



**Acma Ltd**

**SUSTAINABILITY REPORT**  
**FOR YEAR ENDED**  
**31 DECEMBER 2025**

# ACMA LTD

## SUSTAINABILITY REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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## **1. BOARD STATEMENT**

We reaffirm our commitment to sustainability with the publication of the Sustainability Report of Acma Ltd and its subsidiaries (“the Group”) for the financial year ended 31 December 2025.

The Board has provided guidance and support to ensure that sustainable business practices are embedded in the Group’s business operations while aligned with our Group’s business strategies.

We believe that sustainability is a key component of the Group’s long term business strategy and the Board is fully committed to developing a sustainable business in the interests of its stakeholders.

The Group recognizes the importance of setting targets on material topics to enable us to identify areas of improvement and providing a clear direction for the Group to work towards improving its sustainability efforts. By strengthening sustainability disclosures, we will increase transparency and also enhance stakeholders’ trust in the sustainability efforts.

The Group’s sustainability efforts are led by management who reports directly to the Board. In developing the sustainability blueprint, management has sought and taken into consideration the views of various stakeholders as part of the process of identifying the material sustainability issues.

The Board, together with management, oversees and monitors the process and is collectively responsible for providing the strategic direction of the Company after due consideration of the relevant sustainability factors.

As part of our continual efforts to enhance the knowledge of our directors on sustainability reporting and to meet the requirement of Rule 720 (7) of the Singapore Exchange Limited (“SGX”) Listing Rules, we confirm that all directors have attended approved sustainability-related training courses.

## **2. SCOPE OF OUR REPORT**

This Report focuses on the sustainability practices and strategy of the Group’s operations for the financial year 2025 (“FY2025”). This Report seeks to meet the interests of our stakeholders in the non-financial information of the Group and demonstrates our effort to report to our shareholders and other stakeholders the steps we are taking to achieve a more sustainable business model and contribute to a more sustainable environment.

This Group has prepared this Report in line with the requirements of Listing Rules 711A and 711B of the Singapore Exchange Securities Limited (“Singapore Exchange”) as well as Practice Note 7.6 Sustainability Reporting Guidelines. The Group has reported with reference to the Global Reporting Initiative (GRI) Standards for the 12-month period, from 1 January 2025 to 31 December 2025. We have continued to use the GRI standard as it is a

internationally recognized sustainability reporting framework that covers a comprehensive range of sustainability disclosures.

Additionally, in preparation for the mandatory adoption of International Sustainability Standards Board (ISSB) Standards under the SGX Sustainability Reporting roadmap, the Group will take a phased approach to align its sustainability reporting with the ISSB Standards. This report has also been prepared with reference to and applying relevant requirement of the International Financial Reporting Standards (IFRS) namely IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 – Climate-related Disclosures. The Group will endeavor to enhance its disclosures progressively in subsequent sustainability reports.

The information disclosed in this Report, read in conjunction with the information in the Annual Report for FY2025 (“**2025 Annual Report**”) will provide the reader with a holistic view of the operations of our Group.

### **Assurance**

The Group has not sought external assurance for this Report but may consider doing so as reporting matures over time. Information included in this Report has been subjected to rigorous internal reviews to ensure fair and accurate presentation. The integrity of this Report has been approved by the Board of Directors (“**Board**”).

### **Restatement**

There were no restatements of figures from prior reporting periods.

### **Accessibility and Feedback**

As part of the Group’s environmental conservation efforts, the Group has not printed copies of this Sustainability Report. An electronic version of this Report is available at: <https://www.acmaltd.com>.

We welcome feedback and enquiries in relation to this Report from our stakeholders as this will enable us to improve our policies, systems and results. Please feel free to write in with your feedback and/or enquiries to: [enquiries@acmaltd.com](mailto:enquiries@acmaltd.com).

### **3. ORGANISATION PROFILE**

ACMA Ltd is a Singapore incorporated company, headquartered at 19 Jurong Port Road, Singapore 619093 and listed on the Mainboard of the Singapore Exchange.

In FY2025, ACMA Ltd and its subsidiaries (“ACMA Group”) were engaged principally in: -

- (a) the manufacture of moulds mainly for the automotive and electronics industries and produce plastic injected parts for the manufacturing sector;
  - (b) the distribution and trading of communications, electronics and packaged air-conditioners, electrical works and other machinery and equipment; and
- investment holding.

The key locations of our various operations as at 31 December 2025 were as follows: -

#### **Plastic Injection Moulding and Tooling Operations**

The operations are conducted through our Singapore-based subsidiary. As the subsidiary does not have its own manufacturing facilities and relies on third parties for the provision of plastic injection moulds and parts.

#### **Other Operations**

Our communications, electronics and equipment distribution business are principally involved in the distribution and sale of air-conditioning related and electrical distribution systems. We are distributors for Hitachi brand chillers and related air-conditioning products and W Lucy brand electrical distribution systems for Singapore. We also trade in other products as may be required by our customers.

The primary operations are based in Singapore but we have established representative offices in Phnom Penh, Cambodia and in Colombo, Sri Lanka, to support the sales of our products.

#### **Principal Markets**

In FY2025, the principal markets served were as follows: -

Plastic injection moulding and tooling operations	Europe and United States of America
Distribution and sale of Communications, electronics and other equipment	Singapore, Sri Lanka, Bangladesh and Cambodia

## **4. OUR CORE VALUES**

We believe that as a Group, we should always be guided by certain core values in our dealings with stakeholders. These core values are: -

**(i) Quality**

Strive to offer quality products and services for our customers.

**(ii) Reliability**

Offer on-time and reliable delivery of our products and services to all customers.

**(iii) Commitment**

Commitment to support the needs and interests of our stakeholders and a commitment to strive for continuous improvement in performance.

**(iv) Teamwork**

Developing strong teamwork and spirit of co-operation amongst workers, sections, operating units and organizations.

**(v) Integrity**

Always maintaining a sense of integrity, honesty and discipline in our business conduct and dealings with various stakeholders.

## **5. SUPPLY CHAIN**

The Group's main suppliers consist of equipment and component manufacturers and subcontractors. Whilst we are committed to building on and ensuring a sustainable supply chain, we generally do not enter into long-term exclusive agreements with suppliers.

Our Group procurement policy provide guidelines and control principles for various stages of the procurement process such as selection and evaluation of suppliers with the view to minimizing supply chain in risk and enhancing flexibility. We also take effort when appropriate to ensure diverse supply sources as we believe this will help manage our supply chain risk as well as encourage price and service competition between existing and potential suppliers.

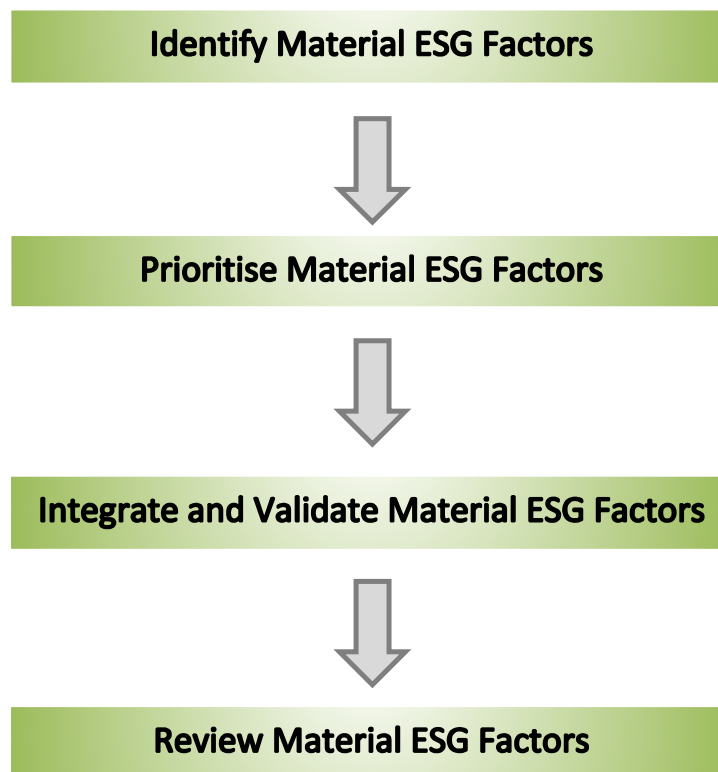
## **6. STAKEHOLDER ENGAGEMENT**

The Group recognizes the importance of active stakeholder engagement. We identified our stakeholder groups based on our assessment of their level of influence on our business.

The Group continuously engages with various stakeholder groups to understand their concerns with the view to taking appropriate measures to address them.

<b>Key Stakeholders</b>	<b>Engagement Platforms</b>	<b>Frequency</b>	<b>Key Interests of Stakeholder</b>
Customers	Regular meetings and discussions with respective Group managers.	Throughout the year.	Product and service quality. Competitive pricing. Responsiveness to requests.
Employees	Orientation of new employees. Periodic company functions. Ad-hoc training events. Open dialogues amongst teams. Career development and performance appraisal. Employees' satisfaction feedback.	Throughout the year.	Equitable remuneration. Welfare and benefits. Employee career and professional development. Fair and competitive employment practices and policies. Safe and healthy work environment. Work-life balance.
Suppliers	Regular meetings and discussions with respective Group managers.	Throughout the year.	Timely payment in accordance with contract terms. Fair business practices.
Government institutions and regulators	Meetings with government institutions and regulators.	Throughout the year.	Compliance with laws and regulations. Keeping abreast with changes in laws and regulations.
Shareholders	Singapore Exchange announcements. Annual Report. Sustainability Report. Annual general meeting.	Half-yearly.  Annually. Annually. Annually.	Financial performance. Timely and transparent disclosures. Sound corporate governance.
Communities	Donations to charitable organisations.	As appropriate.	Corporate social responsibility initiatives.

## 7. MATERIALITY ASSESSMENT



Step 1: Relevant ESG factors were identified by taking reference from the GRI Standards Materiality Principle. In the process, we have considered:

- Key organisational strategies and risks identified,
- Main topics and future challenges, as identified by industry peers,
- Global and local emerging sustainability trends, and
- Observation gained from interactions with external stakeholders.

Step 2: The ESG identified in step 1 are prioritized by evaluating the ESG impact, based on order of importance to the Group's business and stakeholders.

Step 3: Validation of the ESG factors was conducted and approved by the Board.

Step 4: The material ESG factors are continually reviewed for importance and relevance.

We conducted a materiality assessment during the year to review potential material factors and their perceived economic impact and influence on the development of the Group's business as well as on our stakeholders.

Based on the materiality assessment, the Board concluded that the three material ESG factors identified in the previous year, remain relevant for FY2025. These ESG factors are as follows:

- Employees
- Environment; and
- Corporate Governance

The Board will continue to identify and evaluate the material ESG factors against both key business developments and the changing business landscape to ensure they remain relevant.

## **8. EMPLOYEES**

Every employee plays an essential role in our Group. The Group recognizes that an organization’s employees represent a key component to its ability to remain commercially viable and competitive. We achieve success by promoting a collaborative work environment in which everyone is committed to achieve our corporate goals based on open and honest communications while showing care and support for each other. It is therefore committed to building a safe, nurturing and inclusive workplace environment which is conducive for attracting and retaining talent. The Group is also committed to protecting and respecting rights of employees in accordance with relevant laws and regulations as well as ensuring employee safety and well-being.

As at the end of FY2025, the Group’s employee count remained unchanged at 48 employees (FY2024: 48 employees) The breakdown is as follows:-

<b>Locations</b>	<b>31 December 2025</b>	<b>31 December 2024</b>
Singapore	37	34
Phnom Penh, Cambodia	5	8
Colombo, Sri Lanka	6	6
<b>Total Employees</b>	<b>48</b>	<b>48</b>

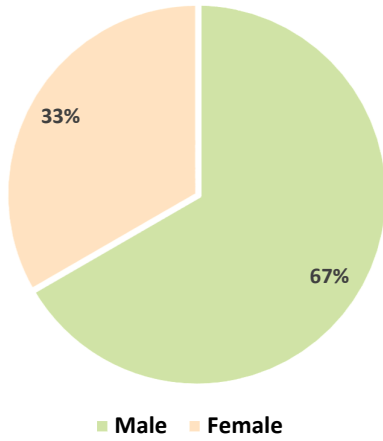
### **Workforce Diversity**

The Group continues to practice diversity in its workforce, both in terms of gender as well as age. The Group is also receptive to mature employees as they are valued for their experience and maturity in thought.

#### Gender Diversity: -

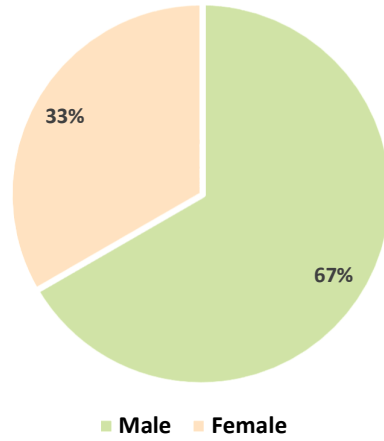
The gender mix of the Group’s employees at 31.12.2025 and 31.12.2024 are depicted in the charts below.

**Gender Mix (31.12.2025)**



Male	32
Female	<u>16</u>
<b>Total</b>	<b><u>48</u></b>

**Gender Mix (31.12.2024)**

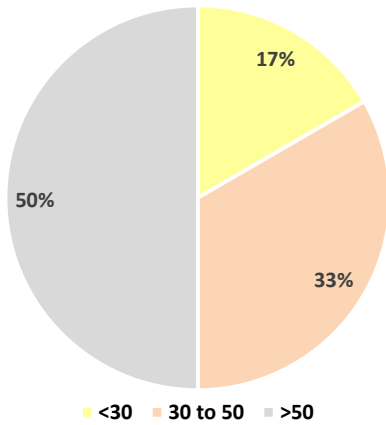


Male	32
Female	<u>16</u>
<b>Total</b>	<b><u>48</u></b>

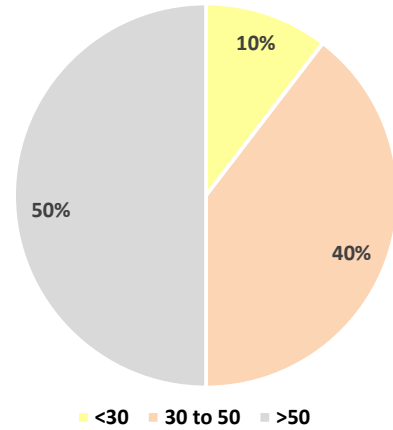
**Age Diversity: -**

The mix of age range of the Group's employees at 31.12.2025 and 31.12.2024 are depicted in the charts below.

**Age Mix (31.12.2025)**



**Age Mix (31.12.2024)**



Less than 30 years	8	Less than 30 years	5
30 to 50 years	16	30 to 50 years	19
Over 50 years	<u>24</u>	Over 50 years	<u>24</u>
<b>Total</b>	<b><u>48</u></b>	<b>Total</b>	<b><u>48</u></b>

#### FY2025 Gender Mix and Age Mix against Target

Our target Gender Mix and Age Mix set in the previous year for FY2025 is for female employees and employees over 50 years old to constitute at least 30% and 8% of our workforce respectively. The target Gender Mix and Age Mix was met.

#### FY2026 Target

We strive to maintain the composition for female employees and employees over 50 years old at not less than 30% and 8% of our workforce respectively.

#### Medium (2 to 5 years) and Long-Term Target (more than 5 years)

We will continue to maintain the composition for female employees and employees over 50 years old at not less than 30% and 8% of our workforce respectively.

### **Compensation, Benefits and Training**

Management believes in fair compensation for our employees. Remuneration and benefits of employees are periodically reviewed based on employees' performance and with reference to market rates with a view to creating and maintaining a productive and motivated workforce. The Group ensures its compensation, benefits and employment policies are in compliance with the relevant country labour and employment laws.

During the year, our employees are encouraged to participate in a range of training courses, either internal or external, to enhance their skills and knowledge for their roles within the Group. Employee training is important part of our Group's growth and development as it is integral to the success of our organization, and we are committed to providing our employees with the tools and resources necessary to remain knowledgeable and up to date in their skillsets.

Moving forward, the Group expects to continue to have a diversified workforce with fair compensation to employees.

### **Health and Safety in the Workplace**

The Company is also committed to safeguarding our employees' health and safety against any potential workplace hazards, and take precaution to prevent occupational injuries among employees. The focus on the health and safety of our employees is of the utmost important. It is not only the fundamental right for our workers to be able to work in a safe environment, but

when our employees' wellness is attained, our productivity increases, eventually maximizing our performance in the workplace. By implementing job safety guidelines, we are committed to providing a hazard free workplace to ensure the well-being of both our employees and the environment. We believe that optimum work conditions boost morale and increase employee safety.

In our day-to-day operations, employees have to ensure that all necessary safety measures are properly implemented prior to carrying out work. As part of the assurance process, we also conduct practices sessions regularly for employees to reinforce the Occupational Health and Safety requirements, in-house safety rules and job-specific safety requirements.

As part of the employees' safety awareness and resilience training, fire drills are conducted annually to familiarize employees with the proper evacuation routes and practices so that every employee evacuates safely in an orderly manner whenever fire alarms sound. Employees are also trained on the proper and safe use of fire extinguishers and how to perform cardiopulmonary resuscitation.

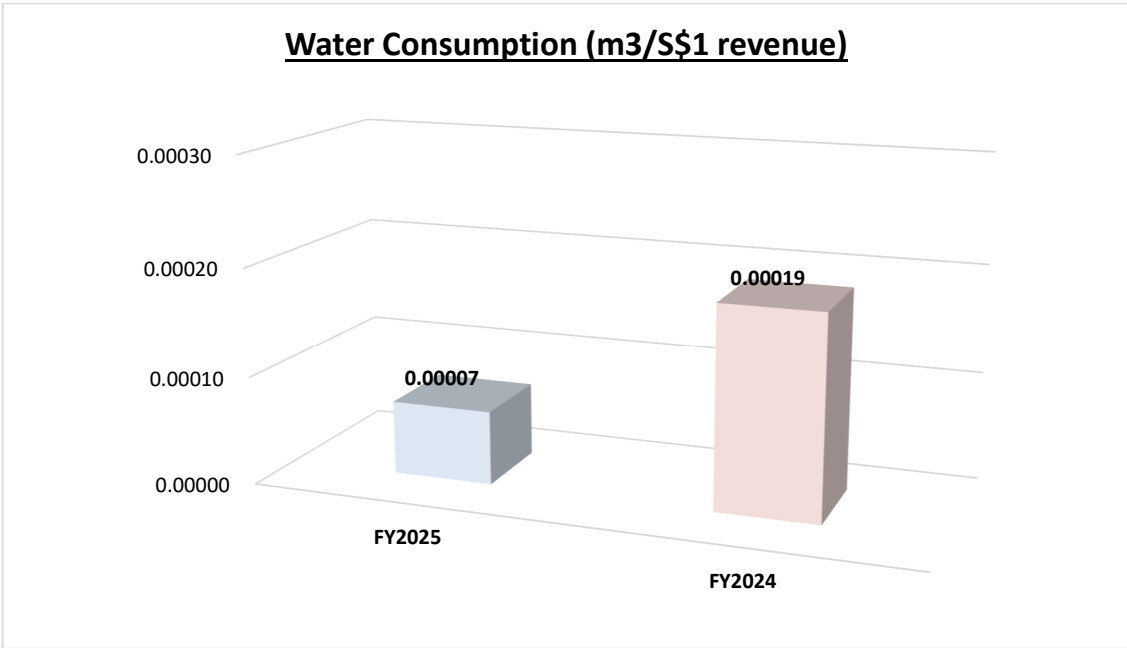
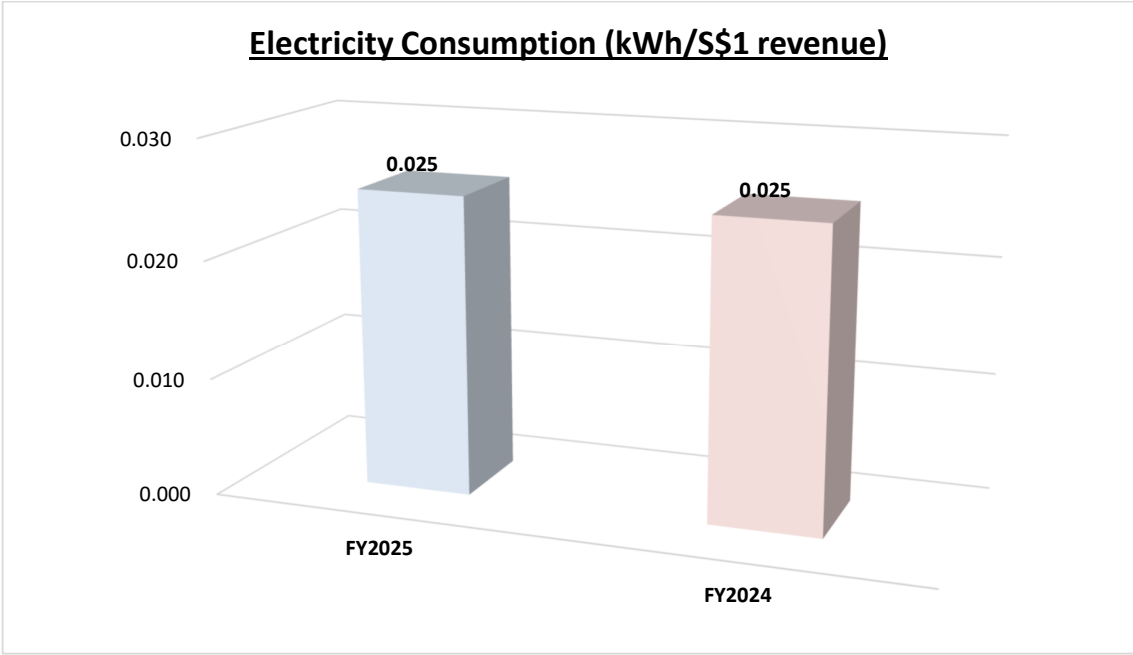
Performance & Target

FY2025 Target	We aim to have not more than 2 incidences of work-related accidents occurring in FY2025 (FY2024: 0 incidence).
FY2025 Performance	Target was met. There were no incidence of work-related accidents in FY2025.
FY2026 Target	We aim to have not more than 2 incidences of work-related accidents in FY2026.
Medium (2 to 5 years) and Long Term (more than 5 years) Target	We endeavour to maintain incidences of work-related accidents to no more than 2 per annum..

**9. ENVIRONMENT**

Energy and Water

The Group is fully aware of its responsibility for nurturing the environment and lessening negative environmental consequences at our worksites and the environment where we operate. We monitor our energy and water consumption at our workplaces to ensure that we use our resources economically, meaningfully and responsibly.



The overall energy intensity for the Group has remained the same at 0.025 kWh per dollar of revenue in FY2024 and FY2025.

Water consumption decreased by 64% from 0.00019 m<sup>3</sup> per dollar of revenue in FY2024 to 0.00007 m<sup>3</sup> in FY2025.

We will monitor our electricity and water consumption closely and consider initiatives which may be adopted in order to reduce energy and water usage.

Target & Performance

FY2025 Target	FY2025 Performance	FY2026 Target	Medium (2 to 5 years) and Long Term (more than 5 years) Target
We target to maintain or lower our energy and water consumption level in FY2025.	<p>Target was met.</p> <p>No change in electricity consumption, remained at 0.025 kWh per dollar revenue in FY2025.</p> <p>Lower water usage at 0.00007 m<sup>3</sup> per dollar revenue in FY2025.</p>	We target to maintain or lower our energy and water consumption in FY2026.	We target to maintain or lower our energy and water consumption.

**Greenhouse Gas (“GHG”) Emissions**

With the increasing global focus on decarbonization, the Group recognizes the critical importance of addressing environmental concerns relating to carbon emissions. Though our business operations do not involve any significant carbon emissions, we are still committed to reducing our carbon footprint by implementing sustainable practices across our operations, and fostering a cleaner and greener future. By prioritizing carbon emissions reduction efforts, we aim to support global efforts to combat climate change and demonstrate our dedication to environmental stewardship, sustainability and corporate responsibility.

Scope 1 GHG emissions covers emissions from sources that are owned or controlled by us. As we do not operate any machinery or consume significant amounts of fuels, our Scope 1 emissions are negligible. Our Scope 2 emissions are primarily electricity consumption for office-based operations. The Scope 2 emissions are calculated using the location-based method.

The 2-year comparison of the electricity consumption and the associated Scope 2 emissions data are depicted in the table below.

Performance Indicator	FY2025	FY2024
Energy consumption		
Electricity consumption (kWh)	200,188	237,561
Energy consumption intensity		
Electricity consumption intensity (kWh / per dollar of revenue)	0.025	0.025
GHG emissions #		
Scope 2 emissions (mtCO <sub>2e</sub> )	80.476	97.875
Scope 2 emissions intensity (mtCO <sub>2e</sub> ) per S\$1 million revenue	10.19	10.39

#: Gas emissions from electricity consumption are calculated based on the grid emission factor of 0.402 published by the Singapore Energy Market Authority (<https://www.ema.gov.sg/resources/singapore-energy-statistics>).

The Scope 2 emissions decreased by 21.6% from 97.875 mtCO<sub>2e</sub> in FY2024 to 80.476 mtCO<sub>2e</sub> in FY2025. The emissions intensity (mt CO<sub>2e</sub>) per S\$1 million dollar of revenue generated reduced from 10.39 in FY2024 to 10.19 in FY2025.

The Group aims to maintain Scope 2 emissions intensity (mtCO<sub>2e</sub>) at below 10.4 in FY2026 and over the medium to long term.

### **Compliance with Environmental Laws**

The Group is dedicated to protecting the environment through the integration of environmental considerations into our business operations. The Group also recognizes a breach of any laws or regulations could have a significant impact on production and result in reputational damage. In some cases, non-compliance may also result in economic loss for the Group arising, for example, from clean up obligations or other costly environmental liabilities.

#### Target & Performance

FY2025 Target	FY2025 Performance	FY2026 Target	Medium (2 to 5 years) and Long Term (more than 5 years) Target
We aim to maintain zero incidence of non-compliance with environmental laws and regulations in FY2025.	Target was met.  There was no incidence of non-compliance with environmental laws and regulations in FY2025.	We continue to maintain zero incidence of non-compliance with environmental laws and regulations in FY2026.	We aim to maintain zero incidence of non-compliance with environmental laws and regulations.

## **10. CORPORATE GOVERNANCE**

The Board and management are committed to maintaining strong corporate governance and risk management practices to help ensure sustainability of the Group's businesses. Please refer to the Corporate Governance Report in Pages 10 to 27 of our 2025 Annual Report.

The Group believes in fostering an organizational culture that promotes a high level of integrity and ethical business practices, including compliance with applicable laws and regulations, respect for human rights and environmental conservation.

Our mandatory compliance with anti-corruption is embodied in our code of conduct for employees and our corporate governance. Our anti-corruption policy prohibits authorizing, offering, giving or promising anything of value directly or indirectly to any business partners, suppliers or government officials with the intention of influencing the receiver's decisions.

We have put in place a Whistle Blowing Policy that provides a transparent channel for employees and external parties to raise concerns or complaints regarding questionable business practices, disclosure matters, conflict of interest, breaches of Group policy, fraud, corruption or any other matters of employee misconduct. At the same time, this policy also provides reassurance that whistle-blowers will be protected from reprisals or victimization for whistle-blowing in good faith.

There were no confirmed incidents of corruption in FY2025. We aim to continue the Group's existing policies in FY2026 and strive to maintain the zero incidences of confirmed corruption. Meanwhile Interested person transactions are closely monitored by our Board in compliance with Chapter 9 of the Listing Manual of the SGX-ST Mainboard Rules. In order to ensure interested person transactions were carried out at arm's length basis and not prejudicial to the interests of the Company and its shareholders, all interested person transactions (if any) are required to be documented and submitted to the Audit Committee for review.

Pursuant to Rule 1207(19) of the SGX-ST Listing Manual in respect of dealings in securities, the Group notifies its directors and employees to refrain from dealings in the securities of the Group one month before the announcement of the half year and full year financial statements. Directors and employees are required to observe the insider trading laws at all times even when engaging in dealings in securities within the permitted periods. The directors and key management personnel of the Group are also discouraged from dealing in the securities on short term considerations.

## Task Force on Climate-Related Financial Disclosures (TCFD)

TCFD Pillars	Recommended Disclosures	Page References and Remarks	IFRS S2 References
<b>Governance</b>			
Disclose the organization's governance around climate-related risks and opportunities.	a) Describe the board's oversight of climate-related risks and opportunities.	The Board is responsible for the oversight of the Group's climate-related risks and opportunities and integrating climate-related concerns into the Group's strategic direction and policies, as well as approving the strategy, initiatives and performance targets relating to addressing climate risks.	IFRS S2.5
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	The management supports the Board by managing the climate-related risks and opportunities and recommending policies, guidelines and procedures to support management efforts and climate disclosures.	
<b>Strategy</b>			
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Risks in short term - Extreme weather events such as floods, storms and rising in temperatures may lead to power outages, data loss which can affect work productivity and increase economic damage to our equipment as well as disruption in the goods delivery activities hence incur financial losses. Opportunities in medium to long term - Improve energy efficiency may reduce operating cost in the long run.	IFRS S2.8
	b) Describe the impact of climate-related risks and opportunities on	Increase in overall costs as a result of disruptions caused by climate-related change, such as	

	<p>the organization's businesses, strategy, and financial planning.</p>	<p>damage to equipment, higher transportation cost from supply chain disruptions, increase in suppliers costs which in turn lower revenue due to reduced customer demand for goods and services. On the other hand, climate-related change might also offer opportunities for the Group to access new market and business due to customers' need to address new challenges arising therefrom.</p>	
	<p>c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.</p>	<p>The Company has yet to perform the climate-related scenario analysis by taking into consideration the current level of the operations of the Group.</p>	
<b>Risk Management</b>			
<p>Disclose how the organization identifies, assesses, and manages climate-related risks.</p>	<p>a) Describe the organization's processes for identifying and assessing climate-related risks.</p>	<p>The Group reviewed its approach to climate-related risk management through internal management meetings and discussions. This process enhanced the Group's understanding of climate-related risks and opportunities, providing insights into the potential effects of various scenarios on its business.</p>	<p>IFRS S2.24</p>
	<p>b) Describe the organization's processes for managing climate-related risks.</p>	<p>After the risks are identified and assessed, we prioritise risks according to their potential impact on our businesses, from high to low. Thereafter we allocate the necessary resources and develop strategies to manage them effectively.</p>	

	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	We have in place a mechanism for potential risks to be drawn to managements' attention for further consideration of actions to be taken.	
<b>Metrics and Targets</b>			
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	The Group has established the following climate-related metrics to keep track of the climate performance: <ul style="list-style-type: none"> <li>• Electricity consumption (kilowatt hour)</li> <li>• Water consumption (cubic meters)</li> <li>• GHG emissions (mtCO<sub>2e</sub>)</li> </ul> Please refer to pages 13 to 15 of the Group's Sustainability Report FY2025.	IFRS S2.27
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Due to the current level of the Company's business activities, our Scope 1 emissions are negligible and are not disclosed. Scope 2 is disclosed. The Company has no plans to disclose our Scope 3 emissions. Please refer to page 15 of the Group's Sustainability Report FY2025.	
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	The Group has established the following climate-related objectives to combat climate change: <ul style="list-style-type: none"> <li>• Energy: To maintain or lower our energy consumption</li> </ul>	

		<ul style="list-style-type: none"><li>• Water: To maintain or lower our water consumption</li><li>• GHG emissions: To maintain or lower the carbon footprint generated</li></ul> <p>Please refer to pages 13 to 15 of the Group's Sustainability Report FY2025.</p>	
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## GRI CONTENT INDEX

<b>Statement of Use</b>	Acma Ltd. has reported with reference to the GRI Standards for the period from 1 January 2025 to 31 December 2025.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

<b>GRI DISCLOSURES</b>		<b>PAGE NUMBER</b>
GRI 1: Foundation 2021		
GRI 2: General Disclosures 2021		
<b>The Organisation and its Reporting Practices</b>		
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<b>2-2</b>	Entities included in the organisation's sustainability reporting	5
<b>2-3</b>	Reporting period, frequency and contact point	3-4
<b>2-4</b>	Restatement of information	No restatement
<b>2-5</b>	External assurance	4
<b>Activities and Workers</b>		
<b>2-6</b>	Activities, value chain and other business relationships	4-7
<b>2-7</b>	Employees	8
<b>2-8</b>	Workers who are not employees	Nil
<b>Governance</b>		
<b>2-9</b>	Governance structure and composition	FY2025 Annual Report, pages 4, 13-15
<b>2-10</b>	Nomination and selection of the highest governance body	FY2025 Annual Report, pages 15-16
<b>2-11</b>	Chair of the highest governance body	FY2025 Annual Report, pages 14-15
<b>2-12</b>	Role of the highest governance body in overseeing the management of impacts	FY2025 Annual Report, pages 10-11
<b>2-13</b>	Delegation of responsibility for managing impacts	FY2025 Annual Report, pages 14-18, 21-22
<b>2-14</b>	Role of the highest governance body in sustainability reporting	3
<b>2-15</b>	Conflicts of interest	FY2025 Annual Report, page 10
<b>2-16</b>	Communication of critical concerns	6-7,14
<b>2-17</b>	Collective knowledge of the highest governance body	FY2025 Annual Report, pages 13-14
<b>2-18</b>	Evaluation of the performance of the highest governance body	FY2025 Annual Report, page 17
<b>2-19</b>	Remuneration policies	FY2025 Annual Report, pages 17-20
<b>2-20</b>	Process to determine remuneration	FY2025 Annual Report, pages 17-20
<b>2-21</b>	Annual total compensation ratio	Information is not provided due to confidentiality constraints
<b>Strategy, Policies and Practices</b>		
<b>2-22</b>	Statement on sustainable development strategy	3
<b>2-23</b>	Policy commitments	7-16
<b>2-24</b>	Embedding policy commitments	7-16
<b>2-25</b>	Processes to remediate negative impacts	6-7,15

<b>2-26</b>	Mechanisms for seeking advice and raising concerns	6-7,15
<b>2-27</b>	Compliance with laws and regulations	15
<b>2-28</b>	Membership associations	ACMA Ltd and/or companies within the Group are members of the following associations: <ul style="list-style-type: none"> <li>• Singapore Business Federation</li> <li>• Singapore Electrical Contractors &amp; Licensed Electrical Workers Association</li> </ul>
<b>Stakeholder Engagement</b>		
<b>2-29</b>	Approach to stakeholder engagement	6-7
<b>2-30</b>	Collective bargaining agreements	The Acma Group does not have any collective bargaining agreements in place
<b>GRI 3: Material Topics 2021</b>		
<b>3-1</b>	Process to determine material topics	7-8
<b>3-2</b>	List of material topics	7-8
<b>3-3</b>	Management of material topics	8-16
<b>GRI 201: Economic Performance 2016</b>		
<b>201-1</b>	Direct economic value generated and distributed	12-14
<b>201-4</b>	Financial assistance received from government	FY2025 Annual Report, page 67
<b>GRI 205: Anti-corruption 2016</b>		
<b>205-3</b>	Confirmed incidents of corruption and actions taken	15
<b>GRI 302: Energy 2016</b>		
<b>302-1</b>	Energy consumption within the organisation	12-14
<b>302-3</b>	Energy intensity	12-14
<b>GRI 303: Water and Effluents 2018</b>		
<b>303-5</b>	Water consumption	12-13
<b>GRI 305: Emissions 2016</b>		
<b>305-1</b>	Direct (Scope 1) GHG emissions	14
<b>305-1</b>	Energy indirect (Scope 2) GHG emissions	14
<b>305-4</b>	GHG emissions intensity	14
<b>GRI 403: Occupational Health and Safety 2018</b>		
<b>403-1</b>	Occupational health and safety management system	11-12
<b>403-5</b>	Worker training on occupational health and safety	11-12
<b>403-9</b>	Work-related injuries	11-12
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
<b>405-1</b>	Diversity of governance bodies and employees	8-10