

MYP LTD.

Sustainability Report 2026

TABLE OF CONTENTS

BOARD STATEMENT 3

ABOUT THIS REPORT 6

SUSTAINABLE GOVERNANCE..... 8

STAKEHOLDER ENGAGEMENT 11

MATERIAL TOPICS..... 14

RISK MANAGEMENT 20

ENVIRONMENTAL 21

GOVERNANCE PRACTICES..... 37

ECONOMIC..... 41

SOCIAL..... 42

**IFRS SDS INDUSTRY-BASED GUIDANCE ON IMPLEMENTING CLIMATE-RELATED DISCLOSURE (VOLUME 36 -
REAL ESTATE) METRICS 49**

GRI CONTENT INDEX 55

SGX CORE ESG METRICS..... 59

REFERENCES..... 62

BOARD STATEMENT

Dear Stakeholders,

We are pleased to present the Sustainability Report of MYP Ltd. and its subsidiaries ("MYP", the "Group" or the "Company") for the financial year ended 31 March 2026 ("FY2026"). As a Singapore-listed property investment holding company, we view sustainability as an integral part of our business. It is about keeping our asset resilient, our operations efficient, our tenants safe, and our governance disciplined.

CLIMATE RESPONSIBILITY

Climate responsibility remains a key business priority. More frequent heat, intense rainfall and climate-related disruption can affect buildings directly through higher demand for cooling, operational interruptions, asset wear and insurance costs. For a property investment group, climate resilience is not merely an environmental consideration, but a fundamental aspect of safeguarding our assets, ensuring business continuity and creating sustainable long-term value for our stakeholders.

Our response is to take a measured and practical steps to strengthen the sustainability and resilience of our operations. We continue to monitor emissions and resource consumption, improve energy and water efficiency, proactively maintain our building systems, and integrate climate-related risks into our planning and reporting process.

In FY2026, we continued to monitor our Scope 1 and Scope 2 greenhouse gas ("GHG") emissions and to implement operational initiatives to enhance environmental performance. These included the use of energy-efficient lighting, water-saving fittings and regular maintenance of key building systems to optimize their efficiency and reliability. Together, these initiatives reinforce our commitment to responsible resource management while establishing a stronger baseline for continuous improvement in the years ahead.

ESG Materiality and Governance

The Board of Directors ("Board") provides oversight of the Group's sustainability strategy, including the identification, assessment and management of material environmental, social and governance ("ESG") factors as well as climate-related

risks and opportunities. The Board regularly reviews Group's material sustainability matters to ensure that they remain aligned with stakeholder expectations, evolving regulatory requirements and the changing business environment. Key focus areas include energy efficiency, climate resilience, tenant well-being, workplace health and safety, and strong corporate governance.

Economic Value Creation

Our approach to economic sustainability is centred in long-term value creation and prudent risk management. By maintaining a high-quality office asset, strengthening tenant relationships and undertaking targeted asset enhancement initiatives, we aim to deliver stable and sustainable returns to stakeholders. Sustainability supports these objectives by improving operational efficiency, preserving asset value and strengthening the attractiveness of MYP Centre as a workplace that meets the evolving expectations of tenants for responsible and sustainable business environments.

Workplace Health, Safety, and Security

The health, safety and security of our employees, tenants, contractors and visitors are fundamental to our operations. We are committed to providing a safe, secure and well-managed environment through preventive maintenance, emergency preparedness, effective contractor management and clearly defined operating procedures.

Our risk mitigation measures include regular safety inspections, maintenance of required licences and permits, review of emergency response procedures, and continued coordination with service providers and relevant authorities.

In FY2026, we also promoted the health and well-being of employees and building occupants by offering complimentary and subsidized health screening programmes. These initiatives reflect our commitment to fostering a healthier and more resilient workplace community.

The Path Forward

We remain committed to continuous improvement of our sustainability practices. Looking ahead, we will continue to strengthen our climate-related risk management, enhance the quality of our sustainability data, review practical and achievable targets, and engage proactively with our stakeholders on the ESG risks and opportunities that are material to

our business. Our focus is to ensure that sustainability remains practical, measurable and closely aligned with the long-term resilience and value of MYP Centre.

We would like to thank our shareholders, tenants, employees, business partners and regulators for their continued trust and support. Together, we will continue to build a resilient, responsible and sustainable business for the benefit of our stakeholders.

On behalf of the Board of Directors,

JONATHAN TAHIR

Executive Chairman and Chief Executive Officer

MYP Ltd.

ABOUT THIS REPORT

The Group publishes a Sustainability Report annually. This is the Group's ninth annual Sustainability Report ("Report") and covering the financial year from 1 April 2025 to 31 March 2026 ("FY2026"). The Report is subject to internal audit review in accordance with the Group's internal audit cycle.

This Report should be read in conjunction with our Annual Report 2026, which provides a more comprehensive overview of our financial and operational performance.

REPORTING SCOPE

This Report provides an overview of the Group's sustainability strategy, performance and priorities. The reporting scope focuses on the management and operation of our core asset, MYP Centre, which represents the majority of our Group's property portfolio and the primary source of our environmental, social and governance ("ESG") impacts.

The Group also owns two residential units at Sky@Eleven. These properties are excluded from the scope of this Report as they represent an immaterial portion of the Group's asset portfolio and have limited ESG impact relative to MYP Centre.

REPORTING STANDARDS AND FRAMEWORK

This Report has been prepared with reference to the Global Reporting Initiative ("GRI") Sustainability Reporting Standards, and the corresponding GRI disclosures are presented in the GRI Content Index.

The Report also complies with the sustainability reporting requirements of the Singapore Exchange Securities Trading Limited ("SGX-ST") Mainboard Listing Rules. In particular, Mainboard Listing Rule 711A requires issuers to publish a sustainability report for each financial year at the same time as the annual report, unless external assurance has been obtained, in which case the sustainability report may be issued no later than five months after the end of the financial year. Mainboard Listing Rule 711B requires the Report to include, among other matters, the identification of material ESG factors, climate-related disclosures, the Group's policies, practices, performance and targets, the sustainability reporting framework adopted, and the Board's statement on sustainability governance.

For climate-related disclosures, the Group has referred to IFRS S2 Climate-related Disclosures ("IFRS S2") of the IFRS Sustainability Disclosure Standards ("IFRS SDS"), which incorporates and builds upon the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD"). We have also considered the *IFRS Sustainability Disclosure Standards Industry-based Guidance on Implementing Climate-related Disclosures (Volume 36 – Real Estate)*, which provides industry-specific guidance and metrics relevant to the real estate sector. Where applicable, the Group's disclosures and metrics are aligned with the SGX Core ESG Metrics to enhance consistency, comparability and transparency.

RESTATEMENTS

No restatements were made to information disclosed in the previous Sustainability Report.

INTERNAL REVIEW AND EXTERNAL ASSURANCE

In line with SGX-ST Listing Rule 711B, the Group's sustainability reporting process is subject to internal review. The Audit Committee oversees the adequacy and effectiveness of the sustainability reporting process, including the underlying internal controls, data collection processes and reporting procedures. Further information on the Audit Committee's responsibilities is set out in the Group's Annual Report 2026.

The Group has not obtained external assurance for this Sustainability Report for FY2026.

CONTACT US

Stakeholder feedback plays an important role in the continuous improvement of our sustainability practices and disclosures.

We welcome feedback on our sustainability reporting practices and performance. Please contact us at enquiry@myp.com.sg with any comments or enquiries.

SUSTAINABLE GOVERNANCE

Sustainability is embedded in the way MYP Ltd. conducts its business and creates long-term value. Our sustainability governance framework provides Board oversight and management accountability, ensuring that ESG considerations are integrated into our strategy, risk management and day-to-day operations.



BOARD OF DIRECTORS

The Board oversees the Group's sustainability strategy and provides strategic direction on ESG matters, including climate-related risks and opportunities. It monitors ESG performance, approves key sustainability disclosures, and ensures that material sustainability considerations are integrated into the Group's long-term business strategy.

All Directors have completed sustainability training in accordance with the requirements of SGX-ST. Sustainability matters are regularly discussed at the Board level to support effective oversight of the Group's sustainability strategy, climate-related risks and opportunities, enterprise risk management, and sustainability reporting obligations.

Together with senior management, the Board is responsible for:

- Shaping the Group's sustainability strategy in response to emerging ESG developments.
- Identifying and prioritizing material ESG topics most relevant to our stakeholders and business operations.
- Establishing strategic sustainability objectives with a clear understanding of financial capacity and risk appetite.
- Monitoring and evaluating the Group's progress towards achieving its sustainability objectives through periodic performance reporting.

AUDIT COMMITTEE

The Audit Committee supports the Board by overseeing the integrity, transparency and reliability of sustainability reporting. It reviews the adequacy and effectiveness of the internal controls, processes and systems supporting sustainability reporting, including climate-related data collection, risk identification and risk management. This helps to enhance the quality and reliability of the Group's sustainability disclosures and reinforces stakeholder confidence.

SUSTAINABILITY REPORTING COMMITTEE

The Sustainability Reporting Committee is responsible for implementing the Group's sustainability governance framework. It supports the Board and Audit Committee by coordinating ESG data collection, monitoring sustainability performance, reviewing sustainability disclosures, monitoring sustainability performance and engaging relevant internal and external stakeholders, including tenants and service providers.

Its key responsibilities include:

- Reviewing and assessing material ESG topics in line with stakeholder feedback and industry development.
- Ensuring compliance with SGX-ST requirements and global standards like GRI and IFRS SDS.
- Recommending ESG disclosures for Board endorsement.
- Integrating sustainability considerations into the Group's day-to-day operations in line with the Board's strategic direction.

Chaired by the Group's Chief Executive Officer, the Committee is supported by ESG pillar champions covering Environmental, Social, and Economic & Governance pillars. This structure promotes clear accountability and focused oversight of each sustainability pillar, while facilitating integrated decision-making and cross-functional collaboration on sustainability matters across the Group.

Sustainability governance is also integrated into the Group's overall corporate governance framework. For further information, please refer to the Report on Corporate Governance in the Annual Report 2026.

STAKEHOLDER ENGAGEMENT

Stakeholder engagement enables us to identify and understand the issues that are most significant to our business and our stakeholders. We engage with stakeholders through both formal and informal channels to gather feedback, which informs our strategy, business operations and sustainability priorities.

We identify stakeholders based on their level of influence and interest in our business activities. Our key stakeholder groups comprise shareholders and investors, the Board, tenants, employees, contractors and service partners, government authorities and regulators, and the wider community.

Through regular communication, we build trust, understand expectations, identify emerging risks and opportunities, and improve the relevance of our sustainability initiatives.

The table below outlines our stakeholder engagement framework, highlighting key areas of concern, modes of engagement, and engagement frequency.

EXPECTATIONS AND CONCERNS	MODES OF ENGAGEMENT	FREQUENCY OF ENGAGEMENT
Shareholders and Investors		
• Business resilience and financial performance • Business strategy and direction • Corporate governance and compliance • Transparent and timely communication of information	• Annual General Meeting • Annual reports and sustainability reports	Annually
	• Results announcements and news releases • Corporate website • Feedback channels through emails	Ongoing; Semi-annually
Board of Directors		
• Economic performance • Anti-corruption • Environmental compliance	• Board meetings	Semi-annually
	• Open communications via meetings, emails, and phone calls	Ongoing
Tenants		

• Safe and hazard-free office space • Prompt feedback resolution • Quality property and facility management • Rental review	• Feedback channels such as email and hotline • Regular tenant meetings • Tenant engagement activities and well-being programmes	Ongoing
	• Tenant feedback / surveys	Annually
Employees		
• Fair remuneration and career progression • Training and development • Safe and inclusive work environment • Channels for grievances and whistleblowing	• Regular reviews and performance appraisals • Company sponsored-training and development programmes • Internal communication platforms • Regular staff meetings	Annually
	• Grievance / Feedback channels	Ongoing
Contractors and Service Providers		
• Clear two-way communication channels • Safety compliance and project timelines • Fair procurement practices and timely payment terms • Timely feedback regarding materials / services provided	• Inspections and site visits • Requests for proposal and quotations • Industry updates and project progress reviews • Contractor performance evaluation and risk assessments	Regularly
Government and Regulators		
• Regulatory requirements and compliance • Environmental standards and reporting • Reporting standard • Public accountability	• Annual reports and sustainability reports	Annually
	• Formal correspondences and consultations	As required
Community		
• Social and environmental responsibility • Positive local impact and engagement	• Social initiatives and outreach programmes	Regularly

-
- Community events and volunteering

We believe that open and ongoing stakeholder engagement is essential to resilient growth. By listening to stakeholder perspectives and acting on material feedback, we refine our priorities, enhance service delivery and support the long-term sustainability of our business.

MATERIAL TOPICS

MYP Ltd. adopts a structured materiality assessment process to identify and prioritise the environmental, social and governance ("ESG") matters that are most significant to our business, stakeholders and operating environment. This enables us to focus our sustainability efforts on the issues that matter most and ensures that our sustainability reporting provides meaningful and decision-useful information.

Each year, the Board, Audit Committee and Sustainability Reporting Committee review and validate material topics. The assessment considers the Group's significant impacts under the GRI Standards, industry practices, stakeholder expectations, regulatory developments, and ESG risks and opportunities relevant to Singapore's real estate sector.

For FY2026, our material sustainability topics remain unchanged from FY2025, reflecting their continued relevance to our business and stakeholders. Where applicable, climate-related risks and opportunities have been integrated into these topics.

Looking ahead to FY2027, our priorities are to maintain zero material incidents of non-compliance, corruption and discrimination, and zero work-related fatalities and injuries. We will also continue to improve energy and water efficiency where practicable, enhance preventive maintenance of critical building systems, and review initiatives to increase recycling participation at MYP Centre.

GOVERNANCE			
Indicator	GRI Standard	Key Impacts	Approach
Compliance with laws and regulations	2-27	Compliance reduces any legal risks, fines, and reputational damage	- Regularly monitoring and reviewing applicable laws and regulatory developments - Regular audits to ensure compliance

Anti-corruption	205-2; 205-3	- Corruption leads to reduction of trust, legal standing, and financial position - Anti-corruption policies and procedures prevent unethical behaviour, fosters a culture of integrity, and protects the company's reputation	- Maintaining Code of Conduct and Whistleblowing Policy - Regular training and clear communication of anti-corruption procedures - Monitoring and investigating reported incidents
Board oversight of ESG	Custom	Ensures ESG integration at the highest level of governance	- Periodic ESG training for Board members - Regular Board engagement on sustainability performance and targets

ECONOMIC

Indicator	GRI Standard	Key Impacts	Approach
Direct economic value generated and distributed	201-1	The company's economic performance reflects the company's contribution to the economy and the shareholders	- Regular tracking and reporting on our economic performance - Ensuring transparent and responsible financial management - Audits of our financial statements - Strategic planning to sustain value creation

Business resilience	Custom	Supports continuity in uncertain market conditions	- Ongoing scenario planning and risk assessment - Investment in building enhancements and tenant retention
SOCIAL			
Indicator	GRI Standard	Key Impacts	Approach
New employee hires and turnover	401-1	Lower turnover rates indicate organisational stability, and employee satisfaction	- Monitoring of workforce statistics - Fostering a positive workplace culture
Diversity and equal opportunity	405-1	- Diversity promotes fairness and inclusion - Diverse backgrounds can provide a wider perspective during decision-making	- Monitoring of workforce demographics - Promoting inclusive hiring and workplace policies
Non-discrimination	406-1	Discrimination affects employee morale, legal compliance, and public trust	- Fostering a respectful and supportive culture - Providing a channel for reporting of discrimination
Occupational Health and Safety	403-2	Ensures employee and tenant safety, and reduces operational risks	- Maintaining a Health, Safety, Security Policy - Conducting regular assessments and compliance audits

Customer Health and Safety	416-2	Builds trust and avoids legal liabilities	- Ensuring proper licenses, permits, and certifications are up to date - Addressing issues through prompt follow-ups and quality assurance processes
Customer Privacy	418-1	Protects data integrity and mitigates regulatory risks	- Enforcing a personal data protection policy - Appointing a data protection officer
Employee development and well-being	Custom	Enhances morale, retention, and workplace productivity	- Provision of health and wellness programmes - Professional training and career development opportunities

ENVIRONMENT

Indicator	GRI Standard	Key Impacts	Approach	Climate-Related Risks and Opportunities
Waste generated / diverted	306-3; 306-4	- Improper waste disposal leads to pollution - Excess waste generation leads to overloading of landfills	- Engaging licensed waste collection contractors for proper disposal - Providing recycling facilities - Maintaining an Energy Management,	-

			Efficiency and Recycling Policy	
Water withdrawal	303-3	Careless and excess use of water reduces its availability for other critical uses	- Optimising water efficiency - Maintaining an Energy Management, Efficiency and Recycling Policy	Water scarcity may lead to disruptions in building operations
Energy consumption within the organisation	302-1	Use of electricity, fuel, and refrigerants results in GHG emissions, contributing to climate change	- Optimising energy efficiency - Monitoring usage on regular basis - Maintaining an Energy Management, Efficiency and Recycling Policy	- Increased costs for cooling as a result of higher energy consumption as a response to rising temperatures - Property insurance premiums rising due to increased risks of extreme weather events damaging the property and disrupting operations - Increased business costs due to higher carbon taxes
Reduction of energy consumption	302-4			

				• Increase in tenant expectations for green offices, leading to additional green building enhancements and/or retrofits
GHG emissions (Scope 1 & 2)	305-1; 305-2	• Contributes to climate change • Impacts regulatory exposure and tenant demand	• Initiated GHG inventory as baseline • Exploring reduction initiatives and renewable energy options	• Stricter carbon pricing schemes and tenant sustainability expectations

RISK MANAGEMENT

MYP Ltd. recognises that material ESG topics present both risks and opportunities for the Group. Climate-related risks are becoming increasingly significant due to their potential impact on asset resilience, operating costs, regulatory compliance and evolving stakeholder expectations.

During FY2026, the Group focused on identifying climate-related risks and opportunities in line with the IFRS S2 framework. These risks are broadly categorized as physical and transition risks.

Physical risks include acute events such as intense rainfall and flooding, as well as chronic changes, including rising temperatures, which may affect building operations, occupant comfort, asset performance and the resilience of critical infrastructure.

Transition risks arise from the global shift towards a lower-carbon economy and include evolving regulatory requirements, increasing stakeholder expectations, the potential introduction or expansion of carbon pricing mechanisms, rising energy costs, and growing demand for more sustainable and energy-efficient office spaces.

We conducted an early-stage qualitative climate-related scenario analysis to understand the most relevant climate risks and opportunities for our Singapore operations. As our climate-related capabilities continue to mature, we intend to progressively incorporate more quantitative data into future assessments to strengthen risk management, planning and decision-making.

Our risk management approach incorporates climate-related considerations into strategic planning and capital allocation. We also review climate-related and broader ESG risks at the Board level, monitor regulatory and market developments, and engage with stakeholders to remain responsive to evolving expectations and emerging risks.

Through this forward-looking approach, we aim to strengthen organisational resilience while positioning the Group to participate in opportunities arising from the transition towards a lower-carbon and more sustainable economy.

Further details on our climate-related scenario analysis are set out in the Energy and Emissions section of this Report.

ENVIRONMENTAL

Environmental responsibility is integral to how MYP Ltd. manages its real estate asset. As the owner and in-house manager of MYP Centre, we are able to influence resource use, building performance and occupant experience through practical and responsible operational decisions.

Our environmental management approach is guided by the Group's Energy Management, Efficiency & Recycling Policy, which covers resource efficiency, emissions management and waste reduction. We continue to implement energy- and water-efficient practices and technologies where practicable, while ensuring reliable and efficient building operations.

Our key initiatives include:

- Upgrading to energy-efficient lighting and air-conditioning and mechanical ventilation ("ACMV") systems
- Utilising water-saving fixtures and encouraging water conservation practices
- Monitoring water and energy usage through routine audits
- Promoting appropriate disposal of trash and offering infrastructure for recycling

MYP Centre renewed its BCA Green Mark (Gold) certification in 2023. The BCA Green Mark scheme is Singapore's leading green building rating system, and the certification reflects our efforts to improve building performance, occupant well-being and climate resilience.

We will continue to explore practical opportunities to improve energy efficiency, water stewardship and waste reduction, in support of Singapore's Green Plan 2030 and broader climate goals.

Through these efforts, MYP Ltd. aims to contribute to a lower-carbon, resource-efficient and climate-resilient built environment.

ENERGY AND EMISSIONS

As a real estate owner and operator, we are exposed to both physical climate risks and transition risks. Rising temperatures can increase cooling demand, while regulatory change, energy costs and tenant expectations can influence operating strategy and capital planning. Electricity consumption remains our main source of Scope 2 emissions.

We seek to reduce our carbon footprint by monitoring and optimising electricity, fuel and refrigerant use in building operations. These efforts support operational efficiency, climate resilience and long-term asset value.

Climate-Related Scenario Analysis

To support mitigation planning and improve readiness, we carried out an early-stage qualitative climate-related scenario analysis across three time horizons relevant to our Singapore operations.

Short term (within 5 years): As Singapore advances the Singapore Green Plan 2030, near-term climate priorities include lower-carbon transport, expanded electric vehicle infrastructure, greater sustainability awareness and progressive adoption of renewable energy. At the same time, localised climate impacts such as hotter days and intense rainfall events are becoming more relevant to building operations.

Regulatory expectations are also increasing. Carbon tax is being progressively raised, while corporate sustainability reporting requirements are moving towards more standardised, globally aligned climate disclosures. Businesses are expected to improve transparency on emissions, climate risks and climate-related governance.

Medium term (within 6 to 15 years): Singapore's economy and infrastructure are expected to continue transitioning towards lower-carbon operations. Businesses will face increasing expectations from regulators, investors, customers and tenants to meet environmental standards and demonstrate credible sustainability practices.

For the real estate sector, green building performance and climate resilience are expected to become baseline expectations rather than optional differentiators. Existing buildings may require further retrofitting and upgrades to improve energy performance, withstand rising temperatures and respond to more intense weather events.

Long term (within 16 to 25 years): As Singapore progresses towards its 2050 net-zero ambition, the built environment is expected to be supported by cleaner energy, stronger adaptation infrastructure and more advanced building

technologies. Sustainability considerations are likely to be integrated into mainstream property investment and operations.

Long-term climate effects, including sea-level rise and more volatile weather patterns, will still require ongoing adaptation, capital planning and collaboration among government, businesses and communities. For MYP Ltd., this reinforces the importance of maintaining a resilient and well-managed asset.

Summary of Climate Risks and Opportunities

CATEGORY	RISK/OPPORTUNITY AND IMPACT ON THE GROUP	ANTICIPATED TIME HORIZON	RESPONSE STRATEGY
Physical risk	Increased frequency of extreme and unpredictable weather events (e.g. flooding, heatwaves) leading to disruptions in operations and building damages	Medium to long term	- Initiating phased upgrades or retrofitting to ensure the building is able to withstand environmental issues - Upgrading of obsolete mechanical systems and infrastructure to more climate-resilient models
	Rising temperatures leading to increase in cooling demand, resulting in higher energy consumption and costs	Medium to long term	- Upgrading to more resilient ACMV systems - Exploring district cooling
	Water scarcity leading to disruptions in building operations, higher costs, and tenant satisfaction	Long term	Upgrading to more efficient water fittings and systems
Transition risk	Stricter building regulations and green certification requirements may lead to additional expenses to meet	Short term	Upgrading to more efficient lighting and ACMV systems

	compliance and risk of penalties		Upskilling employees to be better equipped in adhering to regulatory compliance
	Stricter sustainability reporting requirements may lead to additional expenses to meet compliance and risk of penalties	Short term	- Consulting with industry experts to develop a comprehensive climate action plan and to prepare for stricter regulations - Upskilling employees to be better equipped in adhering to regulatory compliance
	Increase in carbon taxes and energy costs leading to higher leading to additional operation expenses	Medium to long term	- Transitioning to using cleaner, renewable energy - Upgrading of obsolete mechanical systems and infrastructure to low-carbon models
	Increase in insurance premium due to risks of building being damaged due to climate-related	Medium to long term	Upgrading or retrofitting to ensure resilience of building

	issues, leading to additional expenses		
	Tenants demanding environmentally sustainable workspaces may lead to them choosing to move to other buildings with better reputations in sustainability	Short to medium term	• Maintain green building certification • Implementing green lease clauses and incentives for sustainability-related practices
Potential opportunity	Rising demand for green workspaces leading to increased value of green assets which may garner higher rents, attract higher-quality tenants, and increase in occupancy	Medium to long term	• Considering investing in green assets • Highlighting sustainability when marketing the building • Implementing green clauses for future tenants
	Access to government sustainability-related incentives may help to reduce expenses	Short term	• Leverage on national grants and schemes

Strategy

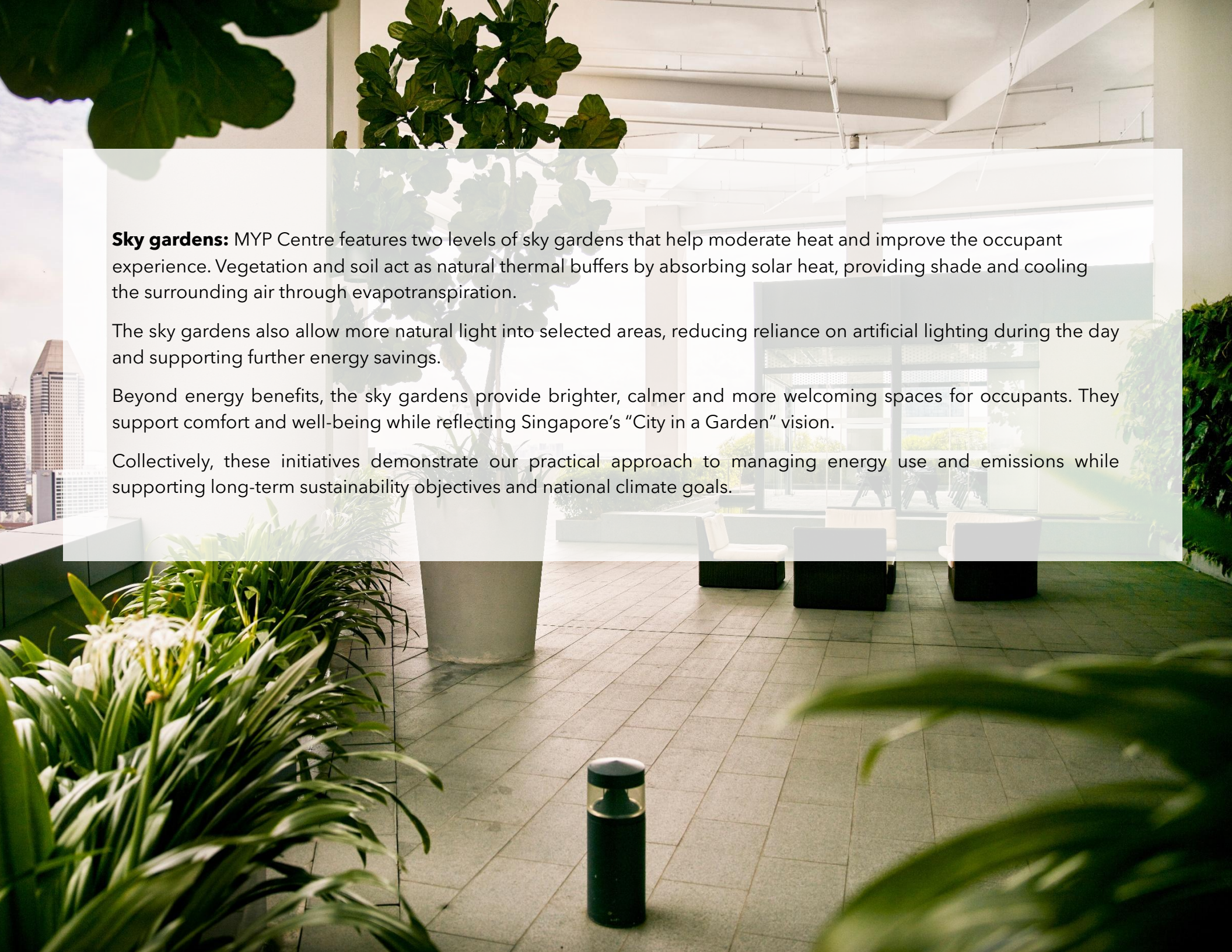
At MYP Centre, we have implemented energy-saving measures aimed at reducing electricity use, the primary source of our Scope 2 emissions. These initiatives support climate objectives, enhance regulatory readiness and improve operating efficiency.

Lighting efficiency: We progressively replace older fluorescent lighting with more efficient light-emitting diode (“LED”) lighting. We also make use of natural light in areas such as the sky gardens and car park.

Motion sensors and automated timers have been installed in restrooms, stairwells and common areas within MYP Centre. These systems reduce unnecessary lighting during periods of low usage and help optimise electricity consumption.

Air-conditioning and cooling management: MYP Centre uses an air-cooled Variable Refrigerant Flow (“VRF”) system with an overall system efficiency of 0.75 kW/RT. The system adjusts its operating speed according to building load requirements, helping to reduce energy use during periods of lower demand.

The air-conditioning system maintains temperatures generally between 22 and 25 degrees Celsius, with an average setting of approximately 23 degrees Celsius. Automated timers limit operation to office hours where appropriate, reducing energy use outside normal operating periods.



Sky gardens: MYP Centre features two levels of sky gardens that help moderate heat and improve the occupant experience. Vegetation and soil act as natural thermal buffers by absorbing solar heat, providing shade and cooling the surrounding air through evapotranspiration.

The sky gardens also allow more natural light into selected areas, reducing reliance on artificial lighting during the day and supporting further energy savings.

Beyond energy benefits, the sky gardens provide brighter, calmer and more welcoming spaces for occupants. They support comfort and well-being while reflecting Singapore's "City in a Garden" vision.

Collectively, these initiatives demonstrate our practical approach to managing energy use and emissions while supporting long-term sustainability objectives and national climate goals.

Metrics

Measuring and tracking GHG emissions is essential to understanding our environmental impact and improving performance over time. Scope 3 emissions are not included in this Report, but we will continue to assess how our emissions framework may be expanded as data availability and reporting maturity improve.

Our energy reporting scope covers common areas and building operations within MYP Centre, including areas and systems under landlord control such as lobbies, washrooms, elevators, landlord-managed air-conditioning systems and exterior lighting. This approach is aligned with the 2018 Global Real Estate Sustainability Benchmark ("GRESB") Real Estate Assessment Reference Guide's definition of "Base Building" energy consumption. Tenant-controlled spaces are separately metered and maintained and are therefore excluded.

Where relevant, we use the Greenhouse Gas Emissions Calculator | 2022 Emission Factors published by the United Nations Climate Change ("UNFCCC") secretariat as a reference for GHG emissions reporting. Emissions intensity metrics are calculated using the common area footprint of 3,811 m², being the difference between the building's gross floor area of 18,563 m² and net lettable area of 14,752 m².

This approach improves transparency, supports year-on-year comparison and provides a stronger baseline for future environmental management.

Scope 1 GHG Emissions

Scope 1 emissions are direct GHG emissions from sources owned or controlled by the Group. For MYP Ltd., Scope 1 emissions primarily arise from refrigerant top-ups and the diesel-powered backup generator.

As the Group does not undertake industrial operations or manufacturing activities, our Scope 1 emissions are relatively limited compared with those of more emissions-intensive sectors.

Generator set: Our diesel-powered generator is used as backup power during outages. In FY2026, the generator was not activated because grid supply was uninterrupted, resulting in zero fuel combustion emissions. Routine maintenance is performed to maintain system readiness and reduce leakage risk.

Refrigerant leaks: In line with the GHG Protocol, we disclose emissions from Kyoto Protocol gases, including hydrofluorocarbons ("HFCs"). Our ACMV system uses R410A refrigerant, a blend of difluoromethane gas (CH₂F₂ or HFC-32) and pentafluoroethane gas (CHF₂CF₃ or HFC-125). Occasional refrigerant leakage may occur due to normal wear and tear, requiring replenishment. R410A has a high global warming potential ("GWP") of 2,088 carbon dioxide equivalent ("CO₂e"), making refrigerant management a key area of focus.

Scope 1 GHG emissions from R410A refrigerant use are calculated based on the number of R410A cylinders used during the reporting year. Each cylinder weighs 11.3 kg (0.0113 tonnes). In FY2026, 70 cylinders were used, resulting in Scope 1 refrigerant emissions of 1,652 tCO₂e.

Scope 2 GHG Emissions

Scope 2 emissions are indirect GHG emissions from the generation of purchased electricity, steam, heating or cooling consumed by the Group. At MYP Centre, Scope 2 emissions arise from electricity used in common areas and landlord-managed systems.

In accordance with the GHG Protocol, Scope 2 emissions are reported using both location-based and market-based methods.

methods.

Location-based method: This method uses the average emissions factor of the local or national electricity grid.

Market-based method: This method uses emission factors based on specific energy contracts or supplier-provided information, which may reflect renewable energy certificates or supplier-specific emissions rates.

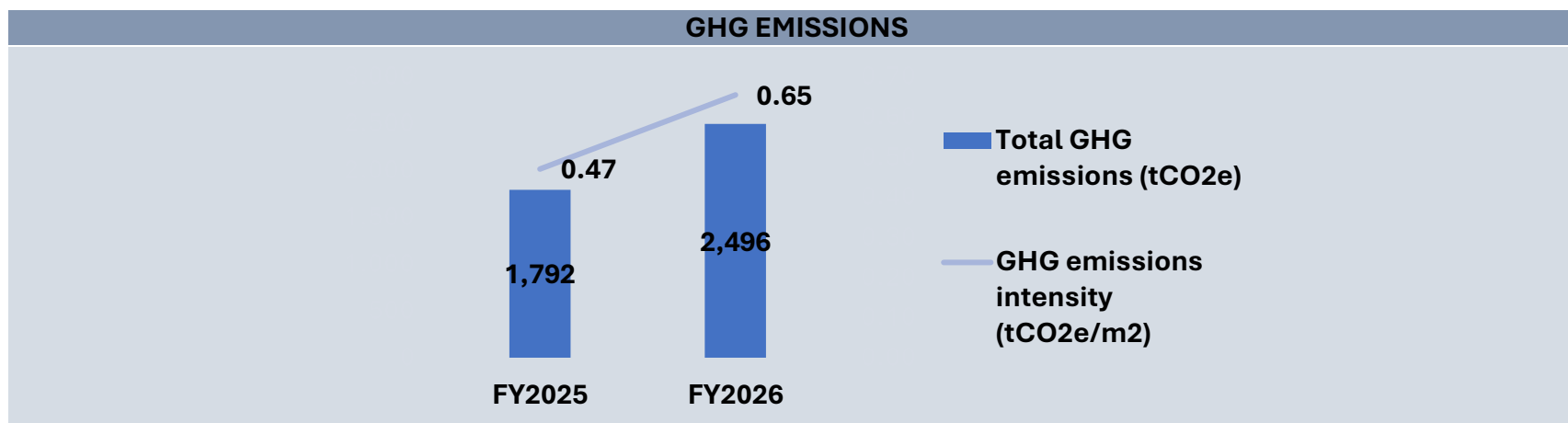
information, which may reflect the use of renewable energy certificates or supplier-specific emission rates.

As our operations rely on standard grid electricity without green energy attributes, and as supplier-specific emission factors are not available, we calculate Scope 2 emissions using the latest national grid emission factor published by the Energy Market Authority ("EMA"), being 0.402 kg CO₂/kWh in 2024.

The market-based method therefore defaults to the same national grid emission factor used for the location-based calculation. Accordingly, Scope 2 emissions under both methods are the same.

Based on FY2026 electricity use of 2,099,871 kWh (7,560 GJ), total Scope 2 emissions were 844 tCO₂e.

GHG EMISSIONS FY2026				
Category	Emission source category		Total emissions (tCO ₂ e)	Emissions intensity (tCO ₂ e / m ²)
Scope 1	Direct emissions arising from owned or controlled stationary sources that use fossil fuels and/or emit fugitive emissions	Fuels	0	0
		Refrigerants	1,652	0.433
	Direct emissions from owned or controlled mobile sources	Passenger vehicles	We do not operate any passenger vehicles	
	Delivery vehicles	We do not operate any delivery vehicles		
	Scope 2	Location-based emissions from the generation of purchased electricity, heat, steam or cooling	Electricity	844
Heat and steam			We do not purchase any heat or steam	
Electricity for Electric Vehicles			We do not operate any electric vehicles	
District cooling			We do not use district cooling system	
Scope 3	Scope 3 emissions are excluded from this Report			
TOTAL			2,496	0.655

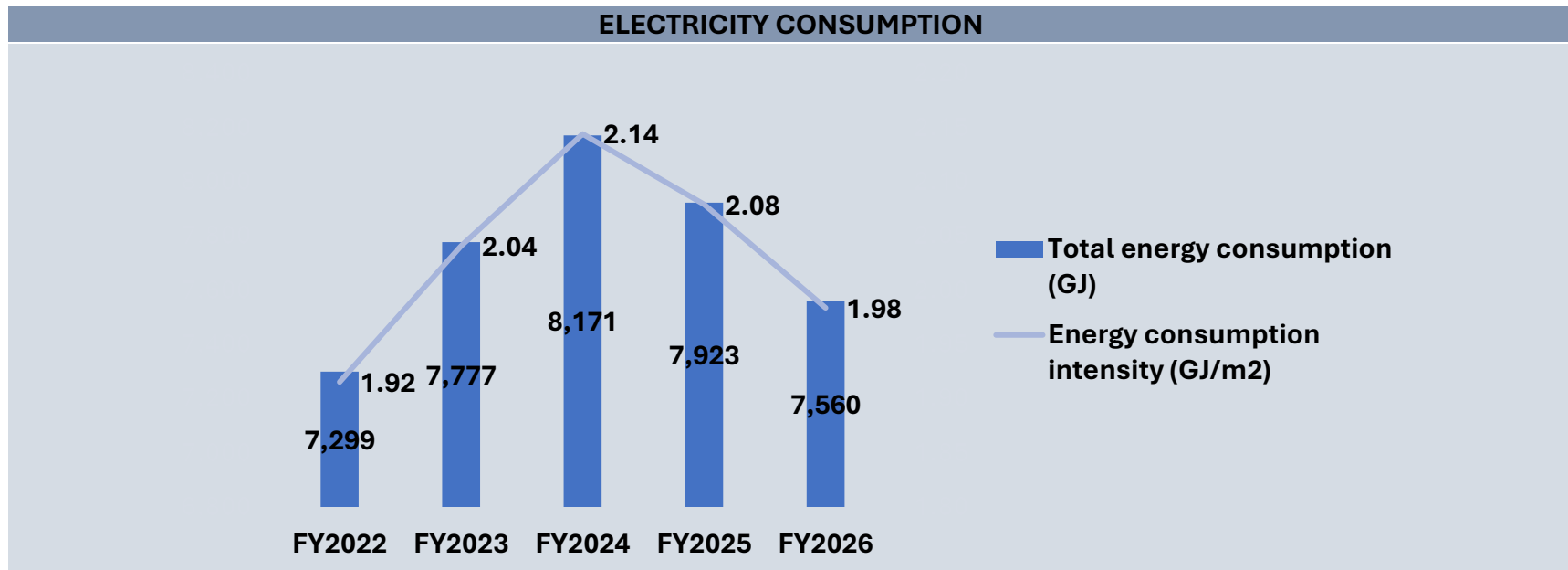


Total GHG emissions increased from 1,792 tCO₂e in FY2025 to 2,496 tCO₂e in FY2026. The increase was mainly due to higher refrigerant replenishment for the ACMV system, arising from normal infrastructure wear and tear. These maintenance activities were necessary to maintain system efficiency and occupant comfort. As GHG tracking is still developing, we view this result as an important baseline for improvement. We will review preventive maintenance practices and consider infrastructure upgrades to reduce refrigerant-related emissions over time.

ELECTRICITY CONSUMPTION

Electricity consumption is a major part of our environmental footprint and the sole source of Scope 2 emissions. As landlord and in-house building manager, we can directly influence electricity use in common areas and landlord-operated systems through operational controls and equipment upgrades.

Our Energy Management, Efficiency & Recycling Policy guides our approach to reducing electricity consumption while maintaining tenant comfort and operational reliability. Measures include motion sensors, LED lighting, efficient air-conditioning systems and passive design features such as sky gardens.



Energy consumption decreased by 4.6% year-on-year to 7,560 GJ in FY2026, marking a second consecutive year of decline since FY2024. This suggests that our energy efficiency initiatives and operational optimisation efforts are delivering measurable benefits, while reinforcing our commitment to lowering the carbon intensity of building operations.

WATER CONSUMPTION

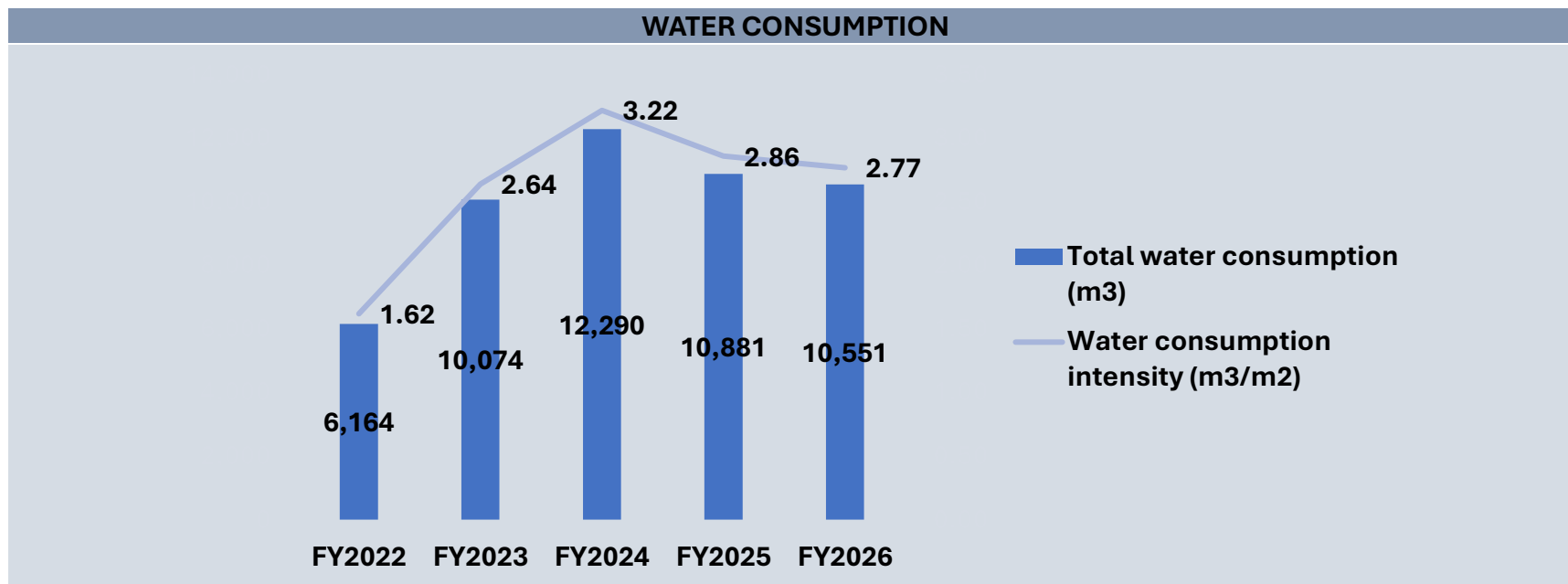
Water management is important to sustainable building operations, even though Singapore is classified as a low water-risk area under the World Resources Institute's Aqueduct Water Risk Atlas. Efficient water use conserves a critical resource, improves cost efficiency and supports national water sustainability objectives.

At MYP Centre, we aim to balance water conservation with the need to provide a reliable and uninterrupted water supply for building occupants. Our practices are guided by regulatory requirements and real estate management best practices.

The building uses water-efficient sanitary fittings that comply with Singapore's Water Efficiency Labelling Scheme ("WELS"). These include fittings with 2-tick ("Very Good") and 3-tick ("Excellent") ratings, which help reduce consumption without compromising user experience.

MYP Centre has also been designated by Singapore's Public Utilities Board ("PUB") as a Water Efficient Building, reflecting our compliance with national standards for sustainable water use and our continuing commitment to water conservation.

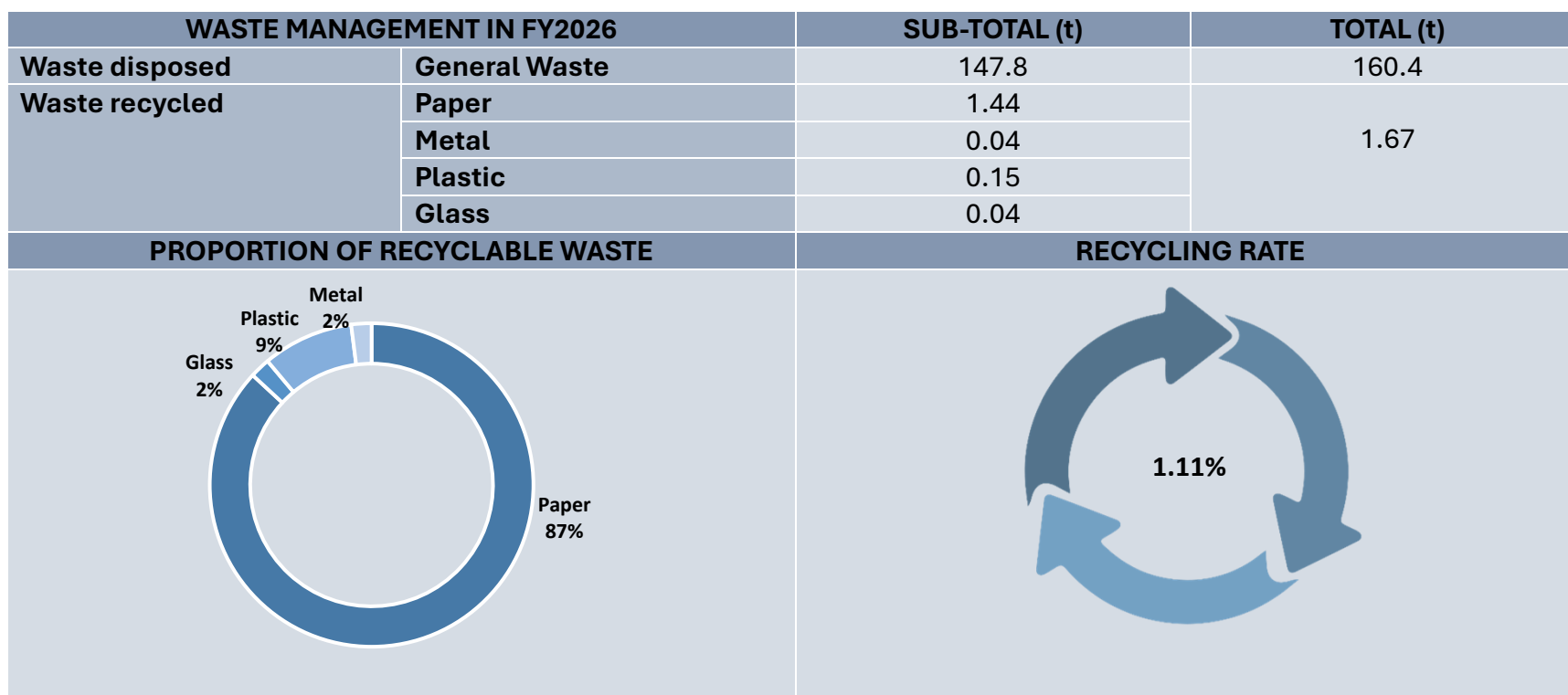
Looking ahead, we will continue to explore ways to optimise water use, including smart metering, improved leak detection and tenant engagement on water conservation practices.



Water consumption continued to decline, decreasing from 12,290 m3 in FY2024 to 10,551 m3 in FY2026. FY2026 water consumption was 3.03% lower year-on-year, demonstrating that our water management and conservation efforts are gaining traction.

WASTE MANAGEMENT

We track waste generation monthly as part of our environmental management approach. Our recycling programme covers four material categories - paper, metal, plastic and glass - with paper remaining the main recycled stream. In line with Singapore's Zero Waste Masterplan, effective waste management is both an operational priority and a social responsibility.



In FY2026, MYP Centre disposed of 160.4 tonnes of general waste and diverted 1.67 tonnes from landfill through recycling. This represents a recycling rate of approximately 1.11% of total waste generated.

While the recycling rate remains modest, it provides a practical baseline for future improvement. We will continue to explore ways to increase recycling participation, expand awareness and encourage more responsible waste disposal behaviour among building users.

GOVERNANCE PRACTICES

Strong governance is fundamental to MYP Ltd.'s long-term resilience and sustainable business success. We uphold high standards of integrity, transparency and accountability to strengthen stakeholder confidence and safeguard the Company's long-term interests.

ETHICAL BUSINESS PRACTICES

We are committed to conducting our business with integrity and in accordance with applicable laws and corporate governance standards. Strong governance promotes ethical decision-making, effective risk management and responsible corporate conduct.

The following policies and governance principles form the foundation of our governance framework:

Compliance with laws and regulations: We monitor and comply with applicable laws and regulations relevant to our business. Regulatory developments are reviewed so that business processes can be updated where required. There were no significant instances of non-compliance, fines or non-monetary penalties in FY2026.

Code of conduct: Our Code of Conduct and Ethics sets out the standards of behaviour expected of employees, senior management and Directors. It promotes ethical conduct, integrity and accountability, while providing guidance on managing conflicts of interest and the proper use of company assets. The Code is underpinned by the following key principles:

- Confidentiality
- Integrity
- Objectivity
- Professionalism
- Protection and proper use of company assets
- Quality
- Social responsibility

Anti-corruption: We take a zero-tolerance approach to corruption, bribery and fraud. Our Anti-Fraud and Anti-Corruption Policy applies to employees and relevant business partners, setting clear expectations for ethical conduct and the prevention of misconduct. The policy includes:

- All employees must be informed of their ethical responsibilities.
- Clearly defined protocols for both disciplinary action and investigation
- Confidential channels for reporting of misconduct

There were no confirmed incidents of corruption or bribery in FY2026. We remain committed to fostering a culture of integrity, accountability and ethical conduct across the Group.

Whistleblowing policy and procedure: We maintain a whistleblowing policy and reporting channel that allow employees to report suspected misconduct confidentially without fear of retaliation. A summary of the key features of the whistle-blowing policy is made available on the Company's website.

An independent Whistleblower Panel ("WP") handles reports in an impartial manner. No whistleblowing cases were received in FY2026.

During FY2026, the Group also introduced formal anti-corruption training for employees to reinforce awareness of ethical conduct and strengthen our culture of integrity.

WHISTLEBLOWING PROCESS



DATA PRIVACY

MYP Ltd. is committed to safeguarding personal data. Our Personal Data Protection Policy sets out how personal information is collected, used, stored and protected in accordance with Singapore's Personal Data Protection Act ("PDPA").

Employees who handle sensitive data, including third-party service providers such as security officers, are expected to observe privacy and confidentiality requirements. Oversight is provided by a designated Data Protection Officer. There were no breaches or substantiated complaints relating to data loss or privacy in FY2026.

Notification	Informing individuals about the collection and use of their data
Consent	Ensuring data processing is conducted with permission
Purpose Limitation	Restricting personal data usage to lawful and specified purposes
Accuracy	Maintaining data accuracy and completeness
Protection	Implementing security measures against unauthorised access or disclosure
Transfer Limitation	Ensuring data is transferred only to authorised parties in compliance with regulation

ECONOMIC

Strong financial performance is essential to the Group's long-term resilience and sustainable value creation. It enables us to deliver value to shareholders, provide quality services to tenants, invest in the upkeep of MYP Centre, and support our employees and other stakeholders.

Our financial management approach is anchored in transparency, accountability and good governance. We comply with applicable regulatory requirements and follow established financial reporting practices. Our financial statements are audited annually by independent auditors.

The Group acquired MYP Centre in 2016 as part of its long-term growth strategy. The 28-storey Grade A office tower at 9 Battery Road has a 999-year leasehold tenure and a net lettable area of approximately 158,791 square feet (14,752 square metres). The acquisition strengthened the Group's income stream and asset portfolio.

In FY2026, MYP Centre maintained stable occupancy and rental income, in line with market conditions for prime office spaces in Singapore's Central Business District. Its prime location, quality specifications and in-house property management continue to support a strong tenant base that includes multinational corporations.

We remain focused on preserving and enhancing the value of MYP Centre through proactive maintenance, targeted asset upgrades and regular tenant engagement. By maintaining operational excellence and strong tenant relationships, we aim to support rental stability and tenant retention.

Our economic strategy is centred on delivering sustainable value for all stakeholders, balancing disciplined financial management with targeted investments in high-quality assets and tenant experience.

For further information on the Group's financial performance for FY2026, please refer to the Annual Report 2026.

SOCIAL

EMPLOYMENT

Our employees are critical to MYP Ltd.'s operational performance and corporate success. We seek to provide an inclusive, safe and supportive workplace that fosters both professional development and personal well-being.

We regularly review our human resource practices to attract, retain and develop talent. The remuneration for Directors, the Chairman and senior management is reviewed and recommended by the Remuneration Committee. Further details are provided in the Annual Report 2026.

As at 31 March 2026, MYP Ltd. had 14 employees. During FY2026, we recruited two new employees, representing a new hire rate of 16%. Employee turnover remained low, with one employee leaving the Group during the year.

We maintain a diverse workforce across age and gender. Women represented 43% of our workforce and 20% of our Board of Directors as at 31 March 2026, while employees aged above 50 represented 50% of our workforce. These figures reflect our commitment to inclusive employment and the value we place on diverse experience and perspectives.

By monitoring workforce metrics such as hiring, turnover and diversity, we can better refine our human capital strategy and maintain a workplace that supports long-term organisational resilience.

The following table summarises workforce composition, new hires, turnover and diversity as at 31 March 2026.

EMPLOYMENT			
Total number of employees as at 31 March 2026	14		
NEW HIRES			
Total number of new employees	2		
New hire rate	16%		
New hire rate by gender	Male		Female
	50%		50%
New hire rate by age group	<30 years old	30-50 years old	>50 years old
	0%	50%	50%
TURNOVER			
Total number of employees who left	1		
Turnover rate	8%		
Turnover rate by gender	Male		Female
	100%		0%
Turnover rate by age group	<30 years old	30-50 years old	>50 years old
	0%	0%	100%
DIVERSITY			
Category	Gender		
	Male		Female
Board of Directors	80%		20%
Employees	57%		43%
Category	Age Group		
	<30 years old	30-50 years old	>50 years old
Board of Directors	0%	20%	80%
Employees	7%	43%	50%

TRAINING		
Category	Gender	
	Male	Female
Employees	75%	25%

Recruitment and remuneration: MYP Ltd. is committed to building a high-performing workforce through a transparent and merit-based recruitment process. Candidates are assessed based on their qualifications, experience and suitability for the role.

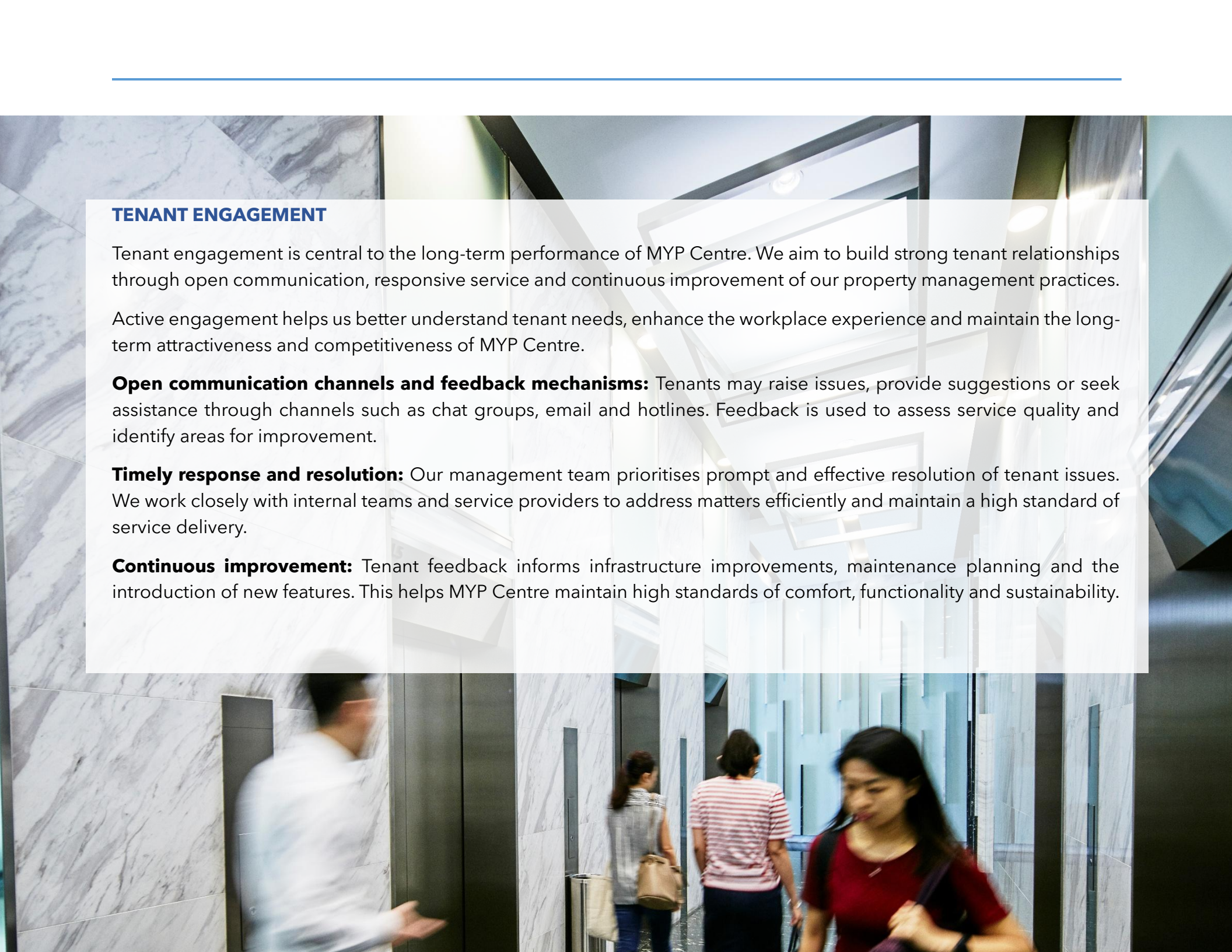
We provide competitive remuneration and benefits to support employee well-being and retention. Full-time employees are eligible for salaries, healthcare coverage, work injury and personal accident insurance, as well as statutory and company leave benefits, including maternity, paternity and childcare leave.

Training and development: We recognise continuous learning as an important driver of employee development and operational excellence. Employees are encouraged to attend external training and professional development programmes that are relevant to their roles, career aspirations and the Group's business needs.

Training needs are reviewed periodically to reflect changing business requirements and industry practices. In FY2026, the average training hours were 9 hours per employee.

Diversity, equal opportunity and non-discrimination: MYP Ltd. is committed fostering a respectful and inclusive workplace where employees are treated fairly regardless of background, gender, age, religion or disability.

Employees may report discrimination, harassment or unfair practices through the Whistleblowing Policy without fear of retaliation. All reported concerns are handled impartially and investigated where appropriate. No incidents of discrimination were recorded during FY2026.



TENANT ENGAGEMENT

Tenant engagement is central to the long-term performance of MYP Centre. We aim to build strong tenant relationships through open communication, responsive service and continuous improvement of our property management practices.

Active engagement helps us better understand tenant needs, enhance the workplace experience and maintain the long-term attractiveness and competitiveness of MYP Centre.

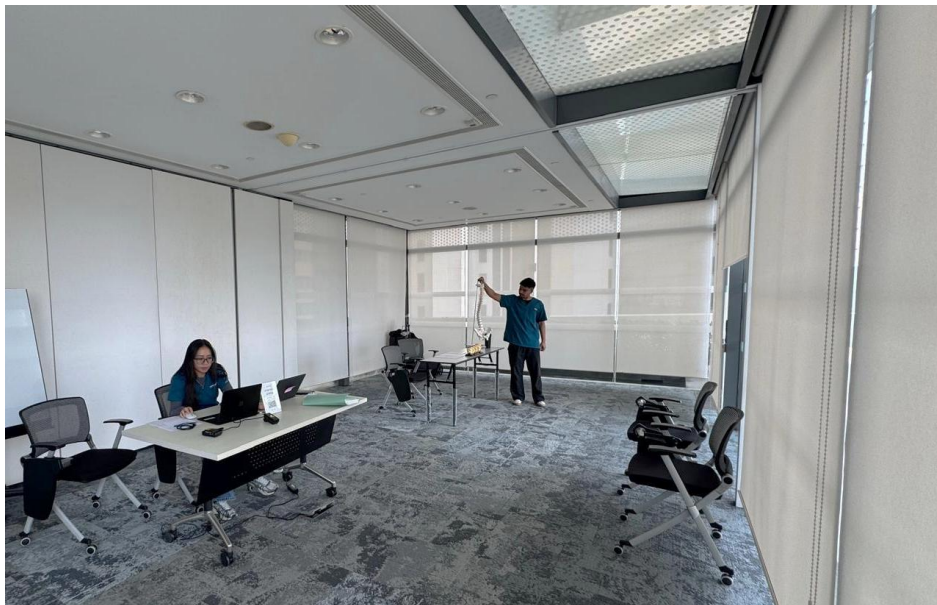
Open communication channels and feedback mechanisms: Tenants may raise issues, provide suggestions or seek assistance through channels such as chat groups, email and hotlines. Feedback is used to assess service quality and identify areas for improvement.

Timely response and resolution: Our management team prioritises prompt and effective resolution of tenant issues. We work closely with internal teams and service providers to address matters efficiently and maintain a high standard of service delivery.

Continuous improvement: Tenant feedback informs infrastructure improvements, maintenance planning and the introduction of new features. This helps MYP Centre maintain high standards of comfort, functionality and sustainability.

Engagement events: A core aspect of our commitment to occupant health and well-being is collaborating with trusted external healthcare providers. Through these partnerships, we are able to deliver accessible and affordable wellness benefits directly to our community and contribute to overall vitality.

In FY2026, we hosted on-site health screenings, as well as offered discounted health screening packages to encourage proactive health management. We remain dedicated to sustaining these wellness programmes, which underscore our commitment to fostering a healthier more supportive community within our property. Through these initiatives, we aim to elevate the overall tenant experience at MYP Centre, ensuring satisfaction, productivity, and well-being within the workplace.



CONTRACTOR AND SERVICE PROVIDER MANAGEMENT

Contractors, service providers and consultants are essential to our daily operations and supply chain. We value these partnerships and seek to align them with our expectations for safety, reliability and responsible environmental practices.

Our Contractor Management Policy guides the selection and management of external service providers. Potential contractors are assessed based on capability, technical experience, financial stability and safety record. Contractors are also required to submit risk assessments before commencing on-site work.

In FY2026, there were no reported accidents or safety incidents involving contractors and service providers.

HEALTH, SAFETY, AND SECURITY

We are committed to protecting the health, safety and security of occupants at MYP Centre. Our objective is to provide a safe, secure and well-maintained environment through effective management, preventive maintenance and continuous improvement.

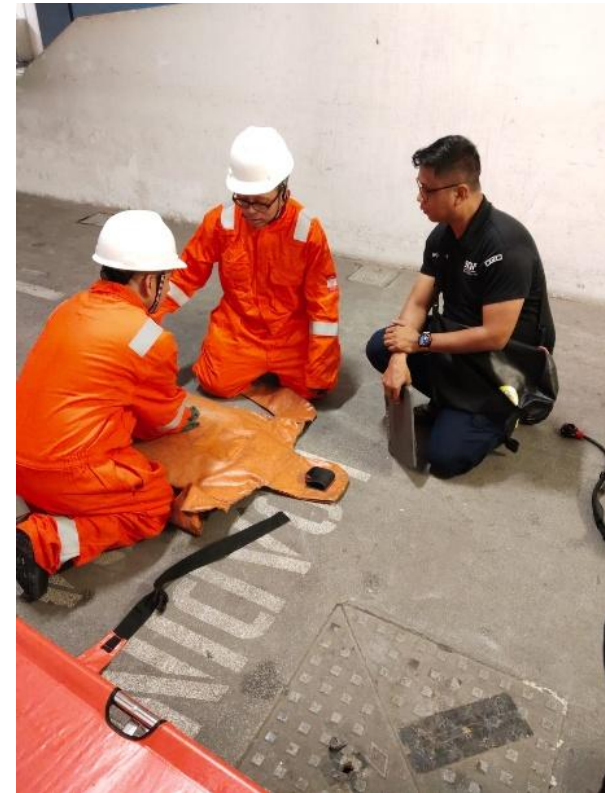
Healthy environment: Common areas and shared facilities are cleaned and sanitised daily, supported by regular pest control and scheduled maintenance of air-conditioning systems. We also collaborate with healthcare organisations to provide complimentary and subsidised health screenings for building occupants.

Building security: We engage a professional security agency for on-site guarding and rapid incident response. This is supported by CCTV surveillance and access control systems. Periodic risk assessments, including those relating to terrorism threats, help us update security protocols and safeguard occupants and assets.

Emergency preparedness: We maintain a thorough Emergency Response Plan (“ERP”), which is continuously updated with best practices and insights from regular safety drills. We ensure high visibility for all emergency exits in our building and maintain all firefighting equipment – including extinguishers, sprinkler systems, and hose-reels – to ensure that they are in optimal working condition at any given time. We conduct routine evacuation drills and tabletop exercises to assure that all occupants are familiar with our emergency procedures.

Our Company Emergency Response Team (“CERT”) is fully certified and trained to lead during crises and manage medical emergencies with first-aid expertise. Our robust preparedness is validated by our unbroken track record of passing the annual Singapore Civil Defence Force (“SCDF”) CERT audit.

This stringent focus on workplace safety yielded ideal results in FY2026: we recorded zero fatalities, work-related injuries, and lost man-days.



IFRS SDS INDUSTRY-BASED GUIDANCE ON IMPLEMENTING CLIMATE-RELATED DISCLOSURE (VOLUME 36 - REAL ESTATE) METRICS

The following metrics are presented for MYP Centre with reference to the IFRS SDS Industry-based Guidance on Implementing Climate-related Disclosures (Volume 36 - Real Estate).

TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

TOPIC	CODE	ACCOUNTING METRIC	UNIT OF MEASURE	PROPERTY SUBSECTOR	FY2026
Energy Management	IF-RE-130a. 1	Energy consumption data coverage as a percentage of total floor area, by property subsector (%)	Percentage (%) by floor area	Office building	100% of Base Building energy consumption is covered.
	IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity and (3) percentage renewable, by property sector	Gigajoules (GJ), Percentage (%)		(1) 7,560 GJ (2) 100% (3) 0%
	IF-RE-130a.3	Like-for-like percentage change in energy	Percentage (%)		-4.6%

		consumption for the portfolio area with data coverage, by property sector			
	IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector	Percentage (%) by floor area		(1) 100% (Energy rating scheme reported is BCA's Green Mark certification) (2) Not applicable in Singapore
	IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	n/a		Refer to page x
Water Management	IF-RE-140a.1	Water withdrawal data coverage as a percentage of	Percentage (%) by floor area		(1) 100% of our Base Building water withdrawal is covered

		(1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector			(2) 0%
	IF-RE-140a.2	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Thousand cubic metres (m ³), Percentage (%)		(1) 10,551 m ³ (2) 0%
	IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Percentage (%)		-3.0%
	IF-RE-140a.4	Description of water management risks and	n/a		Refer to page 34

		discussion of strategies and practices to mitigate those risks			
Management of Tenant Sustainability Impacts	IF-RE-410a.1	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements and (2) associated leased floor area, by property sector	Percentage (%) by floor area, Square metres (m ²)		(1) 0% (2) 0 m ²
	IF-RE-410a.2	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property sector	Percentage (%) by floor area		(1) 100% of our tenants have submeters for grid electricity consumption (2) 100% of our tenants have separate meters for water withdrawals
	IF-RE-410a.3	Discussion of approach to	Discussion and Analysis		We have not yet implemented this

		measuring, incentivising and improving sustainability impacts of tenants			
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in 100-year flood zones, by property sector	Square metres (m ²)		Not applicable in Singapore
	IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	n/a		Refer to page 22-26

TABLE 2. ACTIVITY METRICS

CODE	ACCOUNTING METRIC	UNIT OF MEASURE	PROPERTY SUBSECTOR	FY2026
IF-RE-000.A	Number of assets, by property subsector	Number	Office building	1
IF-RE-000.B	Leasable floor area, by property subsector	Square metres (m ²)		14,752 m ²
IF-RE-000.C	Percentage of indirectly managed assets, by property subsector	Percentage (%) by floor area		0%
IF-RE-000.D	Average occupancy rate, by property subsector	Percentage (%)		Refer to Annual Report FY2026.

GRI CONTENT INDEX

STATEMENT OF USE	MYP Ltd. has reported the information cited in this GRI content index for the period of 1 April 2025 to 31 March 2026 with reference to the GRI standards.		
GRI 1 USED	GRI 1: Foundation 2021		
GRI STANDARD	DISCLOSURE		REFERENCE IN REPORT
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	The Organisation and Its Reporting Practices		
	2-1	Organisational details	Refer to the Annual Report FY2026
	2-2	Entities included in the organisation’s sustainability reporting	Page 6
	2-3	Reporting period, frequency, and contact point	Page 6-7
	2-4	Restatements of information	Page 7
	2-5	External assurance	Page 7
	Activities and Workers		
	2-6	Activities, value chain and other business relationships	Refer to the Annual Report FY2026
	2-7	Employees	Page 42
	Governance		
	2-9	Governance structure and composition	Refer to the Annual Report FY2026 - Corporate Governance Report
	2-10	Nomination and selection of the highest governance body	

	2-11	Chair of the highest governance body	
	2-12	Role of the highest governance body in overseeing the management of impacts	
	2-13	Delegation of responsibility for managing impacts	
	2-14	Role of the highest governance body in sustainability reporting	
	2-15	Conflicts of interest	
	2-16	Communication of critical concerns	
	2-17	Collective knowledge of the highest governance body	
	2-18	Evaluation of the performance of the highest governance body	
	2-19	Remuneration policies	
	2-20	Process to determine remuneration	
	2-21	Annual total compensation ratio	
	Strategy, Policies, and Practices		
	2-22	Statement on sustainable development strategy	Page 22-27
2-23	Policy commitments	Page 33, 34, 37-40, 42	

	2-24	Embedding policy commitments	Page 33, 34, 37-40, 42
	2-25	Processes to remediate negative impacts	Page 11-13
	2-26	Mechanisms for seeking advice and raising concerns	Page 11-13
	2-27	Compliance with laws and regulations	Page 37-38
	Stakeholder Engagement		
	2-29	Approach to stakeholder engagement	Page 11-13
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Page 14-19
	3-2	List of material topics	Page 14-19
	3-3	Management of material topics	Page 14-19
SPECIFIC STANDARD DISCLOSURES			
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	Page 41
GRI 205: Anti-corruption 2016	205-2	Communication And Training About Anti-Corruption Policies and Procedures	Page 37-38
	205-3	Confirmed incidents of corruption and actions taken	Page 38
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Page 21-36
	302-4	Reduction of energy consumption	Page 21-36

GRI 303: Water and Effluents 2018	303-3	Water withdrawal	Page 34-35
GRI 306: Waste 2020	306-3	Waste generated	Page 35-36
	306-4	Waste diverted from disposal	Page 35-36
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Page 42-43
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment and incident investigation	Page 47
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Page 42-44
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Page 44
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Page 47-48
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 39

SGX CORE ESG METRICS

TOPIC	METRIC	UNIT	FRAMEWORK ALIGNMENT	REFERENCE IN REPORT
ENVIRONMENTAL				
GHG emissions	Absolute emissions by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate	tCO2e	GRI 305-1, GRI 305-2, GRI 305-3, TCFD	Page 29-36
	Emission intensities by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate	tCO2e/organisation-specific metric	GRI 305-4, TCFD	Page 29-36
Energy consumption	Total energy consumption	MWh/GJ	GRI 302-1, TCFD	Page 29-36
	Energy consumption intensity	MWh/GJ/organisation-specific metric	GRI 302-3, TCFD	Page 29-36
Water consumption	Total water consumption	ML/m3	GRI 303-5, TCFD	Page 34-35
	Water consumption intensity	ML/m ³ /organisation-specific metrics	TCFD	Page 34-35
Waste generation	Total waste generated	t	GRI 306-3, TCFD	Page 35-36
SOCIAL				
Gender diversity	Current employees by gender	Percentage (%)	GRI 405-1	Page 42-44
	New hires and turnover by gender	Percentage (%)	GRI 401-1	Page 42-44

Age-based diversity	Current employees by age	Percentage (%)	GRI 405-1	Page 43
	New hires and turnover by age groups	Percentage (%)	GRI 401-1	Page 43
Employment	Total turnover	Number and percentage (%)	GRI 401-1	Page 43
	Total number of employees	Number	GRI 2-7	Page 42-43
Development and training	Average training hours per employee	Hours/number of employees	GRI 404-1	Page 44
	Average training hours per employee by gender	Hours/number of employees	GRI 404-1	Page 44
Occupational health and safety	Fatalities	Number of cases	GRI 403-9, MOM (Singapore)	Page 47-48
	High-consequence injuries	Number of cases	GRI 403-9, MOM (Singapore)	Page 47-48
	Recordable injuries	Number of cases	GRI 403-9, MOM (Singapore)	Page 47-48
	Recordable work-related ill health cases	Number of cases	GRI 403-10, MOM (Singapore)	Page 47-48
GOVERNANCE				
Board composition	Board independence	Percentage (%)	GRI 2-9	Refer to Annual Report FY2026
	Women on the board	Percentage (%)	GRI 2-9, GRI 405-1	Refer to Annual Report FY2026
Management diversity	Women in the management team	Percentage (%)	GRI 2-9, GRI 405-1	Refer to Annual Report FY2026

Ethical behaviour	Anti-corruption disclosures	Discussion and number of standards	GRI 205-1, GRI 205-2 and GRI 205-3	Page 37-38
	Anti-corruption training for employees	Number and percentage (%)	GRI 205-2	Page 38
Certifications	List of relevant certifications	List	Commonly reported metric by SGX issuers	Page 21
Alignment with frameworks	Alignment with frameworks and disclosure practices	GRI/TCFD/SASB/SDGs/others	SGX-ST Listing Rules (Mainboard) 711A and 711B, Practice Note 7.6; SGX-ST Listing Rules (Catalist) 711A and 711B, Practice Note 7F	Page 6
Assurance	Assurance of sustainability report	Internal/external/none	GRI 2-5, SGX-ST Listing Rules (Mainboard) 711A and 711B, Practice Note 7.6; SGX-ST Listing Rules (Catalist) 711A and 711B, Practice Note 7F	Page 7

REFERENCES

Energy Market Authority	https://www.ema.gov.sg/resources/singapore-energy-statistics/chapter2
Global Reporting Initiative	https://www.globalreporting.org/
International Financial Reporting Standards	https://www.ifrs.org/groups/international-sustainability-standards-board/
SGX-ST Mainboard Listing Rule 711A	https://rulebook.sgx.com/rulebook/711a
SGX-ST Mainboard Listing Rule 711B	https://rulebook.sgx.com/rulebook/711b
SGX-ST Practice Note 7.6 - Sustainability Reporting Guide	https://rulebook.sgx.com/rulebook/practice-note-76-sustainability-reporting-guide
SGX-ST Updated Climate Reporting Requirements	https://rulebook.sgx.com/sites/default/files/2025-08/Mainboard%20Practice%20Note%20Amendments%20-%20Updated%20Climate%20Reporting%20Requirements%20%2820250825%29_0.pdf
Task Force on Climate-related Financial Disclosures	https://www.fsb-tcfd.org/
United Nations Climate Change Secretariat	https://unfccc.int/documents/638361
World Resource Institute	https://www.wri.org/applications/aqueduct/water-risk-atlas