



CHEMICAL INDUSTRIES (FAR EAST) LIMITED

化学工业(远东)有限公司



## Sustainability Report 2025

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# 1. ABOUT THE REPORT

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This Sustainability Report (the “**Report**”) represents the eighth annual publication by Chemical Industries (Far East) Limited (“**CIL**”), reaffirming the Company’s continued commitment to sustainable and responsible business practices. The Report covers the Company’s operations as a manufacturer of basic chemicals, including activities at the Sakra CIL chlor-alkali facility on Jurong Island, as well as operations in Samulun and Myanmar. It covers the financial year from April 1, 2024, to March 31, 2025 (“**FY2025**”).

This Report has been prepared with reference to the Global Reporting Initiative (“**GRI**”) Sustainability Reporting Standards 2021, which are widely recognised as a global benchmark for environmental, social, and governance (“**ESG**”) reporting. In addition, the Report incorporates relevant disclosures from the Sustainability Accounting Standards Board (“**SASB**”) Standards for the Chemicals sector to strengthen the identification, management, and communication of sustainability topics of interest to financial stakeholders. In line with CIL’s ongoing commitment to transparent and accountable climate-related disclosures, this is the third year CIL has referenced the recommendations of the Task Force on Climate-related Financial Disclosures (“**TCFD**”). Detailed references and an index table of these standards are included in this Report to guide readers on how these frameworks are applied in the disclosures.

With reference to the GRI standards, the disclosures within this Report are guided by the following principles:

- **Accuracy:** to ensure the information reported is accurate and detailed enough for stakeholders to assess the organisation’s impacts.
- **Balance:** to provide an unbiased overview of CIL operations’ positive and negative impacts.
- **Clarity:** to deliver information in a manner that is accessible and easy to understand for all stakeholders.
- **Comparability:** to maintain consistent methodologies in selecting, compiling, and reporting information, enabling stakeholders to analyse changes and benchmark against other organisations.
- **Completeness:** to include comprehensive information that allows for a full assessment of the organisation’s impacts within the reporting period.
- **Sustainability context:** to contextualise the organisation’s impacts within the sustainable development framework.
- **Timeliness:** to ensure information is reported regularly and made available promptly, aiding stakeholders in informed decision-making.
- **Verifiability:** to collect, record, compile, and analyse information systematically, allowing for the examination of its quality and accuracy.

This Report is reviewed and approved by the Board. Although this Report has not been subject to external assurance, meticulous attention has been dedicated to the accuracy and integrity of the disclosed information.

## Contact Us

CIL values the views and feedback of our stakeholders, which play a crucial role in shaping and enhancing its sustainability reporting and practices. We welcome any comments or suggestions you may have. For further engagement, please get in touch with us at [chemical.ind@cil.com.sg](mailto:chemical.ind@cil.com.sg)

## 2. OUR BOARD STATEMENT

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Dear Stakeholders,

We are pleased to present the eighth sustainability report of Chemical Industries (Far East) Ltd ("CIL"), marking another milestone in our continued journey toward responsible and sustainable growth. Sustainability remains central to CIL's business strategy, reflecting our commitment to protecting the environment, supporting our communities, and contributing to a resilient economy.

### SUSTAINABILITY INITIATIVES

Building on last year's establishment of our Sustainability Committee, we have taken steps to strengthen ESG governance. The Committee has actively contributed to the review of and enhancement of CIL's sustainability policy and strategy, ensuring alignment with regulatory expectations, stakeholder interests, and industry best practices. It oversees the implementation of key sustainability initiatives, monitors ESG performance metrics, and proposes continuous improvements.

The Board has also enhanced its oversight through dedicated sustainability governance mechanisms, including regular reviews, strategic alignment sessions, and structured reporting protocols. These enhancements ensure that sustainability remains a core component of CIL's strategic direction and long-term value creation.

For the coming year, energy efficiency continues to be a key pillar in our strategy, and key initiatives include upgrading to high-efficiency motors across our plants and utilities, as well as exploring other innovative technologies to further reduce energy consumption per unit of output.

In terms of water efficiency, our goal is to create a closed-loop water system in order to minimise the environmental impact while enhancing resource efficiency. To achieve this, we plan to recycle demineralised water for use in regenerating ion exchange resin towers - this will reduce both water consumption and operational costs. Building on this, we will expand the use of recycled demineralised water to other plant processes.

We are proud to be recognised once again at the SCIC Responsible Care Awards 2024, receiving accolades for our Pollution Prevention, Process Safety, and Security Code. We also achieved BizSafe level Star and SS 651 certification, which affirmed our commitment to operational excellence and continuous improvement in critical environmental and safety domains. We continued to benchmark our sustainability performance through external assessments. We achieved an EcoVadis Silver rating, reflecting our ongoing commitment to improving sustainability performance across our operations.

As part of our efforts to reduce carbon emissions, our energy efficiency measures across our operations will result in increased energy efficiency and long-term environmental benefits. We will also continue to strengthen our greenhouse gas ("GHG") emissions reporting processes to support improved transparency and decision-making. To extend our sustainability impact across the entire value chain, we have implemented a Sustainable Procurement Policy and a Supplier Code of Conduct, underscoring our commitment to responsible sourcing and sustainable supply chain practices.

### CLIMATE-RELATED RISKS AND OPPORTUNITIES

We have also deepened our understanding of climate-related risks and opportunities. We completed a review of our current positioning, aligning with the Task Force on Climate-related Financial Disclosures framework. In tandem, we have also begun considering the International Sustainability Standards Board ("ISSB") International Financial Reporting Standards ("IFRS") S1 General Requirements for Disclosure of Sustainability-related Financial Information and S2 Climate-related Disclosures as an emerging regulatory benchmark to guide our future operational enhancements and reporting practices.

Our human resource practices and collective agreement continue to foster a supportive and inclusive work environment, thereby strengthening employee engagement and upholding fair employment practices. We are recognised as a Tripartite Standards Adopter, reinforcing our commitment to workforce well-being and progressive labour standards.

Looking ahead, we will continue to monitor our progress closely against the goals we have set, maintaining transparency and accountability through regular reporting. We remain committed to sharing our achievements and addressing challenges openly in future sustainability reports, ensuring stakeholders are well-informed and confident in our direction.

As we advance on our sustainability journey, we are confident in our ability to create lasting value for our business, stakeholders, communities, and the environment. We sincerely appreciate your continued support and belief in our shared vision for a more sustainable future.

Independent Non-Executive Chairman

Yeo Hock Chye

On behalf of the Board of Directors

## 3. AT A GLANCE

### 3.1 COMPANY OVERVIEW

Since 1963, CIL has been a leading producer of chlor-alkali products in Singapore, including chlorine, sodium hydroxide, and related derivatives. We supply four key products: sodium hydroxide, hydrochloric acid, chlorine, and sodium hypochlorite, which serve as essential inputs for various industries, including utilities, petrochemicals, pharmaceuticals, electronics, and water treatment.

CIL plays a critical role in supporting Singapore's drive toward greater self-sufficiency by supplying essential chemicals that underpin the nation's water treatment processes at all levels.

<b>Sodium Hypochlorite ("bleach"):</b> Widely used for its bleaching and disinfecting properties to keep the environment clean	<b>Hydrochloric Acid:</b> A multipurpose raw material that is crucial for industrial processes in the food and paper industries
<b>Chlorine:</b> Used mainly for water purification to provide Singapore with clean drinking water	<b>Sodium Hydroxide:</b> A highly versatile core substance used in many manufacturing processes

Figure 1: CIL's Products

CIL's primary chlor-alkali manufacturing facility, commissioned in 1998, is strategically located on Jurong Island and is distinguished by its deployment of advanced technologies and consistently strong operational performance. The company's corporate headquarters, along with its blending and storage facilities, are situated at Jalan Samulun. Logistics and distribution operations are managed by Chem Transport Pte Ltd, a wholly owned subsidiary, which ensures an efficient, transparent, and reliable supply chain that consistently meets the needs of our partners.

CIL also maintains a strategic presence in Myanmar through its subsidiary, Chemical Industries (Myanmar) Limited ("CIML"), which commenced operations in 2019. CIML is the sole producer of high-quality sodium hypochlorite in the country and operates from a 1.7-hectare facility located in Zone A of the Thilawa Special Economic Zone in Kyauktan, Yangon.

In addition, Juta Properties Private Limited, another wholly owned subsidiary, serves as the real estate arm of CIL, contributing to the diversification and strengthening of CIL's overall business portfolio.

### 3.2 OUR BUSINESS

CIL aims to unlock future growth and explore new opportunities through three core pillars: growth, sustainability, and culture. Emphasising environmental responsibility, CIL seeks to strengthen its core operations while expanding into complementary and synergistic sectors. Guided by these pillars, CIL is committed to becoming the leading provider of sustainable chemical solutions in Southeast Asia.

## 4. SUSTAINABILITY AT CIL

### 4.1 SUSTAINABILITY GOVERNANCE

At CIL, sustainability is embedded within our governance framework. As the highest governing body responsible for sustainability, the Board provides strategic guidance and oversight by overseeing sustainability policies and endorsing key ESG initiatives to ensure ESG considerations are fully embedded into CIL's operations and risk management frameworks. The Board also plays a pivotal role in providing direction on ESG issues and reviewing and approving our sustainability reports, which include material topics and reported information. This approach supports a proactive stance in identifying and addressing ESG risks and opportunities, aligning them with our strategic vision and broader governance.

The management team is responsible for driving the implementation of these efforts. To support this, the Sustainability Committee, which includes a Board representative, monitors progress and ensures the effective execution of CIL's sustainability goals and initiatives.

### 4.2 MATERIALITY ASSESSMENT

#### 4.2.1 Materiality Matrix

CIL undertakes an annual evaluation of its key ESG topics to ensure they remain relevant within the context of its evolving business environment. As in the previous year, this review was conducted by referencing relevant established reporting standards and industry benchmarks. The process involved analysing commonly reported issues among industry peers, ensuring compliance with Singapore Exchange ("SGX") requirements, and aligning with voluntary frameworks such as GRI, SASB, and TCFD recommendations.

Following this review, the Sustainability Committee concluded that no new material topics were identified for the reporting year, and the ten material topics established back in FY2023 remain applicable to CIL's business and its stakeholders.

Topics Areas	Material ESG Topics	GRI index
Environmental	Energy Efficiency	GRI 302
Environmental	Water Management	GRI 303
Environmental	Climate Change and Carbon Emissions	GRI 305
Environmental	Waste Consumption	GRI 306
Social	Occupational Health and Safety	GRI 403
Social	Talent development, satisfaction, and retention	GRI 404
Social	Diversity and Equal Opportunities	GRI 405
Social	Community Relations	GRI 413
Governance	Governance and Business Ethics	GRI 205
Governance	Product Quality	GRI 416

Figure 2: CIL's Material ESG Topic List

#### 4.2.2 Stakeholder Engagement

Understanding and addressing the interests of our stakeholders is crucial to CIL's success and our ability to make meaningful contributions to society. We are committed to transparent and consistent communication with key stakeholder groups, and we foster ongoing engagement to build strong, collaborative relationships.

CIL encourages stakeholder participation through a range of targeted channels. The table below outlines the engagement methods tailored to each stakeholder group, along with the frequency of these interactions.

Key stakeholders	Key Topics of Concern	Forms of Engagement	Engagement Frequency
<b>Government and Regulators</b>	<ul style="list-style-type: none"> <li>Compliance with laws and regulations</li> <li>Corporate governance compliance</li> </ul>	<ul style="list-style-type: none"> <li>Compliance reviews and audits</li> <li>SGX announcements</li> <li>Statutory Reporting</li> <li>Online communications</li> <li>Regulatory filings</li> <li>Meetings and engagement session</li> <li>Joint activities with relevant authorities</li> <li>Seminars/Webinars</li> </ul>	<ul style="list-style-type: none"> <li>As and when needed</li> <li>Periodically</li> <li>Annually</li> </ul>
<b>Suppliers</b>	<ul style="list-style-type: none"> <li>Contract opportunity for supply of materials and services</li> </ul>	<ul style="list-style-type: none"> <li>Supplier performance feedback</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>Compensation and benefits</li> <li>Career development</li> <li>Employee well-being</li> <li>Occupational health and safety</li> </ul>	<ul style="list-style-type: none"> <li>Performance appraisals</li> <li>Staff meetings</li> <li>Training and development</li> <li>Townhall meeting</li> <li>Team bonding</li> <li>Feedback channels e.g. toolbox meetings</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Periodically</li> </ul>
<b>Shareholders and Investors</b>	<ul style="list-style-type: none"> <li>Business and operations performance</li> <li>Business strategy and outlook</li> <li>Corporate governance compliance</li> </ul>	<ul style="list-style-type: none"> <li>Annual general meeting</li> <li>Corporate website, annual &amp; sustainability reports, SGX announcements</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> </ul>
<b>Labour Unions</b>	<ul style="list-style-type: none"> <li>Human rights protection</li> </ul>	<ul style="list-style-type: none"> <li>Collective agreement</li> </ul>	<ul style="list-style-type: none"> <li>Every 3 years</li> </ul>
<b>Customers</b>	<ul style="list-style-type: none"> <li>Reliability and quality of products</li> <li>Timeliness of customer service response</li> </ul>	<ul style="list-style-type: none"> <li>Face-to-face and online meetings</li> <li>Verbal and email communications</li> </ul>	<ul style="list-style-type: none"> <li>Ad-hoc or daily</li> </ul>
<b>Industry Bodies</b>	<ul style="list-style-type: none"> <li>Business and operations performance</li> <li>Research and innovation</li> </ul>	<ul style="list-style-type: none"> <li>Membership</li> <li>Industry dialogues and forums</li> </ul>	<ul style="list-style-type: none"> <li>Periodically</li> </ul>
<b>Local Communities</b>	<ul style="list-style-type: none"> <li>Contribution to and engagement with the local community</li> </ul>	<ul style="list-style-type: none"> <li>Community initiatives</li> </ul>	<ul style="list-style-type: none"> <li>Periodically</li> </ul>

#### 4.3 SUSTAINABILITY ACHIEVEMENTS IN FY2025

Topic	FY2025 Achievement: Target and Progress	Target for FY2026
Sustainability Performance	EcoVadis rating system now requires companies to achieve a top 15% rating to qualify for a silver rating. CIL has successfully maintained its EcoVadis Silver rating despite the change in the rating system. CIL has also improved the EcoVadis score from 59 points (74 <sup>th</sup> percentile) to 69 points (86 <sup>th</sup> percentile).	CIL aims to maintain a Silver Rating in FY2026.
Governance and business ethics	CIL recorded zero incidents of corruption. In February 2025, CIL conducted an online anti-bribery and conflict of interest awareness training and communicated anti-corruption policies to all employees in the Singapore office.	CIL remains unwavering in our commitment to maintaining zero corruption and fraud incidents across CIL's operations.
Product quality	There was zero non-compliance with regulations concerning the health and safety	CIL strives to ensure full compliance with ISO 9001:2015 and continually monitors product quality and customer satisfaction.

	impacts of products and services within the reporting period.	
Climate change and carbon emissions	<p>CIL has achieved its total GHG emission (Scope 1 &amp; 2) intensity target of a minimum of 3% reduction in FY2025.</p> <p>In FY2025, CIL's total GHG emission intensity was 0.144 tCO<sub>2</sub>e per metric ton of products produced, representing a 6.5% reduction compared to FY2024.</p>	In the upcoming fiscal year, CIL's goal is to reduce the total GHG emissions intensity per metric ton of products produced by a minimum of 3% as compared to FY2025 by implementing energy-efficient operational practices, such as installing more efficient equipment and energy-saving devices.
Energy efficiency	<p>CIL has achieved the target of a minimum of 3% reduction in energy intensity per metric ton of product produced in FY2025.</p> <p>In FY2025, CIL energy intensity was 0.345 MWh per metric ton of products produced, representing a 10.4% reduction compared to FY2024.</p>	<p>CIL aims to achieve a minimum of 3% reduction in energy intensity per metric ton of product produced in FY2026 as compared to FY2025.</p> <p>Ensuring strict adherence to energy management protocols under ISO 50001:2018 Energy Management System</p>
Water consumption	<p>CIL did not meet its FY2025 target of reducing the water efficiency index by at least 3% per metric ton of product.</p> <p>In FY2025, CIL achieved a water efficiency index of 1.51 m<sup>3</sup> per metric ton, representing a 2.8% improvement over the previous year.</p> <p>Although the 3% reduction goal was not fully achieved, the result highlights CIL's ongoing commitment to water conservation and environmental stewardship.</p>	<p>CIL aims to reduce the water efficiency index per metric ton of product produced in FY2026 by at least 3% as compared to FY2025.</p> <p>Measures include water recycling and reuse within the manufacturing process as part of the water conservation programme.</p>
Waste management	All waste generated is disposed of by licensed waste collectors in line with the local regulations.	CIL remains committed to complying with regulatory requirements by regularly testing wastewater samples and disposing of all other waste through licensed third-party disposal services.
Diversity and equal opportunities	CIL has conducted the employment process based solely on merit, taking into account skills, experience, and the individual's ability to perform the job effectively. CIL has been recognised as a Tripartite Standards ("TS") Adopter by the Tripartite Alliance for Fair and Progressive Employment Practices ("TAFEP") for its age-friendly workplace practices, flexible work arrangements, and grievance handling.	CIL will ensure that employees' selection is based solely on merit, including skills, experience, and ability to perform the job. We will continuously promote progressiveness, inclusivity, and equity in our workplace.
Employee training, development, and retention	<p>We ensured that all employees underwent annual performance appraisals, and we achieved an average of 25.77 training hours per employee in FY2025, surpassing the target of 10 hours per employee.</p> <p>This year, CIL renewed its Union Collective Agreement ("CA"), introducing new benefits, including an Environmental Health and Safety ("EHS") and Customer Service ("CS") incentive, as well as an Emergency Response Team ("ERT") allowance.</p>	CIL aims to provide each employee with a minimum of 10 hours of training annually.

Occupational Health & Safety	<p>In FY2025, CIL recorded a Total Recordable Injury (“<b>TRI</b>”) of 5 recordable injuries, including 1 high-consequence work-related injury. There were zero fatalities and zero recordable work-related ill-health cases.</p> <p>Immediate corrective actions were implemented following the high-consequence injury. We remain committed to continuously improving our occupational health and safety (“<b>OHS</b>”) standards to reduce the overall number of reportable incidents.</p>	CIL will strive for zero high-consequence injury or fatality records, continue to protect our employees’ health and safety, and aim to improve our TRI performance better than FY2025.
Community relations	In FY2025, we engaged in various initiatives, including food preparation for the underprivileged, a blood donation drive, and earthquake relief efforts in Myanmar.	In FY2026, CIL aims to establish itself as a valuable corporate citizen committed to making meaningful contributions to our local communities.

## 5. OUR SUSTAINABILITY PILLARS

### 5.1 CORPORATE GOVERNANCE

CIL is committed to aligning environmental and social responsibility with business performance. We actively seek opportunities that promote sustainable growth, ensuring that ethical and responsible business practices guide our decisions.

#### 5.1.1 Governance

The Board is dedicated to maintaining high standards of corporate governance, recognising its importance in reinforcing accountability and protecting shareholder interests. This commitment is closely linked to our broader sustainability objectives. The Board comprises five members, of whom 3 are Independent Directors. The Board has established a Code of Conduct and Ethics to promote an ethical organisational culture. Further details on our management approach to Board Diversity can be found in the Annual Report FY2025 (“**AR2025**”).

#### 5.1.2 Business Ethics and Anti-Corruption

At CIL, integrity is one of our core values. We remain fully committed to complying with all applicable anti-corruption and anti-bribery regulations. This commitment not only safeguards the company from legal consequences but also helps preserve our strong reputation. Our corporate culture prioritises maintaining the trust and confidence of our stakeholders in every business interaction and relationship.

We have established robust policies that strictly prohibit employees from accepting bribes, gifts, or any undue advantages from external parties. Likewise, engaging in criminal acts, fraud, or any form of dishonest behaviour is forbidden.

As part of our zero-tolerance stance against corruption, bribery, and extortion, we have implemented comprehensive whistleblowing mechanisms, both internal and external, to ensure that any suspected violations can be reported and properly addressed.

We are proud to report that no incidents of corruption were recorded during FY2025. This outcome reflects the strong ethical standards upheld by our employees and business partners throughout the year.

Reinforcing our commitment to integrity, all employees in our Singapore office have completed online awareness training on anti-bribery and conflict of interest in February 2025. This initiative underlines our dedication to transparency and the highest standards of ethical conduct across all areas of our business.

## 5.2 CLIMATE CHANGE AND ENVIRONMENTAL MANAGEMENT

At CIL, we acknowledge the critical importance of addressing climate change. Sustainability is not merely a compliance obligation—it is central to our purpose and decision-making. Our firm commitment drives ongoing efforts to minimise our environmental footprint and build resilience to climate-related risks. By taking proactive measures, we aim to make a positive contribution to society through reduced carbon emissions and enhanced adaptability to changing environmental conditions.

### 5.2.1 TCFD Disclosure

This year, we have continued to enhance our alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Our sustained commitment to the TCFD framework reflects our dedication to transparent climate-related reporting and active participation in climate change mitigation. By reporting with reference to TCFD guidelines, we provide stakeholders with insight into our current climate position and outline the steps we are taking to manage associated risks and opportunities. This ongoing effort reinforces our corporate responsibility and our commitment to contributing to a more sustainable future.

In parallel, we are preparing the transition to the International Financial Reporting Standards Sustainability Disclosure Standards (S1 and S2) in line with the Singapore Exchange Regulation's ("SGX RegCo") direction for listed companies. Recognising the global momentum towards standardised sustainability reporting, we are actively working towards aligning our disclosures with these standards. This transition will enhance the comparability and transparency of our sustainability information, ensuring that our stakeholders have access to consistent and reliable data.

Four Pillars	CIL's Approach
Governance	<p>CIL has established a transparent governance framework to address climate change, ensuring effective execution and disclosure of related strategies. The Board plays a central role in overseeing the ESG strategy, including climate-related risk management, by setting the overall strategic direction and shaping policies that prioritise these considerations.</p> <p>Supporting this, the Sustainability Committee assesses key ESG factors, such as climate change risks, and provides informed recommendations to the Board. Progress and key developments are reported to the Board on a regular basis, supporting informed decision-making and long-term value creation.</p>
Strategy	<p>CIL recognises the urgent need to address climate change and is committed to reducing our carbon emissions. This summary outlines the preliminary phase of our climate transition strategy, focused on minimising our environmental impact and progressing toward a low-carbon future. Looking ahead, we are committed to developing a more comprehensive plan in the years to come to further strengthen our climate response.</p> <p><b>Climate Risks Scenario Analysis</b> Progress is underway to enhance understanding of climate-related risks and opportunities, with plans to include scenario analysis in upcoming sustainability disclosures.</p> <p><b>Investment in New Technologies</b> Adopting greener technologies is crucial for transitioning to a low-carbon economy. CIL has already integrated several innovative technologies to reduce energy consumption and is actively exploring potential solutions to expand these efforts, reinforcing our commitment to environmental stewardship and sustainable growth.</p> <p><b>Adopting Renewable Energy</b> CIL has supported Singapore's Green Plan by installing solar panels across our facilities in Singapore. This initiative aligns with the Energy Reset pillar, promoting sustainable growth and energy resilience.</p>

Four Pillars	CIL's Approach
Strategy (Continued)	<p>In FY2025, we have conducted a biomass feasibility study to evaluate its potential as a sustainable energy source, focusing on local feedstock availability, technology options, and environmental impact. However, after careful consideration, CIL decided not to proceed at this stage. We will continue to monitor advancements in technology and market conditions for future reassessment.</p> <p>We remain dedicated to advancing these initiatives and are actively exploring further renewable energy solutions. These efforts reflect CIL's ongoing commitment to sustainability and our goal to help build a more sustainable future.</p> <p><b>Establish the Carbon Inventory</b> CIL has conducted a comprehensive assessment of our Scope 1 and Scope 2 carbon emissions across the organisation to establish a clear understanding of our direct and indirect energy-related emissions. As part of our sustainability journey, we plan to evaluate our Scope 3 emissions in the coming years.</p> <p>In alignment with evaluating our value chain, we have implemented a Sustainable Procurement Policy and a Supplier Code of Conduct, integrating ESG criteria into our vendor assessment processes. These measures aim to ensure that our suppliers align with our commitment to sustainability and responsible business practices. This approach reflects our dedication to environmental stewardship and our proactive efforts to mitigate climate-related risks throughout our value chain.</p> <p><b>Carbon Targets Setting</b> CIL has previously identified energy as a key focus area for target setting within our strategic climate response. Recognising that addressing climate change requires a holistic approach across the entire organisation, we are actively exploring ways to reduce emissions by improving energy efficiency. Aligned with the Singapore Green Plan 2030, we are developing mid-term and long-term emissions targets along with clear pathways to achieve them. As part of this broader effort, we plan to monitor Scope 3 emissions in alignment with the ISSB Sustainability Disclosure Standards.</p> <p><b>Capacity Building</b> CIL actively engages with both internal and external stakeholders to strengthen our capacity in managing ESG and climate-related risks. In response to the growing regulatory emphasis in these areas, we are committed to building knowledge and expertise within our management team.</p> <p>As part of this commitment, our Sustainability Engineer has completed the ISO 14064 Lead Verifier training course, enhancing our capabilities in greenhouse gas accounting and verification in line with international standards.</p>
Risk Management	<p>The Task Force on Climate-related Financial Disclosures (TCFD) recommends that organisations assess and disclose climate-related risks and opportunities that are most relevant to their operations. These risks are broadly categorised into: (1) <b>Transition risks</b> associated with the shift to a low-carbon economy and (2) <b>Physical risks</b> resulting from the direct impacts of climate change. CIL has adopted the TCFD framework to guide our preliminary assessment of climate-related risks. This initial research has strengthened our understanding of the key challenges that climate change may present to our operations and has laid the groundwork for more comprehensive risk management in the future.</p> <p><b>Physical risks</b> The increasing frequency and severity of extreme weather events present a significant climate-related risk to the chemical industry. For CIL, natural disasters such as intense storms or earthquakes could damage our manufacturing facility in Myanmar, potentially leading to operational disruptions. A lack of preparedness may result in serious incidents, such as chemical leaks, which would release hazardous substances into the environment, impacting air, water, and soil quality and posing risks to surrounding communities.</p>

Four Pillars	CIL's Approach
Risk Management (Continued)	<p>In addition, the geographic location of our operations necessitates close monitoring of rising temperature trends. Higher temperatures may lead to heat stress among employees, increasing the need for additional cooling measures to maintain safe and stable operations across our plants and technical facilities.</p> <p><b>Transition risks</b></p> <p>We recognise that transition risks present both challenges and opportunities. The shift toward more stringent climate-related disclosure requirements will demand greater involvement from CIL in adopting emerging reporting frameworks, implementing relevant policies, and strengthening internal data systems. These efforts reflect not only our commitment to compliance but also our adaptability and proactive approach to climate risk management, positioning CIL to respond effectively to a rapidly evolving regulatory and stakeholder landscape.</p> <p>Regulatory non-compliance is identified as a key risk within our Enterprise Risk Management ("ERM") framework. To address this, CIL has implemented robust internal controls and oversight mechanisms to ensure that all operations are conducted in full compliance with applicable regulatory requirements.</p> <p>The evolving carbon pricing policies are expected to increase operational costs linked to both direct and indirect emissions. Additionally, technological advancements and market transitions toward a low-carbon economy may drive up capital and operating expenditures, as CIL adapts to meet emerging standards and expectations.</p> <p>In response to climate change, CIL has implemented measures to significantly reduce our carbon footprint by lowering energy consumption in our daily operations. This reflects our commitment to sustainability and demonstrates our proactive approach to climate risk management, aligned with the principles of the TCFD recommendations.</p>
Metrics and Targets	<p>CIL monitors and reports its GHG emissions using the GHG Protocol Corporate Accounting and Reporting Standard as a guide. Emissions are categorised into Scope 1 (direct emissions) and Scope 2 (indirect emissions from the purchased energy). CIL's GHG emissions management and inventory adopt the operational control approach with reference to the standard set by the GHG Protocol.</p> <p>Scope 2 emissions are estimated using the location-based method and regional grid emission factors for our operations in Singapore and Myanmar. Electricity generated from on-site solar installations has been accounted for within the reported electricity consumption.</p> <p>During the reporting period, our total GHG emission (Scope 1 &amp; 2) intensity was 0.144 tCO<sub>2</sub>e per metric ton of products produced. We achieved 6.5% of emission reduction from FY2024.</p> <p><b>Refinement of Emissions Intensity Metric (FY2024):</b></p> <p>In FY2024, we updated our GHG emissions intensity metric from tCO<sub>2</sub>e per metric ton of sodium hydroxide produced to tCO<sub>2</sub>e per metric ton of total products produced, providing a more comprehensive measure across all sites.</p> <p><b>Exclusion of Repackaging Volumes (FY2025):</b></p> <p>For FY2025, we restated emissions intensity figures for FY2023 and FY2024 to exclude repackaging volumes, as these do not constitute actual production output. This adjustment ensures greater accuracy and consistency in our reporting.</p> <p>Following these updates, the FY2023 and 2024 emissions intensity have been restated to 0.181 and 0.154 tCO<sub>2</sub>e per metric ton of total products produced, respectively, to ensure consistency with the revised methodology.</p>

Four Pillars	CIL's Approach			
Metrics and Targets (Continued)		FY2023	FY2024	FY2025
				% reduction (from FY2024)
	GHG Emission Intensity (tCO <sub>2</sub> e/MT)	0.181	0.154	0.144
	6.5%			
	<p><i>Note: Figures for emissions intensity for FY2023 and FY2024 are restated.</i></p> <p>Looking ahead, we plan to broaden our monitoring to include Scope 3 emissions following established methodologies such as The Pathfinder Framework ("TPF").</p>			

### 5.2.2 Environmental Management System

In response to the challenges of climate change, CIL is committed to protecting the environment by actively engaging in industry-wide policy development and leading technical initiatives in energy management, carbon emissions reduction, water conservation, waste management, and environmental stewardship.

In line with our sustainability commitment, we ensure that all our operations comply with local government regulations and the rigorous standards set by ISO 14001:2015.

At CIL, our commitment to minimising environmental impact is reflected in the diligent monitoring of our manufacturing systems for pollutants such as hydrogen chloride, ammonia and ammonium compounds, chlorine, oxides of nitrogen, and carbon monoxide. Testing results consistently confirm that the concentrations of these substances remain within the permissible Emission Limits as set out in the Standards of Concentration of Air Impurities under the Environmental Protection and Management Act (Air Impurities) Regulations of 2008 and its 2015 amendment.

Our enclosure around the chlorine filling station and storage areas is designed to minimise potential chlorine emissions. We are pleased to report that chlorine levels detected within our plant boundaries remain well below the limits set by the Singapore Civil Defence Force ("SCDF") at our perimeter fencing. The installation of chlorine detectors plays a crucial role in continuously monitoring and ensuring concentrations stay below 10 ppm. In addition, our emergency chlorine scrubbers serve as a vital control measure in the event of a chlorine leak.



Figure 3: ISO 14001:2015 Certificate

### 5.2.3 Energy Consumption

Energy management is a key aspect of CIL's commitment to sustainable operations and responsible resource use. As an energy-intensive manufacturer of chlor-alkali products, we continuously strive to optimise energy efficiency across all aspects of our operations.

CIL is committed to advancing energy-efficient practices throughout all manufacturing operations. To support this objective, we adhere to a comprehensive Energy Policy that is regularly reviewed and updated to ensure continued operational efficiency. Being certified under ISO 50001:2018, we actively monitor and manage energy usage to identify areas for improvement, enhance operational efficiency, and reduce our carbon footprint. CIL also maintains alignment with the requirements of Singapore's Energy Conservation Act 2012. This includes conducting both internal and external audits annually, as well as holding management reviews to evaluate our energy objectives, goals, and targets.

These efforts not only contribute to cost savings and long-term business resilience but also support national and global climate goals. By integrating energy management into our broader sustainability strategy, we reaffirm our dedication to environmental responsibility and continuous improvement.



Figure 4: ISO 5001:2018 Certificate

In line with our commitment to energy efficiency and sustainable practices, we take pride in the innovative measures we have adopted. These efforts extend beyond regulatory compliance, reflecting our strategic approach to enhancing resilience in the face of climate change. Through investments in advanced energy-efficient technologies, optimisation of operational processes, and the exploration of renewable energy sources, we not only reduce our carbon footprint but also strengthen the long-term sustainability of our operations. This integrated approach ensures that each step in our energy conservation journey contributes to a resilient framework, one that is well-equipped to adapt to a changing climate and reinforces our enduring dedication to environmental stewardship.

#### ***Innovative technological solutions***

The adoption of advanced technologies, such as zero-gap membrane electrolyser technology, has significantly reduced our energy consumption compared to legacy systems. These innovative, energy-efficient solutions not only lower power usage during the manufacturing process but also align with our environmental objectives and contribute to reducing greenhouse gas emissions.

### Operational efficiency optimisation

CIL continuously evaluates and enhances operational energy efficiency by upgrading old equipment with more energy-efficient alternatives. This includes energy-efficient motors, air compressors, chillers, and cooling towers across our core operational processes, contributing to improved performance and reduced energy consumption.

### Exploring renewable energy sources

As part of our ongoing commitment to energy sustainability, CIL has installed solar panels at our Singapore facilities and is actively exploring opportunities to expand their coverage. This initiative not only advances our efforts to lower carbon emissions but also aligns with national priorities under the Singapore Green Plan 2030.

Through our energy conservation efforts, CIL achieved a 10.4% reduction in energy intensity\* in FY2025 compared to FY2024. Our overall energy consumption has decreased steadily over the years, reflecting the effectiveness of our continuous efficiency improvements and sustainable practices. The historical trend of energy intensity is shown in Figure 5.

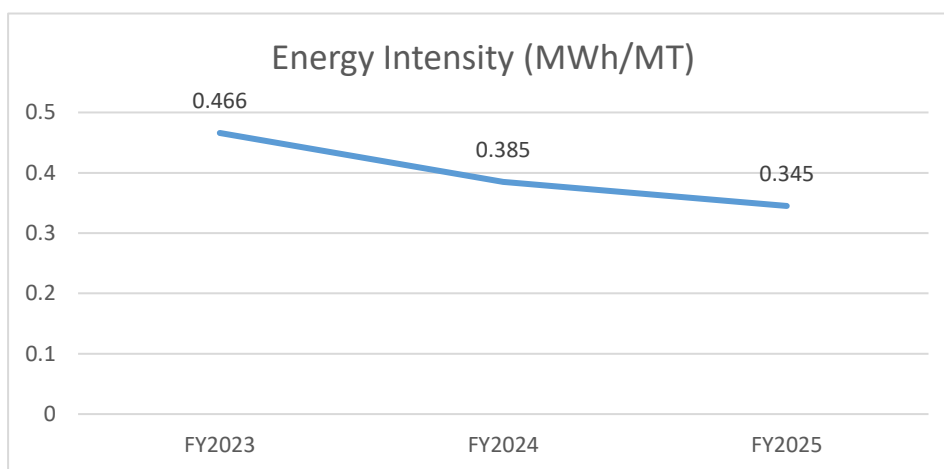


Figure 5: Energy Intensity

*\*The energy intensity figures for FY2023 and FY2024 have been restated to exclude repackaging volumes, which were previously included in the total product produced. As repackaging does not contribute to actual production output, it has been removed to ensure a more accurate and consistent calculation of energy intensity.*

### 5.2.4 Water Efficiency

Water management and effluent control are integral to CIL's commitment to environmental protection and sustainable industrial practices. As part of our chlor-alkali manufacturing processes, we recognise the importance of using water efficiently and managing wastewater responsibly to minimise our environmental impact.

We employ stringent monitoring systems and treatment technologies to ensure that all effluents meet or exceed regulatory standards before discharge. Process water is carefully managed to reduce consumption, and wherever possible, we explore opportunities for recycling and reuse within our operations. These practices help conserve vital water resources, protect local ecosystems, and ensure compliance with environmental regulations. Through continuous investment in water-efficient technologies and rigorous effluent management protocols, we aim to safeguard water quality while supporting our long-term sustainability objectives. In FY2025, we are pleased to report that we have zero non-compliance associated with water quality permits, standards, and regulations.

Water plays a critical role in our manufacturing operations, especially in the production of chlor-alkali products. At CIL, we utilise three main types of water across our facilities: demineralised water, raw water, and NEWater. To ensure effective water management, we conduct annual management reviews along with both internal and external audits.

Additionally, we report our water consumption data to the Public Utilities Board (“PUB”), Singapore’s national water agency, to support ongoing assessments of our plant’s water efficiency. Our manufacturing sites employ several methods to achieve water efficiency, including:

- Recirculating depleted brine to produce chlor-alkali products.
- Reusing condensates from chlorine and hydrogen processing streams, or caustic evaporation units, in the saturator.
- Repurposing rinse water from resin tower streams after the regeneration cycle for use in the saturator.
- Reusing process wastewater at our facility in Myanmar.
- The recycling pump seals water for use in cooling towers and the brine process, thereby reducing water consumption and enhancing overall water efficiency.

In FY2025, we successfully improved our water efficiency index to 1.51 m<sup>3</sup> per metric ton of product produced. Although we did not meet our 3% reduction target, we reduced our water efficiency index by 2.8%. The trend is illustrated in Figure 6.

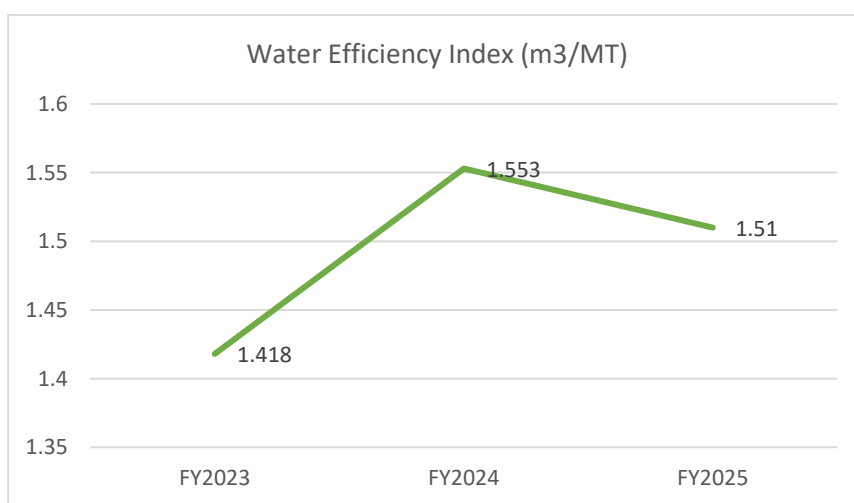


Figure 6: Water Efficiency Index

*\*Water Efficiency Index figures for FY2023 and FY2024 have been restated to exclude repackaging volumes, which were previously included in the total product produced. As repackaging does not reflect actual production output, its removal ensures a more accurate and consistent calculation of water use efficiency.*

To achieve FY2026 target, we have identified areas of improvement. We are studying the potential of recycling demineralised water for use in regenerating our ion exchange resin towers and other plant processes.

A feasibility study is currently underway to assess the feasibility of producing brine and filtered water from seawater. We are evaluating the financial and environmental impact, energy requirements, and technological options to ensure the project aligns with our sustainability goals.

#### 5.2.5 Waste Management

Waste management is part of CIL's sustainability strategy, reflecting our commitment to environmental stewardship, regulatory compliance, and community well-being. As a manufacturer of chlor-alkali products, we recognise the potential environmental and health impacts associated with chemical byproducts. To address this, we have implemented stringent waste management practices aligned with international standards such as ISO 14001, ensuring responsible handling, treatment, and disposal of waste.

These efforts help minimise pollution, conserve resources, and reduce greenhouse gas emissions through the adoption of cleaner technologies like membrane cell processes. From an economic perspective, efficient waste management supports operational continuity, reduces costs, and reinforces our position as a reliable supplier in key industries. On a social level, it safeguards the health and safety of our employees and surrounding

communities while also strengthening stakeholder trust and supporting broader ESG goals. Through continuous improvement and accountability, we strive to reduce our environmental footprint and contribute positively to a sustainable future.

We consistently monitor our waste management performance and implement corrective measures to enhance our practices. During the reporting period, our operations collectively generated approximately 246.67 metric tons of waste, of which 76.58 metric tons were classified as hazardous waste. The reported increase in waste compared to the previous year is primarily due to enhanced data collection processes, which have improved the accuracy and comprehensiveness of our waste reporting. We plan to further enhance our waste reporting by including general waste from our Singapore sites in the subsequent reports. A detailed breakdown of the waste is specified in the table below:

FY2025 Effluents and Waste (GRI 306-3, 306-4, 306-5)		
Total waste generated	metric ton	246.67
<i>Hazardous</i>	metric ton	76.58
<i>Non-hazardous</i>	metric ton	170.09
Total waste diverted from disposal	metric ton	101.27
<i>Hazardous</i>	metric ton	1.22
<i>Non-hazardous</i>	metric ton	100.05
Total waste directed to disposal	metric ton	145.4
<i>Hazardous</i>	metric ton	75.36
<i>Non-hazardous</i>	metric ton	70.04

## 5.2.6 Transforming the Industry

CIL maintains an active membership with the Singapore Chemical Industry Council (“**SCIC**”), underscoring our commitment to environmental stewardship, safety, and health. We actively contribute to technical initiatives that aim to improve performance in areas such as energy efficiency, water conservation, waste reduction, and overall environmental management.

As a signatory of the SCIC Responsible Care initiative, we conduct and submit annual self-evaluations of our management practices, reaffirming our dedication to continuous improvement in sustainability. In FY2025, we were honoured to receive the Achievement Award for the Pollution Prevention, Process Safety, and Security Code at the SCIC Responsible Care Awards 2024, highlighting our strong performance and continuous improvement in these critical areas.



Figure 7: SCIC Responsible Care Awards 2024 Presentation

Our commitment to environmental excellence is an ongoing journey of continuous improvement. In alignment with evolving regulatory expectations, CIL actively collaborates with relevant government agencies to ensure our operations remain compliant with local environmental mandates. We closely monitor emissions at all designated points within our facilities to ensure compliance with stringent environmental quality standards. Regular internal and external environmental audits are conducted not only to maintain compliance but also to

identify opportunities for performance enhancement, reinforcing our dedication to responsible and sustainable operations.

## 5.3 OUR HUMAN CAPITAL

Our employees are a fundamental pillar of our organisation's success and long-term growth. Guided by CIL's core values of Care, Excellence, and Leadership, we invest in the continuous development of our employees, enabling them to achieve success and make meaningful contributions to CIL's strategic goals.

### 5.3.1 Employment

CIL remains firmly committed to the fair employment principles outlined by the TAFEP. Our hiring and advancement processes are grounded in a merit-based system, ensuring equal opportunities for all individuals. The employee handbook serves as a comprehensive guide to CIL's management approach and human resource policies, which are designed to reflect TAFEP's principles across various areas, including employee benefits, compensation, training, and development.

As of March 31, 2025, CIL directly employs 193 individuals in total, comprising 149 males and 44 females. Of the total workforce, 32 employees are under the age of 30, 108 are between 30 and 50 years old, and 53 are over 50 years old. A detailed breakdown of employment across management and non-management levels is presented in Figure 8.

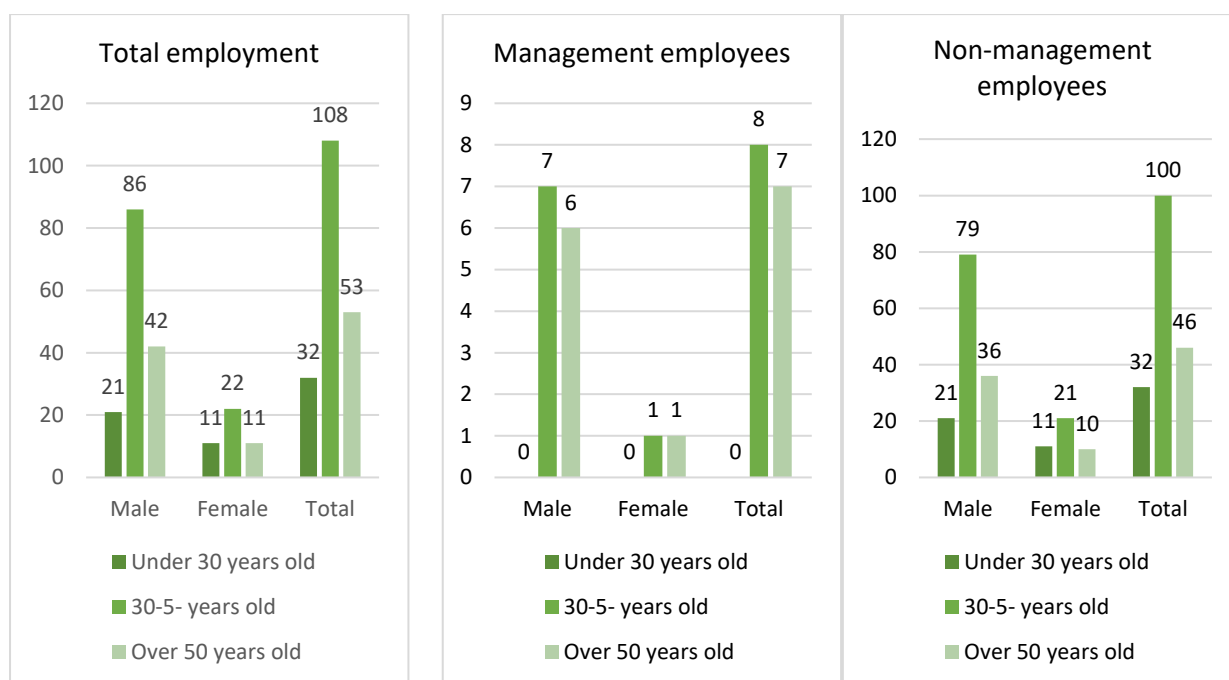


Figure 8: Employee Diversity

### 5.3.2 Diversity and Equal Opportunities

At CIL, we believe that diversity and equal opportunity are fundamental to our long-term success and sustainability. We are committed to fostering an inclusive workplace and do not tolerate any form of unlawful discrimination in our hiring and employment practices. This includes discrimination based on gender, race, ethnicity, skin colour, religion, nationality, sexual orientation, age, marital status, pregnancy, political affiliation, or disability.

CIL has also been recognised as a Tripartite Standards ("TS") Adopter by TAFEP for our age-friendly workplace practices, flexible work arrangements, and effective grievance-handling mechanisms.

### 5.3.3 Employees Training and Development

At CIL, we place great value on our employees, and our human resource policies are structured to support their growth and success. We are committed to fostering continuous development by offering regular training

opportunities that equip employees with the necessary skills to excel in their roles. Recognising the importance of a smooth transition for new hires, we also provide a comprehensive orientation program to integrate them effectively into the organisation.

As part of our commitment to professional development, all employees participate in an annual performance appraisal. This process involves a self-assessment and structured feedback from supervisors or managers, providing a comprehensive review of each individual's performance. Training completion plays a vital role in these evaluations, serving as a key metric to ensure that employees are competent and confident in fulfilling their responsibilities safely and effectively. Through these measures, we aim to cultivate a high-performing workforce that makes meaningful contributions to the company's continued success.

Our commitment to professional development goes beyond words and is reinforced through tangible action. CIL invests in our employees by ensuring that each individual receives a minimum of 10 hours of training annually, underscoring our dedication to continuous learning and growth across the organisation.

In FY2025, our offices collectively recorded a total of 4,973 training hours, translating to an average of 25.77 hours per employee. This investment in professional development has contributed meaningfully to enhancing employee performance. A detailed breakdown of training hours by employee category and gender is presented in Figure 9.

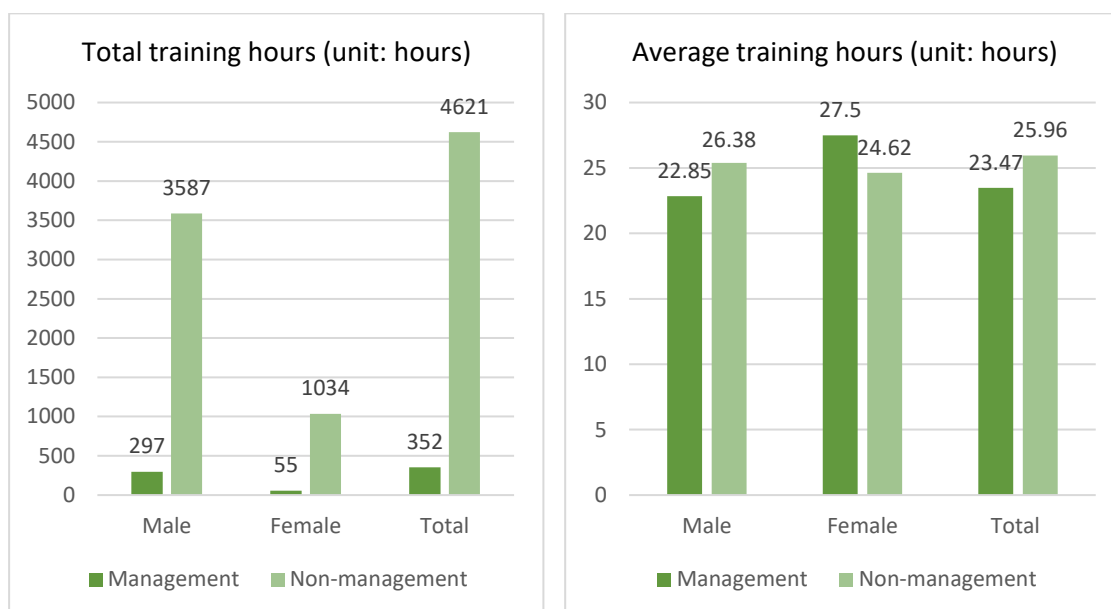


Figure 9: Employees' Training Hours

### 5.3.4 Employee Retention

At CIL, we are firmly committed to complying with labour laws and upholding the principles set out in the Tripartite Guidelines on Fair Employment Practices. This commitment ensures that all employees receive fair wages, reinforcing their sense of value and job security. We also adhere to the provisions of the Employment Act and the Child Development Co-Savings Act. Under the Child Development Co-Savings Act, female employees with a minimum of three months of service are entitled to 16 weeks of maternity leave, while eligible male employees are granted up to 4 weeks of paternity leave.

As part of our ongoing commitment to social sustainability and fostering a supportive work environment, CIL renewed its Union Collective Agreement in FY2025, introducing enhanced benefits for unionised employees. Key improvements under the renewed CA include the introduction of an Environmental, Health, and Safety and Customer Service incentive. Additionally, an Emergency Response Team allowance was introduced to recognise the vital contributions of employees trained to respond effectively during emergencies.

CIL values the importance of work-life balance and is committed to supporting the well-being of our employees. We offer a comprehensive benefits package that includes medical coverage, as well as support for shared parental leave, remote work arrangements, and professional development opportunities, all based on mutual agreement. Aligning with the Tripartite Guidelines on Flexible Work Arrangement Requests, CIL has introduced an enhanced Flexible Work Arrangement that allows eligible employees to work from home one day a week. In addition, we regularly organise community service initiatives, wellness programmes, team-building activities, festive celebrations, employee recognition events, etc. These efforts demonstrate our ongoing commitment to respecting and caring for our employees, thereby fostering a positive and supportive work environment.

During FY2025, an employee took parental leave and resumed his duties within the same reporting period. This reflects our commitment to supporting our employees in striking a balance between personal responsibilities and professional growth.

We conduct annual salary reviews to ensure that our employees' remuneration remains competitive with market standards. Recognising the financial needs that may arise during festive seasons, we offer eligible employees the option to apply for salary advances of up to two weeks' basic pay.

Our commitment to our workforce goes beyond compensation. We actively cultivate a workplace culture that values personal well-being and promotes work-life balance, recognising that our employees are integral partners in the organisation's success.

In FY2025, CIL recruited 23 new employees across our operations in Singapore and Myanmar, resulting in a new hire rate of 11.9%. During the same period, 30 employees left the company, translating to an employee turnover rate of 15.5%. For a detailed breakdown of the new employee hires, please refer to Figure 10.

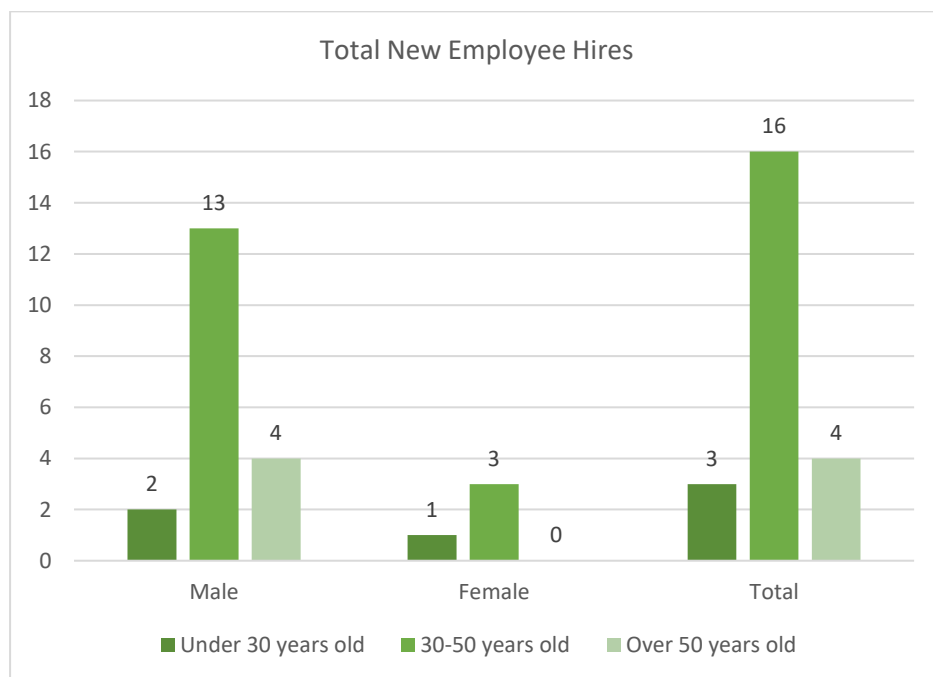


Figure 10: Total New Employee Hires

## 5.4 QUALITY, HEALTH AND SAFETY

### 5.4.1 Quality Management System

CIL is dedicated to fostering strong, sustainable partnerships with our customers by consistently delivering solutions that not only meet their needs but also create meaningful value for their businesses. This customer-focused approach aligns with our broader vision of becoming the preferred provider of chlor-alkali products.

We actively engage with our customers to understand their specific requirements and continually seek ways to enhance their experience. Exceeding customer expectations is a core aspect of our culture, helping us build long-term trust and loyalty. Through transparent communication and ongoing collaboration, we are committed to adapting to their evolving needs. Our promise is reflected in the consistent supply of high-quality products, competitive pricing, timely delivery, and dependable technical support.



Figure 11: ISO 9001:2005 Certificate

Aligned with ISO 9001:2015 standards, we have implemented a robust quality management system. In addition to quality assurance, we maintain comprehensive environmental and operational procedures that guide product authorisation, prevent delivery delays, and ensure protection against the dispatch of incorrect, damaged, or deteriorated goods.

### 5.4.2 Occupational Health & Safety Management System

OHS is a top priority at CIL, forming the foundation of our commitment to responsible operations and employee well-being. We are committed to maintaining a safe and healthy work environment through rigorous safety protocols, ongoing training, and strict adherence to industry regulations and best practices.

To achieve this, we maintain a strict zero-tolerance policy towards any safety breaches or violations, reflecting our unwavering commitment to upholding high safety standards across all our operations. Our health insurance policy provides employees with access to a range of non-occupational medical and healthcare services. In FY2025, we engaged the Executive Counselling and Training Academy (“ECTA”) to provide professional counselling services to our employees and their families, offering support for their well-being.

Our OHS management system is designed to proactively identify and mitigate workplace hazards, promote safety awareness, and foster a culture of continuous improvement. Within our safety and health management system, CIL’s Safety and Health procedures (“SHP”) serve as essential guiding principles. These procedures clearly define individual roles and responsibilities, outline CIL’s rules and regulations, and encompass training, risk assessment, and communication processes. By providing this structured framework, SHP ensures

employees are well-informed about the risks associated with their daily tasks, significantly reducing the likelihood of accidents and promoting a safer work environment.

Our EHS team collaborates with employees to gather suggestions for safety improvements through various feedback channels, including Toolbox meetings, Workplace Safety and Health (“WSH”) Committee meetings, and external parties such as the Sakra Island Community Awareness and Responsible Care. Our WSH committee comprises staff from various functions and levels, including management and non-management staff. Committee meetings are held monthly to share and discuss safety findings and improvements and are attended by key management personnel, including the CEO. Suggestions are evaluated at monthly meetings conducted within the WSH committee to share and discuss safety findings and improvements. We have also implemented a near-miss reporting system, allowing anyone to report an unsafe environment, unsafe act, or unsafe equipment via QR codes.

We encourage employees to report any work-related hazards, which our safety officers will promptly investigate and address. In the event of a work-related incident, a thorough investigation is conducted to identify the root cause and implement appropriate remedial actions to prevent recurrence.

Our Singapore sites comply with SS 651:2019. Being classified as a major hazard installation, CIL fully complies with the Workplace Safety and Health (Major Hazard Installations) Regulations 2017 and has established a Safety Case to ensure the safety of our Singapore manufacturing site. Additionally, we have achieved the BizSafe level Star certification, demonstrating our commitment to the highest standards of workplace safety and health management and reinforcing our dedication to maintaining a safe and secure environment for all employees.



Figure 12: SS651:2019 and bizSafe certificates

Our risk management approach prioritises the Hierarchy of Controls to prevent, eliminate, minimise, and control hazards. We ensure safety compliance with the use of plant, equipment, and substances in our operations, conduct risk assessments, and prevent process safety-related incidents. Our performance is continuously monitored and measured, with progress reported to stakeholders. We have sent our staff for risk management courses to ensure they are competent in evaluating work-related hazards and associated risks.

Regular safety drills, risk assessments, and health monitoring are conducted to ensure that our employees are equipped to work safely and confidently. In high-risk areas such as chemical handling and plant operations, we implement robust safety measures and provide specialised training to minimise risk. We also conduct monthly employee safety training to improve workplace safety and health. By prioritising occupational health and safety, we protect our workforce, maintain operational integrity, and uphold our commitment to social responsibility.

Our SHP strictly adhere to the Singapore Standard (“SS”) 651:2019 and the Approved Code of Practice (“ACOP”) Clarity-Organisation-Review-Empower (“CORE”) guidelines issued (see Figure 13) by the WSH Council. This framework ensures compliance with the Code of Practice on Safety Management Systems for the chemical industry.

#### Our ACOP CORE guideline

C	O	R	E
Clarity in identifying the Officers and BOD members who have WSH responsibilities.	Organisation Culture where leaders set the tone for WSH.	Review WSH management systems to ensure they are highly effective.	Empower workers to actively engage in WSH.

Figure 13: ACOP CORE Guidelines

We conduct biennial safety audits and submit Major Hazard Installation (“MHI”) Safety Cases every five years. These are in addition to the yearly audits conducted by the Major Hazard Department (“MHD”) under Singapore’s Ministry of Manpower. These measures are a testament to our dedication to ensuring a safe and secure work environment.

In FY2025, all employees and activities within CIL are covered by our OHS management system, which is subject to both internal and external audits. There were no work-related fatalities involving employees or non-employee workers across all three of our sites. CIL Total Recordable Injury Rate (“TRIR”) is 2.14, and it has a total of five recordable employee injuries including one high-consequence injury resulting from chemical contact, and zero recordable injuries involving non-employees reported during the year (see Figure 14).

We have taken immediate corrective and preventive actions to prevent such incidents from recurring, which include conducting a root cause analysis, providing refresher training, reviewing work procedures, performing risk assessments, and ensuring the use of personal protective equipment. We have also initiated two sessions of Safety-Time-Out (“STO”) to address workplace safety concerns. It involves temporarily suspending some or all of a company's operations to review and improve safety procedures, risk assessments, and communication-related to workplace safety and health.

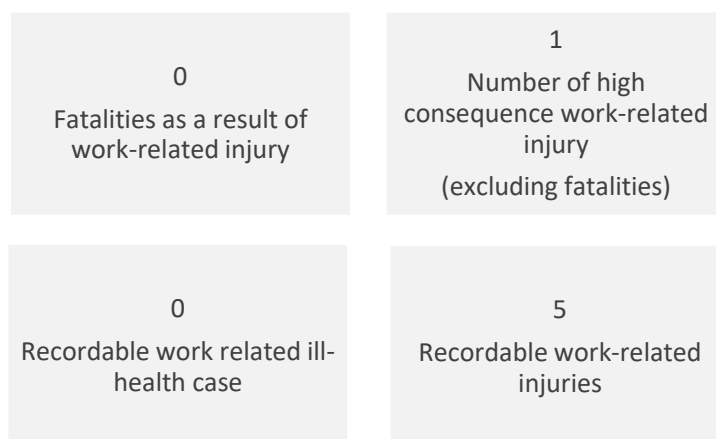


Figure 14: CIL’s Occupational Health and Safety Performance

Our OHS management system is designed not only to comply with all regulatory requirements but also to uphold exceptional levels of health, and safety. We ensure that our products are correctly classified and labelled according to the Global Harmonised System (“GHS”) with up-to-date Safety Data Sheets (“SDS”).

Throughout the reporting period, neither CIL nor its employees were found in violation of regulations or voluntary codes concerning the health and safety impacts of our products and services, underscoring our unwavering commitment to upholding the highest standards.

As part of our ongoing efforts to improve and our commitment to fostering a strong workplace safety and health culture, we have conducted a CultureSAFE Perception Survey. The survey provided valuable insights into employees' perceptions and attitudes toward safety practices within the organisation. The results showed strong confidence in key areas, with over 95% of respondents agreeing that management supports reporting WSH concerns and thoroughly investigates incidents. However, areas for improvement include involving employees in setting WSH indicators and considering human factors in planning and implementation. The feedback gathered will guide our action plans to improve safety performance, enhance safety engagement, strengthen leadership support, and foster a safety-conscious work environment.

## 5.5 COMMUNITY

CIL is committed to making a meaningful impact in the communities where we live, work, and grow. We leverage our strengths and resources to deliver support that addresses the diverse needs of the communities in which we operate. Our goal is to be recognised as a responsible and valued corporate citizen, contributing positively and acting with integrity in all our local engagements.

### Local Communities Development Programme

In FY2025, CIL demonstrated its ongoing commitment to corporate social responsibility through a series of meaningful initiatives aimed at supporting vulnerable communities and promoting public welfare.

In August 2024, we partnered with Willing Hearts CLG Limited to organise a volunteer event where our employees helped prepare meals for the underprivileged, reinforcing our dedication to community engagement. In December 2024, we hosted a blood donation drive, reflecting our ongoing commitment to promoting health and well-being within our society. Most notably, following the devastating earthquake that struck Myanmar in March 2025, CIL initiated a fundraising campaign to support the affected households. As part of our relief efforts, we also pledged to donate five metric tonnes of Sodium Hypochlorite to the Mandalay City Development Committee to support the production of clean water for communities in need.



Figure 15: CIL's volunteer event with Willing Hearts CLG Limited

### Employee Engagement

CIL places a strong emphasis on employee engagement, fostering a positive and connected workplace culture through various initiatives. Throughout the year, we organised festive celebrations, monthly birthday gatherings, and team-building activities such as a hiking trip at Bukit Timah.

In line with CIL's core value, 'First in Safety,' we held our annual Safety Day, which aims to raise awareness about safety and health within the company, promoting a culture of safety to prevent accidents, injuries, and

illnesses. The event included a fire drill, safety briefing and training, interactive activities, and a mental health talk aimed at promoting a proactive safety mindset among all employees.

We also organised the Safety Excellence Award. The primary objective of the award is to recognise and promote outstanding achievements in workplace safety and health, encourage a strong safety culture, motivate continuous improvement, and share best practices within the company. It also serves to acknowledge the efforts of the individuals in minimising risks, preventing accidents, and fostering a safe environment for all.



Figure 16: CIL's Safety Day

Employees also participated in a Yakult factory visit and regular town hall meetings to encourage open communication and shared purpose. These initiatives demonstrate our commitment to fostering an inclusive and collaborative environment that promotes employee well-being and enhances team cohesion.



Figure 17: CIL's Visit to Yakult factory

## 6. CIL'S JOURNEY OF SUSTAINABILITY

CIL is committed to creating a sustainable future by proactively minimising our environmental footprint and fostering positive social impact. We pursue this through clearly defined short-term, medium-term, and long-term sustainability objectives.

### Short-Term Sustainability Vision (1-2 years)

CIL's short-term sustainability vision focuses on taking decisive and measurable actions to reduce our environmental footprint, reinforce ethical governance, and make positive contributions to society. Over the next one to two years, we are committed to achieving the following goals:

- **Ethics and Governance:** CIL will maintain a zero-tolerance approach to ethical breaches, with the clear objective of recording zero incidents of bribery, corruption, or fraud across all operations. To support this, CIL will conduct regular employee training programs on business conduct, including awareness of anti-bribery and anti-corruption policies, to strengthen our ethical culture.
- **Health, Safety, and Well-being:** Safety remains a cornerstone of our operations. CIL is committed to achieving zero high-consequence injuries or workplace fatalities. Our TRIR will be continually improved year-on-year, reflecting our unwavering focus on employee well-being and a strong safety-first culture.
- **People and Community:** CIL strives to be recognised as an employer of choice and a responsible corporate citizen. To this end, CIL will continue to invest in employee engagement and training, workplace safety enhancements, and community development and social responsibility initiatives.
- **Operational and Environmental Efficiency:** Improving resource efficiency is a top priority. CIL aims to achieve the following outcomes:
  - Minimum 3% reduction in energy intensity and GHG emissions intensity, excluding the impact of product mix changes.
  - Minimum 3% improvement in water efficiency through process optimisation and improved water recovery, excluding the impact of product mix changes.
  - Implementation of comprehensive recycling and waste reduction programs to minimise material loss and increase resource recovery.
- **Scope 3 Emissions Initiatives:** CIL will initiate strategies to address Scope 3 emissions, transitioning from carbon footprint measurement to developing actionable reduction plans across CIL's operations and supply chain. The initiative will also prepare CIL for the potential introduction of mandatory Scope 3 emissions reporting requirements by SGX in the future.

### Medium-Term Sustainability Vision (3-5 years)

In the next three to five years, our sustainability strategy will evolve to create deeper environmental and social value while strengthening business resilience. CIL is committed to delivering the following outcomes:

- **Renewable Energy & Low-Carbon Logistics:** CIL will actively explore and invest in renewable energy solutions to reduce carbon intensity and operating costs. The exploration includes evaluating solar, waste heat recovery, energy storage, hydrogen and green power purchasing options. CIL also aims to transition towards more sustainable transportation modes and logistics practices to reduce emissions across its value chain further.
- **Water Circularity through Recycling:** To minimise freshwater withdrawal and reduce wastewater discharge, CIL is assessing wastewater recycling technologies. Integrating treated water back into operational processes supports our goal of circular resource use and reinforces our commitment to water circularity through recycling.

- **Sustainable Procurement & Supply Chain Engagement:** CIL will embed sustainable procurement practices across all purchasing activities, from production equipment to office supplies. CIL procurement policy will prioritise vendors who adhere to ESG standards and demonstrate responsible sourcing practices.
- **Inclusive Culture & Social Responsibility:** CIL will embed diversity, equity, and inclusion (“DEI”) into all facets of the organisation, encompassing ethnicity, race, citizenship, gender, age, and physical impairment — not only within CIL but also in supplier engagement and community outreach. CIL remains committed to investing in community development programs that foster inclusion, shared prosperity, and long-term social impact.

#### **Long-Term Sustainability Vision (6-10+ years)**

CIL envisions a future where it catalyses sustainable transformation—advocating systemic change, fostering circular practices, and championing inclusive growth. Over the next decade, CIL's commitment will evolve from operational excellence to industry leadership in sustainability, guided by the following strategic goals:

- **Policy Advocacy and Stakeholder Collaboration:** CIL will actively engage with policymakers, regulators, and industry partners to shape and support legislation focused on sustainability. The intention is to create a regulatory environment that promotes long-term, responsible, and sustainable business practices across all sectors.
- **Circular Economy Integration:** CIL aims to redesign our manufacturing, logistics, and supply chain systems by embedding circular economy principles—minimising waste, maximising resource recovery, and enhancing recyclability in product design and packaging.
- **High-Standard ESG Implementation:** CIL will implement robust, best-in-class initiatives across:
  - **Environmental:** Continued improvements in energy efficiency, water stewardship, waste minimisation, and emissions reduction.
  - **Social:** Strengthened DEI practices, employee well-being programs, and proactive community engagement.
  - **Governance:** Upholding ethical conduct, enhancing transparency, managing risks responsibly, and ensuring full regulatory compliance.
- **Strategic Review and Accountability:** CIL will review its long-term strategy periodically to adapt to evolving challenges and opportunities. CIL remains committed to transparent reporting and continuous improvement.

Looking forward, CIL recognises that long-lasting impact requires partnership. CIL will continue to collaborate with stakeholders, share our progress, and confront challenges with integrity, paving the way toward a more inclusive and sustainable future for all.

## 7. GLOBAL REPORTING INITIATIVE (GRI) INDEX

<b>Statement of use</b>	CIL sustainability report is with reference to the GRI Standards for the period 1 April 2024 to 31 March 2025.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI Index	GRI Standard	Disclosure	Page number(s) and/ or Remark(s)
<b>GRI 2: General Disclosures 2021</b>	2-1	Organisational details	Pg. 4
	2-2	Entities included in the organisation's sustainability reporting	Pg. 4
	2-3	Reporting period, frequency and contact point	Pg. 4
	2-4	Restatements of information	Pg. 14, 15, 17, 18
	2-5	External assurance	Pg. 4
	2-6	Activities, value chain and other business relationships	Pg. 7
	2-7	Employees	Pg. 20 -22
	2-8	Workers who are not employees	Pg. 25
	2-9	Governance structure and composition	Pg. 11, AR2025 pg. 8 - 10
	2-10	Nomination and selection of the highest governance body	AR2025 pg. 12 - 13
	2-11	Chair of the highest governance body	Pg. 8
	2-12	Role of the highest governance body in overseeing the management of impacts	Pg. 12
	2-13	Delegation of responsibility for managing impacts	Pg. 12
	2-14	Role of the highest governance body in sustainability reporting	Pg. 8
	2-15	Conflicts of interest	AR2025 pg. 6 - 7
	2-16	Communication of critical concerns	AR2025 pg. 19 -20
	2-17	Collective knowledge of the highest governance body	AR2025 pg. 10
	2-18	Evaluation of the performance of the highest governance body	AR2025 pg. 13
	2-19	Remuneration policies	AR2025 pg. 14 -15
	2-20	Process to determine remuneration	AR2025 pg. 14 -16
	2-21	Annual total compensation ratio	
	2-22	Statement on sustainable development strategy	Pg. 5 - 6
	2-23	Policy commitments	Pg. 11, 12, 13, 15, 16
	2-24	Embedding policy commitments	Pg. 11, 12, 13, 15, 16
	2-26	Mechanisms for seeking advice and raising concerns	Pg. 11, AR2025 pg. 19
	2-27	Compliance with laws and regulations	Pg 11
	2-28	Membership associations	Pg. 19
	2-29	Approach to stakeholder engagement	Pg. 9
	2-30	Collective bargaining agreements	Pg. 9
<b>GRI 3: Material Topics 2021</b>	3-1	Process to determine material topics	Pg. 8
	3-2	List of material topics	Pg. 8
	3-3	Management of material topics	Pg. 11, 12, 16 – 21, 23, 26
<b>GRI 205: Anti-Corruption 2016</b>	3-3	Management of material topics	Pg. 9, 11
	205-2	Communication and training about anti-corruption policies and procedures	Pg. 11
	205-3	Confirmed incidents of corruption and actions taken	Pg. 9, 11
	3-3	Management of material topics	Pg. 10, 16

<b>GRI 302: Energy 2016</b>	302-3	Energy intensity	Pg. 10, 17
<b>GRI 303: Water and Effluents 2018</b>	3-3	Management of material topics	Pg. 10, Pg. 17 - 18
	303-1	Interactions with water as a shared resource	Pg. 17
	303-2	Management of water discharge-related impacts	Pg. 17
<b>GRI 305: Emissions 2016</b>	3-3	Management of material topics	Pg. 10, 12 - 15
	305-4	GHG emissions intensity	Pg. 14 - 15
<b>GRI 306: Waste 2020</b>	3-3	Management of material topics	Pg. 10, 18 - 19
	306-1	Waste generation and significant waste-related impacts	Pg. 18 - 19
	306-2	Management of significant waste-related impacts	Pg. 18- 19
	306-3	Waste generated	Pg. 19
	306-4	Waste diverted from disposal	Pg. 19
	306-5	Waste directed to disposal	Pg. 19
<b>GRI 401: Employment 2016</b>	3-3	Management of material topics	Pg. 10, Pg 20 - 22
	401-1	New employee hires and employee turnover	Pg. 22
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pg. 22
	401-3	Parental leave	Pg. 22
<b>GRI 403: Occupational Health and Safety 2018</b>	3-3	Management of material topics	Pg. 10 – 11, 23
	403-1	Occupational health and safety management system	Pg. 23
	403-2	Hazard identification, risk assessment, and incident investigation	Pg. 24
	403-3	Occupational health services	Pg. 23
	403-4	Worker participation, consultation, and communication on occupational health and safety	Pg. 24
	403-5	Worker training on occupational health and safety	Pg. 24
	403-6	Promotion of worker health	Pg. 24
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pg. 23
	403-8	Workers covered by an occupational health and safety management system	Pg. 25
	403-9	Work-related injuries	Pg. 25
	403-10	Work-related ill health	Pg. 25
<b>GRI 404: Training and Education 2018</b>	3-3	Management of material topics	Pg. 10, Pg. 20 - 21
	404-1	Average hours of training per year per employee	Pg. 21
	404-2	Programmes for upgrading employee skills and transition assistance programmes	Pg. 21
	404-3	Percentage of employees receiving regular performance and career development reviews	Pg. 21
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	3-3	Management of material topics	Pg. 10, Pg. 20 - 21
	405-1	Diversity of governance bodies and employees	Pg. 11, Pg. 20
<b>GRI 413: Local Communities 2016</b>	3-3	Management of material topics	Pg. 11, Pg. 26
	413-2	Operations with significant actual and potential negative impacts on local communities	Pg. 18, 19
<b>GRI 416: Customer Health and Safety 2016</b>	3-3	Management of material topics	Pg. 23
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Pg. 10

## 8. SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

Topic	SASB Code	Accounting Metric	Response	GRI Standard	Location of Disclosure
<b>Greenhouse Gas Emissions</b>	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	This section is aligned with disclosures in Our Sustainability Pillars – Climate Change and Environmental Management.	GRI3-3 GRI 305 – 1	Pg. 12 - 15
<b>Water Management</b>	RT-CH-140a.2	1) Number of incidents of non-compliance associated with water quality permits, standards, and regulations.	CIL reports zero water-related incidents of non-compliance in FY2025.	GRI 303 – 2	Pg. 17
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks.	This section is aligned with disclosures in Our Sustainability Pillars – Climate Change and Environmental Management.	GRI 303 – 2	Pg. 17 - 18

Topic	SASB Code	Accounting Metric	Response	GRI Standard	Location of Disclosure
<b>Hazardous Waste Management</b>	RT-CH-150a.1	Amount of hazardous waste generated; percentage recycled.	CIL generated approximately 76.58 metric tons of hazardous waste in FY2025 of which 1.6% of the waste was recycled	GRI 306 – 3	Pg. 19
<b>Community Relations</b>	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	This section is aligned with disclosures in Our Sustainability Pillars– Community.	GRI 413 – 1	Pg. 26 - 27
<b>Workforce Health &amp; Safety</b>	RT-CH-320a.1	1) Total recordable incident rate (TRIR). 2) Fatality rate for (a) direct employees and (b) contract employees.	1) TRIR: 2.14 2) Fatality rate: 0	GRI 403 -9	Pg. 25
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks.	This section aligns with the disclosures in Our Sustainability Pillars – Occupational Health and Safety.	GRI 403 – 1 GRI 403 – 2 GRI 403 – 3	Pg. 23 - 24
<b>Safety &amp; Environmental</b>	RT-CH-410b.1	1) Percentage of products that	1) 100%	N/A	Pg. 23

<b>Stewardship of Chemicals</b>		<p>contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances.</p> <p>2) Percentage of such products that have undergone a hazard assessment.</p>	2) CIL does not report the remaining metrics.		
	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact.	CIL conducted Environmental Impact Assessments (EIA) for hazardous activities and reviews as required.	GRI 3-3 GRI 2 -27	Pg. 15
<b>Management of the Legal &amp; Regulatory Environment</b>	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry.	This section aligns with disclosures in Our Sustainability Pillars	GRI 3-3	Pg. 11 - 27
<b>Operational Safety, Emergency Preparedness &amp; Response</b>	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR).	1 process safety incident reported in FY2025.	GRI 403	N/A
	RT-CH-540a.2	Number of transport incidents.	CIL reported 0 transport reportable incident in FY2025.	GRI 403	N/A