SUSTAINABILITY REPORT 2018

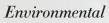
Our PRODUCTS

Business

ETHICS



Stakeholder ENGAGEMENT



INITIATIVES





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STATEMENT

t Best World International Limited

(the "Company" or "Best World"), The Board of Directors (the "Board") believes that to fulfil our commitment to provide our stakeholders with long term value, sustainability needs to be ingrained in our business model. Since inception, Best World has always focused on our products, our customers and our people, while practising good strong corporate governance and minimising our impact on the environment.

The Board's primary focus with respect to Sustainability Reporting are:

- Considering sustainability issues including environmental and social factors in the formulation of the Group's strategies;
- b. Overseeing the identification, monitoring and management of key Environmental, Social and Governance ("ESG") topics; and
- c. Determining the Company's values and standards including ethical standards

The Board will continue to work with the management to implement, monitor and report on our sustainability efforts for the long term success of the Group. As we continue to build on our sustainability efforts, we look forward to establishing stronger ties with our stakeholders and growing along with our community at large.



OUR VISION

"To be a global leading health and wellness company dedicated to creating products that enhance the lives of our customers."

BEST WORLD

OUR MISSION

The Preferred Choice for Consumers

We strive to provide health and wellness products of the highest quality and maintain our competitive edge through continuous product innovation, embracing advanced Research and Development ("R&D") technology, safeguarding our customer-focused values.

The Premier Choice for Distributors

We will expand our distribution network globally, and establish an entrepreneurial platform which offers a unique financially rewarding program for any individual to pursue their financial freedom with Best World.

The Best Choice for Partnership

We are committed to developing a positive, harmonious and respectable working community and our continual investment in their development will keep our distributors and staff motivated, improving productivity and efficiency, thereby maximising our shareholders' value.

Best World International is a Singapore headquartered company which specialises in the development and distribution of premium skincare, personal care, nutritional and wellness products with operations in 11 markets in Asia and the Middle East.

After listing on the Singapore Exchange in July 2004, Best World has grown in strides to become a key regional player with presence in Singapore, Thailand, Taiwan, Indonesia, Malaysia, Vietnam, Hong Kong, China, Korea, Philippines, and United Arab Emirates. Best World also manufactures and distributes the Aurigen line of supplements in China through drugstores across China.





Best World is a member of the Direct Selling Association Singapore, Association of Small and Medium Enterprises and World Federation of Direct Selling. Our Brand is involved in the distribution of nutritional supplement products, personal care products and healthcare equipment.



STAKEHOLDER ENGAGEMENT

Our organisation is actively engaged with our stakeholders in a bid to identify and prioritise the matters important to them.

Stakeholder Groups	Objectives/ Expectations of Stakeholder	Stakeholders' Key Concerns
Shareholders /Investors	Obtain information needed to make sound decisions	 Transparency, timely information on company's progress, status and profitability. Stable financial performance and prudent capital management Business continuity
Employees	Positive working environment, fair remunerations and career development and progression	 Conducive and comfortable working environment Competitive rewards and recognition Opportunities for career advancement Adequate training and development
Distributors, Members & Customers	Distributors & Members Maximise sales and foster a positive long-term relationship with Best World	Distributors & Members • Regular and reliable support (to sustain and grow their sales & networks), product effectiveness and efficiency.
	Customers Receive products that meet their needs at a competitive price and conveniently	 Customers Reliable, clear and comprehensive product labelling and effectiveness of the products. Service and health advisories (if necessary) received especially pertains to instructions on proper application and use of the products.
Government & Regulator	Implement and enforce standards and regulatory requirement	Adhere to laws and regulations, prompt reporting
Communities	Ensure that organisations have a positive impact on the community at large	Meaningful support towards communities
Trade associations	Protect the interests of businesses in the industry	Support in addressing any issues faced by industry
Suppliers	Maintain ethical, economically viable and sustainable business relationships with business partners	 Compliance with terms and conditions of prevailing purchasing policies and procedures while maintaining ethical standards. Stable, long-term business relations.

Stakeholder	Methods and Frequency of Engagement	Best World's Efforts and Responses
Shareholders	Analyst Briefing (semi-annually)	Strive to maximise profitability and return on
/Investors	Share Investor Forum	investmentUphold high standards of corporate governance
	Investor Relations ("IR") personnel & engage an IR consultant	transparency and disclosure as well as long-term sustainable growth of business.
	Attend Regional Investor Relations Non-Deal Roadshows ("NDRs")	
	Annual General Meeting (AGM)	
Employees	Town hall cum staff appreciation dinner (annually)	We adopt and implement Human Resource ("HR") policies that are in line with our
	Team bonding fund for department/ inter-department bonding activities (annually)	business goal and review them from time to time.
	Staff outing with participation of family members (Annual)	We encourage work-life balance and reward employees based on specific and measurable targets.
	Birthday lunch to celebrate employees' birthday (monthly)	
	Grievance handling/ Whistleblowing mechanism	
Distributors,	Trainings (weekly)	Continuous product innovation and development,
Members & Customers	Meetings and gatherings (daily)	regular distributor training sessions.
	BWL Mobile application & Online Shop	Maintain ISO9001:2015 Quality Management Certification System requirements for our
Governments	BWL Singapore • Facebook page https://www.facebook.com/sg.bwlgroup/ BWL Taiwan • Facebook page https://www.facebook.com/tw.bwlgroup/ • Instagram @bwl.tw • Line application @全美世界 Annual Convention Direct contact with our Marketing staff	product development. E-magazine published in Taiwan website region (Beauty, health and product knowledge share to all BWL distributors, members and customers. E-commerce platform (mobile applications) launched in 2018. First international convention held by Group in mainland China. This event is to recognised distributors' efforts and offer an opportunity to connect all distributors and members from all over the world.
& Regulators	Implement and enforce standards and regulatory requirements	Commitment to comply with all applicable laws and regulations, constant review of our operating procedures & update them when necessary.
Communities	Sponsor of The World Learner Student Exchange Scholarship (annual)	(Refer our Annual Report page 24 for details.)
Trade associations	Participation in association meetings, dialogues and forums	As an active member of the World Federation of Direct Selling Association
Suppliers	Supplier visits and audit	Established policies and practices ensuring fair selection and procurement processes Ethical hydrogeness and contractions.
	Meetings	
	Email correspondences	 Ethical business practices and contractual obligations. Encourage main supplier to embark on sustainability journey

MATERIALITY ASSESSMENT

In 2018, we assessed the Environmental, Social and Governance ("ESG") matters previously identified in 2017 and found them to be still relevant to our business and stakeholders. Back in 2017, we engaged an independent sustainability consultant and initiated a formal materiality assessment process to identify the ESG matters that greatly affect our business and stakeholders. Both internal and external stakeholders were taken into consideration for the assessment. With the contributions from different representatives from relevant departments, we adopted a four-step materiality assessment process summarised in Figure 1 below:



Identification

A preliminary list of ESG matters were selected after conducting a desktop analysis of Sustainability Reports published by leading industry players and interviews with key personnel across departments



Prioritisation

The identified ESG matters were rated and prioritised through an anonymous voting exercise by the representatives from the various departments, taking into consideration the perspective of both internal and external stakeholders



Validation

Material matters that were identified in Step 2 were presented to the Board for validation and approval



Review

Material matters that were approved by the Board will continue to be re-assessed in subsequent reporting periods to ensure that reported topics remain relevant and material

Figure 1: Best World's Materiality Assessment Process

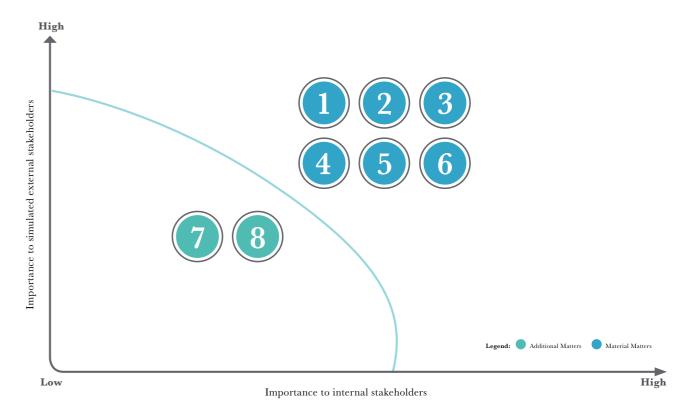


Figure 2: Best World's materiality index

The results of the materiality assessment are reflected in Figure 2. Six material ESG matters were identified. For more comprehensive reporting, Best World has also chosen to include two additional ESG matters for reporting.

	Material Matters	Corresponding GRI Topic-specific Standard
1	Employees and Distributors Training and Advancement	GRI404: Training and Education
2	Consumer Satisfaction	Not covered in GRI Topic-specific Standard
3	Consumer Health and Safety	GRI416: Customer Health and Safety
4	Counterfeit Products and Intellectual Property	Not covered in GRI Topic-specific Standard
5	Responsible Labelling / Advertising	GRI 417: Marketing and Labelling
6	Business Ethics	GRI 205: Anti-corruption
	Additional Matters	Corresponding GRI Topic-Specific Standard
7	Packaging Management	Not reporting any GRI Topic-specific disclosures
8	Waste Disposal Management	GRI 306: Effluents and Waste

^{*}Only factors which have been selected for reporting are shown in this Materiality Matrix

SUSTAINABILITY **GOVERNANCE**

BUSINESS ETHICS

At Best World, we are dedicated to operating our business in an honest and transparent manner. During the process of expanding into rapid-growth markets, where the operations are dependent on its local businesses and suppliers, there is a greater risk of exposure to corruption. Our group has adopted a zero-tolerance approach towards all corruption practices and have strived to embed a culture of anti-corruption in all aspects of our operations. In 2018, we enhanced our anti-corruption framework and made certain policies available online to enhance communication to our stakeholders.

COMPONENTS OF OUR ANTI-CORRUPTION FRAMEWORK



Conflict of Interest Policy

Framework to guide employees on the measures to take to prevent conflicts of interest as well as action steps to take in the event a conflict arises.



Whistle-Blowing Policy

Provides details on the whistle-blowing, a communication for employees to anonymously report suspected wrongful activities within the organisation to ensure an honest and transparent business conduct at Best World.



Gift and Entertainment Policy

Guidelines for employees on the proper procedures to process the gifts and entertainment from external parties to uphold business integrity.



Code of Ethical Conduct

The code that states the organisation's responsibility towards employees, consumers, shareholders, suppliers and regulators.

All employees are trained on our corporate policies, anti-corruption policies and procedures during our mandatory new employee orientation programme. Our suppliers are also required to make an annual declaration that they have no conflict of interest before they will be engaged by our Logistics and Procurement team.

In FY2017 and FY2018, no cases of corruption were reported.

Perpetual Target	FY 2018 Performance
Zero Instances of Corruption	Achieved
100% of employees are to be informed of their responsibility to prevent dishonesty in the course of business and all employees involved in sourcing and procurement for the company have acknowledge the declaration form annually	Achieved

COMMUNICATING KEY BUSINESS ETHICS EFFECTIVELY

In 2018, our Taiwan office rolled out a series of short comics to educate distributors on key ethical business practices such as consumer rights, distributor's responsibilities and obligations and the Company's intellectual property rights. Refer to the link below for more information.

https://tw.bwlgroup.com/tchinese/whatson_code_conduct.jsp

RESPONSIBLE BUSINESS PRACTICE



Consumers lie at the heart of our business. Best World's continued success depends on the trust and confidence that consumers place in our distributors and products. As well as conforming to respective countries' consumer legislation, we also committed ourselves to consumer Code of Practice set out by the Direct Selling Associations Singapore (DSAS).

DSA Codes of Conduct address the obligations of DSA members to direct sellers (for instance BW's obligations to BWL's distributors) as well as DSA members' obligations to consumers. For instance, the Direct Selling Association in Singapore sets out detailed criteria for members, which include: -

- Fair Selling Methods
- Customer order cancellation rights 7-Day "Cooling-off period"
- Respect for the rights and privacy of the customers
- Proper handling of customer complaints

At Best World, we always ensure our members and distributors act ethically and beneficially for customers and the community at large.

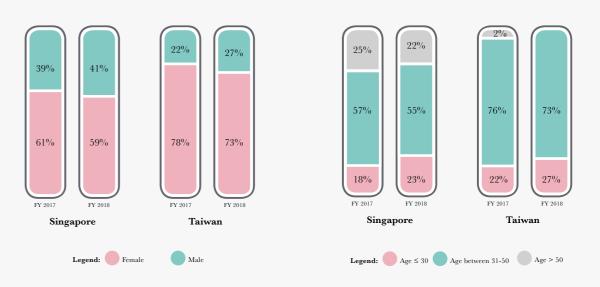


PEOPLE

PROFILE OF OUR WORKFORCE

Employees are our biggest asset and are vital for Best World's sustainable development as an organization. In line with our company's mission statement, we are committed to developing a positive, harmonious and respectable working community. We continue to invest in the development of our employees and distributors to keep them updated with the industry and to ensure that they acquire the knowledge and skills needed to improve productivity, efficiency and profitability of the Company. We adopt an equitable and competitive compensation system to keep our employees and distributors motivated to ensure the continuity of our business as well as to maximise our shareholders value. Figure 3 shows the composition of employees by gender and age group for Singapore and Taiwan as at year end.

Composition of Employees by Gender and Age Group, by Region (Figure 3)



PEOPLE

EMPLOYEES AND DISTRIBUTORS TRAINING AND ADVANCEMENT

As a leading health and wellness company with a global presence, continuous learning is fundamental to the growth of our company. We recognise that training is an integral part of our business as it equips our employees with the necessary skills and enhances their ability to carry out their roles and responsibilities. In compliance with ISO9001: 2015 Quality Management System requirements, we have developed procedures to ensure quality assurance across our processes; we provide regular trainings related to these procedures to all, including distributors who market our products.

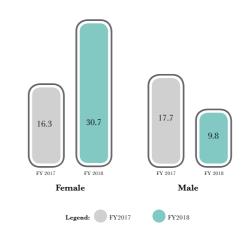
In both Singapore and Taiwan, weekly trainings are conducted. Some of the training conducted in FY2018 are listed below.

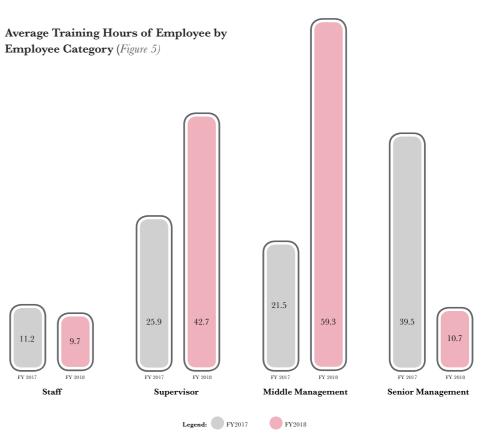
Training Course	Details of Training	Date Conducted
Ultimate Team Challenge Camp for Taiwan Staff	Team building challenge activities. In the camp, staff learn to trust and cooperate with their team members to overcome fears and seek a breakthrough in each individual's potential through communication, coordination, supporting each other and learning team responsibilities.	7 – 8 July 2018
Best of Life 105 & 205 for Taiwan and Singapore staff	Guide participants on the ways of converting humanistic values and ideas into concrete action and habits.	17 – 19 April 2018 17 – 19 July 2018 11 – 13 September 2018 5 – 7 December 2018
Quarterly Management Staff Reading Program	Promote and cultivate positive mindset, creativity, invention, personal goal setting and self- actualization. Reading topics include: - "After the lowest fruit is picked up最下面的水果摘完后" "Turning the Energy of Life转动生命的能量" "Learning your way 1018 自慢1018修炼"	28 March 2018 27 June 2018 20 September 2018 24 December 2018



The average training hours are achieved by our employees are illustrated in Figure 4 and 5 below:

Average Training Hours of Employees by Gender (Figure 4)





Under the guidance of the respective department heads, Best World aims to achieve a minimum average of 16 hours of training per employee annually. The average training hours per employee improved from 16.8 hours in FY2017 to 23.7 hours in FY2018. Best World will continue to strive towards providing all our employees with ample training opportunities to develop their capabilities and skillsets.

Perpetual Target	FY 2018 Performance
To achieve a minimum average of 16 hours of training per employee annually	Achieved

PRODUCTS

INTELLECTUAL PROPERTY PROTECTION AND COUNTERFEIT PRODUCTS

Every year, we invest a considerable amount of resources to develop new and innovative premium products for our customers. Intellectual property (IP) protection, hence, is critical to us as it safeguards our investments and allows us to reap its full benefits.

We begin to manage and protect our IP before we launch the product to the market we operate in.

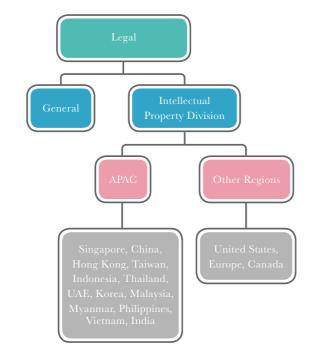
${\tt INTELLECTUAL\,PROPERTY\,MANAGEMENT\,SYSTEM}$

Customers from all the markets that we operate in recognize our product brands as our unique identity and marks of premium quality. The protection of these intangible assets is one of the key elements of our business strategy.

We protect our brands through trademarks and other IP rights along with strict management of trade secrets. Our Intellectual Property Division (IP Division) focuses on establishing new brands and logos through trademarks registration and maintain registered marks from time to time to ensure that all logos and brands are properly protected.

Our logos and brands are wide spread and well protected in many different jurisdictions. Till date, our IP Division has successfully registered more than 350 marks across the globe and is applying more than 150 new marks in Singapore, China, Hong Kong, Taiwan, Indonesia, Thailand, UAE, Korea, Malaysia, Myanmar, Philippines, Vietnam, India, United States of America, Europe, Canada and other countries which are not specifically stated herein.

To ensure that our business activities are consistent with our IP strategy, IP rights management comes under the care of the IP Division of HQ Legal Department.



Our corporate logos and brands are listed as follows:



INTELLECTUAL PROPERTY AWARENESS

Best World works closely with global top tiers law firms and Intellectual Property Office of Singapore (IPOS) to maintain the intangible assets of the Group across the globe.

We also actively attend and participate in events and courses organised by Singapore Corporate Counsel Association (SCCA), International Association for the Protection of Intellectual Property (AIPPI) and International Trademark Association (INTA) to keep a close tab on the latest developments in international and local IP laws.

Internally, our IP Division actively promotes IP awareness within the Group/subsidiaries and makes collective decisions with other Departments/Divisions within the Group regarding the use of IP from a management perspective.

COUNTERFEIT MANAGEMENT

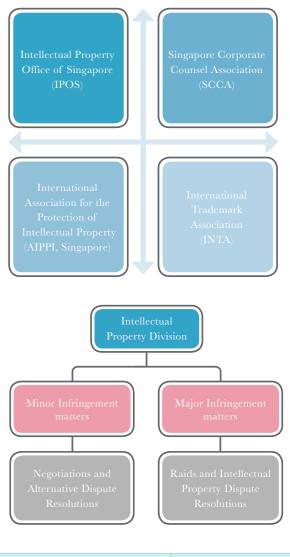
Best World takes a strict approach in handling counterfeit goods and infringement matters. Our IP Division segregates different infringement matters into two groups.

Infringement matters which are not material and will not constitute material impact against the Group will be categorised as minor infringement matters. Our IP Division will resolve these matters by entering into negotiations with potential infringers and resolve these matters internally or by adopting Alternative Dispute Resolutions.

On the other hand, all major infringement matters will be handled directly by our IP Division with care where strict approach will be imposed while dealing with related infringers. In such cases, our Legal Counsels work closely with relevant local authorities and the police to enforce raids against the infringers and also file infringement suits against them.

Our Business Process Division is currently working closely with our IP Division on to implement up-to-date policies, in-house rules and measures for subsidiaries to react to and manage infringement and counterfeit issues.

On our physical products we have recently implemented QR codes, which will allow users to scan the product and determine whether the product is authentic on DR's Secret product packaging for Taiwan in FY2018.



Perpetual Target	FY 2018 Performance
Register trademarks for our brands in the new regions Best World	Achieved
operates in	

PRODUCTS

RESPONSIBLE LABELLING/ ADVERTISING

Lapses in labelling and advertising can affect not just our brands and reputation as an organisation but potentially cause harm to our consumers as well. We care deeply about the people we serve. We recognise the consequences of mislabelling and biased advertising of our products. The lack of transparency in reporting all product ingredients used or the effects it may cause prevents consumers from making an informed decision about the product they purchased, which can lead to undesirable consequences. By upholding our business integrity in marketing of our products, we aim to achieve zero cases of non-compliance with the Singapore Health Science Authority and Taiwan Food and Drug Administration's labelling and product claim requirements. As such, strict practices are implemented to strengthen our labelling and advertising process. Labels are checked against the regional labelling requirements, product claim guidelines and code of advertising practices to ensure compliance by product development and management executives, content writers and regional product registration officers.

Our brand incorporates regional labelling requirements into our products, complying with the guidelines of the local regulatory bodies. Information on the country of origin, product ingredients and directions for use are required to be printed on all products. Only products approved by these regulatory bodies can be marketed. Claim substantiation is also performed to prevent mislabelling or false advertising.

Perpetual Target	FY 2018 Performance
Zero cases of non-compliance	Achieved





CUSTOMERS OUR



CONSUMER HEALTH AND SAFETY

At Best World, we are committed to product excellence and strive to ensure regulatory compliance for all of our products. Throughout the development of our products, from product concept design, formulation review, product stability and compatibility study, consumer product trial and product lab testing, we implement stringent quality standards and abide by regulations or guidelines enforced by local regulatory boards. We collaborate with external accredited labs regularly for quality assurance of our cosmetic and health supplement products. To further monitor the performance of our products, we instituted a coherent and systematic process for customers to provide feedback on the products. Regional centres will receive customer feedbacks via digital channels or physically and will compile the feedbacks received into a monthly report for submission to HQ. The Quality department at HQ will keep track of incidence rate and conduct necessary investigation or corrective actions where required.

Under the care of our Product Development team and Quality team, we recorded zero reported case pertaining to consumer health and safety in 2018. We aim to continue to assess the health and safety impact of all our products.

Perpetual Target	FY 2018 Performance
Zero reported cases pertaining to consumer health and safety	Achieved

ENVIRONMENTAL INITIATIVES

COLLABORATION WITH SGS TAIWAN

In partnership with SGS Taiwan, Taiwan's largest and most diverse independent quality testing facilities. Best World was able to establish our very own quality assurance zone on the SGS Taiwan Safety Information Platform. Contaminant test reports for microbial, heavy metals, western drug and cosmetic steroid etc., related to our products are uploaded on their website for customers' reference.

In FY 2018, one of our DR's Secret skin care product received the coveted certification from Taiwan's Symbol of National Quality (SNQ), Sunscreen #5 was strictly examined by the panel and proudly awarded "2018 SNQ – Symbol of National Quality Certification" according to its excellent quality among the category of skin care products.

CONSUMER SATISFACTION

Sustaining a viable business cannot be done independently. At Best World, we understand the importance of customer engagement and channel much resources to it. We begin by engaging our distributors, who directly interacts with our consumers. By conducting monthly surveys with distributors, we are able to garner their responses, have a better understanding of their feedback and concern, and make improvements based on the feedback received. Furthermore, regular trainings and events are also arranged by the local team to engage with distributors.

In FY2018, we managed to obtain 100% satisfaction rate (defined as a score of 4 or 5 out of a scale of 1 to 5) on distributor satisfaction survey and member satisfaction surveys.

On the mobile front, we launched BWL Mobile app in Taiwan in FY2017, and subsequently Singapore during early FY2018. Our digital strategy complements our physical stores, allows our orders to be placed 24/7 and delivered via courier to improve the speed of service. On top of that, mobile apps include the functions such as product browsing, promotions, as well as order tracking. While our business objectives remain unchanged, with the rise of mobile technologies we have progressively made the shift towards a digital mindset to enhance our business advantage. We believe the investments made in technology advancement are important in ensuring our distributors have the best support to succeed in an increasingly competitive market.



Perpetual Target	FY 2018 Performance
Achieve a satisfaction rate of 100% on the monthly distributor satisfaction survey	Achieved

In Taiwan, we expanded our social media presence through Instagram and apps, establishing additional ways to connect and engage with the younger generation. We also introduced a bimonthly interactive flipbook e-magazine with articles to read and videos to watch.



WASTE DISPOSAL MANAGEMENT

Proper waste management is essential for the well-being of the environment. As a distributor of consumer products, waste in the forms of containers and plastics are inevitable in the packaging process. We seek to ensure that our waste is properly managed and disposed to ensure the safety of our community.

Singapore

Our Singapore operations are served by National Environment Agency registered waste collectors. In FY2018, no hazardous waste was disposed.

Figure 6 summarises the amount of non-hazardous waste produced in the Singapore operation for FY2017 and FY2018.

Taiwai

No hazardous waste was generated by our Taiwan operations in FY2017 and FY2018.

Figure 7 summaries the amount of non-hazardous waste disposed in Taiwan. The non-hazardous waste generated in FY2017 mainly pertains to expired products as well as products that were returned or exchanged by consumers. There was much less waste produced in 2018 due to the absence of large amounts of expired products in the year as compared to FY2017.

In FY2018, there were no cases of improper waste disposal and we will continue to make efforts to maintain these standards.

Perpetual Target	FY 2018 Performance
To ensure that all waste in the production lines is disposed of properly	Achieved

FY~2018 Non-hazardous Waste (weights in KG)

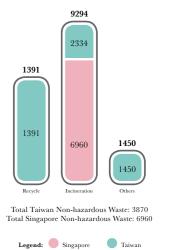


Figure 6: Non-hazardous waste disposed in FY 2018

FY 2017 Non-hazardous Waste (weights in KG)

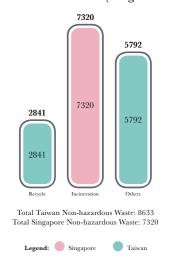


Figure 7: Non-hazardous waste disposed in FY 2017



PACKAGING MANAGEMENT

"Our commitment to environmental sustainability extends to our packaging materials. On top of ensuring that the packaging materials we use can provide enough protection and are compatible with our products and brand image, we also strive to minimise its environmental impacts.

In 2018, we adopted the use of eco-friendly ink on our carton boxes. The ink chemistry allows for more cost-effective and less energy intensive paper recycling, as it simplifies the usually tricky process of separating the ink from paper to obtain clean pulp.

Moving forward, Best world continues to look into other possibilities of making its packaging and packaging practices more environmentally friendly.











GRI Standard Disclosure Number	Disclosure Title	Section of Report	Page Reference			
GRI 102 General Disclosure 2016						
	Organisationa	l Profile				
102-1	Name of the organisation	Introduction: About Best World	7			
102-2	Activities, brands, products, and services	Introduction: About Best World	7			
102-3	Location of headquarters	Introduction: About Best World	7			
102-4	Location of operations	Introduction: About Best World	7			
102-5	Ownership and legal form	Introduction: About Best World	7			
102-6	Markets served	Introduction: About Best World	7			
102-7	Scale of the organisation	Introduction: About Best World	7			
102-8	Information on employees and other workers	Our People: Profile of Our Workforce	16			
102-9	Supply chain	Introduction: About Best World	7			
102-10	Significant changes to the organisation and its supply chain	Introduction: About Best World	7			
102-11	Precautionary Principle or approach	Corporate Governance	FY2018 Annual Repor Page 40 - 68			
102-12	External initiatives	Not applicable to Best World	N.A			
102-13	Membership of associations	Introduction: About Best World	7			
	Strateg	y				
102-14	Statement from senior decision-maker	Board Statement	5			
102-16	Values, principles, standards, and norms of behaviour	Introduction: About Best World	7			
102-17	Mechanisms for advice and concerns about ethics	Sustainability Governance: Business Ethics	14			
102-18	Governance structure	Corporate Governance Statement	FY 2018			
102-22	Composition of the highest governance body and its committees	Corporate Governance Statement	Annual Repor Page 40 - 68			
102-23	Chair of the highest governance body	Corporate Governance Statement				
102-24	Nominating and selecting the highest governance body	Corporate Governance Statement				
102-25	Conflicts of interest	Corporate Governance Statement				

GRI Standard Disclosure Number	Disclosure Title	Section of Report	Page Reference			
	GRI 102 General D	isclosure 2016				
Stakeholder Engagement						
102-40	List of stakeholder groups	Stakeholder Engagement	10			
102-41	Collective bargaining agreements	None of Best World's employees are covered by collective bargaining agreements	N.A.			
102-42	Identifying and selecting stakeholders	Stakeholder Engagement	10			
102-43	Approach to stakeholder engagement	Stakeholder Engagement	10			
102-44	Key topics and concerns raised	Stakeholder Engagement	10			
	Reporting P	ractice				
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102-46	Defining report content and topic Boundaries	Introduction: About the Report	9			
102-47	List of material topics	Materiality Assessment	12			
102-48	Restatements of information	No Changes	N.A			
102-49	Changes in reporting	No Changes	N.A			
102-50	Reporting period	Introduction: About the Report	9			
102-51	Date of most recent report	Sustainability Report 2017 31 December 2018				
102-52	Reporting cycle	Introduction: About the Report	9			
102-53	Contact point for questions regarding the report	Introduction: About the Report	9			
102-54	Claims of reporting in accordance with the GRI Standards	Introduction: About the Report	9			
102-55	GRI content index	GRI content index	27			
102-56	External assurance	Introduction: About the Report	9			

Topic-specific GRI standard disclosures Category: Economic GRI 205: Anti-Corruption 2016									
						103-1	Explanation of the material topic and its Boundary	Materiality assessment	12
						103-2	The management approaches and its components	Sustainability Governance: Business Ethics	14
103-3	Evaluation of the management approach	Sustainability Governance: Business Ethics	14						
205-2	Communication and training about anti- corruption policies and procedures	Sustainability Governance: Business Ethics	14						
205-3	Confirmed incidents of corruption and actions taken	Sustainability Governance: Business Ethics	14						

	Topic-specific GRI stand	dard disclosures				
Category: Economic GRI 306: Effluents and waste 2016						
103-2	The management approach and its components	Environmental Initiatives: Waste Disposal Management	25			
103-3	Evaluation of the management approach	Environmental Initiatives: Waste Disposal Management	25			
306-2	Waste by type and disposal method	Environmental Initiatives: Waste Disposal Management	25			
	GRI 404: Training and	Education 2016				
103-1	Explanation of the material topic and its Boundary	Materiality Assessment	12			
103-2	The management approach and its components	Our People: Employees and Distributors Training and Advancement	18			
103-3	Evaluation of the management approach	Our People: Employees and Distributors Training and Advancement	18			
404-1	Average hours of training per year per employee	Our People: Employees and Distributors Training and Advancement	18			
	GRI 416: Customer Healt	th and Safety 2016				
103-1	Explanation of the material topic and its Boundary	Materiality Assessment	12			
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