



SUSTAINABILITY REPORT 2026



TOTM
TECHNOLOGIES

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This sustainability report has been reviewed by the Company's sponsor, UOB Kay Hian Private Limited (the "**Sponsor**"). This sustainability report has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") and the SGX-ST assumes no responsibility for the contents of this sustainability report, including the correctness of any of the statements or opinions made or reports contained in this sustainability report. The contact person for the Sponsor is Mr. Lance Tan, Senior Vice President, at 83 Clemenceau Avenue, #10-01 UE Square, Singapore 239920, telephone (65) 6590 6881.

BOARD STATEMENT

We are pleased to present the Sustainability Report (“**Report**”) of TOTM Technologies Limited (“**TOTM Technologies**”, or the “**Company**” and together with its subsidiaries, the “**Group**”) for the financial year ended 31 May 2026 (“**FY2026**”). The Group’s sustainability report summarises the expectations from various stakeholders, the general business environment that the Group is operating in and what the Group has done to ensure the sustainability of the Group over the years.

Reporting Scope and Framework

This Report is prepared in compliance with the Rules 711A and 711B of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited (“**SGX-ST**”) (“**Catalist Rules**”) and is referenced to the guidance set out in Practice Note 7F of the Catalist Rules. It is also prepared with reference to the Global Reporting Initiative (“**GRI**”) Standards 2021. We have chosen to report using GRI Standards because it is an internationally recognised reporting framework that covers a comprehensive range of sustainability disclosures. It provides the Group with a flexible and future-proof reporting structure as the approach advocated by GRI ensures its processes and factors are always up-to-date and relevant.

This Report highlights the key economic, environmental, social and governance (“**EESG**”) related initiatives carried out throughout the 12-month period, from 1 June 2025 to 31 May 2026 (“**Reporting Period**”). The Report covers all operating entities within our organisation in Singapore, Indonesia and India to fully understand our sustainability efforts.

The Group continues to draw reference from the recommendations of the Task Force on Climate-related Financial Disclosures (“**TCFD**”) in developing its climate-related disclosures. As the International Sustainability Standards Board (“**ISSB**”) Standards, including International Financial Reporting Standards (“**IFRS**”) S1 and IFRS S2, build on the four pillars of the TCFD recommendations, the Group intends to progressively enhance its existing climate-related disclosures towards alignment with the applicable IFRS Sustainability Disclosure Standards, in accordance with the Singapore Exchange (“**SGX**”) implementation timelines. The Group will continue to build its capabilities over time, taking into consideration available resources and operational readiness.

In line with SGX requirements for financial years commencing on or after 1 January 2025, the Group has commenced disclosure of its Scope 1 and Scope 2 greenhouse gas (“**GHG**”) emissions in FY2026. As this is the Group’s first year of reporting such emissions, no comparative figures have been presented. The Group will continue to enhance the scope and quality of its climate-related disclosures over time and will include comparative information, where applicable, in future reporting periods.

Sustainability Governance

The Board of Directors (the “**Board**” or “**Directors**”) has overall responsibility for overseeing the Group’s sustainability strategy, including the governance of material EESG factors, and the oversight of climate-related risks and opportunities. In fulfilling its responsibilities, the Board considers sustainability and climate-related matters in its review of the Group’s strategic direction and risk management processes.

The Board reviews updates from management on the Group's sustainability performance, including progress on material sustainability initiatives, climate-related developments and other emerging EESG matters that may affect the Group's operations, financial performance and stakeholders. These updates enable the Board to evaluate whether sustainability considerations continue to be appropriately integrated into the Group's business strategy and decision-making processes.

To ensure that the Board remains informed of evolving sustainability, including climate-related developments, all Directors attended the SGX prescribed sustainability training course, to strengthen their understanding of sustainability-related risks, opportunities and regulatory developments.

The senior management team, comprising the Executive Director and Group Chief Executive Officer, Chief Financial and Strategy Officer and Deputy Chief Financial Officer, is responsible for implementing the Group's sustainability strategy and overseeing the day-to-day management of sustainability matters. This includes identifying, assessing, monitoring and managing material sustainability and climate-related risks and opportunities, integrating sustainability considerations into business operations, and overseeing the implementation of sustainability initiatives across the Group.

Management monitors the Group's sustainability performance, including material EESG factors and climate-related matters, and periodically reviews these factors to ensure that they remain relevant to the Group's business activities and operating environment. Significant developments, emerging risks, key initiatives and performance are reported to the Board, enabling the Board to exercise effective oversight and provide strategic guidance on the Group's sustainability-related priorities and risk management.

Sustainability forms an integral part of the Group's corporate strategy and long-term value creation. The Group relies on established internal data collection, monitoring and verification processes to support the accuracy and reliability of the sustainability information disclosed in this report.

Internal Review

We have subjected our sustainability reporting process to an internal review, pursuant to Rule 711B (3) of the Catalist Rules. The internal review has been conducted in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. Where required and as the Group's sustainability reporting matures, the Group will consider seeking external independent assurance for its sustainability report.

We welcome feedback from our stakeholders concerning our sustainability efforts, enabling us to improve our policies, systems, and results consistently. Please send your comments and suggestions to ir@totmtechnologies.com.

On behalf of Board of Directors,

Mr. Chan Wei Jie
Executive Director and Group Chief Executive Officer

30 September 2026

CORPORATE PROFILE

TOTM Technologies Limited is an integrated solutions and services provider specialising in identity management and biometric technologies.

For more than a decade, the Indonesian government has entrusted us with supporting the security of its citizens' identities, establishing TOTM as part of the infrastructure behind one of Southeast Asia's largest public-sector identity programmes. This track record has been built through reliability, security and disciplined execution at scale.

Under a renewed leadership team, we have extended these strengths beyond identity and begun expanding our frontier technology capabilities including artificial intelligence ("AI"), blockchain and quantum-safe security, while developing our first cross-border corridor connecting markets across Southeast Asia. In doing so, we aim to leverage our expertise to strengthen our trusted identity foundation and develop the infrastructure required for an interconnected Southeast Asian digital economy.

SUSTAINABILITY APPROACH

OUR SUSTAINABILITY METHODOLOGY

Our sustainability approach is guided by a structured methodology designed to ensure that sustainability priorities are identified, evaluated and communicated in a consistent and transparent manner. The process supports the integration of stakeholder perspectives, material sustainability considerations and relevant performance data into our sustainability reporting.



The methodology comprises five key stages:

- 1. Plan and Scope** – We establish the objectives, reporting boundaries, scope and key focus areas of the sustainability assessment and reporting process.
- 2. Engage Stakeholders** – We engage relevant internal and external stakeholders to understand their expectations, concerns and perspectives on sustainability matter that may affect the organisation and its stakeholders.
- 3. Assess Materiality** – Sustainability topics identified through stakeholder engagement and other relevant sources are assessed and prioritised based on their significance to the organisation and its stakeholders. This process helps determine the key sustainability matter to be addressed in our strategy and reporting.
- 4. Collect Data** – We gather relevant qualitative and quantitative information from business functions and data owners to measure performance against identified sustainability priorities.
- 5. Report** – The resulting sustainability information, initiatives and performance are consolidated and communicated through our sustainability report, providing stakeholders with a clear view of our approach, progress and areas for continued improvement.

Through this systematic approach, we aim to strengthen the quality and relevance of our sustainability disclosures while supporting informed decision-making and the continuous improvement of our sustainability performance.

STAKEHOLDERS ENGAGEMENT

An important starting point in our sustainability journey is to identify our stakeholders and material aspects relevant to our business. The interests and requirements of key stakeholders are also considered when formulating corporate strategies. These key stakeholders include, but are not limited to, customers, suppliers, shareholders, employees, and regulators. We adopt both formal and informal channels of communication to understand the needs of key stakeholders and incorporate these into our corporate strategies to achieve mutually beneficial relationships.

Stakeholders	Engagement Platforms	Frequency	Key Concerns Raised
Suppliers	Vendor assessment	Annually	- Joint development - Contracts fulfilment - Fair and transparent procurement
	Emails/Calls	Continuously	
	Face-to-face meetings	Continuously	
Shareholders	Annual General Meeting/Extraordinary General Meeting	Annually and when required	- Ensure compliance with SGX rules and regulations - Realise healthy growth - Timely and adequate disclosures and updates
	Annual report	Annually	
	Announcement	Continuously	
	Corporate website	Continuously	
Customers	Face-to-face meetings and virtual meetings	Continuously	- Quality service - Rights protection
	Email feedback	Continuously	
	Customer cold calls	Continuously	
Employees	Staff appraisal	Continuously	- Guarantee of basic rights and interest - Employee capabilities and career development
	Whistleblowing policy updates	Annually	
	Department and Management meetings	Continuously	
	Staff engagement sessions	Continuously	
Board	Board meetings	Half yearly and when required	- Financial sustainability and business viability of operations - Regular updates on operational activities
	Board circulation via e-mails	Continuously	
Authorities/Regulators	Regular reports	Continuously	- Strengthen safety management - Compliance with regulations
	Websites	Continuously	
	Calls	Continuously	

MATERIALITY ASSESSMENT

In FY2026, the Group continues to report on its existing material factors, which remain relevant to its business and stakeholders. The Group is considering assessing its material factors in the next reporting cycle to ensure continued alignment with evolving business priorities, stakeholder expectations and sustainability trends.

Our sustainability reporting process begins with the identification of relevant EESG factors. To determine if a factor is material, we assessed its potential impact on the economy, environment and society and its influence on the stakeholders. When a factor is deemed to be material, it will be prioritised for further review. Processes are as shown below:

Our Four-Stage Process



Material Topics by Category

The Group has conducted a review of the material EESG factors identified in FY2025 and determined that they remain relevant and valid for FY2026. The assessment has been validated and approved by the Board. Guided by the GRI Standards, the following material EESG factors have been determined to be material and are disclosed in this Report:



Although energy consumption and GHG emissions are not identified as the Group's material EESG factors, they were also considered as part of the materiality assessment. Energy consumption is closely linked to GHG emissions, as fuel combustion and electricity use are key sources of emissions.

The Group recognises the growing importance of these matters considering recent SGX requirements mandating the disclosure of Scope 1 and Scope 2 GHG emissions. Accordingly, the Group has included relevant disclosures on Energy Consumption and Greenhouse Gas Emissions to enhance transparency and align with regulatory expectations.

SUSTAINABILITY COMMITMENTS

As part of our commitment to sustainable development, the Group has enhanced our disclosures and reported sustainability performance targets set for the short-term (by FY2027), medium-term (by FY2030), and long-term (by FY2050). By tracking our progress, we can identify areas for improvement and ensure that our sustainability efforts are aligned with our overall business strategy.

Material EESG Factors	Short-term Targets	Medium-term Targets	Long-term Targets
Economic Performance	Earnings Before Interest, Taxes, Depreciation, and Amortisation (“EBITDA”) adjusted to exclude other non-cash items including fair value adjustments, goodwill impairment, share-based payment and share of profits of associates. We continued to rationalise the cost base, reducing staff costs, professional fees and other operating expenses year on year. We are committed to improving the Group’s EBITDA profitability going forward.		
Anti-corruption	We target to achieve zero incidents of corruption that leads to disciplinary actions, termination of contracts and legal disputes brought against the Group.	We are committed to upholding high standards of conduct and ethical behaviour in all our business activities, supporting a culture of compliance and good corporate governance, and striving for zero reported incidents of corruption.	
Supplier Environmental Assessment	We aim to ensure that all new major suppliers are evaluated for their environmental responsibility, performance and relevant legal and regulations compliance through enhancing our supplier evaluation assessment processes.		
Diversity and Equal Opportunity	We aspire to engage our employees through an array of team-building and motivational initiatives and maintain the diversity in our workplace in terms of gender, nationality, and age group mix – to strengthen our competency while providing fair and equal employment opportunities for all in the short-, medium- and long-term. We also strive to maintain zero incidents of unlawful discrimination against employees.		
Occupational Health and Safety	We will continuously work towards maintaining zero occurrence of workplace fatality and non-fatal workplace injuries.	We will to continue ensuring that we provide healthy and safe working conditions and target to achieving zero major incident ¹ of health and safety and zero fatalities in the workplace.	
Corporate Governance	We strive to continuously adhere to the Code of Corporate Governance.		
Business Ethics and Compliance	We will continue to maintain and ensure no significant fines ² or non-monetary sanctions for non-compliance with laws and regulations.		
Enterprise Risk Management	We strive to identify, manage, and respond timely to any gaps in sustainability reporting regulatory compliance.		
Environmental Compliance	We strive to continue being in full compliance with laws, environmental rules and regulations as to not result in significant fines or sanctions.		

¹ Major incidences of health and safety are those related to life-threatening injuries or those requiring extended hospitalisation or medical treatment.

² Significant instances of non-compliance with laws and regulations are those that would result in significant fines above S\$10,000 and/or non-monetary sanctions which include restrictions imposed by governments, regulatory authorities, or public agencies on the Group’s activities or operations.

ECONOMIC

ECONOMIC PERFORMANCE

The Group recognises the importance of creating sustainable economic value for its stakeholders through its business activities and the responsible management of its resources.

The Group's direct economic value generated, distributed and retained is summarised below:

Financial Year	FY2026 (S\$ '000)	FY2025 (S\$ '000)
Economic Value Generated	6,756	8,310
Operating Costs	4,045	5,566
Employee Wages And Benefits	4,259	4,562
Payments To Capital Providers	56	114
Payments To Government	297	37
Community Investments	-	-
Total Economic Value Distributed	8,657	10,279
Economic Value Retained	(1,901)	(1,969)

The Group's economic value distributed exceeded its economic value generated by approximately S\$1.9 million in both FY2026 and FY2025. Separately, the Group's negative EBITDA was S\$1.5 million in FY2026, compared with S\$1.8 million in FY2025. The improvement in EBITDA was mainly attributable to the Group's cost-saving measures, while resources continued to be allocated towards the development of its frontier technology business.

Further information on the Group's financial performance is available in the Letter to Shareholders, Financial Highlights, Financial Review and Financial Statements of the Annual Report.

ANTI-CORRUPTION

We do not tolerate corruption in any form and strive to conduct our business with integrity and transparency. This commitment has been made clear to the Group's Directors, officers and employees. All Directors attended relevant training covering areas relating to business ethics, integrity and good corporate governance. Our Executive Director and Group Chief Executive Officer had completed the applicable mandatory training prior to the publication of this Report.

As part of the Group's governance practices, members of the management team are also required to submit an annual declaration of interest to support the identification and management of potential conflicts of interest.

The Group has established a whistleblowing email channel through which employees and other stakeholders may confidentially report suspected corruption or other concerns. Any report involving suspected corruption will be escalated to the attention of the Audit Committee ("AC") for appropriate review and follow-up.

As of FY2026, the Group's formal Anti-Bribery and Anti-Corruption ("**ABAC**") policy has been developed and is currently undergoing the relevant approval process. Upon approval, the ABAC policy will be formally adopted and communicated across relevant levels of the organisation and, where applicable, to relevant stakeholders. The ABAC Policy will further formalise the Group's commitment to maintaining high standards of integrity and ethical conduct and complying with applicable anti-bribery and anti-corruption laws and regulations.

Whistleblowing Policy

The Group has implemented a whistleblowing policy. The policy aims to provide an avenue for employees and external parties to raise concerns about misconduct or improprieties in the Group and at the same time assure them that they will be protected from any prejudicial implications for whistleblowing in good faith and the identity of whistleblowers is kept confidential. Significant cases are reviewed by the AC for adequacy of investigation actions and resolutions. The Company has provided the email address whistleblow@totmtechnologies.com which is accessible by the members of AC on the Company's website to allow external parties to raise any concerns they may have.

The reported whistleblowing cases were addressed with appropriate actions taken to investigate, resolve, and address the matters raised. No confirmed incidents of corruption were identified during FY2026 (FY2025: Nil). No employees were dismissed or subjected to disciplinary actions for corruption, nor did the Group experience any contract terminations or non-renewals arising from corruption-related violations. Additionally, there were no public legal cases related to corruption brought against the Group or its employees. Accordingly, the Group maintained its performance against the target previously set.

Moving forward, the Group remains committed to upholding high standards of ethical business conduct and will continue its efforts to maintain zero incidents of corruption in the years ahead.

ENVIRONMENTAL

The Group endeavors to minimise the potential impact of our operations on the environment. We are committed to reducing any environmental footprint and consumption of natural resources in all possible aspects of business operations. We encourage the use of renewable materials and resources, and where possible, reduce waste through reusing and recycling. We avoid any unnecessary use of hazardous materials and products and take all reasonable steps to protect the environment when such materials must be used, stored or disposed of.

SUPPLIER ENVIRONMENTAL ASSESSMENT

We will continue to reduce our environmental impact and encourage its stakeholders, including suppliers and trading partners, to meet the same expectations. We will assess suppliers' environmental responsibility performance and compliance with relevant laws and regulations and engage them to determine EESG focus areas on the pursuit of co-creating sustainable value.

We aspire to continuously promote and integrate sustainability in our business operations and consider stakeholders' interests. Environmental performance is being considered as our sustainability reporting process matures. We pledge to uphold sustainable business practices across our value chain, from subsidiaries to suppliers, and trust that sustainable supply chain management drives organisational excellence to deliver desirable business results to the stakeholders.

Supplier assessment remains a critical process to ensure that any new supplier meets its environmental and quality standards, especially since our customers are predominantly from the government sector, where adherence to high compliance and operational standards is paramount.

As part of our ongoing commitment to maintaining good procurement standards and practices, the Group evaluates equipment and materials suppliers to ensure that they align with our specific requirements and adhere to the protocols expected. Moreover, it confirms that suppliers are providing stable and reliable materials, thereby contributing to the reduction of procurement risks. Through these measures, the Group aims to safeguard the integrity and quality of its supply chain, continuously enhancing its capacity to meet customer expectations and regulatory obligations.

In FY2026, the Group onboarded one new major supplier that was specifically nominated by a customer (FY2025: Nil). As the supplier was customer-nominated and the Group had limited discretion over this particular supplier's appointment, the Group did not conduct its standard environmental assessment as part of the supplier selection process. Accordingly, the Group did not fully achieve its target of assessing all new major suppliers during FY2026.

The Group is enhancing its supplier evaluation and assessment processes to support the assessment of new major suppliers based on their environmental responsibility, performance and compliance with relevant laws and regulations.

Going forward, the Group aims to ensure that all new major suppliers are assessed based on their environmental responsibility, performance and compliance with relevant laws and regulations.

Energy Consumption and Greenhouse Gas Emissions

The Group recognises the importance of managing its energy consumption and associated with GHG emissions³. The Group is committed to promote efficient energy use through ongoing energy management initiatives across its operations.

During the Reporting Period, the Group reported its energy consumption and Scope 2 GHG emissions for the first time, marking an initial step towards enhancing its environmental data collection and disclosures.

As the Group does not own or control any direct emission sources, it did not generate any Scope 1 GHG emissions during the Reporting Period. The Group's Scope 2 GHG emissions arise from its consumption of purchased electricity and are disclosed using both the location-based and market-based methods. For the Reporting Period, both methods result in the same emissions figure, as the Group did not have any contractual instruments that would result in a difference between the two methods.

Going forward, the Group will continue to monitor its electricity consumption and related Scope 2 GHG emissions across its operations to enhance its understanding of its energy use and environmental impact and to support the continued improvement of its environmental disclosures.

The Group's primary source of energy is electricity, which is used for office activities such as lighting, cooling and operating equipment.

Performance Indicators	FY2026			
	Singapore	India	Indonesia	Total
Electricity consumption (kWh)	11,060 (approximately 40 gigajoules ("GJ"))	31,422 (approximately 113 GJ)	56,575 (approximately 204 GJ)	99,057 (approximately 357 GJ)

Performance Indicator	FY2026			
	Singapore ⁴	India ⁵	Indonesia ⁶	Total
Scope 2 GHG emissions (tCO ₂ e)	4.45	22.31	45.26	72.02

³ Emissions are reported using operational control under GHG Protocol as the basis for consolidation.

⁴ Scope 2 GHG emissions are calculated based on the emissions factors published by the Singapore Energy Market Authority

⁵ Scope 2 GHG emissions are calculated based on the emissions factors published by the Government of India - Central Electricity Authority

⁶ Scope 2 GHG emissions are calculated based on the emissions factors published by Dinas Lingkungan Hidup (Environmental Agency) of DKI Jakarta

SOCIAL

Our employees are our greatest assets. Their contributions and support are always valued. As such, we conduct regular reviews of compensation and benefits policies according to the industry benchmark, financial results as well as individual performance of employees. Furthermore, the Group places great emphasis on the training and development of employees and regards excellent employees as a key factor in remaining competitive.

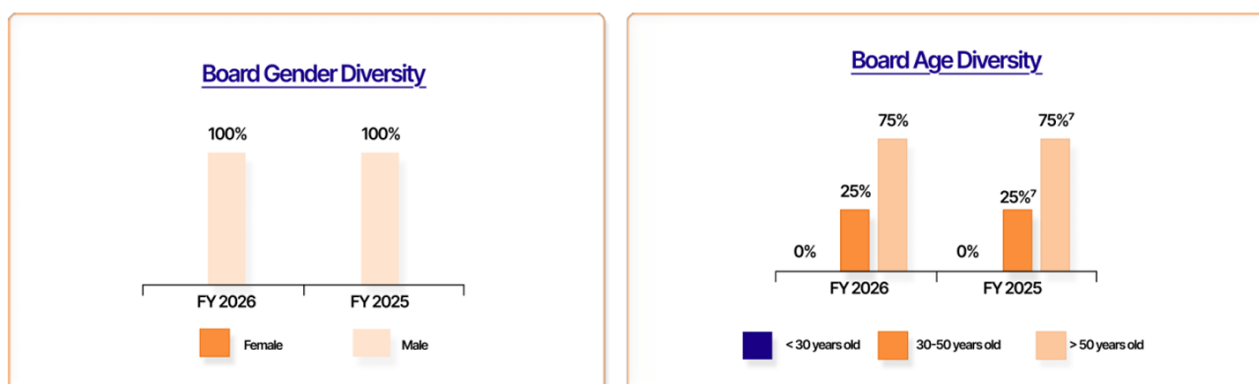
We respect human rights and support the elimination of all forms of forced and compulsory labour, especially child labour. The Group does not tolerate any discrimination in respect of employment and occupation. We are committed to embedding human rights principles to ensure that our operations are devoid of any negative human rights impact.

DIVERSITY AND EQUAL OPPORTUNITY

Board Diversity

We are committed in fostering a diverse and inclusive Board. We firmly believe that a Board comprising members with varied backgrounds, experiences, and perspectives is essential to our Company's growth and success as we can timely and strategically response to the market shifts and changing customers' demands.

Our Board diversity policy is designed to ensure that the Board's composition reflects a wide range of skills, expertise, and viewpoints. We continuously assess our Board's composition and actively seek qualified individuals who can bring unique insights and contribute to a more inclusive decision-making process.



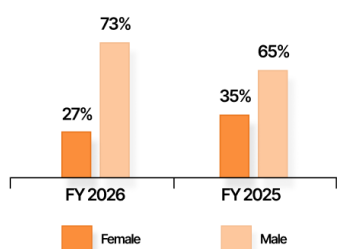
All Board appointments are made based on merit, in the context of the skills, experience, independence and knowledge which the Board requires to be effective. For more detailed information about our Board Diversity, please refer to our Corporate Governance Report in the Annual Report.

Employee Diversity

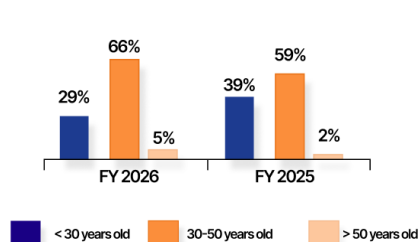
A diverse workforce is an asset in today's ever-changing global marketplace. We cultivate an inclusive culture where employees with wide-ranging backgrounds and qualities are highly motivated, engaged and connected. We do not discriminate against one's race, age, gender, religion, ethnicity, disability, or nationality.

As of 31 May 2026, we had a workforce of 97 full-time employees (FY2025: 89) for our operations across the Group with 87% (FY2025: 70%) length of service under 5 years and with 13% (FY2025: 30%) length of service from 5 to 10 years. 12% of our employees hold managerial positions (FY2025: 9%), while 88% are non-managerial (FY2025: 91%). Our headcounts are distributed as follows:

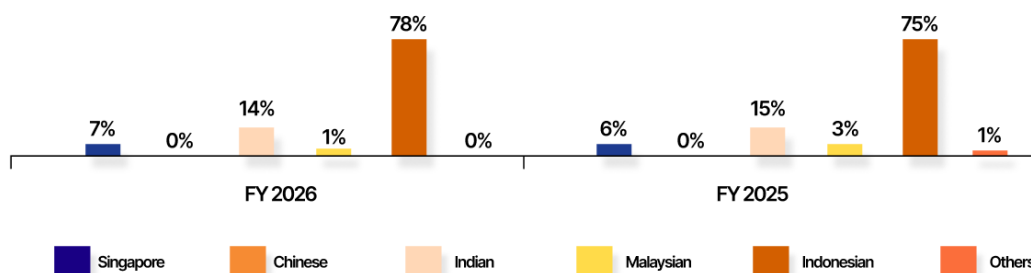
Employee by Gender Group



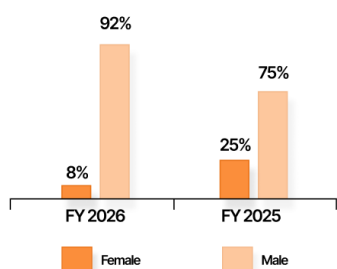
Employees by Age Group



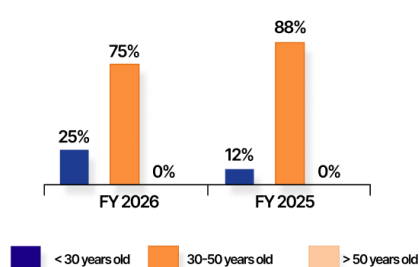
Employees by Nationalities



Management by Gender Group



Management by Age Group



Equal Opportunity

Our recruitment of staff is based solely on merit and qualifications, without discrimination regarding race, age, gender, religion, or ethnicity. Every employee plays an essential role in our Company, and we pay the utmost attention to our employees' general well-being. To promote equal opportunity, employees are recruited as either permanent team members or on a contractual basis, utilising a diverse array of avenues such as online job platforms, professional consultants, and internal endorsements.

The recruitment procedure diligently follows established protocols, encompassing initial screenings, technical assessments, dialogues, offers and comprehensive onboarding procedures for selected individuals. Acknowledgment of staff contributions takes shape through routine salary evaluations and celebratory bonuses. The recruitment framework encompasses application evaluation, candidates shortlisting, interviews, and HR-facilitated compensation deliberations for the selected candidates. A detailed breakdown in employees' new hires and turnover as disclosed below:

New Hires	FY2026		FY2025	
	Number	Percentage	Number	Percentage
Overall New Hires	21	22	15	17
By Gender				
Male	11	12	9	10
Female	10	10	6	7
By Age				
< 30 years old	2	2	8	9
30 – 50 years old	16	17	5	6
> 50 years old	3	3	2	2

Turnover	FY2026		FY2025	
	Number	Percentage	Number	Percentage
Overall Turnover	12	12	23	26
By Gender				
Male	3	3	20	23
Female	9	9	3	3
By Age				
< 30 years old	7	7	3	3
30 – 50 years old	4	4	15	17
> 50 years old	1	1	5	6

Team Building

As part of its commitment to the social pillar of EESG, the Company continued to promote employee well-being and workplace engagement through initiatives that foster collaboration, inclusion and a positive working environment. During the Reporting Period, the Company organised team lunches and dinners to celebrate the successful completion of projects and encourage employee connection, as well as festival celebrations at the office premises to foster a sense of inclusion and embrace cultural diversity. These initiatives support employee connection and contribute to a resilient, engaged and high-performing workforce.



In FY2026, the Group continued to foster employee engagement while maintaining diversity across gender, nationality and age. During the Reporting Period, team-building and motivational activities were conducted to strengthen employee engagement, while no cases of unlawful discrimination were reported (FY2025: Nil). Accordingly, the Group maintained its performance against the target previously set.

Moving forward, the Group will continue to promote an inclusive and supportive workplace, maintain workforce diversity and provide fair and equal opportunities for all employees, while striving to maintain zero incidents of unlawful discrimination against employees.

OCCUPATIONAL HEALTH AND SAFETY

We are committed to safeguarding our employees' health and safety against any potential workplace hazards. Ensuring our employees' safety and health in the workplace is one of our top priorities, and our ultimate target is to have a zero-accident workplace. We are committed to reducing any risks related to safety and health through effective risk management. The Company continued to implement a hybrid working arrangement, contributing to the reduction of significant occupational health and safety risks across our operations. This flexible approach has allowed us to prioritise employee well-being while maintaining a safe and healthy working environment, ensuring that potential hazards and negative impacts on occupational health and safety are effectively minimised.

Work-Related Injuries for Employees	FY2026	FY2025
The number and rate of fatalities as a result of work-related injury	Nil	Nil
The number and rate of high-consequence work-related injuries	Nil	Nil
The number and rate of recordable work-related injuries	Nil	Nil

In FY2026, the Group recorded no work-related fatalities, high-consequence work-related injuries or recordable work-related injuries (FY2025: Nil), thereby maintaining its performance against the occupational health and safety target previously set.

Moving forward, the Group will continue to provide a healthy and safe working environment and work towards maintaining zero fatalities and work-related injuries.

GOVERNANCE

CORPORATE GOVERNANCE

We believe that strong governance is the key to a sustainable business. The Board and management of TOTM Technologies are committed to maintaining a high standard of corporate governance. The Company understands that good corporate governance is an integral element of a sound corporation, enabling it to be more transparent and forward-looking. Please refer to our Corporate Governance Report of the Annual Report.

We believe that our constant drive for corporate excellence will allow us to establish a more transparent, accountable, and equitable system, thereby increasing the value of the Company and its value to our stakeholders. We will continue to comply with the Code of Corporate Governance and meet all requirements that are expected of us by our stakeholders.

In FY2026, the Group continued to adhere to the Code of Corporate Governance, thereby maintaining its performance against the target previously set. Moving forward, the Group will continue to uphold good corporate governance practices.

BUSINESS ETHICS AND COMPLIANCE

We take serious consideration of any possibilities of conflict of interest during our hiring procedures. Our Code of Conduct clearly states our expectations from our staff and the consequences if any of the rules are violated or standards are not met. We also have clear and fair grievance procedures. Our target is to ensure allegations received are promptly addressed. There were no allegations received in FY2026 (FY2025: Nil).

Business ethics are communicated to all our heads of business units regularly and they must fully understand that compliance with rules and regulations is a key part of running a responsible business. Topics covered under the ethics briefing are comprised of the following:

Honesty

To act honestly and in the best interest of the Company.

Integrity

By doing what they think is right even when there is great pressure to do otherwise; they are principled, honorable, and upright.

Promise-keeping & Trustworthiness

Make every reasonable effort to fulfil the letter and spirit of their promises and commitments.

Accountability

Ethical executives acknowledge and accept personal accountability for the ethical quality of their decisions and omissions to themselves, their colleagues, their companies, and their communities.

Cyber security and data privacy are not only important for compliance, but also for safeguarding both our data and that of our customers. We have taken measures to guard against cyber risks for both our internal and external stakeholders by complying with the Personal Data Protection Act Policy. Our subsidiary in Indonesia obtained ISO 270001 in relation to Personal Data Protection Act. This policy also applies to our employment process where the privacy of all applicants is safeguarded and access to personal data is restricted to authorised people or senior management on a need-to-know basis.

In FY2026, there were no fines or non-monetary sanctions for non-compliance with laws and regulations (FY2025: nil), with the Group maintaining zero significant fines or non-monetary sanctions. As part of our commitment to uphold secured data privacy, we will continue to ensure compliance and maintain this outcome going forward.

ENVIRONMENTAL COMPLIANCE

We view compliance with relevant codes and regulations on environmental issues as mandatory. The Group has implemented policies and procedures designed to ensure compliance with the relevant laws and regulations and prevent environmental pollution and resource depletion with due diligence. We have compiled a Legal and other requirements Register for relevant legal and other requirements that the Group needs to comply with. For example, we follow the Environmental Public Health Act and Regulations, Environmental Protection and Management Act and Regulations and Smoking Act. We have taken steps at all worksites to ensure the requirements are met throughout the duration of the projects.

Compliance With Environmental Laws and Regulations	FY2026	FY2025
Instances for which fines were incurred	Nil	Nil
Instances for which non-monetary sanctions were incurred	Nil	Nil

In FY2026, the Group recorded zero incidents of non-compliance with laws, environmental rules and regulations resulting in significant fines or sanctions (FY2025: Nil), thereby maintaining its performance against the target previously set.

Moving forward, the Group will continue to comply with applicable environmental laws, rules and regulations and strive to maintain zero significant fines or sanctions.

ENTERPRISE RISK MANAGEMENT

The Board acknowledges its responsibilities for the overall internal control framework and governance of risk, ensuring that the management maintains a sound system of risk management and internal controls to safeguard the interests of the Company and its shareholders.

The Board, assisted by the AC, reviews annually, and ensures that a sound system of risk management and internal controls is maintained by the Group to safeguard shareholders' interests and the Group's assets and determines the nature and extent of the significant risks which the Group is willing to take in achieving its strategic objectives. The Group has implemented a system of internal controls designed to provide reasonable assurance that assets are safeguarded, proper accounting records are maintained, operational controls are adequate, and business risks are suitably managed as we implement the commitments made to responsible business conduct. The Board, with the assistance of the AC, oversees the management in the design, implementation and monitoring of the risk management and internal control systems, and reviews the adequacy and effectiveness of such systems at least annually.

Following the financial year-end and prior to the publication of this Report, the Group enhanced its ERM framework by incorporating certain climate-related risks. Relevant sustainability-related risks, including but not limited to climate-related risks, continue to be considered in the Group's business and operational decision-making. The Group will continue to enhance its approach to identifying, managing and responding to sustainability-related risks, including strengthening the integration of climate-related risks and progressively incorporating other sustainability-related risks into its ERM framework, while monitoring developments in sustainability reporting and regulatory requirements.

For FY2026, the Group considered applicable sustainability reporting requirements and enhanced its disclosures to address identified areas for improvement, in line with its target to identify, manage and respond promptly to gaps in sustainability reporting regulatory compliance.

Please refer to Corporate Governance Report of the Annual Report, for more detailed information.

CLIMATE-RELATED DISCLOSURES

As the effects of climate change become increasingly evident, the importance of addressing climate-related risks and identifying potential opportunities is increasingly relevant. We recognise the importance of climate-related disclosures in supporting a more sustainable and resilient future.

The Group continues to draw reference from the TCFD recommendations in developing its approach to climate-related matters and intends to progressively enhance its climate-related disclosures towards the applicable requirements of the IFRS Sustainability Disclosure Standards, in line with the SGX implementation timelines. Recognising that this requires the integration of various functions, resources and processes across the organisation, the Group is progressively building its internal capabilities while taking into consideration its available resources and operational readiness.

As part of this process, the Group intends to foster constructive dialogue on climate-related matters at Board meetings to facilitate consideration of climate-related risks and opportunities in decision-making, assess its existing practices to identify areas for enhancement, and progressively develop an action plan to strengthen its climate-related practices and disclosures.

Climate-related Disclosure Pillar	Recommendations	Our Responses
Governance	a) Describe the board's oversight of climate-related risks and opportunities.	The Board has overall responsibility for overseeing the Group's sustainability strategy, including climate-related risks and opportunities. The Board considers climate-related matters in its review of the Group's strategic direction and risk management processes, and receives periodic updates from management on relevant developments, risks, opportunities and sustainability initiatives.
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	The senior management team is responsible for implementing the Group's sustainability strategy and overseeing the day-to-day management of sustainability matters, including climate-related risks and opportunities. Management monitors relevant developments and provides updates to the Board on material risks, opportunities, initiatives and performance.
Strategy	a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	The identification of climate-related risks and opportunities requires a multi-faceted approach, integrating several functions and efforts within an organisation. Following the financial year-end and prior to the publication of this Report, the Group incorporated certain climate-related risks into its ERM framework. Building on this progress, the Group is committed to further developing its processes to identify and assess potential climate-related risks and opportunities that may impact the Group over the short, medium and long term.
	b) Describe the impact of climate-	The Group will further assess the potential impacts of

	related risks and opportunities on the organisation's businesses, strategy, and financial planning.	identified climate-related risks on its business, strategy and financial planning, while continuing to identify and assess climate-related opportunities.
	c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	The Group will continue to focus on building internal capabilities and resources to support future assessments of the resilience of its strategy under different climate-related scenarios. These assessments will inform the development of its climate-resilient strategy.
Risk Management	a) Describe the organisation's processes for identifying and assessing climate-related risks.	The Group considers relevant climate-related matters as part of its business and operational decision-making to identify risks that may affect its business and operations. The Group will continue to enhance its approach to identifying and assessing climate-related risks, taking into account evolving business conditions, sustainability developments and regulatory requirements.
	b) Describe the organisation's processes for managing climate-related risks.	The Group will continue to strengthen its processes for managing and responding to identified climate-related risks, including those incorporated into its ERM framework. This includes further developing appropriate responses and monitoring arrangements within its overall risk management processes.
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	Following the financial year-end and prior to the publication of this Report, the Group enhanced its ERM framework by incorporating certain climate-related risks. The Group will continue to strengthen the integration of climate-related risks and progressively incorporate other sustainability-related risks into its overall risk management processes.
Metrics and Targets	a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	The Group monitors climate-related metrics, including electricity consumption and Scope 2 GHG emissions, to assess its exposure to climate-related risks and opportunities. Electricity consumption is measured in kWh, while Scope 2 GHG emissions are measured in tCO ₂ e. As the Group does not use diesel or petrol in its operations, it has no direct fuel-related emissions and therefore no Scope 1 GHG emissions to report.
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	In line with the applicable SGX requirements, the Group reported its Scope 1 and Scope 2 GHG emissions in FY2026. The Group's Scope 1 and Scope 2 GHG emissions, together with the relevant disclosures on climate-related risks, are set out in the GHG Emissions section.
	c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	The Group will work towards setting and disclosing climate-related targets to better monitor our sustainability performance in the near future after we build up our internal capacity to identify and manage climate-related risks and opportunities.

GRI CONTENT INDEX

Statement of Use	TOTM Technologies Limited has reported the information cited in GRI Content Index for the period of 1 June 2025 to 31 May 2026 with reference to the GRI standards 2021.	
GRI 1 Used	GRI 1: Foundation 2021	
Applicable GRI Sector Standard(s)	Not applicable	
GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	Corporate Profile
	2-2 Entities included in the organisation's sustainability reporting	Reporting Scope and Framework
	2-3 Reporting period, frequency and contact point	Reporting Scope and Framework & Sustainability Governance
	2-4 Restatements of information	Restatement of prior year's information under Employment Diversity
	2-5 External assurance	Sustainability Governance
	2-6 Activities, value chain and other business relationships	Corporate Profile
	2-7 Employees	Diversity and Equal Opportunity
	2-8 Workers who are not employees	None
	2-9 Governance structure and composition	Corporate Governance Report
	2-10 Nomination and selection of the highest governance body	Corporate Governance Report
	2-11 Chair of the highest governance body	Corporate Governance Report
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance
	2-15 Conflicts of interest	Corporate Governance Report
	2-16 Communication of critical concerns	Stakeholders Engagement & Whistleblowing Policy
	2-17 Collective knowledge of the highest governance body	Sustainability Governance
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report
	2-19 Remuneration policies	Corporate Governance Report
	2-20 Process to determine remuneration	Corporate Governance Report
	2-21 Annual total compensation ratio	The Group does not disclose against this metric due to confidentiality

	2-22 Statement on sustainable development strategy	Sustainability Governance
	2-23 Policy commitments	Whistleblowing Policy
	2-24 Embedding policy commitments	Whistleblowing Policy
	2-25 Processes to remediate negative impacts	Whistleblowing Policy
	2-26 Mechanisms for seeking advice and raising concerns	Whistleblowing Policy
	2-27 Compliance with laws and regulations	Governance
	2-28 Membership associations	None
	2-29 Approach to stakeholder engagement	Stakeholders Engagement
	2-30 Collective bargaining agreements	None
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment
	3-2 List of material topics	Materiality Assessment
	3-3 Management of material topics	Economic, Environmental, Social & Governance
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Economic Performance
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Anti-Corruption
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Consumption and Greenhouse Gas Emissions
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Energy Consumption and Greenhouse Gas Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Energy Consumption and Greenhouse Gas Emissions
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supplier Environmental Assessment
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Occupational Health and Safety
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity and Equal Opportunity