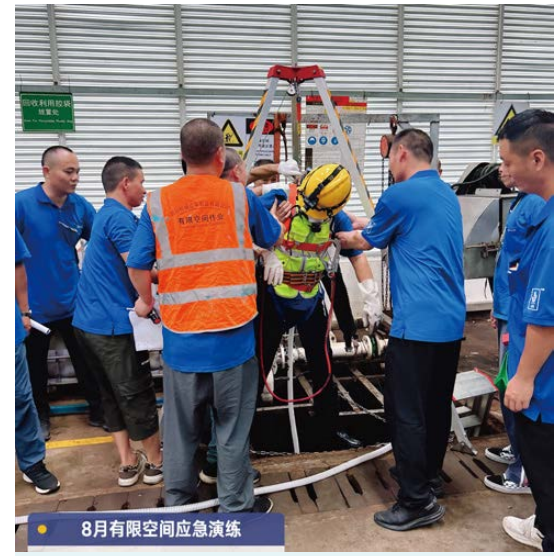
Regular workplace drills are essential for safeguarding employees from emergencies and accidents. Throughout 2025, our group consistently organized different kinds of work safety and emergency drills, including but not limited to:

- Forklift truck accident
- Mechanical accident
- Chemical leakage emergency (including chemical scald)
- Special emergency of electric shock accident
- Heatstroke
- High fall injury
- Contingency handling of hydrogen sulfide (H2S) poisoning accident in confined space
- On-site emergency on road vehicle injury in the factory

We consistently educate our employees on Occupational Health and Safety (OHS) through regular training, exercises, and assessments to reinforce their understanding. In 2025, HSBWL/ HTL, STL, and TTL conducted WSFSOH training programs covering safety, firefighting, first aid, food poison etc. totaling 26,352 training hours. It included 3,764 hours dedicated to drill training, which kept incorporating contractors in selected drills (focus on high-risk jobs like Aerial Work, Confined Space which normally be implemented together with outside contractors), and the hands-on Cardiopulmonary Resuscitation (CPR) training as regular skill's refreshing training at our China facility. These initiatives significantly enhanced the practical skills and contingency response readiness of both our employees and contractors.



Chemical spillage in Vietnam facilities



Limited space drills in China facility

Fire Safety Drill

Fire drills are regularly conducted to enhance emergency response capabilities and minimize fire risks. The drills cover different locations and both day and night shifts to ensure effective preparedness.



Fire drills in China facility

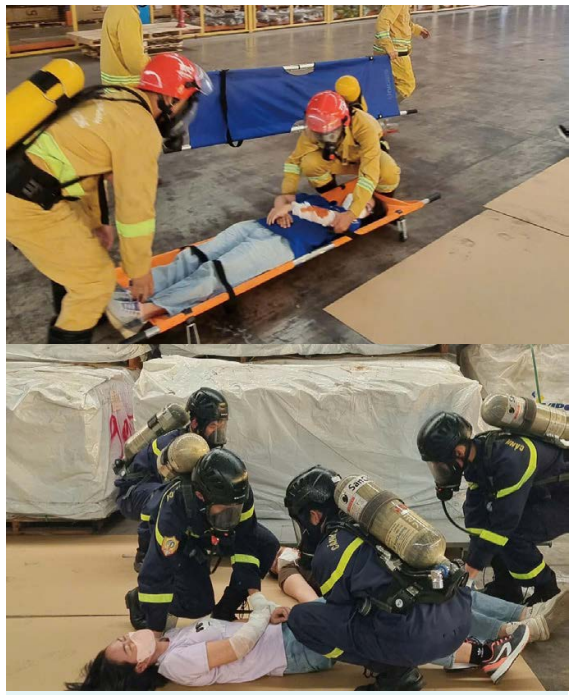


Fire drills in Vietnam facilities

Contingency Response Training

We formulate contingency plans concerning work safety accidents, fire safety accidents, occupational diseases and health hazards, public health contingency, etc. The training takes place regularly, including but not limited to common skills in the WSFSOH emergency and prevention.

The training plan is highly specialized in building practical skills for our onsite personnel, focusing on how to respond effectively to emergencies. This helps minimize potential losses caused by accidents.



Contingency Response Trainings in Vietnam facility



Contingency Response Trainings in China facility

In addition to the above-mentioned Contingency Response Training, we conduct regular monitoring and inspections by qualified third parties for activities subject to legal requirements and/or those that may have potential impacts on employee health and facility emergency response capabilities.

China Facility:

- Conduct drinking water quality tests every quarter
- Conduct regular testing of building lightning protection systems (twice a year for Class A warehouses and annually for other buildings).
- Perform monthly maintenance of firefighting equipment and tools (e.g., fire extinguishers and gas detectors), in addition to regular internal inspections.

Vietnam Facilities:

- Regulated Equipment Inspection & Fire Safety System Maintenance:

Strict controls and periodic inspections are implemented for regulated equipment to ensure safe operation. In 2025, all regulated equipment was inspected and certified in compliance with safety requirements.

- Safety Training:

A comprehensive safety training program is provided to ensure employees receive job-specific safety knowledge and skills. In addition, the company partners with authorized training providers to deliver certified training programs, including metal welding and cutting, as well as aerial work platform operation.



China Facilities



Vietnam Facilities

In 2025, our China facility continued to organize various safety activities in June, including written assessments, hazard identification, team competitions, and practical skill contests covering first aid/CPR, PPE (Personal Protective Equipment) usage, fire extinguishing, and chemical leakage response. A chemical leakage response module was newly introduced to strengthen the practical emergency handling skills of our operation teams.





Safety contests in China facility

EMPLOYMENT AND HUMAN RIGHTS

Responded topics of GRI 2-7, 2-30, 201-1, 401-1, 401-2, 404-1, 404-2, 405-1, 406-1, 407-1, 408-1, 409-1

Responded topics of SDGs





Management System

Employees are our greatest asset. The Company Handbook has been formulated based on local laws and regulations in a bid to enhance labor discipline management, guarantee optimal operation and production and improve labor productivity and financial results. We prepare the handbooks in three languages, English, Chinese and Vietnamese, and distribute them to every employee on their onboarding date. Due to the variance in employment and labor laws, each tannery has set up its own Human Resources (HR) department, fully responsible for local labor compliance.

The Company Handbook provides an overview of the code of conduct for the company and employees and delineates details such as attendance, benefits, recruitment, ranking system and assessment.

FY 2026 Target	Key Initiatives
To continuously improve the management system	Review and update the rules and regulations for our group and employees

Labor Standards

GRI 408-1, 409-1

We always protect employees' rights and interests. We provide employees with a fair, safe and free working environment. Our policies comply with local labor laws and regulations, including:

- Prohibiting Forced Labor Policies and Procedures
- Anti-discrimination Management Procedures
- Protecting Employees from Retaliation Procedures
- Staff's Suggestion and Complaint Management Procedures
- Child Labor Verification and Salvation Procedures
- Anti-violence, Anti-harassment and Anti-abuse Management Procedure
- Procedures of Protecting Female Employees

To ensure employees' rights, interests and personality are not infringed upon, and to comply with the labor laws and regulations of the country and the requirements of customers, our company implements the Prohibiting Forced Labor Policies and Procedures firmly. Our stance on employees' rights is simple - we do not condone any kind of forced labor. The Human Resources department works with employees to combat forced labor and protect human rights across all operations of our group. No operations and suppliers are considered to have significant risk for incidents of forced labor.

In our China facility, the Human Resources Department regularly reviews gender-based violence and harassment-related matters together with representatives from all departments and Trade Unions. No related cases have been identified to date.

FY 2026 Target	Key Initiatives
To prohibit child labor in all operations	Fulfill the commitment to "no child labor" and provide training on human rights to strengthen compliance with human rights policies

Child Labor/Human Rights Assessment

We comply with local and national legislation and meet/outperform the requirements for labor set by our customers. Our stance on children's rights is simple - we do not condone any form of child labor. We protect young workers from hazardous conditions in all business operations. The Human Resources department works with employees to combat child labor and protect human rights across all operations of our group. To eliminate child labor, we established a child labor verification and salvation procedure. No operations and suppliers are considered to have significant risk for incidents of child labor and young workers exposed to hazardous work. We will maintain direct surveillance of the recruitment procedure of each facility to identify child labor.

To minimize the potential risk of exposure to hazardous environments, we make continuous efforts to improve workplaces to guarantee a safe and healthy work environment.

Wages, Benefits and Working Hours

GRI 201-1, 401-2

To attract and retain talents, the salaries we offer for our employees are always beyond the legal minimum salary of our operation locations. We also pay overtime compensation according to local labor laws. We occasionally provide bonuses to further retain our employees.

We offer a package of benefits to our employees. In China, benefits include free meals, air-conditioned dormitories, shuttle buses, transportation allowance, night-shift allowance, annual leave, maternity leave, marriage leave, child-care leave, parent care leave for single child, social insurance, housing fund, travel insurance for business trips, etc. In Vietnam, benefits include free meals, shuttle buses, job performance allowance, job allowance, housing allowance, attendance allowance, seniority allowance, woman period time allowance, child care allowance, annual leave, maternity leave, social insurance, etc.

In general, our employees work five days a week in China and six days a week in Vietnam, which is in line with the local labor laws. Some employees work on shifts or occasionally overtime depending on the actual demand of production.

We organize activities to celebrate special occasions with our employees.



Women's Day gifts for female employees



Celebration for employees' 15th and 25th anniversary



Monthly birthday party for employees



Chinese new year dinner party

To support employee well-being and provide more opportunities for relaxation after work, our company established a gym room in 2025. All employees have free access to the facility for sports and exercise activities.

In 2025, the Group was selected to participate in VF Corporation's THE WAY HOME. Through this annual initiative, we received VF products as New Year gifts for our employees, recognizing and appreciating their contributions to supporting VF product manufacturing in China.



Gym room at China facility



THE WAY HOME Program in China facility

ISA strives to build a caring and supportive workplace where employees can rely on the company during challenging times. In February 2025, a production employee with over 20 years of service was diagnosed with a serious illness. After learning about his situation, the management team provided support by arranging a suitable position and maintaining a stable salary, enabling him to continue his medical treatment while supporting his family.

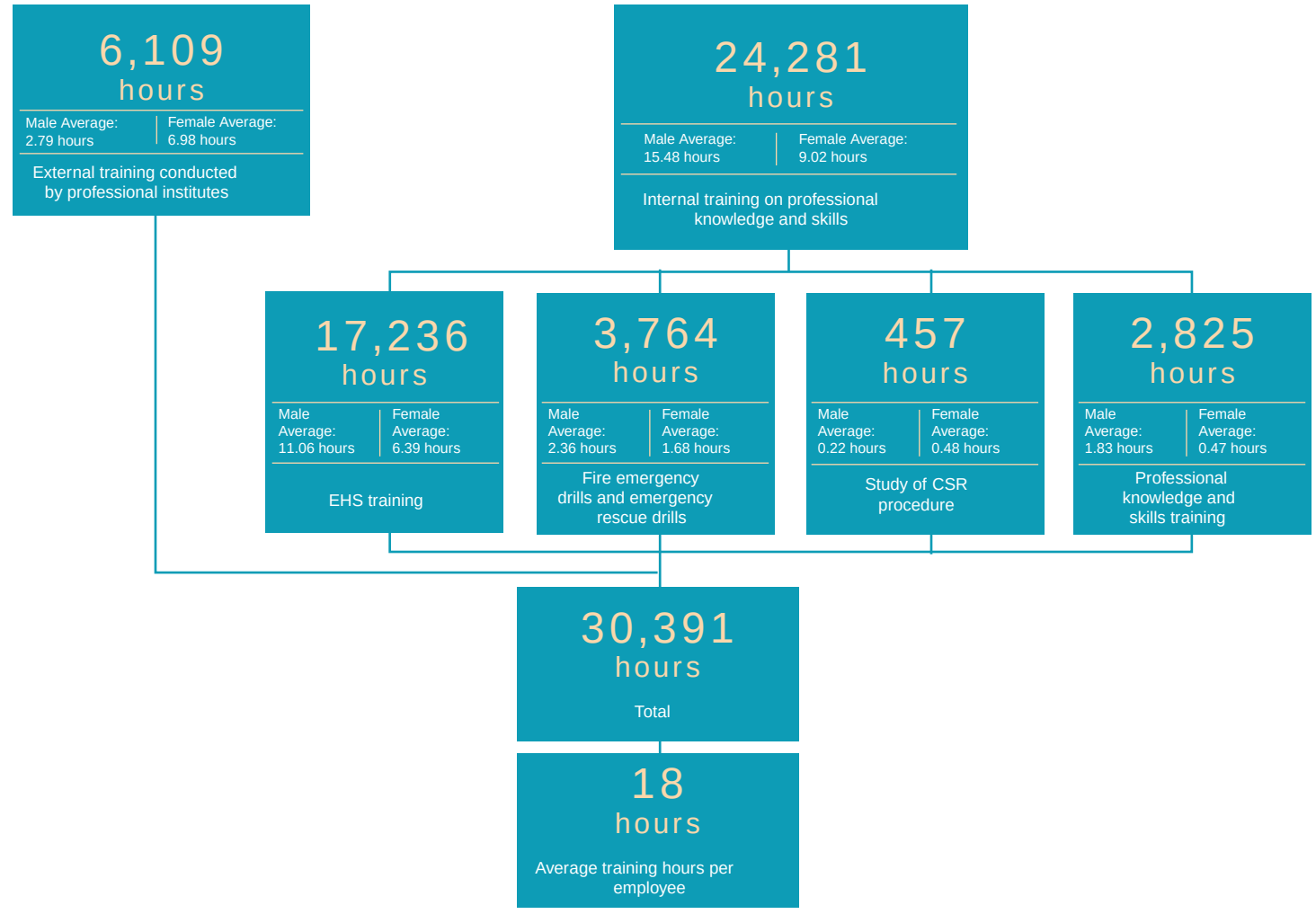
FY 2026 Target	To keep adequate workforce to maintain production capacity	To maintain/improve employee welfare and comply with labor laws
Key Initiatives	Provide more job opportunities	Provide competitive salaries and benefits

Development and Training

GRI 404-1, 404-2

We formulate an annual training plan every year to ensure that our employees are equipped with the necessary skills and knowledge to perform their duties and provide satisfactory outputs. The training programs of 2025 covered orientation for new employees, occupational health and safety, firefighting training and drills, finance, production, HR, CSR procedures, LCA Training, etc.

FY 2026 Target	Key Initiatives
To ensure that all employees are fully trained	Strictly adhere to the training policy and review and update the policy as changes arise



Due to variations in the definition of employee categories across the Group's operations, the average training hours by employee category is not provided in this report. Total training hours and average training hours by gender are presented here as consistent and comparable metrics.

Workplace and Residence

GRI 401-2

In some facilities, employees are offered air-conditioned dormitories. In addition, there are amenities such as basketball courts, shuttle buses, free parking and convenience stores to improve employees' quality of life. We respect different cultures of our employees from different countries. For example, for employees from different countries who have different dietary habits, we set up kitchens to accommodate their needs.

We enforce safety and security regulations to prevent inappropriate behaviors such as drug use, unapproved tenancy, using open flame, smoking, unauthorized installation of appliances, etc. to ensure a safe living environment in the dormitories.

To provide better living conditions for our employees, the company keep investing for dormitory improvement. In 2025, 50 chairs, 208 mattresses, 156 trash cans, 125 sets of locks, 21 bed boards and 14 desks with bookracks were replaced in the dormitories of our China facility.

In case of emergency, there are safety control facilities such as smoke detectors in each room and emergency exits with evacuation plans to safeguard our employees.



FY 2026 Target	Key Initiatives
To ensure the safety of the workplace and the comfort of employees in dormitories	Enforce policies and regulations to prevent inappropriate behaviors and provide access to a range of amenities

Diversity and Equal Opportunity

GRI 2-7, 401-1,405-1, 406-1

As of December 31, 2025, the Group had a total of 1,690 employees. In 2025, there was no reported incidents of non-compliance or grievances in relation to human rights or labor practices standards and regulations that would have a material or significant impact on the Group.

For comparison, please refer to the CSR Reports for 2020–2021, 2022, 2023, and 2024:
https://isanextgenmaterials.com/about-us/csr-reports

Indicators	Number of Employees
Total employees	1,690

By gender

Indicators	Number of Employees	Percentage (%)
Female	332	19.64%
Male	1,358	80.36%

By region

Indicators	Number of Employees
Asia	1,638
US	50
Europe	2

By employment type

Indicators	Number of Employees
Permanent/Fixed term	1,690
Temporary	0

Others

Indicators	Number of Employees
Disabled	6

It is our policy that all applicants for employment will be considered regardless of race, color, sex, religion, age, national origin, disability or any other basis of unlawful discrimination. Everyone shall be valued equally. We position people with disabilities allowing them to better utilize their ability. Equal career opportunities and benefits are provided regardless of gender. Our executive management includes a number of female members who contribute greatly to different fields. It is a pleasure for our group to be a platform which showcases everyone's talents. No incidents of discrimination were observed during the Reporting Period.

FY 2026 Target	Key Initiatives
To prohibit discrimination in all operations	Educate employees on acceptance and inclusivity
To achieve better gender balance	Actively promote gender inclusivity in the workforce and establish clear goals
To promote diversity in the workforce	Provide more job opportunities for minorities and people with disabilities

During the reporting period, all the employees of the Group are full-time employees and signed fixed term or permanent labor contract with their employers. There were no employees with non-guaranteed hours during the reporting period.

Headcount of the Group for the past two reporting periods is shown below:

• FY2025: 1,690 employees (1,358 Male, 332 Female, including 6 Disabled)

• FY2024: 1,651 employees (1,321 Male, 330 Female, including 7 Disabled)

There is no significant change in number of employees between the reporting period and previous periods.

New Employees Overview in FY2025

Indicators	Age Group	Headcount	New Hires Rate (%)	Asia	Percentage (%)	US	Percentage (%)
Male	<30	182	13.40%	181	13.33%	1	0.07%
Male	30–50	163	12.00%	155	11.41%	8	0.59%
Male	>50	11	0.81%	10	0.74%	1	0.07%
Male Subtotal	—	356	26.22%	346	25.48%	10	0.74%
Female	<30	16	4.82%	15	4.52%	1	0.30%
Female	30–50	16	4.82%	16	4.82%	0	0.00%
Female	>50	2	0.60%	1	0.30%	1	0.30%
Female Subtotal	—	34	10.24%	32	9.64%	2	0.60%
Total	—	390	23.08%	378	22.37%	12	0.71%

Employee Turnover Overview in FY2025:

Indicators	Age Group	Headcount	Turnover Rate (%)	Asia	Percentage (%)	US	Percentage (%)
Male	<30	135	9.94%	131	9.65%	4	0.29%
Male	30–50	176	12.96%	173	12.74%	3	0.22%
Male	>50	8	0.59%	7	0.52%	0	0.00%
Male Subtotal	—	319	23.49%	311	22.90%	7	0.52%
Female	<30	9	2.71%	8	2.41%	1	0.30%
Female	30–50	16	4.82%	15	4.52%	1	0.30%
Female	>50	7	2.11%	4	1.20%	3	0.90%
Female Subtotal	—	32	9.64%	27	8.13%	5	1.51%
Total	—	351	20.77%	338	20.00%	12	0.71%

Freedom of Association and Collective Bargaining

GRI 2-30, 407-1

Our employees have the right to participate in trade unions and collective bargaining. We maintain regular communication with union representatives, and all employees are covered by collective bargaining agreements. HSBWL, HTL, ISATR, TTL, and STL have established relevant collective contracts with trade unions, including agreements on labor safety, female employee protection, and general labor conditions.

No operations or suppliers were identified where freedom of association or collective bargaining rights were violated or at significant risk.

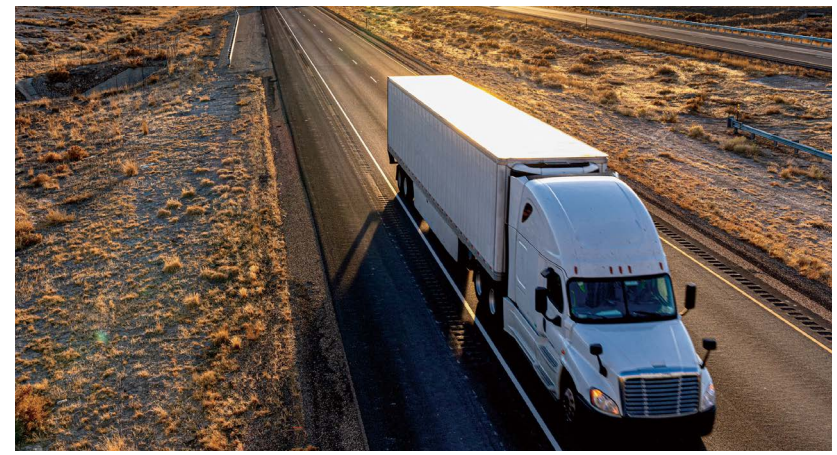
FY 2026 Target	To maintain employees' freedom of association	To implement collective bargaining policy
Key Initiatives	Continue the operation of approved trade unions	Enforce legal agreements with employees and trade unions on collective bargaining

SUPPLY CHAIN WITH CSR

Responded topics of GRI 2-6, 414-2

Responded topics of SDGs





Supplier Assessment

GRI 414-2

Apart from the economic and product-specific performance aspects, we emphasize the sustainability aspect in the selection of our suppliers. Our sustainability standards are incorporated into our procurement decision-making. We look for suppliers whose business values align with ours and expect them to comply with a high legal and ethical standard. Our procedures for supplier assessments are as follows:

Supplier Assessments	Purposes
Suppliers are required to comply with environmental regulations	Improve the environmental performance of our supply chain
Procurement processes are in line with ISO14001: 2015 and/or other industry standards	Enhance the sustainability performance of our supply chain
Prioritize suppliers that source responsibly	Adhere to global best practices
Suppliers are required to provide the QA department periodically with RSL or ZDHC MRSL compliance declaration, SDS (Safety Data Sheets) information and test reports	Continuously deepen environmental efforts
Responsible sourcing policy	Clear deforestation-free and conversion-free commitments aligned with EUDR

Our Overseas Purchase Department manages the overall Environmental Management System (EMS) of the supply chain, monitors and assesses the supply chain's sustainability performance. They are also responsible for identifying potential environmental effects of the products and services offered by our suppliers. All of our wet-blue suppliers are LWG audited. In addition, we provide them with monthly quality reviews to ensure timely assessments and compliance.

Non-compliance Incidence
All of our suppliers adhere to responsible sourcing; none of them were reported to have sourced directly from illegal farms, causing biodiversity loss and deforestation. Furthermore, any supplier located in the proximity of the Amazon Biome is required to prove beyond any reasonable doubt that no hides supplied by slaughterhouses originated from the biome or other places where deforestation is an issue.

Employment and Human Rights of Supplier's Employees
We encourage our suppliers to work with their local trade unions to improve their working environment and relationship with their employees.

Ethics and Compliance of Suppliers
We value our suppliers and strive to conduct business by following the highest standards of ethics. To prevent bribery and corruption, we comply with and strictly follow international sanction laws. All the suppliers have been assessed for environmental impacts and no significant actual and potential negative environmental impacts were identified.

FY 2026 Target	Key Initiatives
To elevate the environmental performance of our supply chain	Strictly follow our Supplier Management Procedure and prioritize suppliers that demonstrate environmental awareness
To maintain a record of all suppliers complying with global best practices and operating in line with high ethical standards	Require suppliers to regularly conduct and pass audits Penalize suppliers that fail to meet given requirements

Managing the Working Environment of Our Suppliers

Supplier Code of Conduct

To ensure that all raw materials are sourced responsibly, we thoroughly evaluate our suppliers by reviewing their raw material management policies and prioritizing those that adhere to global best practices.

Our suppliers are required to:

- declare their compliance with our supplier management requirements
- submit required compliance materials, including but not limited to Supplier Information List, RSL or ZDHC MRSL compliance declaration and LWG Compliance Letter
- pass ISO9001 and ISO14001 certifications and meet requirements of new systems launched (if any)
- send samples for confirmation by our technical department
- submit the RSL compliance declaration and provide test report for wet-blue
- submit the ZDHC MRSL compliance declaration, register the products in ZDHC Gateway, and provide a Certificate of Analysis for chemical products
- use recyclable materials for packaging and inform us when there are new sustainable materials/products

FY 2026 Target	Key Initiatives
To maintain and improve suppliers' performance and ethical conduct	Require suppliers to conduct regular self-assessments and field audits Review the results when considering further collaboration and partnership

Self-assessments

To encourage our suppliers to improve their overall performance continuously, we require them to carry out regular self-assessments on their operations and make necessary changes.

Field Audit

We require our suppliers to conduct regular field audits and consider their audit results when reviewing our partnership with them.

The LITE™ Concept: An Evolution*

The concept started with a vision of our group and the requirements from brands to offer environmentally friendly leather. LITE was born to provide our customers with the knowledge of energy, water and carbon footprint of each leather product we make, enabling customers to choose the most environmentally friendly product by the footprint parameter. The LITE system is fully integrated into the manufacturing process and specially designed to reduce and control water, energy and chemical usage in the process. Our efforts consistently minimize the impact to the environment by the BAT in the industry.

LITE Index*

We have been consistently reducing the impact of our manufacturing process on the environment. The LITE index is the data that shows the energy and water an article will save per square foot, comparing to the Bronze Rate (65%) in the LWG Protocol 7.2 of 50.4 MJ/m² (4.68 MJ/sqf) for energy consumption and 134.1 L/m² (12.46 L/ sqf) for water consumption.

**Please refer to our website for more information: https://isanextgenmaterials.com/isanextgenmaterials/lite-concept-main/background-of-lite*

LITE Sourcing

Adhering to the LITE philosophy, we strive to elevate supply chain management from sourcing raw materials and managing chemicals to water, energy and chemical usage in our manufacturing process. We established the LITE Sourcing program to amplify management efforts that promote the sustainable use of natural resources, transparency in our supply chain and ethical treatment of animals. Working together with our suppliers to source raw materials more responsibly, we aim to improve social and environmental performance and give back to the communities. Implementing more socially responsible practices gives consumers confidence that our leather products adhere to the highest standards of ethically and environmentally sustainable practices and animal welfare.

Traceability of Materials

We uphold a fundamental principle that complies with the Leather Working Group (LWG) protocol and its latest audit requirements which integrate traceability as a scored element for the first time and add due diligence checks for areas at risk of deforestation. All of our tanneries have achieved over 91% traceability, such as tracing back to the country of origin and slaughterhouses.

To advocate the LITE sourcing strategy with continuous improvement in traceability, we launched a “Greener Pastures™” program explicitly designed to ensure compliance with protocols and requirements regarding animal welfare and traceability in sourcing cattle hides. Greener Pastures™ hides are procured from our trusted tier 1 supply chain partners in the United States and South America, meeting more stringent criteria as follows:

Greener Pastures™ Protocols

Driving Factor	
▶ Transparency and traceability back to birth farms ▶ The authenticity of materials and guarantee of product integrity ▶ Consumers are willing to pay more for guarantees of transparency, authenticity, and sustainability	**Traceability** Our hides are fully batch-by-batch traceable to farms or ranches with a chain of custody documentation
▶ Strict standards for animal welfare ▶ Animals are raised more sustainably ▶ Animals are well taken care of through observation of proper protocols for herd health	**BQA Certification** Beef Quality Assurance works to improve the quality of animal welfare by connecting producers with the latest research and animal care techniques
▶ Humane conditions and handling in animal transportation	**BQAT Certification** Transportation of animals must be Beef Quality Assurance Transportation certified. BQAT ensures the proper handling and transportation of animals
▶ Harvesting of animals is done humanely	**Humane Harvesting** The harvesting of animals meets the United States Department of Agriculture (USDA) Humane Handling program protocol, verified by third-party independent auditors
▶ Proper and healthy diets are fed to animals	**100% Vegetarian Diet** Animals are fed a 100% vegetarian diet with no animal by-products

Regenerative Leather

We have been working with brands and organizations to develop and expand a traceable regenerative cattlehide supply chain in support of farmers and ranchers practicing and employing regenerative agricultural principles.

Regenerative agricultural principles have a strong focus on soil health and regeneration, biodiversity and ecosystem support, water management and conservation, carbon sequestration and climate resilience, and the integration of livestock and crops.

Hides sourced from regenerative farms/ranches can be traced back to the birth farm by lot using ear tags.
In 2022, we became the first tannery partner to Savory Land to Market, the world's first outcome based and verified regenerative sourcing solution.

FY 2026 Target	Key Initiatives
To expand the volume opportunities with competitively priced Greener Pastures™ hides from South America.	The new deforestation and conversion free supply chain is available in production volumes and is supported by full chain of custody documentation back to birth farm/ ranch for direct and indirect suppliers.

Cooperation with Suppliers

GRI 2-6

We operate a customer-specific "Regenerative Hides" program with globally recognized brands. Our raw materials are 100% traceable from the original farm or ranch to the wet-blue and finished leather stage. We continue to source all our regenerative hides programs exclusively through our partner, Other Half Processing (OHP), a raw hides supplier that certifies regenerative cattle farms, ranches, and processors. Regenerative agriculture for cattle hides closely resembles the natural movements of herd animals. In this approach, farmers rotate cattle in dense herds across the land, allowing for intensive grazing in specific areas with extended rest periods in between. This practice promotes the growth of grasses with deep root systems, enabling them to extract carbon from the atmosphere and store it deep within the soil. This has been considered a solution to issues caused by conventional ranching practices, such as soil degradation and the exacerbation of climate change due to atmospheric methane.

We have updated our regenerative protocol requirements to align with the Generalized Regenerative Agriculture Sourcing Specification (GRASS).

The GRASS protocol criteria are outlined in the following table:

Requirement (A+B+C)	Acceptable Certifications/Programs
A. 100% grass fed system that meets animal welfare, biodiversity, non-GMO, and includes prohibition of confinement feeding.	• American Grassfed Association (AGA) • A Greener World (AGW) Certified Grassfed • Greenham Never Ever Beef Program
B. Management Intensive Rotational Grazing (MIRG)	• AGA Managed Grazing Module • Savory Environmental Outcomes Verification (EOV) • USDA Organic**
C. Regenerative Outcome Verification (currently only possible through soil testing*)	• Savory Environmental Outcomes Verification (EOV) • AgriProve Soil Testing Program • Comparable Soil Test (Appendix B/D)

We collaborate closely with our suppliers to enhance the quality of our leather and reduce our environmental impact. To achieve this, we have implemented a Supply Capability Improvement Plan to enhance communication with our suppliers and foster a mutually beneficial and long-term partnership.

CORPORATE CITIZENSHIP

Responded topics of GRI 201-1, 413-1

Responded topics of SDGs





Vision of ISA Group

GRI 413-1

We continue to play an active role in bringing positive environmental, economic and social changes to our communities. We are well-positioned to support community members and improve residents' quality of life in our operation areas. We established a mutually beneficial relationship with local stakeholders and took effective measures to respond to their demands.

Members of local communities are divided into three distinct stakeholder groups:

- Employees who live in on-site dormitories at each of our four manufacturing facilities
- Individuals who reside and work near or within the industrial park
- Local governments/governors on the premises of the manufacturing facilities

We contribute to the development of local economies by sourcing raw materials and goods from local/domestic channels and paying taxes according to local laws. All of our operations have implemented the mentioned local community engagement in the Report.

While our business has become more globalized with clientele worldwide, we choose to invest in the local economies and talent pools where the local employees make up the majority workforce of our daily manufacturing operations. We are committed to reinvesting in the communities we hire from and rewarding employees with a robust local economy.

Donations and Charities

GRI 201-1

We have always been committed to fulfilling our social responsibilities, while actively contributing to the local communities in which we operate. Some examples of our community initiatives in 2025 are as follows:

- In response to the tragic Tai Po fire, ISA made a donation to support relief efforts and aid the affected victims during their difficult time.
- Donation to the Singapore Cancer Society to support cancer prevention, survivorship, and patient care programs.
- We together with Ariat and Golden Chang, provided laptops to BEPZA Public School & College in Bangladesh to strengthen local educational resources.
- Donation to Deutsche Cleft Kinderhilfe to fund life-changing surgeries for cleft children plies



Laptop donation to BEPZA public school & college in Bangladesh



Image credit: Deutsche Cleft Kinderhilfe e.V



Image credit: Singapore Cancer Society

Active Engagement with Stakeholders

Our group is committed to driving progress and fostering positive change within local communities, and we actively support charities and non-profit organizations in their efforts to promote social equity and create meaningful impact.

Our commitment to aiding community development is represented in our regular participation in volunteering activities. Some examples are as follows:

- ISA participated in the MECC 12th Anniversary Reception as a sponsor in support of the event.
- Collaborating with the Trade Union, our May 2025 Sports Day revived traditional folk games to create an energetic platform that united employees and boosted team synergy.



Supporting Macau European Chamber of Commerce Event



Sports Day with the Trade Union

FY 2026 Target	Key Initiatives
To actively get involved in volunteering programs to give back to society	Encourage employees to be volunteers and promote altruism

We are actively engaging with many NGOs to achieve sustainability goals in the leather industry and relevant associations:

- China Leather Industry Association
- Guangdong Leather Association
- USDA
- Leather Working Group
- Leather Naturally
- SATRA
- UNESCAP ESBN (ESCAP Sustainable Business Network) Membership
- The American Chamber of Commerce in South China
- German Chamber of Commerce in China, South & Southwest

PERFORMANCE SUMMARY

The data is updated as of 31 December 2025. For comparison, please refer to the CSR Reports for 2020–2021, 2022, 2023, and 2024: **https://isanextgenmaterials.com/about-us/csr-reports**

GRI 2-7, 201-1, 403-9, 404-1

Employees

Key Performances	Unit	2025
Total employees	person	1,690
Male	person	1,358
Female	person	332
Disabled	person	6

Safe Production

Key Performances	Unit	2025
Qualification rate of occupational hazards detection	%	100
Physical examination rate of on-the-job personnel at occupationally hazardous posts	%	100
The certificated employment rate for special work positions	%	100
Accidents related to chemical management	case	0
Breaches related to chemical management	case	0
Occupational disease	case	0
Work-related fatalities	case	0
Work-related injuries*	case	25
Lost working days due to work-related injuries	day	464

*Remark: All reported work-related injuries in 2025 were minor injuries and did not result in fatalities or major consequences

Training

Key Performances	Unit	2025
Total hours for HR training	hour	30,391
Total hours for WSFSOH safety training	hour	26,352
Total hours for drills	hour	3,764

Donation

Key Performances	Unit	2025
Distributed in grants	USD	18,565

VISION OUTLOOK

Our dedication to sustainability is more important than ever as we face evolving global challenges and work together to build a more sustainable future. We will continue to focus on enhancing the quality of our products, providing transparency in our supply chain, and fulfilling our corporate social responsibilities.

Being a leading Next-Gen Materials manufacturer, we are aware that sustainability is an ongoing journey, and we will continue to innovate, explore new possibilities for sustainable additional materials alongside leather, and invest in sustainable technologies to meet the needs of our customers.

Our employees are the backbone of our company, and we will continue to offer competitive salaries, benefits, and career development opportunities to retain talent. We are committed to providing a safe and healthy work environment, and we have enhanced our occupational health and safety policies to reduce the risk of preventable work-related injuries.

We remain committed to giving back to our community and improving the wellbeing of society in different areas. We recognize that sustainability is not just about our products and operations but also about the impact we have on society and the environment. To that end, we will keep working toward creating a world in which sustainability thrives, and no one is left behind. As we move forward, we will continue to share our progress and metrics to generate meaningful long-term value for our stakeholders.



GRI CONTENT INDEX

Statement of use	ISA Industrial Limited has reported the information cited in this GRI content index for the period from January 1, 2025 to December 31, 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standards		Disclosure Title	Report Section(s)
GRI 2: General Disclosures 2021	2-1	Organizational details	Introduction, Reporting Scope, About ISA Group, Manufacturing Facilities of ISA
	2-2	Entities included in the organization's sustainability reporting	Reporting Scope, Data Source
	2-3	Reporting period, frequency and contact point	Introduction, Reporting Period, Back Cover Page
	2-4	Restatements of information	ISA Group has not made any restatement in the Reporting Period.
	2-6	Activities, value chain and other business relationships	Standards of Report, About ISA Group, Manufacturing Facilities of ISA, Our Customers, Cooperation with Suppliers
	2-7	Employees	Diversity and Equal Opportunity, Performance Summary
	2-8	Workers who are not employees	All the workers performing work for the organization are employees and the organization does not have any workers who are not employees
	2-9	Governance structure and composition	Management Governance Framework, Executive Management by Experienced Professionals
	2-11	Chair of the highest governance body	Management Governance Framework
	2-14	Role of the highest governance body in sustainability reporting	Data Source
	2-17	Collective knowledge of the highest governance body	Executive Management by Experienced Professionals
	2-19	Remuneration policies	As a privately-owned company, details of our remuneration policies are considered as confidential and commercially sensitive information, and therefore are not disclosed in this Report. We confirm that the Group has a formal remuneration policy in place. This policy is designed to ensure fairness and alignment with the Group's objectives and values, including the considerations of sustainability. All compensation decisions are made in compliance with applicable laws and regulations and are strictly non-discriminatory
	2-20	Process to determine remuneration	As a privately-owned company, the processes and governance structure related to remuneration design and determination are considered sensitive and confidential information. We affirm that the Group maintains a formal, structured remuneration framework aligned with our organizational values, objectives and all applicable legal requirements. This framework ensures that compensation decisions are made fairly and without discrimination. While governance and procedural details remain confidential, we confirm that remuneration policies are designed to support the Group's long-term sustainability and stakeholder interests.
	2-21	Annual total compensation ratio	As a privately-owned company, the disclosure of compensation ratios and detailed remuneration data is considered confidential and sensitive information. We confirm that the Group maintains equitable compensation practices aligned with our organizational values, objectives and market considerations. Our remuneration framework ensures that compensation decisions are made fairly and in compliance with all applicable legal requirements. we maintain robust internal governance processes that regularly review compensation structures to ensure they remain appropriate, sustainable and aligned with our business strategy
	2-22	Statement on sustainable development strategy	Message from the Board
	2-26	Mechanisms for seeking advice and raising concerns	Anti-Bribery and Corruption
	2-27	Compliance with laws and regulations	There were no significant instances of non-compliance with laws and regulations and no fines were paid for the Group during the Reporting Period.
	2-28	Membership associations	Certificates and Memberships
	2-30	Collective bargaining agreements	Freedom of Association and Collective Bargaining

GRI Standards		Disclosure Title	Report Section(s)
Material Topics			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Donations and Charities, Performance Summary, Wages, Benefits and Working Hours. Due to confidentiality, economic value generated and retained are not disclosed, while information related to community investments are included in these sections.
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Anti-bribery and Corruption
	205-3	Confirmed incidents of corruption and actions taken	Anti-bribery and Corruption
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Diversity and Equal Opportunity
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Wages, Benefits and Working Hours, Workplace and Residence
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Introduction to Occupational Health and Safety (OHS) Management System
	403-2	Hazard identification, risk assessment, and incident investigation	Introduction to Occupational Health and Safety (OHS) Management System, Chemical Safety of Employees
	403-3	Occupational health services	Occupational Health Monitoring of Employees
	403-5	Worker training on occupational health and safety	Chemical Safety of Employees, Contingency Preparedness and Response (Including OHS Training)
	403-9	Work-related injuries	Occupational Health Monitoring of Employees, Performance Summary. In view of confidentiality considerations, the Group does not disclose the total number of working hours in the report.
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Development and Training, Performance Summary
	404-2	Programs for upgrading employee skills and transition assistance programs	Contingency Preparedness and Response (including OHS Training), Development and training
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Diversity and Equal Opportunity
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Diversity and Equal Opportunity
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	Freedom of Association and Collective Bargaining
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Labor Standards
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Labor Standards
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Vision of ISA Group
GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	Supplier Assessment
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Chemical Management, Customer Health and Safety
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Health and Safety
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Privacy

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