



AVI-TECH HOLDINGS LIMITED



***BUILT ON STRONG FOUNDATIONS.  
ADVANCING INTO THE NEXT PHASE OF GROWTH.***

SUSTAINABILITY REPORT 2026

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## ABOUT AVI-TECH

*(GRI 2-1: Organizational details, GRI 2-2: Entities included in the organization's sustainability reporting, GRI 2-6: Activities, value chain and other business relationships, GRI 2-7: Employees)*

Avi-Tech Electronics Limited (now known as Avi-Tech Electronics Pte. Ltd.) was incorporated in Singapore in 1981 and listed on the Mainboard of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") in 2007.

Following the successful completion of the Group's corporate restructuring in December 2021, Avi-Tech Holdings Limited ("**Avi-Tech**" or the "**Group**") became the listed holding company, while Avi-Tech Electronics Pte. Ltd. became its wholly-owned operating subsidiary. The Group's other wholly-owned subsidiaries are Avi-Tech Electronics (Suzhou) Limited and AVT Connect Pte. Ltd.

Today, the Group provides manufacturing, printed circuit board assembly ("**PCBA**") and engineering services to customers across the semiconductor, electronics, life sciences and other emerging industries. Headquartered in Singapore, the Group has an established market presence in Malaysia, Thailand, Vietnam, the Philippines, Taiwan, the People's Republic of China, Japan, the United States of America and Europe, enabling it to serve a diverse global customer base. As at the end of the reporting period, the Group employed 97 employees in Singapore.

## MESSAGE FROM OUR EXECUTIVE CHAIRMAN

Our Annual Report theme this year, “*Built on Strong Foundations. Advancing into the Next Phase of Growth.*”, reflects not only our business aspirations but also our approach to sustainability. Strong governance, operational excellence and responsible business practices have long been the foundation of Avi-Tech.

Building on these strengths, we continue to enhance our sustainability practices and reporting to support long-term value creation. During FY2026, we strengthened our environmental, social and governance (“**ESG**”) disclosures, improved resource efficiency, maintained our strong workplace safety record and continued investing in the development of our people. Throughout the year, we continued to uphold high standards of integrity, quality and accountability in serving our customers and engaging with our stakeholders.

Sustainability is an ongoing journey. Just as every successful business is built on a strong foundation, meaningful progress is achieved through sound governance, disciplined execution and a commitment to continuous improvement. Guided by these principles, we remain committed to creating sustainable long-term value for our shareholders while contributing positively to our employees, customers, business partners and the wider community.

**Tan Xiangyang**  
Executive Chairman

## ABOUT THIS REPORT

Sustainability is an integral part of how Avi-Tech conducts its business and creates long-term value. Through responsible governance, operational excellence and continuous improvement, the Group seeks to strengthen business resilience while creating sustainable value for shareholders and other stakeholders.

This Sustainability Report outlines the Group's approach to managing the ESG matters that are material to our business. It describes our governance framework, sustainability strategy, key initiatives, performance and targets, as well as our progress in managing sustainability-related risks and opportunities during the reporting period.



## OUR REPORTING PRACTICES

(GRI 2: General Disclosures 2021)

### REPORTING FRAMEWORKS

- **Singapore Exchange (“SGX”) Listing Rules 711A and 711B**

This Sustainability Report has been prepared pursuant to Rules 711A and 711B of the SGX-ST Listing Manual and incorporates the primary components set out in Practice Note 7.6 (*Sustainability Reporting Guide*) on a “comply or explain” basis.

- **Global Reporting Initiative (“GRI”) Standards**

This Report has been prepared with reference to the GRI Universal Standards 2021, a globally recognised sustainability reporting framework that supports transparent, balanced and comparable reporting of an organisation’s material economic, environmental and social impacts.

The GRI Standards were selected as they are appropriate for the Group’s business and provide a structured basis for communicating our sustainability performance. A GRI Content Index is included at the end of this Report.

In preparing this Report, the Group has also applied the GRI reporting principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability.

- **Climate-related Disclosures**

The Group’s climate-related disclosures have been prepared with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (“TCFD”). We will continue to enhance our climate-related disclosures progressively as our reporting practices evolve.

### REPORTING PERIOD

(GRI 2-3: Reporting period, frequency and contact point)

The Group publishes its Sustainability Report annually. This Report covers the Group’s management approach, ESG policies, practices, performance and material sustainability matters for the reporting period from 1 July 2025 to 30 June 2026 (“FY2026”), unless otherwise stated.

### REPORTING SCOPE

(GRI 2-2: Entities included in the organization’s sustainability reporting)

This Sustainability Report covers Avi-Tech and its wholly-owned subsidiaries. Unless otherwise stated, the Report primarily covers the ESG performance of the Group’s Singapore operations, which represent its principal business activities.

Where disclosures have a different reporting boundary, this is identified in the relevant section. The Group will continue to strengthen its data collection processes and progressively expand the reporting boundary over time as its sustainability reporting continues to mature.

### CONTACT

(GRI 2-3: Reporting period, frequency and contact point)

We welcome feedback on this Sustainability Report as we continue to enhance our sustainability practices and disclosures. Please share your comments or enquiries with us at [ir@avi-tech.com.sg](mailto:ir@avi-tech.com.sg).

## OUR REPORTING PRACTICES

### RESTATEMENTS

*(GRI 2-4: Restatements of information)*

Certain comparative information and performance data disclosed in our previous sustainability report have been restated in the Environmental Disclosures section to improve measurement accuracy and ensure consistency of reporting.

### ASSURANCE

*(GRI 2-5: External assurance)*

The Management has established internal controls and verification processes to support the accuracy and reliability of the information presented in this Report and compliance with the relevant SGX Listing Rules and reporting frameworks adopted by the Group. The Group's sustainability reporting processes are also subject to periodic internal review by our internal auditors under the internal audit plan approved by the Audit and Risk Committee, in accordance with SGX Listing Rule 711B(3).

Having considered the Group's governance framework, internal controls and review processes, the Board believes that the Group's existing assurance processes are appropriate for the current stage of its sustainability reporting. The need for external independent assurance will continue to be reviewed as sustainability reporting requirements and the Group's reporting practices continue to evolve.

# SUSTAINABILITY STRATEGY AND APPROACH

## STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY

*(GRI 2-22: Statement on sustainable development strategy)*

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

## SUSTAINABILITY STRATEGY AND COMMITMENT

*(GRI 2-23: Policy commitments)*

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

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

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

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

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

## STAKEHOLDER ENGAGEMENT

(GRI 2-29: Approach to stakeholder engagement)

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

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

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

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

## STAKEHOLDER ENGAGEMENT

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

## STAKEHOLDER ENGAGEMENT

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

## MEMBERSHIPS OF ASSOCIATIONS

*(GRI 2-28: Memberships of associations)*

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



# MATERIALITY

*(GRI 3-1: Process to determine material topics)*

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

## MATERIALITY ASSESSMENT AND PROCESS

Building upon our foundational 2018 materiality assessment, Avi-Tech regularly reviews and updates its material ESG topics. This review integrates SGX sustainability reporting requirements and references the GRI Universal Standards 2021. In accordance with GRI 3: Material Topics 2021 guidelines, our methodology entails evaluating actual and potential, as well as negative and positive, impacts on the economy, environment, and people. We prioritise these topics by evaluating the severity and likelihood of each impact, while factoring in sustainability-related risks and opportunities to ensure alignment with the United Nations' Sustainable Development Goals ("UN SDGs").

Our Sustainability Management Committee ("SMC") leads the formal materiality process to review, identify and assess our most material sustainability issues based on their knowledge of respective business areas, potential impacts of the Group's business operations, insights from their day-to-day engagement with a range of stakeholders and common challenges facing the industry. The SMC also aligned the Group's long-term business goals with its sustainability strategy while considering relevant economic and ESG risks and opportunities.

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

For this Report, in prioritising the material factors for reporting, internal stakeholders, including key management and personnel, drew on their experience and understanding of stakeholder expectations and concerns, as well as feedback obtained through their ongoing engagement with respective stakeholder groups. These insights were considered in assessing and prioritising the ESG factors relevant to the Group and its stakeholders.

## MATERIALITY METHODOLOGY

We have identified the material ESG factors by employing the SGX Core ESG Metrics and GRI Universal Standards 2021 for Sustainability Reporting. These frameworks not only guide us in conducting a thorough materiality analysis but also assist us in prioritizing these factors based on their impact on Avi-Tech and our stakeholders, encompassing ESG and economic aspects. Our structured process follows the four-step GRI 3: Material Topics 2021 impact assessment methodology to identify, assess, and manage our sustainability impacts, risks, and opportunities:

- **Identification:** We identify our baseline ESG factors through an ongoing internal materiality analysis that evaluates Avi-Tech's activities, business partners and customers. This step focuses on identifying the actual and potential, as well as negative and positive, impacts our operations have on the economy, environment, and people, including impacts on their human rights.
- **Prioritization:** We shortlist the identified issues that represent the most significant environmental, social and economic impacts of our operations. We prioritise the material topics through an in-depth analysis covering Avi-Tech's activities, business partners and customers, engaging with relevant internal key executives of the various business divisions, reviewing the existing Group management system components, risk assessment and internal audit results, as well as external commentaries on the semiconductor and wider electronics industries.

## MATERIALITY

- **Validation:** We validate the prioritized material impacts by evaluating how these factors influence the assessments, expectations, and long-term economic decisions of our primary stakeholders. The finalized list is formally integrated into our corporate strategy.
- **Review:** We actively seek feedback from our stakeholders on this Report. This feedback loop serves as a critical mechanism to review, refine, and update our material topics and data collection boundaries for the subsequent reporting cycle.

### MATERIAL TOPICS AND APPROACH

(GRI 3-2: List of material topics, GRI 3-3: Management of material topics)

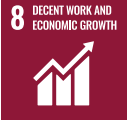
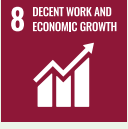
Following our comprehensive assessment, we have identified the key ESG factors critical to the Group's sustainability risks and opportunities, which reflect our most significant impacts on stakeholders, the economy, and the environment.

In alignment with GRI 3: Material Topics 2021, we distinguish between impacts directly caused by our operations and those where Avi-Tech is involved through its value chain and business relationships. For instance, certain chemical formulations and raw materials utilized in our manufacturing processes have environmental impacts. However, because these materials are predominantly specified or directly consigned to us by our customers to meet stringent semiconductor product specifications, our direct operational influence over them is limited. Nevertheless, we remain committed to managing these value-chain risks through strict compliance and close customer collaboration.

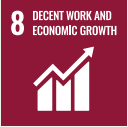
The table below summarizes our material topics, our strategic management approach, their boundary classifications and approach aligned with the SGX Core ESG Topics and GRI Universal Standards 2021 Topics, along with their relevance to the UN SDGs as detailed in the table below:

| ENVIRONMENTAL FACTORS            |                         |                                                                                                                                   |                                                                                                                                                     |                                                                                       |
|----------------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| SGX Core ESG Topics              | GRI Standards Alignment | Operational Boundary (GRI 3-2)                                                                                                    | Management Approach (GRI 3-3)                                                                                                                       | Key SDGs                                                                              |
| Greenhouse Gas ("GHG") Emissions | GRI 305: Emissions 2016 | Direct & Indirect Footprint: Scope 1 from vehicle fuel and Scope 2 from facility electricity grid consumption.                    | Emission Reduction: Lower carbon footprint through targeted energy efficiency upgrades and localized energy-saving initiatives.                     |  |
| Energy Consumption               | GRI 302: Energy 2016    | Direct Operations: Electricity used in Board Manufacturing, PCBA Services, and Engineering Services, fuel for corporate vehicles. | Efficiency Optimization: Improve energy efficiency across high-intensity manufacturing processes and implement company-wide energy-saving measures. |  |

## MATERIALITY

|                       |                                                                                         |                                                                                                                   |                                                                                                                                                 |                                                                                                                                                                                |
|-----------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Water Consumption     | GRI 303:<br>Water and Effluents 2018                                                    | Direct Operations:<br>Municipal water consumption supporting overall business and facility operations.            | Conservation Management:<br>Conserve water resources through localized water-saving initiatives and operational recycling workflows.            |                                                                                             |
| Waste Generation      | GRI 306:<br>Waste 2020                                                                  | Direct Operations:<br>Hazardous and non-hazardous waste generated during Board Manufacturing and PCBA operations. | Circular Economy:<br>Minimize waste generation at source and implement structured material-saving, sorting, and recycling protocols.            |                                                                                             |
| <b>SOCIAL FACTORS</b> |                                                                                         |                                                                                                                   |                                                                                                                                                 |                                                                                                                                                                                |
| Gender Diversity      | GRI 405:<br>Diversity and Equal Opportunity 2016<br>GRI 406:<br>Non-discrimination 2016 | Internal Operations:<br>Corporate human resource management frameworks and talent acquisition practices.          | Inclusive Workplace:<br>Nurture an empowering, fair, and inclusive workplace environment while investing continuously in developing our people. | <br> |
| Age-Based Diversity   | GRI 405:<br>Diversity & Equal Opportunity 2016                                          | Internal Operations:<br>Corporate human resource management frameworks and workforce demographics.                | Intergenerational Equity:<br>Promote age-diverse hiring, merit-based retention, and equal opportunity practices across all demographics.        |                                                                                           |
| Employment            | GRI 401:<br>Employment 2016                                                             | Internal Operations:<br>Talent retention, employee benefits, and human resource management practices.             | Fair Employment:<br>Adhere to fair employment guidelines, maintain competitive benefits, and promote balanced workforce retention.              |                                                                                           |

## MATERIALITY

|                              |                                                                                                              |                                                                                                   |                                                                                                                                                                 |                                                                                                                                                                                |
|------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Development and Training     | GRI 404: Training and Education 2016                                                                         | Internal Operations: Employee capability building and professional development programs.          | Human Capital Growth: Provide structured training, upskilling opportunities, and performance review cycles to elevate workforce capabilities.                   |                                                                                             |
| Occupational Health & Safety | GRI 403: Occupational Health and Safety 2018                                                                 | Direct Operations: Workplace safety across human resources, manufacturing, and quality assurance. | Safety Management: Implement an Occupational Health and Safety (“OHS”) management system to systematically mitigate risks and minimize workplace incidents.     |                                                                                             |
| <b>GOVERNANCE FACTORS</b>    |                                                                                                              |                                                                                                   |                                                                                                                                                                 |                                                                                                                                                                                |
| Board Composition            | General Disclosure 2-9 Governance structure and composition<br>GRI 405: Diversity and Equal Opportunity 2016 | Corporate Level: Board of Directors.                                                              | Governance Oversight: Maintain a balanced and diversified Board structure. Detailed disclosures reside in the Corporate Governance Report of the Annual Report. |                                                                                           |
| Management Diversity         | General Disclosure 2-9 Governance structure and composition<br>GRI 405: Diversity and Equal Opportunity 2016 | Operational Level: Executive management and business unit leaders.                                | Leadership Inclusivity: Nurture an empowering, fair, and inclusive leadership selection framework across all commercial business divisions.                     | <br> |
| Ethical Behavior             | GRI 205: Anti-corruption 2016                                                                                | Group-Wide: All ongoing business operations and corporate interactions.                           | Zero-Tolerance Compliance: Strictly comply with all applicable regional laws and maintain a zero-tolerance stance against anti-corruption and bribery.          |                                                                                           |

## MATERIALITY

|                           |                                                                             |                                                                              |                                                                                                                                                     |                                                                                       |
|---------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Certifications            | GRI 2-27: Compliance with laws and regulations                              | Direct Operations: Manufacturing facilities and quality standard compliance. | Standards Adherence: Maintain relevant industrial and customer-specified quality standards (Refer to the Customer Standards Compliance section).    |    |
| Alignment with Frameworks | GRI/TCFD/SGX-ST Listing Rules 711A & 711B/Practice Note 7.6                 | Group-Wide: Overall corporate reporting frameworks.                          | Framework Rigour: Systematically adhere to international reporting benchmarks (Refer to the Reporting Practices Standards and Disclosures section). |    |
| Assurance                 | GRI 2-5: External Assurance/SGX Listing Rules 711A & 711B/Practice Note 7.6 | Group-Wide: Sustainability data verification protocols.                      | Data Integrity: Validate and audit operational metric boundaries to ensure transparency (Refer to the dedicated Assurance section).                 |  |

## GOVERNANCE DISCLOSURES

*(GRI 2-9 & GRI 2-12: Governance structure and role in impact oversight, GRI 2-17: Collective knowledge of the highest governance body)*

The Board oversees the Group's corporate governance framework and is responsible for ensuring that sustainability considerations are incorporated into the Group's strategy, risk management and business decision-making.

The Group has established corporate governance, internal control and enterprise risk management processes to support ethical business conduct, accountability and compliance with applicable laws and regulations. Details of the Group's corporate governance practices, including compliance with the Code of Corporate Governance 2018 (the "**Code**"), are set out in the "Corporate Governance Report" section of the Annual Report. Any deviations from the provisions of the Code are explained in the "Corporate Governance Report" section of the Annual Report.

To support the Board's oversight of sustainability matters, Directors will continue to participate in ESG-related training programs recognised by SGX. These programs support the Board in overseeing sustainability-related risks and opportunities and fulfilling its sustainability reporting responsibilities.

### BOARD STATEMENT

*(GRI 2-22: Statement on sustainable development strategy)*

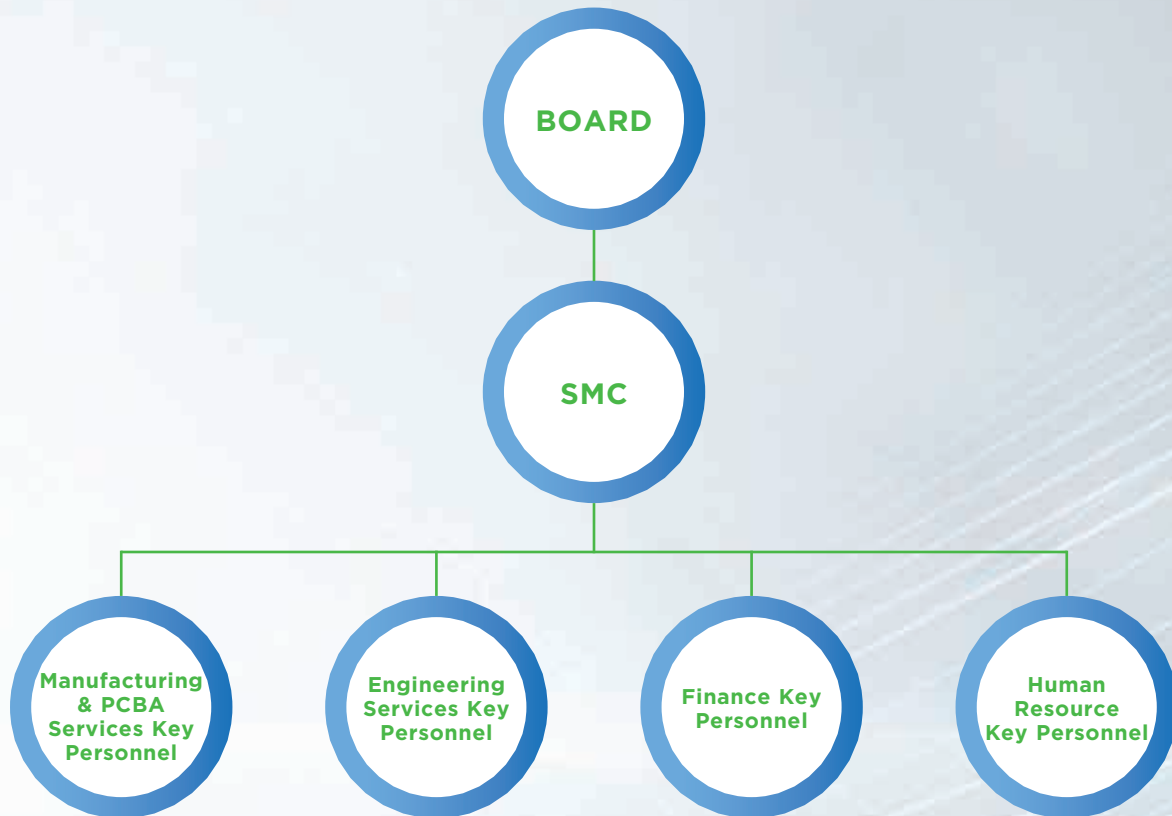
The Board has overall responsibility for overseeing the Group's sustainability reporting and sustainability-related matters. In fulfilling its responsibilities, the Board considers sustainability issues as part of the Group's business and strategy, determines the Group's material ESG factors, oversees the management of sustainability-related risks and opportunities, and monitors the Group's sustainability performance and disclosures. The Board also oversees climate-related risks and opportunities, and reviews the Group's climate-related strategy, targets and disclosures.

### GOVERNANCE STRUCTURE

*(GRI 2-11: Chair of the highest governance body, GRI 2-13: Delegation of responsibility for managing impacts, GRI 2-14: Role of the highest governance body in sustainability reporting)*

The Board is supported by the SMC, led by the CFO and comprised of business units' key personnel. The SMC oversees and implements ESG initiatives and climate strategies, integrating these considerations into both operational and strategic decisions. Employees across business units contribute to ESG data collection and daily sustainability efforts. The SMC collaborates with relevant employees to finalise the Report, which is then presented to the Board for approval. As the highest governance body, the Board is ultimately responsible for the Report, as stated in the Board Statement, and oversees the review and approval of the reported information.

## GOVERNANCE DISCLOSURES



### ETHICS AND COMPLIANCE OVERVIEW

*(GRI 2-15 Conflicts of interest, GRI 2-23: Policy commitments, GRI 2-24: Embedding policy commitments, GRI 2-26: Mechanisms for seeking advice and raising concerns)*

To safeguard our corporate reputation and strengthen stakeholder trust, we maintain a comprehensive Business Ethics Policy. This policy governs critical areas including intellectual property (“IP”) protection, data privacy, fair competition, conflict of interest management, and robust whistleblowing mechanisms with anti-retaliation protections. It also establishes clear mandates against bribery, corruption, and misconduct, while providing specific guidelines for the responsible sourcing of raw materials.

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

During the reporting period, there were no reported violations of the Group’s policies relating to business ethics, bribery, corruption, insider trading or other material compliance matters.

## GOVERNANCE DISCLOSURES

### INTELLECTUAL PROPERTY, DATA PROTECTION AND CUSTOMER PRIVACY

*(GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data)*

Safeguarding IP is critical for any business dedicated to developing innovative and high-value technological solutions. Any failure to protect IP can severely compromise the value of proprietary inventions and products belonging to our customers and business partners. As our operations require frequent access to client IP and proprietary technologies, preserving stakeholder trust is vital. Any breaches could lead to reputational damage and the loss of key partnerships.

To ensure comprehensive IP protection, the Group deploys a multi-layered security framework:

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

In FY2026, there were zero complaints concerning the misuse of customers' IP or breaches of customer privacy received from outside parties or regulatory bodies, and zero identified leaks, thefts, or losses of customer data.

### CUSTOMER STANDARDS COMPLIANCE

*(GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data)*

Maintaining customer trust requires strict adherence to demanding technical, commercial, and ethical standards. Central to this commitment is protecting our own IP alongside that of our customers and business partners. Given our focus on continuous innovation, this safeguarding is vital for full legal compliance. Ultimately, any breach of trust or legal obligation risks severe reputational damage and the loss of critical commercial relationships.

As a provider of total solutions for manufacturing, PCBA services, and engineering services to the semiconductor, electronics, and other industrial sectors, we operate under rigorous technical, legal, and quality standards. Our compliance framework is anchored by strict operational quality controls, internal and external audits, and global management standards, including ISO 9001 and ISO 14001 certifications.

To verify that we meet exact customer requirements, our management systems, testing protocols, and data protection mechanisms are regularly evaluated. We also align our PCBA manufacturing with international benchmarks by strictly adhering to IPC standards. This alignment ensures the highest level of build quality and reliability, which are critical to both the manufacturing and maintenance lifecycle within the electronics sector.

Similarly, our customers apply their own compliance frameworks to verify that we meet their exact requirements. These evaluations audit our management systems, facility specifications, testing protocols, and full materials and product traceability. To continuously track our performance, we evaluate customer satisfaction through structured business reviews, customer surveys, and rigorous analysis of feedback or complaints.

Demonstrating the strength of our management systems, we achieved zero incidents of non-compliance with customer standards in FY2026.

## GOVERNANCE DISCLOSURES

### LEGAL AND SOCIO-ECONOMIC COMPLIANCE

*(GRI 2-27: Compliance with laws and regulations)*

To uphold our unwavering commitment to legal and regulatory compliance, Avi-Tech ensures strict adherence to the laws of all countries where we operate. As we expand into new global markets, we recognize the critical need for enhanced corporate management and legal oversight. To achieve this, the Group actively engages local professional legal and tax assistance in each relevant country, while regularly reviewing and updating our internal policies and employee training frameworks to stay fully aligned with evolving global regulations.

Avi-Tech is a signatory to the TAFEP Employers' Pledge, embedding its foundational principles directly into our human resource compliance criteria. Furthermore, our merit-based governance structure ensures that all recruitment, promotion, and talent retention workflows comply fully with the MOM regulations, guaranteeing that workplace decisions are based entirely on individual merit. To implement a safe workplace culture, we maintain strict internal compliance procedures that enforce zero-harassment mandates to prevent workplace discrimination, harassment, or inequality across all engineering and office divisions. To verify the total effectiveness of our legal governance management, Avi-Tech tracks compliance performance and enforcement metrics closely across our multi-year reporting cycle.

During FY2026, Avi-Tech recorded zero incidents of non-compliance with legal, social, or economic regulations, successfully meeting our target of maintaining a completely clean compliance record. Consequently, there were no fines for legal breaches, zero incidents of non-monetary sanctions incurred, and zero cases of non-compliance with regulations brought against the Group.

### NON-DISCRIMINATION AND CHILD LABOUR/FORCED LABOUR

*(GRI 406-1: Incidents of discrimination and corrective actions taken, GRI 408-1: Operations and suppliers at significant risk for incidents of child labour, GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour)*

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

In FY2026, there were no reported incidents of discrimination, child labour, or forced or compulsory labour across our operations. We were also not subject to any instances of non-compliance and recorded zero legal sanctions, fines, or non-monetary sanctions for non-compliance with applicable laws and regulations.

### ANTI-BRIBERY AND CORRUPTION

*(GRI 205-2: Communication and training about anti-corruption policies and procedures, GRI 205-3: Confirmed incidents of corruption and actions taken)*

Avi-Tech maintains a strict, zero-tolerance policy on bribery and corruption, ensuring total integrity in all business dealings and operational relationships. The Group operates in full compliance with all relevant national anti-corruption laws, including Singapore's Prevention of Corruption Act 1960, and has established rigorous monitoring and enforcement procedures to uphold these high standards. Our core commitment to corporate ethics is outlined in our comprehensive Business Ethics Policy, which strictly addresses bribery, facilitation payments, and the governance of gifts and hospitality.

## GOVERNANCE DISCLOSURES

Our Business Ethics Policy includes a dedicated Whistle-Blowing Program, which provides a secure and structured channel allowing staff members and external stakeholders to confidentially report concerns about financial improprieties, fraud, corruption, or other dishonest workplace practices. Detailed, structural information about the administration of the Whistle-Blowing Program can be found in the “Corporate Governance Report” section of our latest Annual Report.

To ensure thorough alignment with our integrity metrics, all incoming and existing employees receive comprehensive training on the Business Ethics Policy, including specific anti-corruption measures, during their initial induction and are required to successfully complete a mandatory verification assessment. The core tenets of the policy are communicated universally to all employees and company Directors, with annual compliance reminders distributed across our operations to emphasize its importance. Existing employees maintain continuous access to the active policy documentation and Whistle-Blowing Program guidelines, while all downstream suppliers, subcontractors, and key service providers are explicitly informed of our zero-tolerance stance on corruption at the immediate start of our commercial relationships.

To safeguard our financial boundaries, Avi-Tech’s Finance department directly oversees the implementation of rigorous internal controls and procedures designed to prevent inappropriate payments, including duplicate payments, vendor overpayments, or unauthorized third-party transaction requests. Any suspected cases of corruption or financial manipulation are subject to thorough internal or independent external investigations, with confirmed breaches resulting in immediate disciplinary action, including possible termination of employment, and/or direct referral to national law enforcement authorities. Furthermore, any confirmed issues involving external business partners will lead to a senior management review and the potential termination of those commercial relationships.

To verify the overall effectiveness of our ethical governance structures, Avi-Tech tracks performance outcomes closely against a rolling annual target of zero incidents.

During FY2026, the Group fully achieved its compliance target, recording zero confirmed incidents of corruption, zero employee dismissals or internal disciplinary actions due to fraud, zero contract terminations with our business partners, and zero legal cases brought against Avi-Tech or its individual employees.

## CLIMATE CHANGE & TCFD DISCLOSURES

### OUR CLIMATE COMMITMENT

At the core of our mission is the commitment to combat climate change through comprehensive policies that prioritise environmental sustainability across all our business divisions. As a company operating within the semiconductor industry, Avi-Tech aligns our climate policy commitment with the broader values and priorities of the sector.

We recognise the urgent global mandate to address anthropogenic environmental impacts. Throughout our core manufacturing and PCBA and engineering services, as well as corporate functions, we take proactive measures to mitigate GHG emissions across our direct operations and broader value chain. Concurrently, we cultivate an environmentally conscious workforce, ensuring our team members are trained and empowered to contribute directly to our carbon reduction milestones.

### IMPLEMENTING TCFD RECOMMENDATIONS

Our climate disclosure framework is structured around the TCFD recommendations, reflecting our approach to identifying, assessing, and managing climate-related risks and opportunities. We evaluate these factors based on their potential financial and operational impacts over the short, medium, and long term across both existing business lines and potential new commercial ventures.

Since commencing our progressive implementation of the TCFD framework in 2022, we have anchored our disclosures across its four core pillars: Governance, Strategy, Risk Management, and Metrics and Targets. This structured approach ensures a resilient corporate strategy and transparent disclosure practices.

#### TCFD Pillar 1: Governance

Avi-Tech operates a clear sustainability governance architecture to tackle climate challenges. The Board maintains ultimate oversight of climate-related risks and opportunities, ensuring they are seamlessly integrated into the Group's long-term strategic direction. To fulfil the SGX listing requirements, all long-standing members of the Board have attended the prescribed sustainability training courses. For directors newly appointed during the current financial year who have not yet attended the training, they will attend the prescribed program to ensure full compliance mandated under SGX Listing Rule 720(7).

The SMC comprising senior executive management and key operational personnel is responsible for executing climate change risk management strategies and driving localized sustainability initiatives across our business divisions. The Board is formally updated on sustainability performance, regulatory developments, and climate-related exposures at least annually.

#### TCFD Pillar 2: Strategy

We assess climate-related risks and opportunities across dynamic, forward-looking time horizons that reflect our position as an SGX Mainboard-listed company: Short-term (2024-2028), Medium-term (2028-2035), and Long-term (2035-2050), taking into account weather patterns, regulations, customer preferences, and technology advancements. This analysis revealed risks like supply chain disruptions and increased operational costs due to extreme weather, while identifying opportunities in renewable energy adoption and sustainable products.

Our climate strategy prioritizes mitigating our environmental impact through energy efficiency, optimized logistics, responsible e-waste collection, and recycling, while leveraging our technological capabilities to promote sustainability. Our strategy balances operational mitigation with forward-looking risk assessments to ensure that Avi-Tech's operations and long-term growth remain resilient against climate risks and well-positioned to capture opportunities in a low-carbon future.

## CLIMATE CHANGE & TCFD DISCLOSURES

### I. Climate-Related Opportunities

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

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

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

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

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

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

### II. Climate-Related Risks

#### Transition Risks: Short-term (2024 – 2028)

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

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

#### Transition Risks: Medium-term (2028 to 2035)

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

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

## CLIMATE CHANGE & TCFD DISCLOSURES

### Transition Risks: Long-term (2035 to 2050)

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

### Physical Risks: Short to Medium-term (2024 to 2035)

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

### Physical Risks: Long-term (2035 to 2050)

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

## CLIMATE CHANGE & TCFD DISCLOSURES

### III. Climate Scenario Analysis

Scenario analysis is used to explore possible future outcomes rather than making precise predictions. Avi-Tech employed this approach to assess how well our business can handle potential climate change impacts over both the short-to-medium term (up to 2035) and the long term (up to 2050).

We evaluated two climate futures (a 4°C world and a less than 2°C world) to align with Singapore's 2035 sustainable development targets and our net-zero goals by 2050. The Group has analysed these scenarios based on current development trends, socio-economic factors, climate policies, and technological advancements. Continued monitoring of climate scenarios will enable us to make informed climate risk assessments and enhance our decision-making processes. We plan to expand this analysis using data from the Intergovernmental Panel on Climate Change in the future.

| Scenario Parameters                    |                                       |
|----------------------------------------|---------------------------------------|
| <b>Assets &amp; Countries Coverage</b> | Singapore                             |
| <b>Baseline Year</b>                   | 2024                                  |
| <b>Scenario Explored</b>               | 4°C Warming & Less than 2°C Warming   |
| <b>Timeframe Tracked</b>               | 2035 (Medium-term) & 2050 (Long-term) |

| Risk/Opportunity                             | Potential Operational & Financial Impact                                                                   | Risk Level (<2°C Warming World) | Risk Level (4°C Warming World) | Our Mitigation & Adaptation Measures                                                                   |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>Extreme &amp; More Frequent Heatwaves</b> | Surge in facility cooling needs, leading to higher electricity costs for our operations and our tenants.   | Moderate                        | High                           | Invest in more energy-efficient equipment, advanced cooling systems, and air conditioning.             |
| <b>Flooding Events</b>                       | Causes physical damage to property and corporate vehicle assets.                                           | Moderate                        | High                           | Review insurance coverage; enforce flood mitigation and adaptation measures.                           |
| <b>Carbon Pricing</b>                        | Increases operational overheads via carbon tax penalties on purchased electricity.                         | High                            | Low to Moderate                | Develop clear decarbonization roadmaps, energy efficiency tools, and reduction initiatives.            |
| <b>Changing Customer Rules</b>               | Risks loss of business volume if our service standards do not match environmental expectations of clients. | High                            | Low to Moderate                | Stay updated on evolving customer needs and secure green certifications internally and from suppliers. |

## CLIMATE CHANGE & TCFD DISCLOSURES

### IV. Climate Resilience Strategy

Avi-Tech has assessed the resilience of its business strategy against climate-related risks and opportunities.

For physical risks, the Group has implemented mitigation measures such as energy-efficient manufacturing processes, water and waste management protocols, and business continuity planning across its business divisions. These measures enhance operational resilience to extreme weather events and other climate impacts.

Regarding transition risks, Avi-Tech evaluates potential regulatory, market, and technological changes associated with the global shift to a low-carbon economy. These insights inform investment decisions, product development, and operational strategies, enabling the Group to reduce emissions, improve resource efficiency, and align with evolving industry and stakeholder expectations.

Going forward, these assessments will continue to guide management in refining business strategies, ensuring that Avi-Tech's operations and long-term growth remain resilient to climate-related risks and opportunities.

### TCFD Pillar 3: Risk Management

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

Regarding climate risk specifically, we prioritize climate resilience and sustainability by formalizing the oversight of climate-related risks through our Board and the Audit and Risk Committee. We have formally added climate change risks to our official corporate risk categories, actively incorporating climate risk impacts into our risk coverage.

To ensure our operations stay resilient, any climate risk identified by our business divisions is escalated through senior management and logged directly into our main company risk register. A recent qualitative risk study and scenario analysis enabled us to identify key climate exposures and opportunities. This proactive approach provides valuable operational insights, ensuring that our climate resilience is robust and aligns our daily business practices with sustainable climate strategies. We aim to further assess these factors to strengthen our resilience against climate risks and capitalize on climate opportunities for a sustainable future.

## CLIMATE CHANGE & TCFD DISCLOSURES

### TCFD Pillar 4: Metrics and Targets

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

We are committed to setting meaningful environmental targets to guide our business operations and address climate risks. To this end, we are actively exploring additional metrics and targets to measure our progress toward a low-carbon economy and integrating these into our overall business strategy.

Since 2023, we have enhanced our measurement of output efficiency by providing GHG emissions and intensity data alongside absolute data, using emissions per \$1 million of sales as a key proxy for operational efficiency.

Additionally, we are dedicated to combating climate change by aligning with global sustainability frameworks and the Paris Agreement. To fulfil our obligations as an SGX Mainboard-listed company and track our progressive alignment with Singapore's national targets, we have established the following milestones against our 2024 baseline year.

- **Interim Target (2035):** Achieve progressive reductions in Scope 2 greenhouse gas emissions intensity (tCO<sub>2</sub>e per S\$1 million of revenue), supporting Singapore's transition to a low-carbon economy.
- **Long-Term Target (2050):** We target net-zero absolute carbon emissions across our direct operations by 2050.



## ENVIRONMENTAL DISCLOSURES

We are committed to our Environmental Policy of enhancing environmental performance through continual improvement in our environmental management system.

Electricity and waste are our primary environmental impacts. Our production and office facilities use power for lighting and air-conditioning, and our Engineering business division also utilises power for conducting Burn-In tests. We also generate waste, mostly from board manufacturing and system integration activities.

Our environmental efforts are focused on energy efficiency, reducing and recycling waste, using resources efficiently and complying with local standards for waste, water and effluent discharge.

The Group has consistently monitored and disclosed data on energy consumption, waste generation, and Scope 1 and 2 carbon emissions as part of our commitment to environmental transparency. Although reporting on these metrics became mandatory from FY2025, we proactively incorporated them into our disclosures from FY2023 onwards.

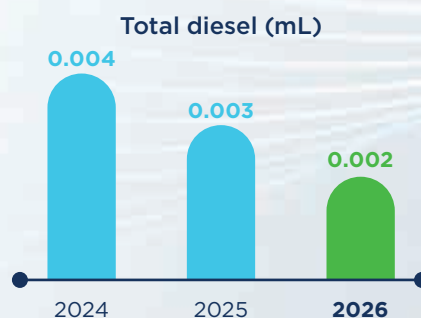
### GHG EMISSION PERFORMANCE

(GRI 102: Climate Change 2025)

Our operational energy footprint and GHG emissions arise from two sources: fuel consumed in our corporate vehicle fleet and the use of purchased electricity across our production and office facilities:

- **Scope 1 Emissions:** Direct emissions attributed to the burning of diesel fuel within our corporate vehicle fleet.
- **Scope 2 Emissions:** Indirect emissions originating from the generation of purchased grid electricity utilized to run our plant and engineering lines.

#### I. Corporate Vehicle Fleet Fuel Consumption (Scope 1)



| Fuel Consumption Metrics | FY2026 | FY2025 | FY2024 | Multi-Year Performance Trend                                                                                                 |
|--------------------------|--------|--------|--------|------------------------------------------------------------------------------------------------------------------------------|
| Total diesel (mL)        | 0.002  | 0.003  | 0.004  | <b>Continuous Reduction:</b> Total diesel consumption decreased by 50.00% since FY2024, driven by optimised fleet logistics. |

## ENVIRONMENTAL DISCLOSURES

### II. Purchased Electricity for Consumption (Scope 2)



| Electricity Metrics                                      | FY2026   | FY2025    | FY2024   | Multi-Year Performance Trend                                                                                                                                                |
|----------------------------------------------------------|----------|-----------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Total Electricity Consumed (MWh)</b>                  | 2,532.00 | *2,820.00 | 3,625.00 | <b>Efficiency Gains:</b> Dropped by 10.21% year-on-year and 30.15% since FY2024.                                                                                            |
| <b>Electricity Intensity by Revenue (MWh/\$ million)</b> | 138.46   | *130.62   | 144.60   | <b>Schedule Variances:</b> Electricity intensity increased by 6.00% year-on-year, primarily due to a lower annual revenue denominator, but remained 4.25% below the FY2024. |

*\*Note: FY2025 Data Restatement: Total Electricity Consumed has been restated from 2,826.00 MWh to 2,820.00 MWh and Electricity intensity by Revenue has been restated from 130.90 MWh/\$ million to 130.62 MWh/\$ million to correct discrepancies in the previous reporting.*

## ENVIRONMENTAL DISCLOSURES

### III. Absolute Emission (Scope 1 & 2)

(GRI: 102-5 Scope 1 GHG emissions, GRI: 102-6 Scope 2 GHG emissions)



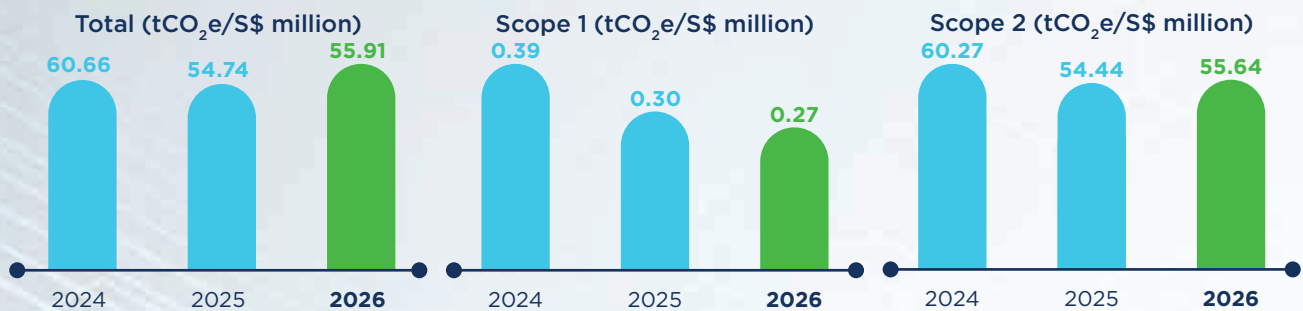
| Absolute Carbon Footprint           | FY2026   | FY2025    | FY2024   | Multi-Year Performance Trend                                                                                                      |
|-------------------------------------|----------|-----------|----------|-----------------------------------------------------------------------------------------------------------------------------------|
| <b>Total (tCO<sub>2</sub>e)</b>     | 1,023.00 | *1,181.90 | 1,520.90 | <b>Carbon Abatement:</b> Absolute footprint decreased by 13.44% year-on-year and by 32.74% since FY2024.                          |
| <b>Scope 1 (tCO<sub>2</sub>e)</b>   | 4.90     | 6.50      | 9.90     | <b>Steady Abatement:</b> Scope 1 emissions fell by 24.62% year-on-year and by 50.51% since FY2024.                                |
| <b>**Scope 2 (tCO<sub>2</sub>e)</b> | 1,018.10 | *1,175.40 | 1,511.00 | <b>Grid Efficiency:</b> Scope 2 emissions from purchased electricity decreased by 13.39% year-on-year and by 32.62% since FY2024. |

\*Note: FY2025 Data Restatement: Absolute Total Emission has been restated from 1,184.50 tCO<sub>2</sub>e to 1,181.90 tCO<sub>2</sub>e and Scope 2 Emission has been restated from 1,178.00 tCO<sub>2</sub>e to 1,175.40 tCO<sub>2</sub>e to correct previous reporting data discrepancies.

\*\*Note: Scope 2 emissions are calculated using the location-based method, applying the latest official Grid Emission Factors published by the Energy Market Authority of Singapore. GHG emissions are calculated based on standard localized grid emission factors and fuel combustion coefficients. Data points are consistently rounded to two decimal places for compliance tracking.

## ENVIRONMENTAL DISCLOSURES

### IV. Emission Intensity by Revenue (GRI: 102-8 GHG emissions intensity)



| **Emission Intensity Metrics                 | FY2026 | FY2025 | FY2024 | Multi-Year Performance Trend                                                                                                                                      |
|----------------------------------------------|--------|--------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Total (tCO<sub>2</sub>e/\$ million)</b>   | 55.91  | *54.74 | 60.66  | <b>Intensity Stabilization:</b> Increased slightly by 2.17% year-on-year due to a compressed revenue denominator but remains 7.80% lower than the FY2024 peak.    |
| <b>Scope 1 (tCO<sub>2</sub>e/\$ million)</b> | 0.27   | 0.30   | 0.39   | <b>Efficiency Gain:</b> Lowered our vehicle fuel carbon load per million dollars of sales by 10.00% this year.                                                    |
| <b>Scope 2 (tCO<sub>2</sub>e/\$ million)</b> | 55.64  | *54.44 | 60.27  | <b>Operational Distribution:</b> Shifted upward by 2.02% year-on-year due to lower sales revenue but maintains a net 7.65% reduction against the FY2024 baseline. |

\*Note: FY2025 Data Restatement: Total Emission Intensity has been restated from 54.86 tCO<sub>2</sub>e/\$ million to 54.74 tCO<sub>2</sub>e/\$ million and Scope 2 Emission Intensity has been restated from 54.56 tCO<sub>2</sub>e/\$ million to 54.44 tCO<sub>2</sub>e/\$ million to correct previous reporting data discrepancies.

\*\*Note: Revenue intensity denominators are calculated using Avi-Tech's total audited Group revenue figures.

## ENVIRONMENTAL DISCLOSURES

In FY2026, our total GHG emissions amounted to approximately 1,023.00 tCO<sub>2</sub>e, with Scope 1 emissions accounting for 4.90 tCO<sub>2</sub>e and Scope 2 emissions contributing 1,018.10 tCO<sub>2</sub>e. Comparatively, in FY2025, our total GHG emissions were approximately 1,181.90 tCO<sub>2</sub>e, with Scope 1 emissions at 6.50 tCO<sub>2</sub>e and Scope 2 emissions at 1,175.40 tCO<sub>2</sub>e.

Effective management of GHG emissions throughout the year relies on a practical combination of fleet management, operational efficiency, and responsible driving practices. We are committed to gradually replacing aging company vehicles with lower-emission or hybrid alternatives where operationally feasible to reduce our environmental impact and align with Singapore's national emission standards. In tandem, we monitor basic vehicle fuel consumption metrics to establish and work toward realistic internal performance targets.

To systematically minimize fuel use and its associated tailpipe emissions, we promote collaborative route planning and trip consolidation to optimize travel efficiency and eliminate unnecessary journeys. Furthermore, we maintain a strict focus on behaviour by enforcing anti-idling practices, reminding drivers to turn off vehicle engines during loading and unloading activities and ensuring that field machinery and equipment are powered down entirely when not in use.

Together, these core measures form a practical strategy that effectively shrinks our carbon footprint while supporting day-to-day productivity and our long-term commitment to environmental sustainability.

### ENERGY

*(GRI 103: Energy 2025)*

Avi-Tech's operational energy footprint primarily comprises indirect energy in the form of electricity purchased from external vendors to support our facility infrastructure, corporate cleanrooms, and testing lines. We closely monitor and manage our electrical grid consumption to improve process energy efficiency, reduce operational overheads, and minimize our broader environmental impacts.

#### I. Purchased Electricity Consumption Performance

*(GRI 103-1: Energy consumption and self-generation within the Organisation, GRI 103-4: Energy intensity)*

The Group's purchased electricity consumption and electricity intensity by revenue for FY2026, FY2025 and FY2024 are presented in the Purchased Electricity for Consumption (Scope 2) table, which also provides the multi-year performance trend, including changes in absolute electricity consumption and electricity intensity.

#### II. Energy Efficiency Mitigation Initiatives

*(GRI 103-5: Reduction in energy consumption)*

To drive systematic energy reductions and support our progressive transition targets, we continue to execute operational mitigations and identify optimization opportunities across our manufacturing footprint. Our engineering and facility initiatives are structured into three primary action areas:

## ENVIRONMENTAL DISCLOSURES

### Building Services and Air-Conditioning Systems

- **Preventative Maintenance:** Conduct regular preventive maintenance on plant chillers, air-conditioning units, local exhaust ventilation systems, and compressed dry air (CDA) networks to maintain optimal operating efficiency.
- **Chiller Optimization:** Optimize cooling load efficiencies by increasing the building's chilled water supply (CWS) baseline temperature by 1°C during both day and night operational cycles.
- **Hardware Rationalization:** Shut down under-utilized or less energy-efficient chillers and deactivate compressor pre-heat systems where operationally appropriate.
- **Schedule Optimization:** Review and adjust air-conditioning operating schedules dynamically based on office occupancy levels and live cleanroom production demands.
- **Asset Lifecycle Upgrades:** Evaluate the replacement of ageing climate-control equipment with premium, energy-efficient models when assets are due for capital renewal.

### Production Equipment and Burn-In Processes

- **Idling Minimization:** Optimize the utilization rate of heavy production equipment by systematically minimizing machinery idling time.
- **Shutdown Protocols:** Enforce strict equipment shutdown procedures to eliminate unnecessary electricity bleed during non-production hours.
- **Production Planning:** Monitor and lower the idle running hours of burn-in ovens, test systems, and associated production hardware through improved manufacturing software planning.
- **Schedule Consolidation:** Assess opportunities to consolidate core production schedules to increase equipment utilization and reduce total weekly operating hours.
- **Weekend Conservation:** Ensure heavy machinery and testing systems are completely switched off when not in use, particularly during weekends and extended non-production periods.

### Lighting Systems and Employee Awareness

- **LED Retrofitting:** Continue replacing legacy conventional facility lighting with energy-efficient LED fixtures where technically feasible.
- **Workplace Directives:** Encourage employees to switch off localized lighting, electrical appliances, and peripheral office equipment when leaving their workspaces.
- **Resource Conservation:** Cultivate a culture of resource conservation through targeted training on energy tracking and electricity management.

## ENVIRONMENTAL DISCLOSURES

### III. Evaluation of Management Effectiveness

To ensure our energy efficiency initiatives deliver measurable results, Avi-Tech reviews its performance data through a structured governance workflow:

- **Monthly Performance Reviews:** Our facility management team tracks electricity billing and usage data monthly against internal operational boundaries to detect leaks, hardware faults, or efficiency drops.
- **SMC Oversight:** The SMC aggregates these metrics to assess progress against our sustainability goals.

### WATER AND EFFLUENTS

(GRI 303: Water and Effluents 2018)

Recognising water as a precious resource in Singapore, Avi-Tech prioritizes responsible water stewardship across all facility lines. While our manufacturing and engineering processes are not high-intensity water drivers, we remain focused on minimizing our consumption footprint and maintaining strict control over our wastewater discharges.

#### I. Water Consumption Performance

(GRI 303-5: Water Consumption)



| Water Performance Metrics                          | FY2026 | FY2025 | FY2024 | Multi-Year Performance Trend                                                                                                             |
|----------------------------------------------------|--------|--------|--------|------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Total water consumed (ML)</b>                   | 7.07   | 10.30  | 9.32   | <b>Consumption Efficiency:</b><br>Absolute usage decreased by 31.36% year-on-year due to proactive leak audits.                          |
| <b>Water intensity by revenue (ML/S\$ million)</b> | 0.39   | 0.48   | 0.37   | <b>Intensity Optimization:</b><br>Water intensity decreased by 18.75% year-on-year, reflecting improved efficiency in water consumption. |

Note: Revenue intensity denominators are calculated using Avi-Tech's total audited Group revenue figures.

## ENVIRONMENTAL DISCLOSURES

### II. Water Mitigation & Conservation Initiatives

We manage our water use through targeted conservation practices, monthly internal consumption audits, and facility infrastructure maintenance tracking:

- **Consumption Minimization:** Actively working to lower water utility use by promoting conservation habits among staff and deploying water-efficient fixtures across office and plant spaces.
- **Preventative Facility Audits:** Conducting regular structural maintenance checks across our pipe layouts and cooling systems to proactively detect and prevent hidden leaks or faulty valve bleeds.

### III. Trade Effluent Control & Regulatory Compliance

*(GRI 303-2: Management of water discharge-related impacts)*

To prevent water pollution from our production footprint, Avi-Tech enforces strict quality controls on all trade effluent generated during operational processes:

- **Independent Testing Validation:** Samples of water and industrial trade effluent discharged from our manufacturing lines are regularly collected and sent to an independent third-party test laboratory for chemical testing.
- **National Environment Agency (“NEA”) Standards Alignment:** This independent testing certifies that all facility discharges comply completely with the NEA Allowable Limits for Trade Effluent Discharge into public sewers.
- **Compliance Status:** During FY2026, there were no incidents of non-compliance with water pollution, effluent control, or wider environmental drainage regulations.

## ENVIRONMENTAL DISCLOSURES

### WASTE

(GRI 306: Waste 2020)

Avi-Tech is committed to reducing environmental impact through comprehensive material controls, recycling initiatives, and strict adherence to ISO 14001 environmental management standards. Our board manufacturing and system integration lines feature a specialized monitoring system designed to track, isolate, and reduce manufacturing waste at the source.

#### I. Waste Generation Inventory

(GRI 306-3: Waste generated)



| Waste Category Profile       | Standard Unit | FY2026 | FY2025 | FY2024 | Multi-Year Performance Trend                                                                                                                        |
|------------------------------|---------------|--------|--------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>**Hazardous Waste</b>     | Tonnes (t)    | 0.97   | *0.8   | 9.50   | <b>Significant Reduction:</b> Decreased by 89.79% since FY2024, reflecting continued efforts to minimise hazardous waste generation.                |
| <b>**Non-Hazardous Waste</b> | Tonnes (t)    | 1.00   | 2.10   | 0.20   | <b>Controlled Generation:</b> Increased from FY2024 levels but remains at a relatively low volume, with a 52.38% decrease year-on-year.             |
| <b>Total Waste Generated</b> | Tonnes (t)    | 1.97   | *2.90  | 9.70   | <b>Overall Reduction:</b> Total waste generated decreased by 79.69% since FY2024, driven primarily by the significant reduction in hazardous waste. |

\*Note: FY2025 Data Restatement (GRI 2-4): Hazardous waste data for FY2025 has been restated from 2.30t to 0.80t to correct a historical measurement classification discrepancy. As a result, the reported total waste generated for FY2025 has been restated from 4.40 tonnes to 2.90 tonnes.

\*\*Note: Detailed tracking separating waste streams into hazardous and non-hazardous categories was officially introduced into our environmental data compilation framework starting in FY2024.

## ENVIRONMENTAL DISCLOSURES

### II. Operational Waste Management & Regulatory Alignment

(GRI 306-2: Management of waste-related impacts)

Our operational handling workflows are structured to optimize resource consumption and ensure strict compliance with Singapore's environmental laws:

- **Resource Circularity Protocols:** We actively monitor general and electronic waste streams, prioritizing source reductions. We regularly execute dedicated circular recovery programs, including the extraction of pure solder from dross, and utilize lead-free manufacturing processes.
- **Statutory Compliance Boundaries:** We comply fully with Singapore's Resource Sustainability Act 2019 by partnering exclusively with NEA-licensed contractors for the safe transport, storage, and disposal of industrial chemicals, manufacturing by-products, and electronic e-waste.
- **Supply Chain Verification:** We utilize our internal ISO 14001 documentation criteria to cross-verify the environmental regulatory compliance of our primary third-party logistics and hazardous disposal vendors.
- **Compliance Status:** There were no incidents of non-compliance with environmental or industrial waste management laws reported during FY2026.
- **Future Disclosure Frameworks:** We are actively expanding our data collection systems to log waste outputs by exact waste stream characterisation, precise weight metrics, and direct downstream treatment method to further deepen our alignment with future GRI universal disclosure targets.



## SOCIAL DISCLOSURES

### OUR SOCIAL COMMITMENT

Avi-Tech is committed to fostering a fair, equitable, and inclusive workplace while prioritizing health and safety performance to prevent workplace accidents and injuries. Our focus on targeted safety initiatives reflects our dedication to operational well-being and compliance with relevant regulations. We ensure ethical labour management by upholding fair wages, reasonable working hours, and the core rights of our workforce. Concurrently, we remain actively engaged in localized community initiatives to contribute positively to the well-being of our broader society.

### EMPLOYMENT

(GRI 401: Employment 2016)

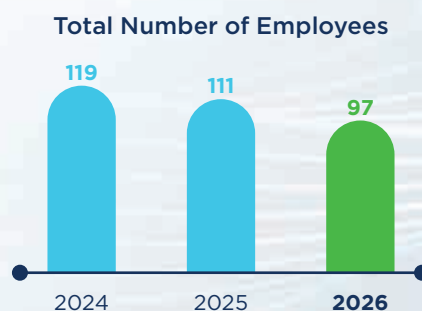
Given our reliance on the rapid advancement of semiconductor technology, Avi-Tech's success hinges on recruiting, retaining, and developing a high-quality workforce and experienced executive talent. Our people are central to our organization; attracting and nurturing skilled personnel remains a critical business priority within a highly competitive technical sector.

We adopt a holistic approach to recruitment and retention. Beyond competitive financial rewards, our strategy focuses on providing a supportive working environment, extensive training and development opportunities, and an inclusive culture designed to foster long-term career growth.

### WORKFORCE DEMOGRAPHICS & HEADCOUNT METRICS

(GRI 2-7: Employees)

The table below tracks our direct internal employee headcount boundaries across our multi-year reporting index.



| Headcount Performance Indicator | FY2026 | FY2025 | FY2024 | Multi-Year Performance Trend                                                                                                                        |
|---------------------------------|--------|--------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Total Number of Employees       | 97     | 111    | 119    | <b>Workforce Optimisation:</b><br>Headcount decreased by 18.49% over the two-year period, reflecting the Group's evolving operational requirements. |

## SOCIAL DISCLOSURES

### I. Workforce Composition & Boundary Breakdown

(GRI 2-8: Workers who are not employees, GRI 2-30: Collective bargaining agreements, GRI: 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk)

- **Operational Boundary Details:** Our core operations in Singapore account for 100% of the total headcount disclosed in this report, explicitly excluding employees from our overseas subsidiary, Avi-Tech Electronics (Suzhou) Limited, which is incorporated in the People's Republic of China.
- **Contract Classifications:** As of end-June 2026, our Singapore workforce comprised 97 employees, of whom 100% were permanent employees. Of these, 96 employees (99%) were engaged on a full-time basis, while one employee (1%) was engaged on a part-time basis under an ongoing annual contract.
- **International Composition:** The globalised nature of our sector means that we enjoy a highly international workforce, many of whom work for us in locations away from their countries of birth. We are proud of our racially diverse workforce which includes workers from at least 7 nationalities, such as Malaysia, the People's Republic of China, India, the Philippines, Indonesia, Thailand, and Vietnam.
- **Diversity Baseline:** Our retained staff represents a diverse operational mix across races, nationalities, age groups, and gender, with the average age of our active employees standing at 47.28 years as of end-June 2026.
- **Non-Employee Contingent:** Avi-Tech did not utilize workers who are not direct employees (such as third-party contract workers or agency staff) during FY2026.
- **Freedom of Association:** Furthermore, we respect our employees' right to freedom of association and collective bargaining under national industrial frameworks.

### II. Diversity, Equal Opportunity and Non-discrimination

(GRI 405: Diversity and Equal Opportunity 2016, GRI 405-1: Diversity of governance bodies and employees)

Avi-Tech is dedicated to employing and developing individuals with the skills, experience, and values necessary to excel in their roles, regardless of gender, ethnicity, religion, age, disability, or other personal characteristics. We recognize that a diverse workforce drives enhanced corporate creativity, operational dynamism, and varied strategic perspectives.

Our goal is to foster a workplace culture built entirely on mutual respect and non-discrimination. As a formal signatory to the Employers' Pledge of Fair Employment Practices with TAFEP, we commit to principles that promote workplace inclusion and oppose all forms of discrimination.

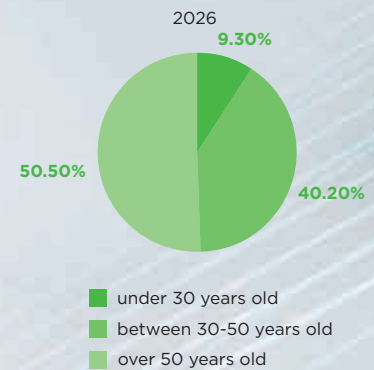
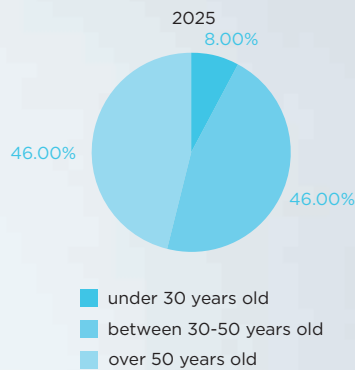
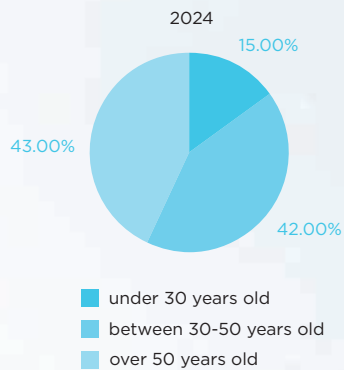
Our Human Resource policies ensure total fairness in employment decisions. We strictly prohibit any discrimination based on race, colour, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership, or marital status. We also respect our employees' right to freedom of association and collective bargaining.

## SOCIAL DISCLOSURES

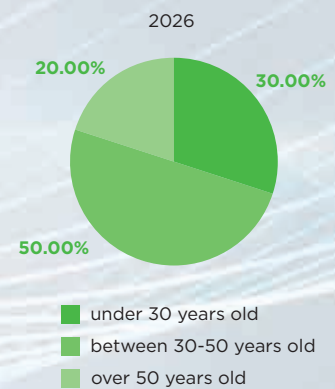
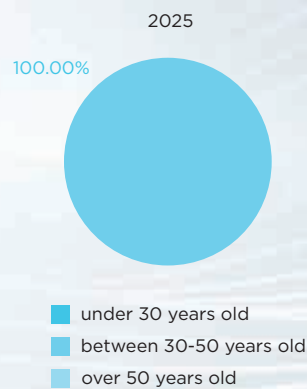
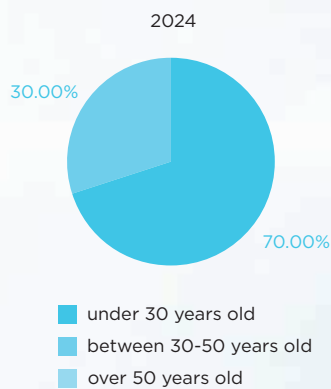
The table below details our workforce age distribution, separating our total existing staff demographics from our new recruitment cohorts:

- Existing and New Employee Profiles by Age Brackets**

**Existing Employees by Age (%)**



**New Employee Hires by Age (%)**

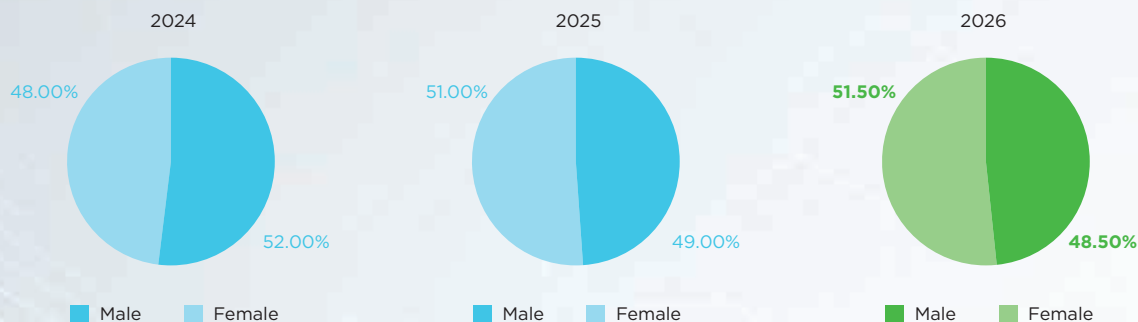


| Age Bracket Indicator Profile        | FY2026 | FY2025  | FY2024 |
|--------------------------------------|--------|---------|--------|
| <b>Existing Employees by Age (%)</b> |        |         |        |
| (a) Under 30 years old               | 9.30%  | 8.00%   | 15.00% |
| (b) Between 30-50 years old          | 40.20% | 46.00%  | 42.00% |
| (c) Over 50 years old                | 50.50% | 46.00%  | 43.00% |
| <b>New Employee Hires by Age (%)</b> |        |         |        |
| (a) Under 30 years old               | 30.00% | 0.00%   | 70.00% |
| (b) Between 30-50 years old          | 50.00% | 100.00% | 30.00% |
| (c) Over 50 years old                | 20.00% | 0.00%   | 0.00%  |

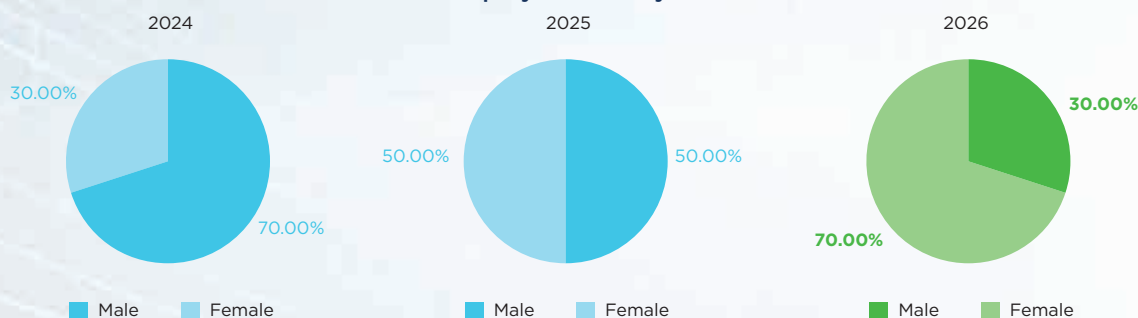
## SOCIAL DISCLOSURES

### Existing, New Hire, and Management Profiles by Gender

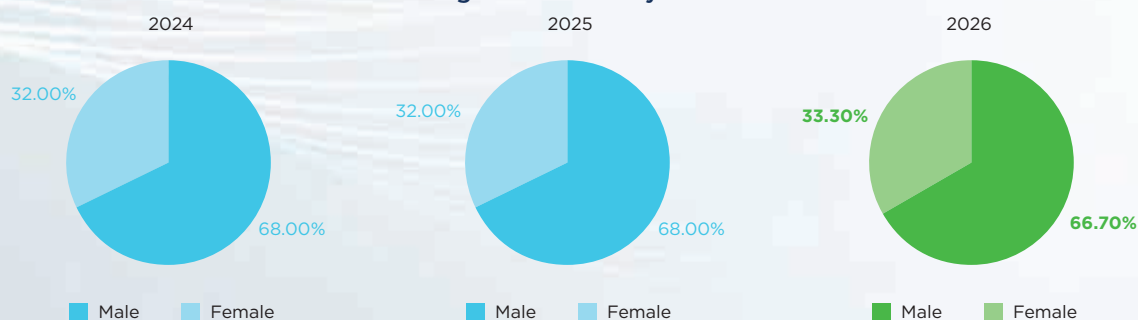
Existing Employees by Gender



New Employee Hires by Gender



Management Roles by Gender



| Gender Representation Profile (%) | FY2026<br>(Male/Female) | FY2025<br>(Male/Female) | FY2024<br>(Male/Female) |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| Existing Employees by Gender      | 48.50%/51.50%           | 49.00%/51.00%           | 52.00%/48.00%           |
| New Employee Hires by Gender      | 30.00%/70.00%           | 50.00%/50.00%           | 70.00%/30.00%           |
| Management Roles by Gender        | 66.70%/33.30%           | 68.00%/32.00%           | 68.00%/32.00%           |

Although the semiconductor sector generally performs relatively poorly in terms of gender diversity, our female workforce nonetheless comprised approximately 51.5% of our total headcount in FY2026. Notwithstanding this, we will continue to focus on removing any invisible or structural considerations that may be limiting female engagement within the sector.

## SOCIAL DISCLOSURES

### NEW EMPLOYEE HIRING & TALENT ACQUISITION

(GRI 401-1: New employee hires and employee turnover)

Our goal is to attract and retain top industry talent by offering equal opportunities for employment and career advancement based entirely on merit.

- **FY2026 Recruitment Overview:** In FY2026, we successfully recruited 10 new employees. Out of these new hires, 3 were male (30.00%) and 7 were female (70.00%).
- **Recruitment Age Boundaries:** The new employees were between 20 and 55 years old. Specifically, 3 hires were below 30 years of age, 5 hires were between 30 and 50 years of age, and 2 hires were above 50 years of age.
- **Senior Workforce Re-hiring:** We actively support the Singapore government's policy of re-hiring retiring employees to keep them economically active and secure their livelihoods. In FY2026, Avi-Tech successfully rehired 3 retiring employees.

### EMPLOYEE TURNOVER

(GRI 401-1: New employee hires and employee turnover)

Ensuring talent retention remains a key focus for us. We are dedicated to fostering a positive work culture that promotes employee satisfaction and engagement. Our strategy includes offering competitive compensation and benefits to attract and retain top talent, as well as providing ample opportunities for both personal and professional growth.

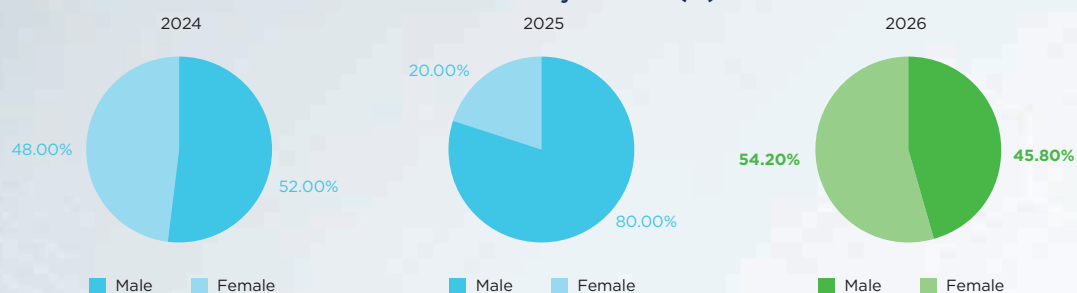
We encourage employees to reach their full potential within the Group. We maintain effective communication channels to keep employees engaged and motivated, and we recognise and reward outstanding performance. By conducting regular exit interviews, we gain valuable insights to drive continuous improvement. We also closely monitor and evaluate turnover rates to proactively address any emerging challenges.

The table below outlines our annual employee turnover volume and corresponding demographic breakdowns:

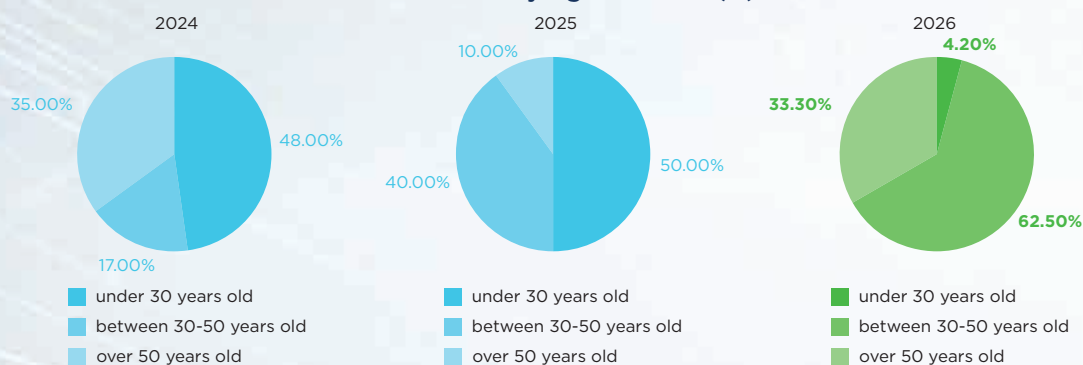


## SOCIAL DISCLOSURES

Turnover Rate by Gender (%)



Turnover Rate by Age Brackets (%)



| Turnover Performance Indicator      | FY2026                                 | FY2025                                  | FY2024                                  |
|-------------------------------------|----------------------------------------|-----------------------------------------|-----------------------------------------|
| Turnover Headcount                  | 24                                     | 10                                      | 29                                      |
| Turnover Rate (%)                   | 24.70%                                 | 9.00%                                   | 24.00%                                  |
| *Turnover Rate by Gender (%)        | Male/Female<br>45.80%/54.20%           | Male/Female<br>80.00%/20.00%            | Male/Female<br>52.00%/48.00%            |
| **Turnover Rate by Age Brackets (%) | (a):(b):(c)<br>4.20%:62.50%:<br>33.30% | (a):(b):(c)<br>50.00%:40.00%:<br>10.00% | (a):(b):(c)<br>48.00%:17.00%:<br>35.00% |

\*Note on Gender Breakdown: Gender turnover percentages reflect the proportion of total departed employees within that specific financial year.

\*\*Note on Age Breakdown: Age bracket categories are indexed as (a) under 30 years old, (b) between 30-50 years old, and (c) over 50 years old. Figures are rounded to two decimal places for compliance consistency.

## SOCIAL DISCLOSURES

### TRAINING AND DEVELOPMENT

(GRI 404: Training and Education 2016, GRI 404-2 Programs for upgrading employee skills and transition assistance programs)

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

We develop our employees based on their unique technical abilities and job requirements:

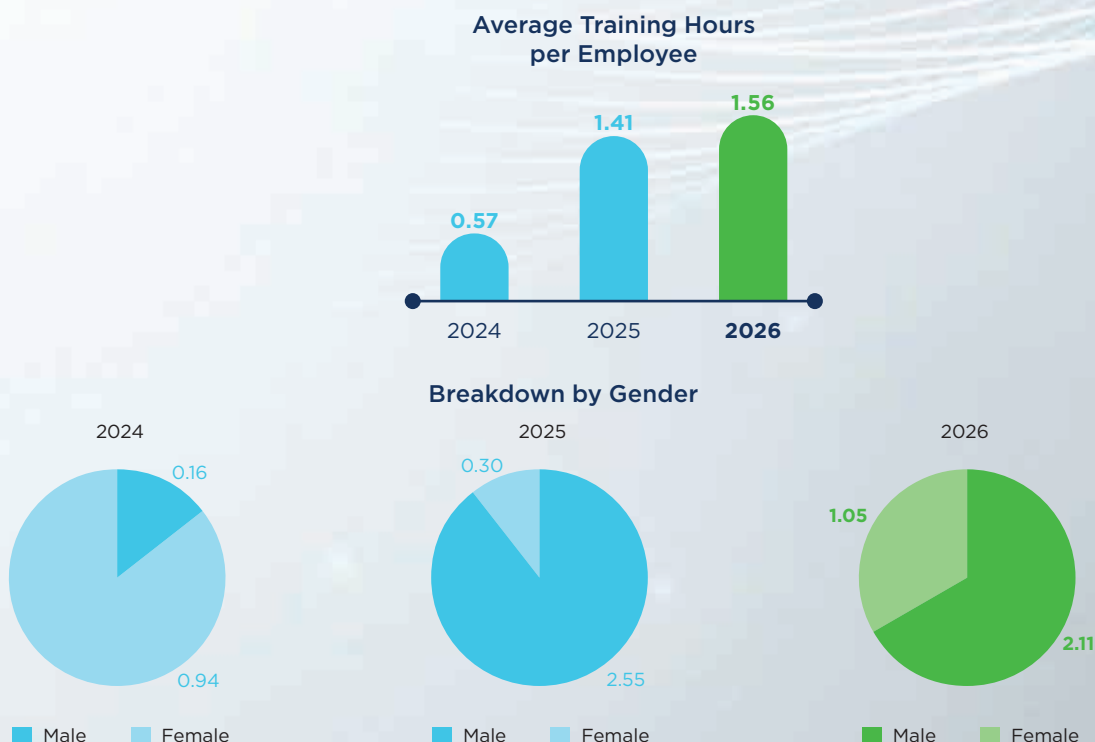
- **Production Staff:** We conduct mandatory performance re-certifications once a year to maintain manufacturing precision and quality assurance.
- **Management Staff:** We encourage leadership and corporate personnel to advance their professional capabilities through external technical courses. These include the Singapore Workforce Skills Qualifications and certified training frameworks from the Electronics Industries Training Centre.

Our commitment to continuous learning means that employees have ongoing opportunities to acquire new skills. We support employees in pursuing knowledge beyond their immediate job scope, permitting them to request and participate in relevant training programmes funded by external educational institutions.

#### I. Average Annual Training Hours

(GRI 404-1: Average hours of training per year per employee)

The table below outlines our average annual training hours delivered per employee:



## SOCIAL DISCLOSURES

| Training Metric Indicator                  | FY2026    | FY2025    | FY2024    | Multi-Year Performance Trend                                                                                                                                                                        |
|--------------------------------------------|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Average Training Hours per Employee</b> | 1.56      | 1.41      | 0.57      | <b>Steady Increase:</b> Average training hours per employee increased by 173.68% since FY2024, reflecting greater investment in employee skills and development.                                    |
| <b>Breakdown by Gender (Male/Female)</b>   | 2.11/1.05 | 2.55/0.30 | 0.16/0.94 | <b>Gender Distribution:</b> Female average training hours increased significantly year-on-year, rising from 0.30 hours to 1.05 hours, reflecting broader participation in training and development. |

### PERFORMANCE APPRAISALS & CAREER REVIEWS

(GRI 404-3: Percentage of employees receiving regular performance and career development reviews)

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

- **Employee Coverage:** This system encompasses 100% of our permanent employees across all active operational divisions.
- **Goal-Setting Workflow:** At the start of each fiscal year, managers meet with their staff to set explicit performance milestones and are encouraged to engage in regular coaching discussions throughout the year.
- **Appraisal and Advancement:** Annual performance appraisals are conducted to foster self-improvement and recognise operational hard work. Strategic promotions are based entirely on supervisor recommendations, reflecting employees' verified performance and technical aptitude.

### STAFF WELFARE AND STANDARD CORPORATE BENEFITS

(GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees, GRI 403-6 Promotion of worker health)

Avi-Tech offers competitive wages and standard statutory benefits to all our employees, including full-time staff members and contract employees. Core welfare benefits comprise:

- **Medical Leave Provisions:** Comprehensive sick leave and hospitalization leave allocations.
- **Health Infrastructure Coverage:** Dedicated hospitalization, surgical insurance plans, and dental benefits.
- **Financial Protection Policies:** Group term life insurance policies covering death, disability, and critical illness. *Note: Actual limits of coverage vary according to an employee's internal corporate grade.*
- **Specialised Care Leave:** Allocation of dedicated marriage leave and academic examination leave.

## SOCIAL DISCLOSURES

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

### OCCUPATIONAL HEALTH AND SAFETY

(GRI 403: Occupational Health and Safety 2018, GRI 403-1: Occupational health and safety management system, GRI 403-3 Occupational health services, GRI 403-5: Worker training on occupational health and safety, GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships, GRI: 403-8 Workers covered by an occupational health and safety management system)

At Avi-Tech, the health and safety of our workforce remain our top corporate priorities. By systematically minimising work-related injuries and illnesses, we cultivate a secure, healthy work environment while enhancing the overall quality, consistency, and reliability of our semiconductor services. This commitment contributes directly to higher employee retention, enhanced morale, and operational stability.

We are dedicated to achieving WSH excellence through:

- **Regulatory Compliance:** Maintaining total compliance with relevant national WSH legislation, industrial regulations, and statutory codes.
- **Performance Maintenance:** Consistently establishing, monitoring, and upgrading our internal WSH management performance metrics.
- **Risk Prevention:** Operating and maintaining our engineering lines to prevent and minimize risks to the health and safety of our employees, subcontractors, and surrounding communities.
- **Transparent Communication:** Ongoing communication of our core WSH policy parameters to all internal and external parties.

#### I. Occupational Health & Safety Performance Indices

(GRI 403-9: Work-related injuries, GRI 403-10: Work-related ill health)

The table below logs our safety and occupational health tracking metrics across our multi-year index:

| Standard Safety Performance Indicator           | FY2026 | FY2025 | FY2024 | Multi-Year Performance Trend                                                     |
|-------------------------------------------------|--------|--------|--------|----------------------------------------------------------------------------------|
| <b>Work-Related Fatalities</b><br>(Headcount)   | 0      | 0      | 0      | <b>Zero Harm Maintained:</b> No work-related deaths across all reporting cycles. |
| <b>High-Consequence Injuries</b><br>(Headcount) | 0      | 0      | 0      | <b>Zero Harm Maintained:</b> No severe, non-fatal industrial accidents reported. |
| <b>Recordable Work Injuries</b><br>(Headcount)  | 0      | 0      | 0      | <b>Zero Harm Maintained:</b> No minor reportable factory floor injuries.         |
| <b>Recordable Work Ill-Health Cases</b>         | 0      | 0      | 0      | <b>Zero Harm Maintained:</b> No chronic or acute occupational illnesses logged.  |

*Note: Safety data boundaries encompass 100% of direct employees and on-site contractors operating within our Singapore facility footprint.*

## SOCIAL DISCLOSURES

In FY2026, no fatalities, high-consequence injuries or occupational illnesses were reported. This clean safety record reflects the ongoing effectiveness of our internal risk assessment controls and preventive safety protocols.

### II. Risk Control Registries & Management Assessment

(GRI 403-2: Hazard identification, risk assessment, and incident investigation)

We have implemented comprehensive operational procedures for rigorous risk assessment and mitigation. These frameworks address occupational injuries, emergency preparedness, industrial hygiene, chemical handling, and machine safeguarding.

Our established safety initiatives are continuously managed and verified against internal and regulatory benchmarks:

| Standard Safety Framework Indicator               | Date Reviewed    | Execution Status | Operational Target & Outcome Metrics                                                                    |
|---------------------------------------------------|------------------|------------------|---------------------------------------------------------------------------------------------------------|
| <b>EHS Guidelines for Staff &amp; Contractors</b> | 10 January 2022  | Completed        | Full policy distribution to all on-site personnel.                                                      |
| <b>WSH Risk Management Plan</b>                   | 17 February 2021 | Completed        | Core governance infrastructure established.                                                             |
| <b>WSH Risk Assessment Record</b>                 | 27 December 2021 | Completed        | Generated Hazard/Risk Identification Assessment Worksheet across 44 distinct activities.                |
| <b>Monthly Safety Reviews &amp; Inspections</b>   | 24 June 2022     | Completed        | Routine internal inspections and EHS Committee reviews.                                                 |
| <b>Regulatory Risk Compliance Review</b>          | 27 December 2021 | Completed        | Reviewed 44 operational tasks, achieving 100% alignment with all relevant Singapore legal requirements. |

### III. Worker Participation & Governance Oversight

(GRI 403-4: Worker participation, consultation, and communication on occupational health and safety)

We recognize the critical importance of worker input, proactive feedback, and targeted education in identifying and mitigating hazards:

- **Joint EHS Committee Representation:** Our EHS and Fire Safety Committees include representatives from all operational departments. They are guided directly by a registered, professional Workplace Safety and Health Officer. These committees execute detailed monthly reviews to ensure ongoing control effectiveness.
- **Executive Management Governance:** Senior leadership holds formal quarterly reviews of the unified WSH performance report. This process summarizes employee safety suggestions, monitors compliance with WSH and environmental inspection standards, and tracks any close-call incidents.

## SOCIAL DISCLOSURES

### COMMUNITY

(GRI 413: Local Communities 2016)

As a responsible corporate citizen, Avi-Tech strives to make a lasting, positive impact through our daily operations. We are deeply committed to supporting the local Singapore community and actively contributing to its social development. We achieve this by providing consistent corporate backing, financial contributions, and advocacy to registered charities and regional non-profit organizations.

#### I. Charitable Initiatives & Healthcare Sponsorships

(GRI 413-1: Operations with local community engagement, impact assessments, and development programmes)

The Group has proactively funded and supported various impactful charitable initiatives across the island:

- **Targeted Institutional Giving:** The Group has made contributions to Thye Hua Kwan Hospital and the Singapore Heart Foundation, supporting community healthcare initiatives. Thye Hua Kwan Hospital provides affordable specialised rehabilitative care and sub-acute medical services for geriatric patients and elderly residents in the local community.
- **Future Engagement Target:** Moving forward, Avi-Tech intends to explore structured CSR programs, tracking our philanthropic disbursements to ensure continued positive development within our broader society.



## ECONOMIC DISCLOSURES

(GRI 201: Economic Performance 2016)

We are committed to creating sustainable value for our shareholders and stakeholders. By maintaining a resilient business model, we ensure stable economic distribution across our operating boundaries. A summary of the economic value generated is provided here in accordance with the GRI Standards. For a detailed overview of our financial performance, please refer to the “Group Financial Review” section of the Annual Report.

### DIRECT ECONOMIC VALUE GENERATED & DISTRIBUTED

(GRI 201-1: Direct economic value generated and distributed)

The table below logs our core economic performance indicators, representing audited financial figures calculated in millions of Singapore Dollars (S\$ Million) across our multi-year tracking index:

| Economic Performance Indicator     | FY2026 | FY2025 | FY2024 | Multi-Year Performance Trend                                                                                   |
|------------------------------------|--------|--------|--------|----------------------------------------------------------------------------------------------------------------|
| <b>ECONOMIC VALUE GENERATED</b>    |        |        |        |                                                                                                                |
| Revenue                            | 18.30  | 21.60  | 25.10  | <b>Market Consolidation:</b> Revenue compressed by 15.28% YoY, reflecting broader semiconductor sector cycles. |
| <b>ECONOMIC VALUE DISTRIBUTED</b>  |        |        |        |                                                                                                                |
| Staff and Related Costs            | 6.70   | 7.20   | 8.10   | <b>Talent Investment:</b> Staff and related costs decreased by 6.94% year-on-year.                             |
| Dividends Paid to Shareholders     | 0.00   | 0.40   | 2.60   | <b>Capital Return:</b> No dividend payout proposed for this financial cycle to preserve liquidity.             |
| <b>FINANCIAL RETENTION METRICS</b> |        |        |        |                                                                                                                |
| (Loss)/Profit Before Tax           | (1.80) | 0.90   | 3.40   | <b>Margin Pressures:</b> Earnings shifted to a net pre-tax loss due to global manufacturing headwinds.         |
| (Loss)/Profit After Tax            | (1.44) | 0.70   | 2.80   | <b>Net Earnings:</b> Logged a net loss after tax of S\$1.44 million for the current operational cycle.         |

## PERFORMANCE AND TARGETS

### ESG PERFORMANCE SUMMARY

| ESG Topics                                                                                        | Unit                  | FY2026   |      |          | FY2025   |      |          | FY2024   |      |          |
|---------------------------------------------------------------------------------------------------|-----------------------|----------|------|----------|----------|------|----------|----------|------|----------|
| ENVIRONMENTAL                                                                                     |                       |          |      |          |          |      |          |          |      |          |
| Absolute emissions<br>(a) Total; (bi) Scope 1;<br>(bii) Scope 2;                                  | tCO2e                 | (a)      | (bi) | (bii)    | (a)      | (bi) | (bii)    | (a)      | (bi) | (bii)    |
|                                                                                                   |                       | 1,023.00 | 4.90 | 1,018.10 | 1,181.90 | 6.50 | 1,175.40 | 1,520.90 | 9.9  | 1,511.00 |
| *Emission intensities<br>(GHG emissions/<br>revenue)<br>(a) Total; (bi) Scope 1,<br>(bii) Scope 2 | tCO2e/<br>S\$'million | (a)      | (bi) | (bii)    | (a)      | (bi) | (bii)    | (a)      | (bi) | (bii)    |
|                                                                                                   |                       | 55.91    | 0.27 | 55.64    | 54.74    | 0.30 | 54.44    | 60.66    | 0.39 | 60.27    |
| Total diesel consumed                                                                             | mL                    | 0.002    |      |          | 0.003    |      |          | 0.004    |      |          |
| Total electricity consumed                                                                        | MWh                   | 2,532.00 |      |          | 2,820.00 |      |          | 3,625.00 |      |          |
| Electricity intensity<br>(total electricity<br>consumed/revenue)                                  | MWh/<br>S\$'million   | 138.46   |      |          | 130.62   |      |          | 144.60   |      |          |
| Total water consumption                                                                           | ML                    | 7.07     |      |          | 10.30    |      |          | 9.32     |      |          |
| Water consumption<br>intensity (total water<br>consumed/revenue)                                  | ML/<br>S\$'million    | 0.39     |      |          | 0.48     |      |          | 0.37     |      |          |
| Total waste generated                                                                             | t                     | 1.97     |      |          | 2.90     |      |          | 9.70     |      |          |
| SOCIAL                                                                                            |                       |          |      |          |          |      |          |          |      |          |
| Full-time employees                                                                               | No.                   | 96       |      |          | 111      |      |          | 119      |      |          |
| Female employees                                                                                  | %                     | 51.50    |      |          | 51.00    |      |          | 48.00    |      |          |
| Female in management<br>roles                                                                     | %                     | 33.3     |      |          | 32.0     |      |          | 32.0     |      |          |
| New hires                                                                                         | No.                   | 10       |      |          | 2        |      |          | 10       |      |          |
| Employee annual<br>turnover rate                                                                  | %                     | 24.70    |      |          | 9.00     |      |          | 24.00    |      |          |
| Average training hours<br>per employee                                                            | Hours                 | 1.56     |      |          | 1.41     |      |          | 0.57     |      |          |
| Average training hours<br>per female employee                                                     | Hours                 | 1.05     |      |          | 0.30     |      |          | 0.94     |      |          |
| Workplace fatalities                                                                              | No.                   | 0        |      |          | 0        |      |          | 0        |      |          |
| Workplace<br>high-consequence<br>injuries                                                         | No.                   | 0        |      |          | 0        |      |          | 0        |      |          |
| Workplace recordable<br>work-related injuries                                                     | No.                   | 0        |      |          | 0        |      |          | 0        |      |          |
| Workplace recordable<br>work-related ill health<br>cases                                          | No.                   | 0        |      |          | 0        |      |          | 0        |      |          |

## PERFORMANCE AND TARGETS

| ESG Topics                                                              | Unit | FY2026 | FY2025 | FY2024 |
|-------------------------------------------------------------------------|------|--------|--------|--------|
| <b>GOVERNANCE</b>                                                       |      |        |        |        |
| Confirmed incidents of corruption                                       | No.  | 0      | 0      | 0      |
| Incidents of regulatory non-compliance involving fines                  | No.  | 0      | 0      | 0      |
| Incidents of regulatory non-compliance incurring non-monetary sanctions | No.  | 0      | 0      | 0      |

*\*Note: Emission intensity pertains to purchased electricity, petrol and diesel. CO2 emissions comprise Scope-1 and Scope-2 emissions.*

### ESG PERFORMANCE EVALUATION & TARGETS

(GRI 102:4 GHG emissions reduction targets and progress)

#### I. Performance Evaluation & Short-term Targets (1-Year Horizon)

Avi-Tech monitors its sustainability progress by reviewing and evaluating our actual operational performance against short-term, medium-term, and long-term targets. Our short-term thresholds are updated annually by the SMC to drive continuous improvement across our business divisions.

##### Environmental Targets

The following table breaks down our established FY2026 performance benchmarks alongside our upcoming FY2027 target horizons:

| Sustainability Material Metric           | Target Unit        | FY2026 Target Baseline | FY2026 Actual Performance | FY2027 Next Target Horizon |
|------------------------------------------|--------------------|------------------------|---------------------------|----------------------------|
| <b>Total Absolute GHG Emissions</b>      | tCO <sub>2</sub> e | 1,475.30               | 1,023.00<br>(Target Met)  | 1,002.50                   |
| <b>Scope 1: Direct Fleet Emissions</b>   | tCO <sub>2</sub> e | 9.60                   | 4.90<br>(Target Met)      | 4.80                       |
| <b>Scope 2: Purchased Grid Emissions</b> | tCO <sub>2</sub> e | 1,465.70               | 1,018.10<br>(Target Met)  | 997.70                     |
| <b>Total Diesel Fluid Consumed</b>       | ML                 | 0.004                  | 0.002<br>(Target Met)     | 0.004                      |
| <b>Total Electricity Consumed</b>        | MWh                | 3,516.30               | 2,532.00<br>(Target Met)  | 2,481.40                   |
| <b>Total Water Consumed</b>              | ML                 | 9.00                   | 7.07<br>(Target Met)      | 6.93                       |
| <b>Total Absolute Waste Generated</b>    | t                  | 5.00                   | 1.97<br>(Target Met)      | 5.0                        |

## PERFORMANCE AND TARGETS

### Social Targets

- **Workforce Capacity Building:** For the reporting cycle, we established a short-term target of 1.00 training hour per employee. Our final evaluation shows we successfully achieved this milestone, delivering an average of 1.56 training hours per employee (up from 1.41 hours in FY2025) due to a focused rollout of department training programs.
- **Workplace Health & Safety:** We set a permanent, non-negotiable target of zero incidents across all safety metrics. Avi-Tech fully achieved this target during the current financial cycle, recording zero fatalities, zero high-consequence injuries, and zero work-related ill-health cases. We aim to maintain this zero-harm record continuously.

The following table breaks down our established FY2026 performance benchmarks alongside our upcoming FY2027 target horizons:

| Social Safety & Development Indicator      | Target Unit | FY2026 Target | FY2026 Performance   | FY2027 Target |
|--------------------------------------------|-------------|---------------|----------------------|---------------|
| <b>Average Training Hours per Employee</b> | Hours       | 1.00          | 1.56<br>(Target Met) | 1.00          |
| <b>Workplace Fatalities Count</b>          | Headcount   | 0             | 0<br>(Target Met)    | 0             |
| <b>High-Consequence Injuries Count</b>     | Headcount   | 0             | 0<br>(Target Met)    | 0             |
| <b>Recordable Work-Related Injuries</b>    | Headcount   | 0             | 0<br>(Target Met)    | 0             |
| <b>Recordable Work Ill-Health Cases</b>    | Headcount   | 0             | 0<br>(Target Met)    | 0             |

### II. Medium-Term (3-5 years) & Long-Term Targets (10+ years)

Our business divisions are committed to reducing absolute Scope 1 and Scope 2 greenhouse gas emissions through 2035 as part of our ongoing decarbonisation efforts. This strategy aligns with Singapore's enhanced climate ambition to reduce national greenhouse gas emissions to between 45 MtCO<sub>2</sub>e and 50 MtCO<sub>2</sub>e by 2035, reinforcing our commitment to supporting the nation's transition to a low-carbon economy.

Looking further ahead, we aim to achieve our 2050 net-zero horizons through progressive emissions reductions and operational improvements. Where operationally necessary, we may consider the use of verified carbon offsets to address residual emissions. However, there are currently no plans or regulatory requirements for the Group to implement carbon offsetting initiatives.

Innovation will be key as we develop and invest in greener manufacturing and engineering solutions. Additionally, we aim to foster long-term partnerships with our stakeholders to drive continuous sustainability improvements and create lasting environmental and social impact.

## PERFORMANCE AND TARGETS

### 1. Medium-Term Strategy Roadmap (Through 2035)

To systematically drive down our operational footprints over the next 3-5 years, Avi-Tech focuses its business divisions on four core pillars:

- **Energy Efficiency Optimization:** Drive process energy reductions across our production footprint and actively evaluate the technical feasibility of on-site renewable energy adoption.
- **Circular Manufacturing Systems:** Prioritize the reduction of raw material waste within our assembly lines through improved resource optimization and advanced chemical recycling initiatives.
- **Supply Chain Sustainability Collaboration:** Work closely with our key component vendors and logistics partners to encourage resource efficiency and circular manufacturing options across our operational boundaries.
- **Green Team Training:** Invest in ongoing workforce training programs to promote environmental awareness and embed sustainable practices across our business divisions.

### 2. Long-Term Net-Zero Activation (Through 2050)

To anchor our corporate strategy within a low-carbon global economy over the 10+ year horizon, we establish the following long-term operational targets:

- **Progressive Emissions Abatement:** Achieve true net-zero operations through continuous engineering upgrades, equipment energy reductions, and where technically required, verified carbon offsetting strategies.
- **Comprehensive Circular Economy Practices:** Implement closed-loop circular economy initiatives to extend manufacturing product lifecycles and maximize material recyclability.
- **Sustainability Certifications:** Maintain alignment with industry-leading green facility certifications and semiconductor sector best practices.
- **Green Engineering Innovation:** Invest in next-generation, eco-friendly manufacturing setups and low-power burn-in testing hardware to build an operationally resilient, low-carbon future.

## GRI & TCFD CONTENT INDEX

|                                          |                                                                                                                                                                       |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Statement of Use</b>                  | Avi-Tech Holdings Limited has reported the information cited in this GRI content index for the period 1 July 2025 to 30 June 2026 with reference to the GRI Standards |
| <b>GRI 1 Used</b>                        | GRI 1: Foundation 2021                                                                                                                                                |
| <b>Applicable GRI Sector Standard(s)</b> | Not applicable as a GRI sector standard is not available for our industry                                                                                             |

| GRI Standard                                          | Disclosures                                                      | Location/Page No.                                                                 |
|-------------------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <b>GRI 2: General Disclosures 2021</b>                |                                                                  |                                                                                   |
| <b>ORGANISATIONAL DETAILS AND REPORTING PRACTICES</b> |                                                                  |                                                                                   |
| GRI 2-1                                               | Organisational details                                           | Annual Report 2026 - Page 1-2<br>Sustainability Report 2026 - Page 1              |
| GRI 2-2                                               | Entities included in the organisation's sustainability reporting | Sustainability Report 2026 - Page 1, 4                                            |
| GRI 2-3                                               | Reporting period, frequency and contact point                    | Sustainability Report 2026 - Page 4                                               |
| GRI 2-4                                               | Restatements of information                                      | Sustainability Report 2026 - Page 5, 28, 29, 30                                   |
| GRI 2-5                                               | External assurance                                               | Sustainability Report 2026 - Page 5                                               |
| <b>ACTIVITIES AND WORKERS</b>                         |                                                                  |                                                                                   |
| GRI 2-6                                               | Activities, value chain and other business relationships         | Annual Report 2026 - Page 1-2, 31, 121-124<br>Sustainability Report 2026 - Page 1 |
| GRI 2-7                                               | Employees                                                        | Annual Report 2026 - Page 20<br>Sustainability Report 2026 - Page 1, 37-41        |
| GRI 2-8                                               | Workers who are not employees                                    | Sustainability Report 2026 - Page 38                                              |

## GRI & TCFD CONTENT INDEX

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| GRI 2-9                       | Governance structure and composition                                        | Annual Report 2026 - Page 34-40<br>Sustainability Report 2026 - Page 16-17         |
| GRI 2-10                      | Nomination and selection of the highest governance body                     | Annual Report 2026 - Page 44-47                                                    |
| GRI 2-11                      | Chair of the highest governance body                                        | Annual Report 2026 - Page 40-43<br>Sustainability Report 2026 - Page 16-17         |
| GRI 2-12                      | Role of the highest governance body in overseeing the management of impacts | Annual Report 2026 - Page 40-43<br>Sustainability Report 2026 - Page 16-17         |
| GRI 2-13                      | Delegation of responsibility for managing impacts                           | Annual Report 2026 - Page 47-49<br>Sustainability Report 2026 - Page 16-17         |
| GRI 2-14                      | Role of the highest governance body in sustainability reporting             | Annual Report 2026 - Page 27, 29, 76-77<br>Sustainability Report 2026 - Page 16-17 |
| GRI 2-15                      | Conflicts of interest                                                       | Annual Report 2026 - Page 27, 30<br>Sustainability Report 2026 - Page 17           |
| GRI 2-16                      | Communication of critical concerns                                          | Annual Report 2026 - Page 32<br>Sustainability Report 2026 - Page 7                |
| GRI 2-17                      | Collective knowledge of the highest governance body                         | Annual Report 2026 - Page 34-40<br>Sustainability Report 2026 - Page 16            |
| GRI 2-18                      | Evaluation of the performance of the highest governance body                | Annual Report 2026 - Page 47-49                                                    |
| GRI 2-19                      | Remuneration policies                                                       | Annual Report 2026 - Page 49-58                                                    |
| GRI 2-20                      | Process to determine remuneration                                           | Annual Report 2026 - Page 49-58                                                    |
| GRI 2-21                      | Annual total compensation ratio                                             | Annual Report 2026 - Page 49-58                                                    |

## GRI & TCFD CONTENT INDEX

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| GRI 2-22                                  | Statement on sustainable development strategy      | Sustainability Report 2026 - Page 6, 16                                 |
| GRI 2-23                                  | Policy commitments                                 | Sustainability Report 2026 - Page 6, 10, 17-19, 27, 31, 37, 43, 45, 51  |
| GRI 2-24                                  | Embedding policy commitments                       | Sustainability Report 2026 - Page 6, 10, 17-19, 27, 31, 37, 43, 45, 51  |
| GRI 2-25                                  | Processes to remediate negative impacts            | Annual Report 2026 - Page 53-57                                         |
| GRI 2-26                                  | Mechanisms for seeking advice and raising concerns | Annual Report 2026 - Page 62-63<br>Sustainability Report 2026 - Page 17 |
| GRI 2-27                                  | Compliance with laws and regulations               | Annual Report 2026 - Page 61-68<br>Sustainability Report 2026 - Page 19 |
| GRI 2-28                                  | Membership associations                            | Sustainability Report 2026 - Page 10                                    |
| <b>STAKEHOLDER ENGAGEMENT</b>             |                                                    |                                                                         |
| GRI 2-29                                  | Approach to stakeholder engagement                 | Sustainability Report 2026 - Page 7-9                                   |
| GRI 2-30                                  | Collective bargaining agreements                   | Sustainability Report 2026 - Page 38                                    |
| <b>MATERIAL TOPICS</b>                    |                                                    |                                                                         |
| GRI 3-1                                   | Process to determine material topics               | Sustainability Report 2026 - Page 11-15                                 |
| GRI 3-2                                   | List of material topics                            | Sustainability Report 2026 - Page 12-15                                 |

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| <b>Economic Performance</b>               |                                                                                |                                                                         |
| <b>GRI 3: Material Topics 2021</b>        | 3-3 Management of material topics                                              | Sustainability Report 2026 - Page 12-15                                 |
| <b>GRI 201: Economic Performance 2016</b> | 201-1 Direct economic value generated and distributed                          | Annual Report 2026 - Page 22<br>Sustainability Report 2026 - Page 48    |
| <b>Anti-corruption</b>                    |                                                                                |                                                                         |
| <b>GRI 3: Material Topics 2021</b>        | 3-3 Management of material topics                                              | Sustainability Report 2026 - Page 12-15                                 |
| <b>GRI 205: Anti-corruption 2016</b>      | 205-2 Communication and training about anti-corruption policies and procedures | Annual Report 2026 - Page 68<br>Sustainability Report 2026 - Page 19-20 |
|                                           | 205-3 Confirmed incidents of corruption and actions taken                      | Annual Report 2026 - Page 68<br>Sustainability Report 2026 - Page 19-20 |
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| <b>GRI 3: Material Topics 2021</b>        | 3-3 Management of material topics                                              | Sustainability Report 2026 - Page 12-15                                 |
| <b>GRI 102: Climate Change 2025</b>       | 102-4 GHG emissions reduction targets and progress                             | Sustainability Report 2026 - Page 50-52                                 |
|                                           | 102-5 Scope 1 GHG emissions                                                    | Sustainability Report 2026 - Page 29                                    |
|                                           | 102-6 Scope 2 GHG emissions                                                    | Sustainability Report 2026 - Page 29                                    |
|                                           | 102-8 GHG emissions intensity                                                  | Sustainability Report 2026 - Page 30                                    |

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| <b>GRI 103: Energy 2025</b>              | 103-1 Energy consumption and self-generation within the Organisation                                     | Sustainability Report 2026 - Page 31    |
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|                                          | 103-5 Reduction in energy consumption                                                                    | Sustainability Report 2026 - Page 33    |
| <b>Water</b>                             |                                                                                                          |                                         |
| <b>GRI 3: Material Topics 2021</b>       | 3-3 Management of material topics                                                                        | Sustainability Report 2026 - Page 12-15 |
| <b>GRI 303: Water and Effluents 2018</b> | 303-2 Management of water discharge-related impacts                                                      | Sustainability Report 2026 - Page 34    |
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| <b>GRI 306: Waste 2020</b>               | 306-2 Management of waste-related impacts                                                                | Sustainability Report 2026 - Page 36    |
|                                          | 306-3 Waste generated                                                                                    | Sustainability Report 2026 - Page 35    |
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| <b>GRI 401: Employment 2016</b>          | 401-1 New Employee hires and employee turnover                                                           | Sustainability Report 2026 - Page 41-42 |
|                                          | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Page 44-55                              |

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|                                                     | 403-4 Worker participation, consultation, and communication on occupational health and safety                       | Sustainability Report 2026 - Page 46    |
|                                                     | 403-5 Worker training on occupational health and safety                                                             | Sustainability Report 2026 - Page 45-46 |
|                                                     | 403-6 Promotion of worker health                                                                                    | Sustainability Report 2026 - Page 44-45 |
|                                                     | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Sustainability Report 2026 - Page 45-46 |
|                                                     | 403-8 Workers covered by an occupational health and safety management system                                        | Sustainability Report 2026 - Page 45-46 |
|                                                     | 403-9 Work-related injuries                                                                                         | Sustainability Report 2026 - Page 45-46 |
|                                                     | 403-10 Work-related ill health                                                                                      | Sustainability Report 2026 - Page 45-46 |
| <b>Training and Education</b>                       |                                                                                                                     |                                         |
| <b>GRI 3: Material Topics 2021</b>                  | 3-3 Management of material topics                                                                                   | Sustainability Report 2026 - Page 12-15 |
| <b>GRI 404: Training and Education 2016</b>         | 404-1 Average hours of training per year per employee)                                                              | Sustainability Report 2026 - Page 43-44 |
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| <b>GRI 405: Diversity and Equal Opportunity 2016</b>                  | 405-1 Diversity of governance bodies and employees                                                                   | Annual Report 2026 - Page 34, 37-40, 45<br>Sustainability Report 2026 - Page 38-40 |
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| <b>GRI 406: Non-discrimination 2016</b>                               | 406-1 Incidents of discrimination and corrective actions taken                                                       | Sustainability Report 2026 - Page 19                                               |
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| <b>GRI 407: Freedom of Association and Collective Bargaining 2016</b> | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Sustainability Report 2026 - Page 38                                               |
| <b>Child Labour</b>                                                   |                                                                                                                      |                                                                                    |
| <b>GRI 3: Material Topics 2021</b>                                    | 3-3 Management of material topics                                                                                    | Sustainability Report 2026 - Page 12-15                                            |
| <b>GRI 408: Child Labour 2016</b>                                     | 408-1 Operations and suppliers at significant risk for incidence of Child Labour                                     | Sustainability Report 2026 - Page 19                                               |
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| <b>GRI 409: Forced or Compulsory Labour 2016</b>                      | 409-1 Operations and suppliers at significant risk for incidence of forced or compulsory labour                      | Sustainability Report 2026 - Page 19                                               |

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| <b>GRI 413: Local Communities 2016</b> | 413-1: Operations with local community engagement, impact assessments, and development programs    | Sustainability Report 2026 - Page 47    |
| <b>Customer Privacy</b>                |                                                                                                    |                                         |
| <b>GRI 3: Material Topics 2021</b>     | 3-3 Management of material topics                                                                  | Sustainability Report 2026 - Page 12-15 |
| <b>GRI 418: Customer Privacy 2016</b>  | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Sustainability Report 2026 - Page 18    |

### TCFD DISCLOSURES

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

| Code              | TCFD Recommendations                                                                                                                                      | Location/Page No.                       |
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| <b>Governance</b> |                                                                                                                                                           |                                         |
| <b>TCFD 1(a)</b>  | Describe the board's oversight of climate-related risks and opportunities.                                                                                | Sustainability Report 2026 - Page 21    |
| <b>TCFD 1(b)</b>  | Describe management's role in assessing and managing climate-related risks and opportunities.                                                             | Sustainability Report 2026 - Page 21    |
| <b>Strategy</b>   |                                                                                                                                                           |                                         |
| <b>TCFD 2(a)</b>  | Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.                               | Sustainability Report 2026 - Page 22-23 |
| <b>TCFD 2(b)</b>  | Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.                        | Sustainability Report 2026 - Page 22-23 |
| <b>TCFD 2(c)</b>  | Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | Sustainability Report 2026 - Page 24-25 |

## GRI & TCFD CONTENT INDEX

| Code                       | TCFD Recommendations                                                                                                                                   | Location/Page No.                       |
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| <b>Risk Management</b>     |                                                                                                                                                        |                                         |
| <b>TCFD 3(a)</b>           | Describe the organisation's processes for identifying and assessing climate-related risks.                                                             | Sustainability Report 2026 - Page 21    |
| <b>TCFD 3(b)</b>           | Describe the organisation's processes for managing climate-related risks.                                                                              | Sustainability Report 2026 - Page 25    |
| <b>TCFD 3(c)</b>           | Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.  | Sustainability Report 2026 - Page 21-25 |
| <b>Metrics and Targets</b> |                                                                                                                                                        |                                         |
| <b>TCFD 4(a)</b>           | Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process. | Sustainability Report 2026 - Page 26    |
| <b>TCFD 4(b)</b>           | Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.                                          | Sustainability Report 2026 - Page 29    |
| <b>TCFD 4(c)</b>           | Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.                       | Sustainability Report 2026 - Page 26    |



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