



SUSTAINABILITY REPORT FY2025

ATTIKA GROUP LTD. AND ITS SUBSIDIARIES

CONTENT PAGE

This Report has been reviewed by the Company's Sponsor, RHB Bank Berhad (the "Sponsor") in accordance with Rule 226(2)(b) of the Catalyst Rules. This Report has not been examined or approved by the SGX-ST and the SGX-ST assumes no responsibility for the contents of this Report, including the correctness of any of the statements or opinions made or reports contained in this Report.

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KEY HIGHLIGHTS FOR FY2025

01



Expanded emissions tracking across Scope 1, Scope 2, and five Scope 3 categories to improve transparency over value chain emissions.

02



Enhanced environmental data maturity, including improved tracking of energy consumption, water use, waste generation, and emissions intensity, supporting more informed operational and investment decision-making.



03



Conducted a structured climate risk assessment and scenario analysis, referencing IPCC¹-aligned SSP²-RCP³ scenarios, to assess physical and transition climate risks across short-, medium-, and long-term time horizons relevant to the Group's operations in Singapore.



04



Continued investment in workforce capability development, with all eligible employees receiving performance reviews and employees completing a total of 729 training hours through external programmes to support operational resilience and service quality.



05



Maintained strong governance and compliance performance, with no confirmed incidents of corruption, no monetary losses arising from legal proceedings related to professional integrity, and no data breaches involving customer or personal data reported during the year.

¹ The Intergovernmental Panel on Climate Change ("IPCC") is an international body established by the United Nations to assess scientific information related to climate change, its impacts, and potential response strategies.

² Shared Socioeconomic Pathways ("SSP") are climate scenarios that describe possible future global socioeconomic developments, such as population growth, economic trends, and technological progress, that influence greenhouse gas emissions and climate outcomes.

³ Representative Concentration Pathways ("RCP") are greenhouse gas ("GHG") concentration trajectories used in climate modelling to represent different levels of radiative forcing (warming) by the year 2100.

BOARD STATEMENT

“



The Board of Directors of Attika Group Ltd. (“Attika” together with its subsidiaries, the “Group”) is proud to present our annual Sustainability Report (the “Report”), showcasing the Group’s progress and achievements across Environmental, Social, and Governance (“ESG”) priorities during the financial year ended 31 December 2025 (“FY2025”).

Amid a rapidly evolving business landscape shaped by ESG challenges and climate change, Attika continues to set a high standard in responsible business practices. Our robust governance, proactive risk management, and strategic integration of sustainability into operations have strengthened resilience, anticipated emerging risks, and created lasting value for our stakeholders. This Report reflects not just what we do, but how we lead with purpose, integrity, and a commitment to long-term impact.

Advancing Climate Action

In FY2025, Attika achieved several key milestones including the inclusion of Scope 3 emissions in our GHG inventory, reflecting our commitment to understanding and managing our full environmental impact across construction activities, material use, and on-site operations.

In parallel, we enhanced procurement policies to prioritise green and low-carbon materials, embedding sustainability across our supply chain. These deliberate steps extend our ESG impact, reduce carbon intensity, and position Attika to meet growing client demand for sustainable, high-quality fit-out solutions.

We Empower Our People

At Attika, our people are central to long-term resilience and value creation. In FY2025, we continued to strengthen workforce capabilities through targeted training in ethical conduct, site safety, technical excellence, professional communication, and environmental sustainability.

Anticipating the future of work, we also expanded our training programmes to include digital resilience, data security, and responsible use of artificial intelligence, equipping our teams to navigate emerging technologies confidently. These initiatives reinforce a culture of compliance, innovation, and operational excellence, ensuring our workforce remains skilled, adaptable, and empowered to deliver sustainable value for our stakeholders.

Supporting the Community

Corporate Social Responsibility (“CSR”) remains a core value of Attika’s and reflects our belief that long-term business success must be accompanied by meaningful social contributions. Guided by our principles of inclusivity and compassion, Attika places particular emphasis on supporting vulnerable segments of the community, especially senior citizens who require care, dignity, and social support.

During the year, the Group continued its support for senior care centres through targeted financial contributions aimed at enhancing the well-being and quality of life of elderly beneficiaries. These efforts reinforced our role as a responsible corporate citizen and demonstrate our ongoing dedication to strengthening social resilience and inclusive community development.

Reinforcing Our Governance

At Attika, strong governance is the backbone of our strategy, risk management, and ethical conduct. In our second year of ESG reporting, we have further reinforced our ethics and compliance frameworks, integrated sustainability considerations into strategic decision-making, and strengthened enterprise-wide risk oversight. Preventive controls, ethical awareness, and robust data protection continue to safeguard operations, with no incidents of corruption or data breaches in FY2025.

The Board will maintain vigilant oversight, continually refining governance processes and internal controls to ensure transparency, accountability, and long-term value creation for our stakeholders.

On behalf of the Board of Director

Tan Buan Joo
Managing Director and Executive Chairman

GRI 2-1,
GRI 2-22

GRI 2-23

ORGANISATIONAL PROFILE

Attika is a Singapore-based integrated service provider specialising in commercial interior fit-out and Mechanical, Electrical and Plumbing (“MEP”) engineering solutions and property business.

GRI 2-1 Listed on the SGX-ST Catalist board since 8 November 2024, Attika Group Ltd (“Attika” or the “Company”, together with its subsidiaries, the “Group”) is a Singapore-based integrated service provider specialising in commercial interior fit-out and Mechanical, Electrical and Plumbing (“MEP”) engineering solutions and property business.

GRI 2-6 The Group delivers end-to-end, one-stop solutions for interior fit-out projects, covering design, fabrication, installation, project management, as well as post-completion servicing and maintenance. Attika’s competitive strengths are underpinned by its experienced management team, established track record, strong client relationships, and in-house operational capabilities.

Attika operates a dedicated carpentry workshop and maintains a growing team of skilled in-house professionals, including carpenters, metalworkers, and MEP tradesmen. This enables the Group to enhance quality control, improve operational efficiency, and meet project timelines effectively.

The Group holds nine workhead registrations with the Building and Construction Authority (“BCA”), spanning general building, interior decoration and finishing works, and MEP services. Attika serves both public and private sector clients, with key capabilities in:

- Interior Decoration and Finishing Works (Grade L6)
- Electrical Engineering (Grade L5)
- Air-Conditioning, Refrigeration and Ventilation Works (Grade L4)

The L6 grading for interior decoration works enables the Group to tender for public sector projects without tendering or project value limits.

During the financial year, the Group expanded its scope of business to include property business segment, which includes property development and property investment.



Vision

Attika's ambition is to be the preferred interior fit-out partner, recognised for delivering innovative and sustainable solutions. We seek to create thoughtfully designed, high-performing spaces that inspire occupants, consistently exceed client expectations, and foster long-term partnerships built on trust and excellence.

OUR VISION



INNOVATION AND CREATIVITY

We are committed to designing unique and functional interiors, embracing fresh ideas and cutting-edge approaches.



INDUSTRY LEADERSHIP

We strive to be the leading choice for interior fit-out services within our region and niche, setting new standards in the industry.



CLIENT FOCUS

Our focus is on surpassing client expectations by delivering high-quality, customised solutions that align with their needs and brand identity.



SUSTAINABILITY COMMITMENT

We integrate eco-friendly practices and sustainable materials into our work, ensuring a positive impact on both our clients and the environment.

Mission

Our purpose is to create high-quality interior fit-out solutions by working closely with design partners, applying rigorous project management, and leveraging the expertise of our skilled workforce. We strive to consistently surpass client expectations by delivering efficient, well-executed outcomes that convert spaces into practical, engaging, and inspiring environments tailored to their needs.

OUR MISSION FOCUS



COMPREHENSIVE SERVICES OFFERED

We specialise in design, fit-out, project management, joinery and furniture installation, ensuring seamless execution from concept to completion.



QUALITY STANDARDS

Our mission is to deliver exceptional craftsmanship and use premium materials to ensure outstanding results in every project.



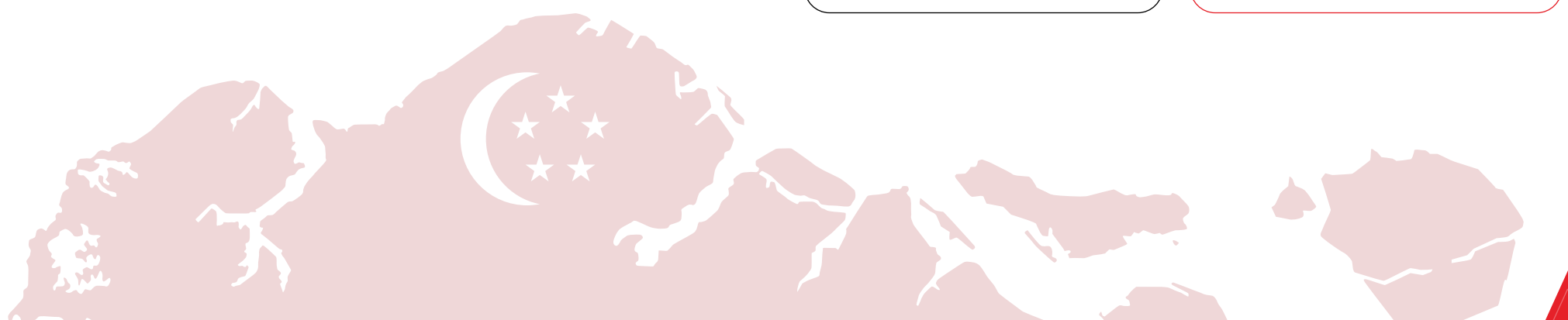
CLIENT-CENTRIC APPROACH

Aligning to our vision, we prioritise client satisfaction, delivering projects on time and within budget while tailoring solutions to their unique needs.



TEAMWORK AND EXPERTISE

We foster a collaborative culture, leveraging the expertise of our skilled professionals to bring visionary designs to life.



▶ ABOUT THIS REPORT

This Report provides a comprehensive overview of the Group’s Economic, Environmental, Social, and Governance (“EESG”) priorities, policies, and performance. The Report covers the financial year from 1 January 2025 to 31 December 2025. It has been prepared with reference to internationally recognised sustainability reporting frameworks, specifically the Global Reporting Initiative (“GRI”) Standards, the Sustainability Accounting Standards Board (“SASB”) Standards, and the IFRS Sustainability Disclosure Standards (“IFRS SDS”) issued by the International Sustainability Standards Board (“ISSB”). Together, these frameworks enable the Group to provide a balanced view of both impact-driven and financially material sustainability information.

This Report has been prepared in compliance with Rules 711A and 711B of the Catalyst Rules on sustainability reporting, as prescribed by Singapore Exchange Securities Trading Limited (“SGX-ST”), and has been reviewed and approved by the Group. In meeting these requirements, the Group has endeavoured to provide clear, balanced, and meaningful disclosures on its sustainability governance, strategy, material EESG factors, and performance.

GRI 2-3

IFRS S1
66 (a)



Reporting Standards

Attika has adopted the GRI Universal Standards 2021 as its primary reporting framework. As the most widely recognised and established international sustainability reporting standards, the GRI Standards provide a holistic and structured approach to sustainability reporting on environmental, social, and governance topics that are material to the Group’s operations and stakeholders. This alignment with the GRI Standards ensures transparency, accountability, and comparability across reporting periods.

In addition, Attika aligns its disclosures with the SASB Standards, which offer industry-specific guidance on sustainability topics that are reasonably likely to influence financial performance. Under the SASB Sustainability Industry Classification System, the Group reports with reference to both the Professional & Commercial Services and Engineering & Construction Services standards (Volume B33). This approach ensures that the Group appropriately captures sector-specific sustainability risks, opportunities, and financial implications.

To comply with SGX requirements for listed entities, Attika also references the IFRS SDS, including IFRS S1—General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2—Climate-related Disclosures. These standards support the integration of sustainability information with financial reporting, providing investors with material insights on the Group’s climate-related risks and opportunities in accordance with Singapore Exchange listing obligations and international best practices.

Reporting Scope

GRI 2-2 This Report covers Attika Group Ltd (the “Company” or “HQ”) and its principal operating subsidiary, Attika Interior + MEP Pte Ltd. Other subsidiaries within the Group are excluded from this Report as they did not have material operational activities during the reporting period. In particular, the subsidiary engaged in real estate development completed the acquisition of a property located at 186 Tagore Lane in November 2025. The property remained vacant and no leasing or sales activities had commenced as at the reporting date. Accordingly, it is not considered material for inclusion within the reporting scope.

*IFRS S1
61, 62*

Assurance

GRI 2-5 The Group has implemented internal controls to ensure the accuracy and reliability of the narratives and data disclosed within this Report. The Board of Directors and executive management have conducted internal reviews to validate the information disclosed.

The Group has also engaged an external consultant, Climate Asia Pte Ltd, to facilitate the reassessment of material topics as well as compliance with the GRI Standards, SASB Standards, IFRS Standards and the Catalist Rules.

The Group did not obtain external assurance for this Report. However, to uphold the accuracy and integrity of our disclosures, an independent review on the sustainability reporting process is incorporated as part of our internal audit review cycle, assessing the completeness, consistency, and alignment of reported information with applicable reporting standards.

Restatement of Information

GRI 2-4 No restatement was made from the previous report.

Sustainability Contact

We welcome your views and feedback on our sustainability practices and reporting at attikaq@attika.com.sg.

This Report is available on the SGX-ST’s website and the Company’s website under the section “SGX Announcements”.

Group Structure

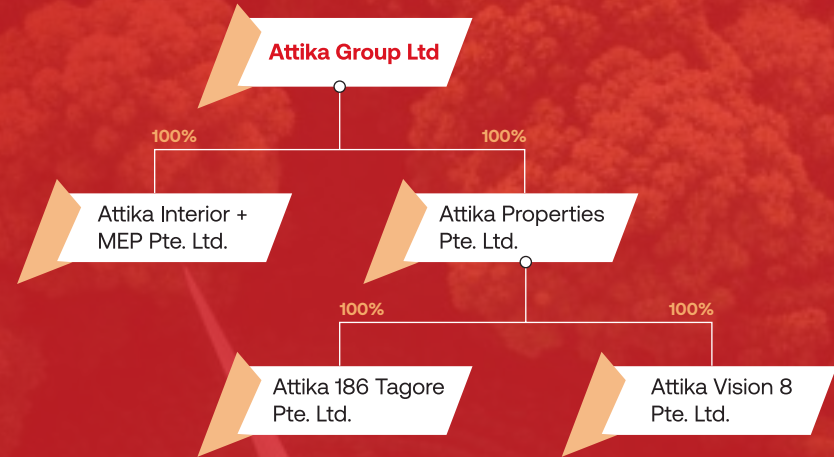


FIGURE 1. ATTIKA GROUP STRUCTURE

OUR APPROACH TO SUSTAINABILITY

Attika's Sustainability Framework

GRI 2-23 At Attika, sustainability is embedded into the way we think, operate, and plan for the future. Guided by three core pillars, our Sustainability Framework provides a clear roadmap for action, shaping our initiatives and priorities across environmental, social, and governance dimensions. These pillars enable us to channel our efforts strategically, driving positive change and creating a resilient, inclusive, and sustainable future that benefits our stakeholders, employees, and the wider community.

Attika's Sustainability Framework is anchored in three core pillars that reflect our commitment to creating meaningful and measurable impact. These pillars form the foundation of our sustainability strategy, guiding our actions toward fostering resilience, inclusivity, and long-term sustainability across our operations and value chain.



Environmental Stewardship and Sustainability

We implement policies and practices that promote the responsible consumption of natural resources, ensuring they are replenished and preserved for future generations.



Social Responsibility

We uphold fundamental human rights and empower individuals by improving access to essential resources such as economic opportunity and safe workplace, fostering healthier, safer, and more secure communities.



Ethics and Governance

We are committed to fostering a fair and resilient economy by upholding ethical business practices, ensuring transparency, and promoting responsible governance to create long-term value while supporting sustainable economic growth.

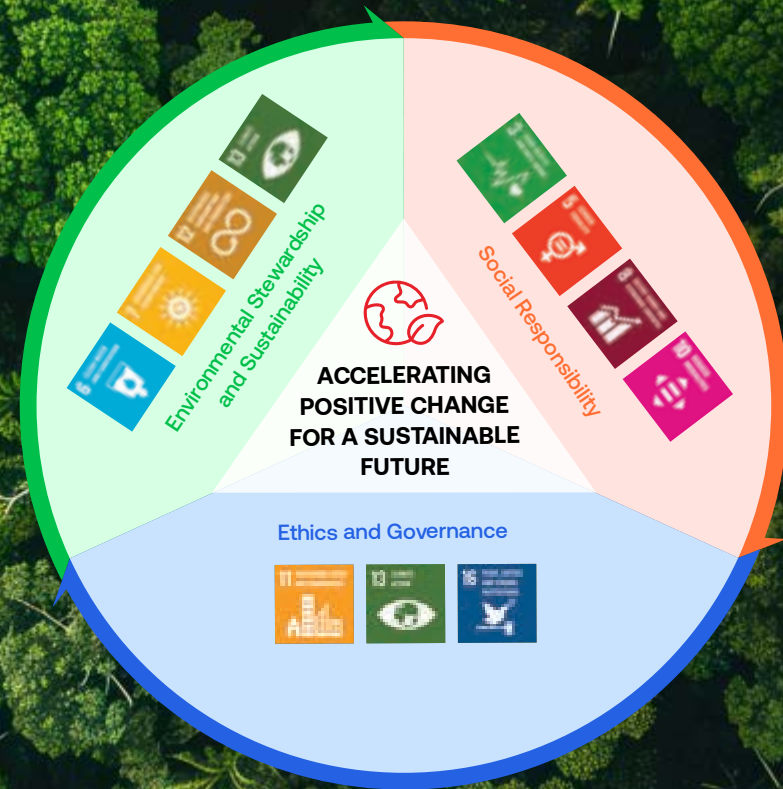
Through this framework, Attika remains dedicated to integrating sustainability into every aspect of our operations, creating lasting value for our stakeholders.

Supporting The UN SDGs

The 17 United Nations Sustainable Development Goals ("UN SDGs") are a global blueprint for achieving a more sustainable, equitable, and prosperous world by 2030. They address critical challenges, including poverty, inequality, climate change, environmental degradation, peace, and justice. By providing a universal framework, the UN SDGs guide governments, businesses, and communities in aligning their actions with internationally recognised sustainability targets, fostering collaboration to create lasting positive impact for both people and the planet.

At Attika, we recognise our responsibility as a private organisation to champion the UN SDGs and to actively contribute to advancing the global sustainability agenda. This commitment is deeply integrated in our ESG pillars to ensure we make a meaningful impact in addressing the world's most pressing social and environmental challenges.

Based on our three core pillars, we have decided to focus on 11 sustainable development goals as they align best with the direction we are working towards.



MATERIALITY ASSESSMENT

GRI 3-1

GRI 2-4

In the previous financial year, Attika conducted the Group's first materiality assessment, with reference to the GRI 2021 Standards. The assessment was undertaken to identify the sustainability topics most significant to the Group and its stakeholders.

As the Group advances toward its 2025 sustainability objectives, we have initiated a double materiality assessment that evaluates sustainability matters from two complementary perspectives. This includes:

- 01** The impact of external sustainability and climate-related factors on our business, financial performance and resilience ("outside-in").
- 02** The impact of our business activities on the economy, the environment, and people ("inside-out").

The double materiality assessment has enabled the Group to systematically identify sustainability-related risks and opportunities ("SrOs") and climate-related risks and opportunities ("CrOs") linked to its operations and value chain. These insights are critical in preparing for the adoption of the IFRS SDS. The process also strengthens the Group's ability to integrate sustainability considerations into strategic planning and risk management.

This Report discloses the outcomes of the double materiality assessment conducted as part of the Group's IFRS S1 and S2 reporting. The identified material SrOs and CrOs form the basis of the disclosures presented in this Report. Further details on the assessment outcomes and related impacts are provided under the Environmental Stewardship and Sustainability section (PG 24).



Materiality Assessment Methodology and Process



01

Reassessment of Current Sustainability Progress

The Group conducted a reassessment of current sustainability progress. This involved reviewing existing sustainability policies, initiatives, targets, and disclosures to evaluate the maturity of the Group's ESG practices. Past performance, previously identified material topics, and ongoing initiatives were analysed to identify gaps, emerging issues, and areas requiring enhanced focus. This step ensured continuity with prior efforts while establishing a robust baseline for the current assessment cycle.

IFRS S1 56

IFRS S1 57
(a), (b)

IFRS S1 58
(a), (b), (c)



03

Stakeholder Engagement with Internal Stakeholders

Recognising the importance of stakeholder input in determining material sustainability topics, we engaged key internal stakeholders across relevant business functions. The process involved defining the stakeholder universe and conducting structured discussions with management representatives to obtain qualitative insights into critical SrOs and CrOs. Stakeholders' feedback from the session provided valuable insights into priority areas and informed the assessment of topics most relevant to the Group's operations and strategic direction.

02

Horizon Research and Peer Benchmarking

We conducted horizon scanning and peer benchmarking to identify emerging ESG trends and evolving stakeholder expectations within the built environment industry. This included extensive desktop research on regulatory developments, market trends, and sustainability reporting practices of industry peers. International sustainability frameworks and standards, including the GRI Standards, SASB Standards, and IFRS Standards were referenced to ensure alignment with global best practices and to identify a comprehensive list of ESG topics relevant to Attika's industry and business context.



04

Prioritisation of Material Topics

The identified ESG topics were prioritised using a double materiality approach, which builds on the GRI impact materiality principles by considering both the Company's impacts on the environment and society, as well as ESG-related risks and opportunities that may affect its financial performance. Qualitative inputs from the interview conducted were analysed to assess the relative significance of each topic based on its impact on the Group and its importance to stakeholders. Topics were then ranked accordingly to determine the final list of material topics that form the basis of the Group's sustainability strategy and reporting focus.

Approach to Double Materiality

Building on the prioritisation of sustainability topics, the Group applied a structured double materiality approach to assess and rank topics from two complementary perspectives.

(i) Impact of External Sustainability- and Climate-related Factors on Attika's Business, Financial Performance and Resilience

Financial significance reflects the extent to which a sustainability topic could reasonably be expected to affect the Group's financial performance, financial position or future prospects over the short, medium or long term. This assessment considers factors such as regulatory exposure, cost implications, operational impacts, and evolving market and client expectations.

(ii) Impact of Attika's Business Activities on the Economy, Environment, and People

Impact significance reflects the severity and scale of the Group's actual or potential impacts on the economy, the environment and people arising from its operations, projects and value chain. This includes consideration of the nature of the impact, the likelihood of occurrence, and the extent to which impacts may be widespread or difficult to remediate.

Using these two dimensions, sustainability topics were systematically evaluated and ranked to reflect both their potential impacts on the Group's business, financial performance, resilience, and the significance of their impacts on the economy, environment, and people. This ranking informs decision-making by guiding the allocation of resources, the sequencing of mitigation and management actions, and the integration of sustainability considerations into business strategy, risk management, and operational planning. It also supports the identification of topics that require enhanced governance oversight, performance targets, and disclosures, ensuring that Attika's sustainability responses are proportionate, risk-based, and aligned with its strategic objectives and reporting requirements under IFRS S1 and IFRS S2.

The resulting prioritisation provides Attika with a clear view of the relative importance and urgency of each topic, enabling management to distinguish issues that require immediate attention from those that warrant ongoing monitoring or longer-term action.




FIGURE 2: DOUBLE MATERIALITY MATRICES ON THE IMPACT OF EXTERNAL SUSTAINABILITY- AND CLIMATE-RELATED FACTORS ON ATTIKA'S BUSINESS, FINANCIAL PERFORMANCE AND RESILIENCE, AND THE IMPACT OF ATTIKA'S BUSINESS ACTIVITIES ON THE ECONOMY, ENVIRONMENT, AND PEOPLE.



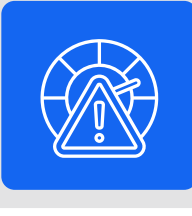
We categorised the identified ESG material topics into a three-tiered hierarchy based on their impact significance, as illustrated in our Materiality Matrix:

Tier 1: Strategic Core (Green Zone)



These represent the organisation's most critical priorities. They are subject to direct executive oversight, reflecting their significance to long-term resilience, governance, and overall business performance. Their integration into core decision-making ensures they remain embedded across key operational processes.

Tier 2: High-Impact Pillars (Blue Zone)



These are key focus areas that support the organisation's broader sustainability strategy. They are managed through dedicated internal structures and targeted action plans to ensure continued attention, resource allocation, and performance monitoring.

Tier 3: Managed Emerging Issues (Unshaded Zone)



These topics are managed within regular departmental functions and form part of business-as-usual operations. While still important, they are overseen through existing internal controls and management processes rather than through standalone strategic programmes.



05

Validation and Approval of Material Topics

The Board of Directors plays an active role throughout the materiality assessment process and provides final validation of the identified material topics. Following a comprehensive review of the assessment methodology, outcomes, and prioritisation results, the Board grants formal approval to ensure that the material topics are aligned with the Group's strategic priorities, risk management framework, and stakeholder expectations.

MATERIAL TOPICS

GRI 3-2

Based on the outcomes of the materiality assessment described above, Attika has identified the following material sustainability topics that are considered most relevant to the Group’s operations, value chain and long-term strategy.

IDENTIFIED MATERIAL TOPICS

	MATERIAL TOPIC	APPLICABLE STANDARD
ENVIRONMENTAL STEWARDSHIP AND SUSTAINABILITY	GHG Management	IFRS S2, GRI 305
	Energy Management	IFRS S2, GRI 302
	Water Management	IFRS S2, GRI 303
	Waste Management	IFRS S1, GRI 306
SOCIAL RESPONSIBILITY	Inclusive Culture and Workforce Diversity	IFRS S1, GRI 405
	Workforce Wellbeing and Operational Safety	IFRS S1, GRI 403
	Strategic Human Capital Development	IFRS S1, GRI 404
	Labour Practices and Employee Value Proposition	IFRS S1, GRI 401
	Employment and Management Relations at Attika	IFRS S1, GRI 401 & GRI 402
ETHICS AND GOVERNANCE	Integrity, Ethics and Business Conduct	IFRS S1, GRI 205
	Integrated Risk Management and Climate Governance	IFRS S1 & S2, GRI 2
	Cybersecurity Resilience and Data Integrity	IFRS S1, GRI 418



MATERIAL SUSTAINABILITY TOPICS

▲ **STAKEHOLDER ENGAGEMENTS**

GRI 2-29 Attika acknowledges that the interaction of the Group with its stakeholders is important as it provides insight into sustainability matters across the Group's value chain. The Group considers such engagement to be meaningful as it informs the identification, management and response to SrOs and CrOs that could reasonably be expected to affect the Group's financial performance, position and future prospects.

Approach to Stakeholder Engagement

Attika engages with stakeholder groups that are most relevant to its business activities and long-term value creation. The Group's key stakeholder categories include employees, subcontractors and suppliers, clients, regulators and authorities. These stakeholders are selected based on their ability to influence, or be influenced by, the Group's sustainability performance, operational outcomes and future prospects.

Stakeholder engagement is conducted through established and proportionate channels that are aligned with the nature of each stakeholder relationship. These channels, include internal meetings, project coordination discussions, supplier due diligence processes, client communications and ongoing regulatory interactions. The form, depth and frequency of engagement are determined based on relevance of each stakeholder groups to the Group's SrOs and CrOs, ensuring engagement efforts remain effective and fit-for-purpose.

The table below summarise the Group's approach to stakeholder engagement and the role such engagement plays in supporting the identification of SrOs, CrOs and material impacts.



Approach to Stakeholder Engagement is summarised as follows:

ASPECT	DESCRIPTION
PURPOSE OF STAKEHOLDER ENGAGEMENT	Stakeholder engagement is undertaken to provide relevant contextual information that supports the Group's understanding of SrOs and CrOs, rather than to determine materiality directly.
ROLE IN MATERIALITY AND RISK IDENTIFICATION	Information obtained through stakeholder engagement is considered alongside internal reviews, horizon scanning, peer benchmarking and risk assessments in identifying SrOs and CrOs that could reasonably be expected to affect the Group's financial performance, position and prospects.
ENGAGEMENT CHANNELS	Engagement is conducted through proportionate and established channels, including internal meetings, project coordination discussions, supplier due diligence processes, client communications and regulatory interactions.
USE OF ENGAGEMENT OUTCOMES	Where stakeholder engagement forms part of the Group's processes to identify or respond to SrOs and CrOs, the outcomes of such engagement are disclosed where their omission could reasonably be expected to influence decisions of primary users of general-purpose financial reports.

Stakeholder categories engaged that are relevant to Attika is summarised as follows:

STAKEHOLDER CATEGORIES	RELEVANCE TO ATTIKA
EMPLOYEES	Employees support project delivery, operational continuity, and service quality. Their safety, wellbeing, skills, and conduct influence regulatory compliance and business performance.
SUBCONTRACTORS AND SUPPLIERS	Subcontractors and suppliers support project execution and procurement activities. Their reliability, compliance, and sustainability practices affect project outcomes, costs, and reputational risk.
CLIENTS	Clients define project requirements, including ESG-related tender expectations. Their engagement influences delivery standards, tender compliance obligations, and market positioning.
REGULATORS AND AUTHORITIES	Regulators establish safety, environmental, and reporting requirements. Compliance with these requirements is essential to maintain licences, approvals, and operational continuity.

GRI 2-8

Stakeholder engagement is applied in a manner proportionate to the Group's operations and reporting maturity. The approach is reviewed periodically to ensure it remains appropriate in supporting the Group's sustainability- and climate-related disclosures under the IFRS SDS.



SUSTAINABILITY- AND CLIMATE-RELATED RISKS AND OPPORTUNITIES

In FY2025, Attika conducted a more comprehensive sustainability- and climate-related risk assessment with a particular focus on climate-related risks, to enhance the Group's understanding of its exposure and preparedness to manage and mitigate these risks. The assessment also informed the identification of climate-related opportunities that the Group can leverage to reduce risk exposure and strengthen resilience in response to the identified impacts.

Sustainability Governance at Attika

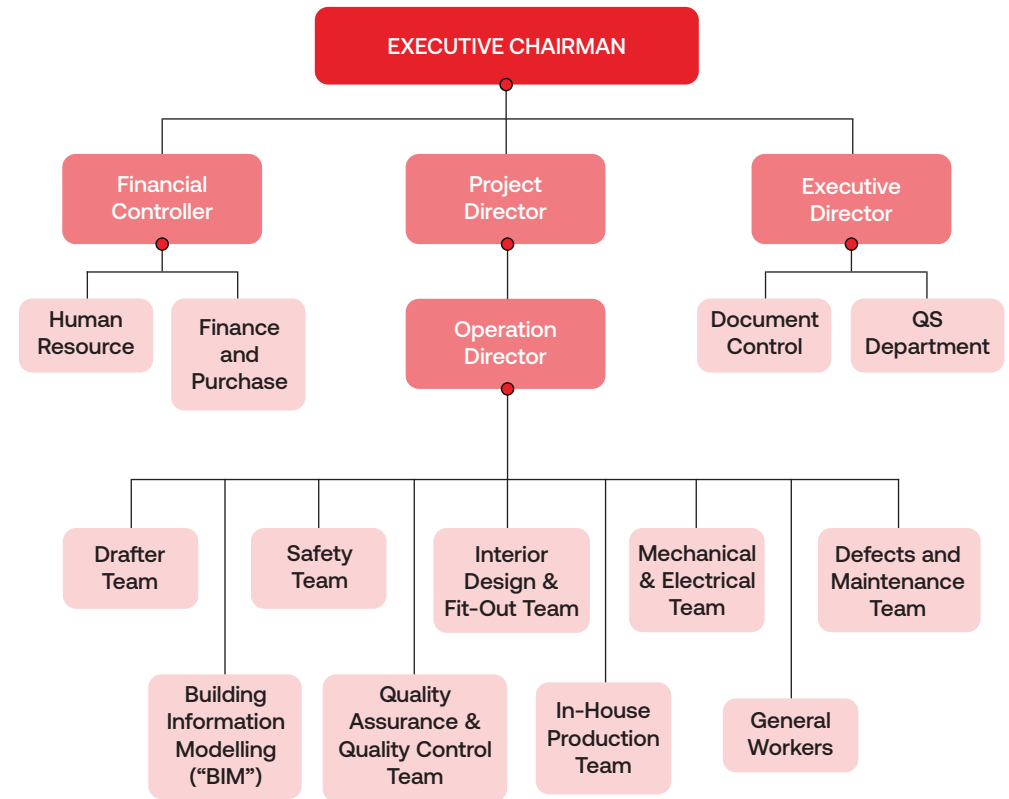
At Attika, the Board of Directors is the highest governing body and retains ultimate accountability for the oversight of sustainability- and climate-related matters. The Board oversees the identification, assessment, and management of sustainability- and climate-related risks and opportunities, ensuring that these considerations are integrated into the Group's overall risk management framework, internal controls, and strategic decision-making processes.

Oversight of climate-related and other enterprise risks is supported by the Audit Committee, which acts under the authority of the Board. The Audit Committee is responsible for reviewing the adequacy and effectiveness of the Group's risk management and internal control systems, including those relating to sustainability- and climate-related risks. This includes monitoring management's processes to identify, assess, and mitigate material risks, and ensuring that appropriate policies, controls, and reporting mechanisms are in place.

The Board receives updates from management and the Audit Committee on material sustainability- and climate-related risks and opportunities, associated mitigation measures, and the effectiveness of internal controls. These updates enable informed oversight and timely decision-making in accordance with the requirements of IFRS S2.

Such updates are provided at least annually as part of the sustainability reporting process. During this process, the Board reviews and assesses the implications of sustainability- and climate-related risks and opportunities on the Group's overall strategy, business model, and long-term objectives. Furthermore, the Board ensures that sustainability initiatives and targets are fully aligned with the Group's capital allocation, investment planning, and resource deployment. The Board also reviews the outcomes of the materiality assessment, together with the results of sustainability data collection exercises, including GHG emissions, water and energy consumption, employee turnover rates, and other relevant performance indicators. This enables the Board to assess the completeness and accuracy of sustainability- and climate-related disclosures to remain informed of the Group's sustainability performance and progress over time.

FIGURE 3. ATTIKA'S ORGANISATIONAL STRUCTURE



GRI 2-14

We recognise that our stakeholders play a critical role in informing and influencing the decisions we make. The Group actively engages its stakeholders through structured and ongoing initiatives. This includes providing internal sustainability and ESG-related training to employees to strengthen awareness and capabilities, particularly in relation to tender projects where ESG credentials and disclosures are required.

The Group also maintains transparent communication with external stakeholders through the Group's Sustainability Report and SGX announcements made available on SGXNet and the Company's website. In addition, the Group seeks to engage reliable and responsible suppliers by conducting due diligence and background checks to ensure that our supply chain partners meet the Group's standards on ethics, compliance, and sustainability performance.

Strategic Assessment of Sustainability- and Climate-related Risks and Opportunities

IFRS S1
29(a), (b),
(c)



To ensure the Group is adequately prepared to manage sustainability- and climate-related risks and to capitalise on emerging opportunities, Attika has undertaken a structured assessment. This assessment identifies risks and opportunities that are considered material to its operations, assets, and long-term strategy.

Attika engaged an independent third-party consultant to support the development of its climate strategy and to ensure alignment with recognised climate risk assessment methodologies. As part of the climate change scenario analysis conducted during the reporting period, the Group assessed its exposure to both physical climate risks (including acute and chronic hazards) and transition risks arising from policy, regulatory, market, and technological changes. In parallel, potential climate-related opportunities were identified across operations, asset management, and strategic planning.

In assessing future climate pathways, Attika adopted a 1.5°C global warming scenario, aligned with the objectives of the Paris Agreement. This scenario was used to evaluate potential impacts on the Group’s business model, cost structure, and strategic decision-making under accelerated decarbonisation and regulatory requirements.

The Group also recognises that under higher warming scenarios exceeding 3°C, particularly over the long-term, the physical impacts of climate change are expected to intensify, potentially resulting in increased operational disruptions, asset-level impacts, and cost pressures. These considerations have been incorporated into the Group’s understanding of longer-term resilience and adaptation needs.

The outcomes of this assessment are used to inform strategic planning, risk management processes, and the prioritisation of mitigation and adaptation actions, supporting the Group’s ability to remain resilient under different climate futures.

THE KEY CHRONIC PHYSICAL CLIMATE HAZARDS IDENTIFIED INCLUDES:

01

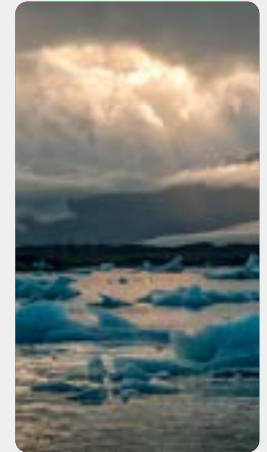


Rising mean temperatures and an increasing frequency of heatwaves, which may adversely affect occupational health and safety at project sites, reduce labour productivity, and increase energy consumption due to higher cooling demand.

02



Sea level rise and progressive increases in baseline rainfall intensity may also heighten long-term flood exposure for low-lying assets, placing upward pressure on asset maintenance costs and adaptation expenditure.



THE KEY ACUTE PHYSICAL CLIMATE HAZARDS IDENTIFIED INCLUDES:

01

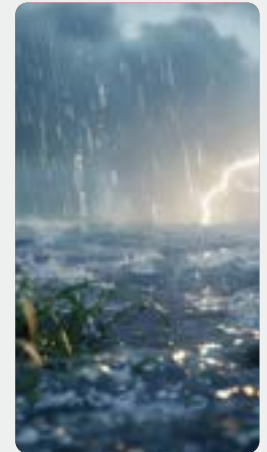


Intense rainfall events could disrupt construction activities, damage assets and equipment, and result in project delays and increased repair costs.

02



Severe storm events, including short-duration high-intensity rainfall and strong winds, may further exacerbate surface water flooding and drainage exceedances, potentially leading to higher insurance premiums and greater business interruption risk.



These may result in increased wear and tear on air conditioning and mechanical, electrical, and plumbing (“ACMV”) systems, requiring more frequent maintenance and repairs.

To manage insurance costs, Attika proactively communicates with insurers about our risk mitigation efforts to reduce exposure to the identified climate-related risks and potential losses. Currently, climate-related insurance costs are not separately itemised, as our property and business interruption insurance policies are bundled within our overall coverage.

Climate Risk Assessment

The Group conducted a qualitative climate risk assessment to identify the key physical climate risks that may affect its operations, workforce, and project delivery in Singapore. The assessment focused on risks arising from changes in climate patterns that could impact business continuity, operational efficiency, and long-term resilience. The assessment referenced widely adopted climate pathways developed under the IPCC, which incorporate SSP with RCP to evaluate potential future climate conditions under different emissions trajectories and socio-economic developments.

To provide a balanced and decision-useful assessment, the Group evaluated physical climate risks under three SSP-RCP aligned scenarios:

(a) SSP1-2.6
(low emissions / best case),

(b) SSP2-4.5
(intermediate emissions / business-as-usual), and

(c) SSP5-8.5
(high emissions / worst case).

These scenarios were selected to capture a reasonable range of potential climate outcomes relevant to Singapore’s operating environment and the Group’s exposure as an interior fit-out company. The selected scenarios enable the Group to understand how escalating temperature, heat stress, and extreme weather events may affect workforce safety, project timelines, site conditions, and operational costs under different levels of global warming and transition outcomes.

The Group has defined its climate-related risk time horizons to align with its business planning cycles, project lifecycles, and longer-term strategic considerations. These time horizons provide a consistent framework for assessing the potential impacts of climate-related and sustainability risks on the Group’s operations, financial performance, and resilience, and for integrating such considerations into strategic and operational decision-making.

Short-term, medium-term, and long-term horizons are used to evaluate how climate-related risks and opportunities may materialise over different timeframes, and to inform appropriate mitigation, adaptation, and investment responses.

“

 The Group has defined its climate-related risk time horizons to align with its business planning cycles, project lifecycles, and longer-term strategic considerations.

”

Climate scenarios and assessment approach is summarised as follows:

CLIMATE SCENARIO	DESCRIPTION	RELEVANCE TO THE GROUP
SSP1-2.6	Low emissions; 1.5°C-aligned pathway representing a more orderly transition and lower physical climate risk severity	Helps the Group assess risks under a lower warming and stronger climate policy environment
SSP2-4.5	Intermediate emissions pathway representing a middle-of-the-road trajectory with moderate transition and physical risks	Provides a business-as-usual reference for assessing plausible medium-term climate impacts
SSP5-8.5	High emissions pathway representing a fossil-fuel-intensive future with more severe physical climate impacts and delayed transition	Supports stress-testing of the Group’s resilience under a higher warming and more disruptive climate outcome



Assessment of Climate-Related Risks and Opportunities Across Short-, Medium- and Long-Term Time Horizons is summarised as follows

TIME HORIZON	DEFINITION	KEY PLANNING LINKAGES	KEY CLIMATE AND SUSTAINABILITY RISKS AND OPPORTUNITIES CONSIDERED	RELEVANT CLIMATE SCENARIOS	IFRS S1 30(a), (b), (c)
SHORT TERM	0-5 years	Annual budgeting, project tendering and execution, workforce planning, supplier engagement	<p>The Group has identified climate-related risks including heat stress affecting on-site workers, heavy precipitation disrupting site activities, short-term project delays, immediate compliance risks, and reputational risks arising from inadequate ESG disclosures in tenders.</p> <p>The Group sees corresponding opportunities to strengthen site planning, worker protection measures, and overall operational resilience to reduce weather-related disruption. At the same time, enhancing ESG governance, internal data management, and sustainability disclosures can improve tender competitiveness, compliance readiness, and stakeholder confidence.</p>	SSP1-2.6, SSP2-4.5, SSP5-8.5	IFRS S1 32(a), (b) IFRS S2 10(a), (b), (c), (d) IFRS S2 11 IFRS S2 13(a), (b) IFRS S2 22(a)
MEDIUM TERM	5-10 years	Business planning, operational improvements, procurement strategies, client and market positioning	<p>The Group faces climate-related risks including more frequent and intense heatwaves affecting on-site workers, flooding risks that may disrupt site accessibility and material storage, rising energy and water costs, evolving sustainability reporting and carbon disclosure requirements, and reputational risks driven by growing client and investor expectations for credible ESG disclosures across the value chain.</p> <p>Under the medium term, the Group can move beyond immediate mitigation and build stronger strategic capabilities. This includes investing in more climate-resilient site planning and storage arrangements, improving energy and water efficiency to manage rising operating costs, and strengthening internal sustainability systems to meet more advanced reporting and carbon disclosure expectations. Over time, these efforts can support better resource planning, enhance value chain alignment with client and investor requirements, and position the Group to capture opportunities where credible ESG performance increasingly influences partnership, procurement, and business growth decisions.</p>	SSP2-4.5, SSP5-8.5	
LONG TERM	>10 years	Long-term strategy, investment planning, capability development, resilience and adaptation measures	<p>The Group may face climate-related risks including chronic heat stress affecting labour productivity and worker health, increased flooding risks in urban environments, long-term regulatory and policy changes associated with the climate transition, and reduced market competitiveness if evolving sustainability expectations are not met.</p> <p>In the long term, climate-related developments present opportunities for the Group to strengthen long-term business resilience through more climate-responsive workforce and operational planning, greater consideration of resilience in project execution, and earlier alignment with future regulatory and market expectations. Over time, this can support sustained competitiveness, strengthen business adaptability, and position the Group more favourably in a market where climate readiness and sustainability performance are increasingly linked to long-term value creation.</p>	SSP2-4.5, SSP5-8.5	

The identified physical climate risks such as heat stress, heavy precipitation, and flooding are assessed across all time horizons, with severity and likelihood increasing over the medium to long term under higher-emissions climate scenarios. Sustainability-related risks, including reputational and regulatory risks, are also considered alongside physical risks to reflect the interconnected nature of climate, market, and policy developments.

By linking climate-related risks to defined time horizons and corresponding planning processes, the Group ensures that climate considerations are systematically integrated into decision-making, resource allocation, and the prioritisation of mitigation and adaptation actions.

Risk Management

Sustainability- and climate-related risks at Attika are managed through a set of policies that guide the Standard Operating Procedures (“SOP”). The different policies are indicated below:

POLICY	POLICY DETAILS
<p>Enterprise Risk Management Policy</p> 	<p>The Enterprise Risk Management (“ERM”) Framework establishes the Group’s overarching framework for identifying, assessing, managing, and monitoring risks across the organisation. The policy sets the organisation’s risk appetite, risk tolerance levels, and outlines oversight mechanisms to ensure that material risks are appropriately escalated, reviewed, and managed in alignment with strategic objectives.</p>
<p>Risk Management Plan</p> 	<p>The Risk Management Plan operationalises the ERM Policy by detailing the systematic, step-by-step processes for risk identification, assessment, evaluation, treatment, monitoring, and reporting. It specifies methodologies for determining risk likelihood and impact, defining risk ratings, assigning mitigation actions, tracking risk ownership, and maintaining risk registers. The plan also outlines documentation, reporting frequency, and review cycles to ensure risks remain current and actionable.</p>
<p>Sustainability Policy</p> 	<p>The Sustainability Policy sets out the Group’s high-level commitments and guiding principles for managing ESG matters. It defines the organisation’s approach to identifying, prioritising, and managing material ESG topics, including climate-related risks and opportunities, environmental stewardship, social responsibility, and ethical governance. The policy aligns sustainability objectives with business strategy, regulatory requirements, and stakeholder expectations.</p>

In line with the policies, Attika conducts a climate risk assessment on an annual basis to identify, assess, and prioritise climate-related risks faced by the organisation. A climate scenario analysis is conducted to evaluate how different climate-related pathways may affect the organisation’s operations, assets, and value chain, and to inform the identification of material sustainability-related risks. The assessment evaluates the nature of each identified risk by considering both qualitative and quantitative factors, including regulatory context, operational exposure, and potential financial and non-financial impacts.

EACH RISK IDENTIFIED IS THEN ASSESSED BASED ON ITS:



(a) Likelihood of occurrence

Indicates the probability or frequency with which a sustainability- or climate-related risk event is expected to materialise within a defined time horizon, based on historical trends, current conditions, forward-looking information, and relevant scenario assumptions.



(b) Severity of impact

Indicates the extent and seriousness of the potential consequences of the organisation arising from sustainability- or climate-related risk event, should it occur. This includes the magnitude of adverse impacts across financial, operational, regulatory, reputational, environmental, and social dimensions, assessed over the short-, medium-, and long-term time horizons.

This structured assessment enables a robust evaluation of the potential magnitude of impacts on the organisation. Sustainability- and climate-related risks are prioritised alongside other enterprise risks using a common risk rating and escalation framework, ensuring consistency in governance, oversight, and decision-making. The same assessment methodology is applied across physical risks, transition risks, and sustainability- and climate-related opportunities, with the results guiding the allocation of mitigation measures, strategic responses, and management actions. Refer to Appendix 2 (PG 42) for more details on Attika’s risk assessment.

Strategic Target Setting

Moving forward, Attika plans to commit to the Science Based Target Initiative (“SBTi”) under the streamlined target validation route for small and medium-sized enterprises (“SMEs”). To support the achievement of this, Attika tracks and reports greenhouse gas emissions across Scope 1, Scope 2 and relevant Scope 3 categories, in line with the GHG Protocol. Further details on the scope, boundaries, and methodologies applied are set out in the GHG Management (PG 25) and Energy Management (PG 27) sections of this Report.

Attika plans to commit to **the Science Based Target Initiative (“SBTi”)** under the streamlined target validation route for small and medium-sized enterprises (“SMEs”).





ENVIRONMENTAL STEWARDSHIP AND SUSTAINABILITY



Attika recognises climate change as a material environmental risk and acknowledges the contribution of GHG emissions to global warming. In alignment with internationally recognised sustainability and climate disclosure frameworks, the Group has established a systematic approach to measuring and monitoring its GHG emissions across relevant operational boundaries. This disclosure reflects Attika's commitment to transparency, regulatory alignment, and informed decision-making, providing a robust baseline to guide emissions management initiatives, track performance over time, and support the transition towards a lower-carbon operating model.

As a key milestone in FY2025, Attika has expanded its reporting scope to include five Scope 3 categories, capturing indirect GHG emissions across the company's value chain. This broader reporting provides a more comprehensive view of Attika's overall carbon footprint, enhances transparency, and strengthens our ability to identify, manage, and reduce emissions across both direct and indirect sources.

GRI 305

GHG Management

In managing its GHG emissions, the Board and management of Attika provide oversight management on climate-related matters. Through this leadership, the Group positions GHG emissions management as a central priority of its sustainability approach. Building on the initial establishment of GHG baselines in FY2024, the Group’s second year of reporting in FY2025 focused on refining measurement boundaries and improving data consistency to enhance the reliability of the emission calculations.

In parallel, Attika recognises that GHG-related risks may have operational, regulatory and cost-implications, including exposure to energy price volatility and evolving disclosure requirements. Against this backdrop, the Group successfully tracked its Scope 1 and Scope 2 GHG emissions, building on the baseline established in FY2024, while also expanding its Scope 3 emissions tracking in FY2025. A substantial share of our overall direct emissions was linked to fuel consumption from diesel vehicles leased for operational usage, highlighting key areas for targeted decarbonization efforts.

Total Scope 1, Scope 2 and Scope 3 GHG Emission of Attika is summarised as follows:

SCOPE OF EMISSION	CATEGORY	GHG EMISSION, tCO ₂ e	
		FY2024 (Baseline)	FY2025
Scope 1 Emission	Mobile Emission	75.66	101.83
	Fugitive Emission	0.24	0.24
TOTAL SCOPE 1 EMISSION		75.90	102.07
Scope 2 Emission	Headquarters (HQ) Office	37.86	37.16
	Warehouse and Dormitory	1.56 ⁴	22.45
TOTAL SCOPE 2 EMISSION		39.42	59.61
Scope 3 Emission	Cat 1: Water Consumption		2.97
	Cat 1: Purchased Goods		130.10
	Cat 5: Waste Generated	N/A ⁵	147.45
	Cat 6: Business Travel		13.49
	Cat 7: Employee Commuting		6.86
TOTAL SCOPE 3 EMISSION		N/A	300.87

⁴ GHG for warehouse and dormitory was tracked from July to December 2024 upon commencement of operation.

⁵ Not Available (N/A): As scope 3 emission tracking commenced in FY2025, data for the prior period (FY2024) is unavailable.

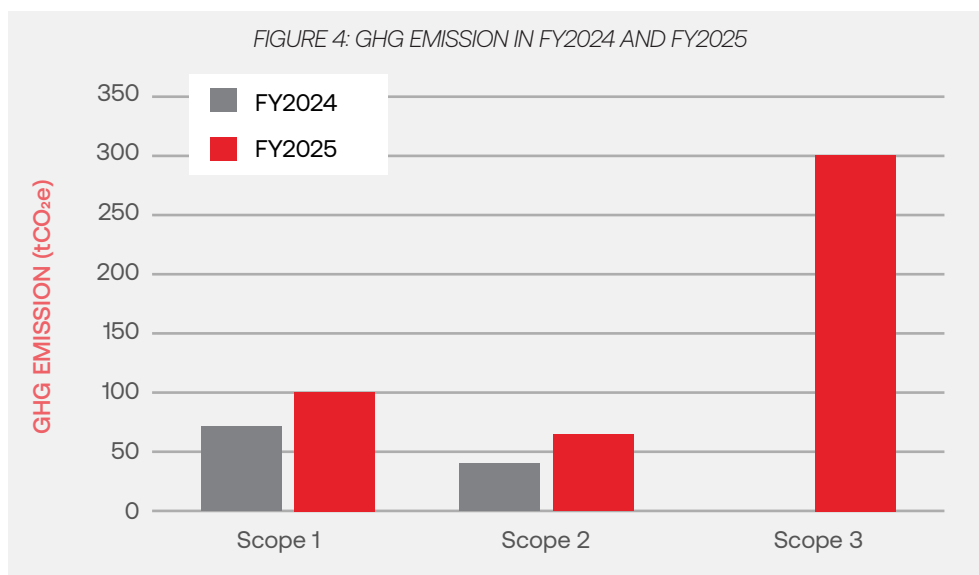
GHG EMISSIONS



MANAGEMENT

The emission intensity per employee is summarised as follows:

SCOPE OF EMISSION		EMISSION INTENSITY, tCO ₂ e/employee	
		FY2024 (Baseline)	FY2025
Scope 1 Emission	Mobile Emission	0.652	0.934
	Fugitive Emission	0.002	0.002
TOTAL SCOPE 1 EMISSION INTENSITY		0.654	0.936
Scope 2 Emission	Headquarters (HQ) Office	0.326	0.341
	Warehouse and Dormitory	0.013	0.206
TOTAL SCOPE 2 EMISSION INTENSITY		0.339	0.547
Scope 3 Emission	Cat 1: Water Consumption		0.027
	Cat 1: Purchased Goods		1.194
	Cat 5: Waste Generated	N/A	1.353
	Cat 6: Business Travel		0.124
	Cat 7: Employee Commuting		0.063
TOTAL SCOPE 3 EMISSION INTENSITY		N/A	2.761



Attika did not achieve its stated target of reducing Scope 1 and Scope 2 emissions from the FY2024 baseline. In FY2025, Attika’s GHG emissions increased compared to the previous year, with Scope 1 emissions rising by 34.5% and Scope 2 emissions increasing by 51.2%. The growth in Scope 1 emissions was primarily due to the addition of company-owned vehicles to support expanded logistics operations, while the increase in Scope 2 emissions reflects higher electricity consumption, as Attika expanded the scope of its emissions tracking in the current year to include our warehouse and dormitory operations that were not captured in prior reporting period.

IFRS S2 29(a)

IFRS S2 33(a), (c), (d), (e), (g)

IFRS S2 36(a), (b), (c)

Attika remains committed to managing and reducing our environmental impact. We are strengthening monitoring of fuel and energy consumption, optimising operational efficiency, and promoting responsible usage practices across our offices and project sites. Additionally, we are exploring initiatives such as fleet optimisation, energy-efficient equipment, and renewable energy solutions to decouple operational growth from emissions. These measures form part of our broader commitment to transitioning toward sustainable, low-carbon operations while supporting the company’s continued expansion.

Moving forward from a 2025 baseline, Attika will aim to achieve a 2% year-on-year reduction for our Scope 1 and Scope 2 emissions, achieving at least 10% reduction in Scope 1 and 2 emissions by 2030.

Energy Management

Energy management at Attika is overseen by management. The team is responsible for monitoring energy consumption across operations, setting priorities for energy efficiency improvements. Through this oversight, they ensure alignment with regulatory requirements and corporate sustainability objectives.

Attika’s energy management approach focuses on improving energy efficiency, reducing energy intensity, and supporting longer-term decarbonisation goals. Building on established energy consumption baselines, the Group is progressively enhancing data collection processes and performance metrics to gain deeper insights into energy use patterns and identify improvement opportunities.

Attika also recognises energy-related risks, including price volatility, supply disruptions, and increasingly stringent regulatory requirements, which may have operational and financial implications. Inefficient energy use can further elevate operating costs and carbon exposure. Accordingly, energy consumption data is used to identify, assess, and monitor these risks, enabling targeted mitigation measures. Through improved energy monitoring and efficiency initiatives, Attika reduces exposure to rising energy costs, strengthens operational resilience, and enhances compliance readiness, while capturing opportunities for long-term cost optimisation.

IN THIS CONTEXT, ENERGY USE IS THE SINGLE LARGEST CONTRIBUTOR TO ATTIKA’S GHG EMISSIONS PROFILE. THE BOUNDARY FOR THIS SUBSECTION COVERS:

HQ: 2 Sims Close #01-03/04 Gemini@Sims, Singapore 387298 (purchased electricity)

Company owned cars (Petrol)

Leased lorries for direct operational usage (Diesel)

Warehouse and Dormitory: Tuas, Singapore (purchased electricity)

Total Energy Consumption by Source and Location is summarised as follows:

SOURCE	LOCATION	UNIT	CONSUMPTION		ENERGY (GJ)		SHARE OF TOTAL ENERGY (%)	
			FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Purchased Electricity	HQ	kWh	91,885.63	99,444.00	330.79	332.80	23.19	16.65
	Warehouse & Dormitory	kWh	3,795.00	55,845.00	13.66	201.04	0.96	10.06
Diesel - Lorries	HQ	L	28,024.81	32,735.65	1,081.76	1,263.60	75.85	63.24
Petrol - Cars	HQ	L	-	5,871.20	-	200.80	-	10.05
TOTAL					1,426.21	1,998.24	100.00	100.00

GRI 302-1

Note:

- The FY2024 electricity consumption figures have been revised in this Report to provide a clearer breakdown of electricity consumption across the HQ, warehouse, and dormitory.
- There are no petrol vehicles in FY2024. In FY2025, the company purchased two petrol vehicles, for which fuel consumption data was recorded since the date of purchase in FY2025.

Below is the conversion factor for each energy source:

SOURCE	CONVERSION FACTOR*
Electricity	0.0036 GJ/kWh
Diesel	0.0386 GJ/L
Petrol	0.0342 GJ/L

* Conversion factors extracted from IPCC 2006 Guidelines for National Greenhouse Gas Inventories, Vol. 2, Ch. 1, Table 1.2 and Ch. 2, Table 2.2.

Energy use intensity in Giga Joules (“GJ”) per employee by source and location is summarised as below:

GRI 302-3

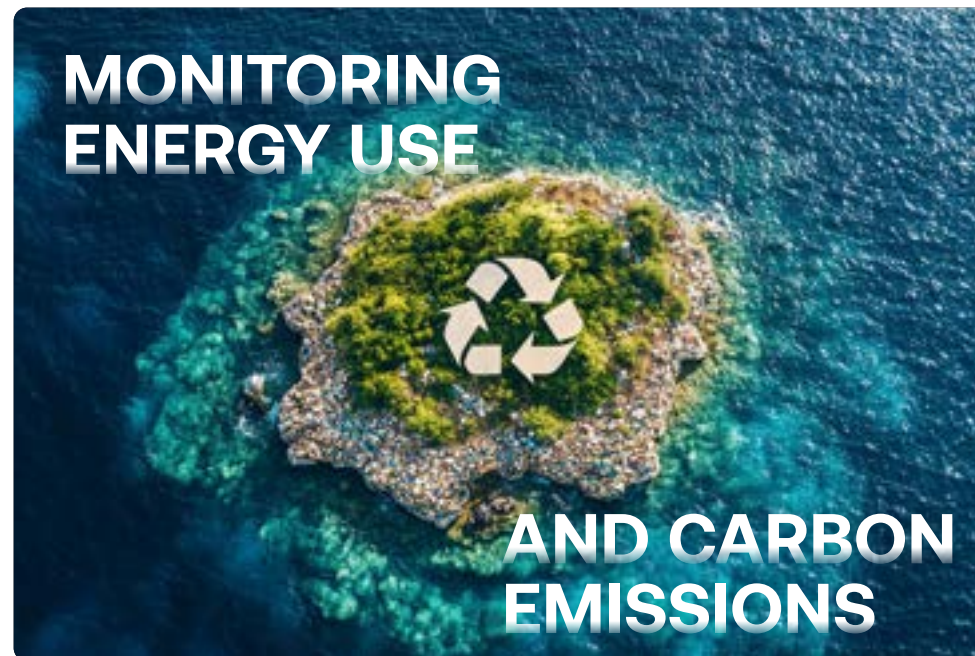
SOURCE	LOCATION	ENERGY USE INTENSITY, GJ/employee	
		FY2024	FY2025
Purchased Electricity	HQ	2.85	3.05
	Warehouse & Dormitory	0.12	1.84
Diesel - Lorries	HQ	9.33	11.59
Petrol - Cars	HQ	-	1.84

In FY2025, the highest share of Attika’s energy consumption was from the diesel lorries operated by the HQ to support project logistics, accounting for 63.24% of the company’s total energy consumption.

Improvement Strategies

To support the effective implementation of decarbonisation initiatives, cross-functional coordination between sustainability, operations, and finance teams is in place to facilitate data monitoring, performance reporting, and operational execution.

Building on this coordination, Attika applies a structured approach to monitoring energy use and carbon emissions. This includes the use of standardised data collection templates, periodic consolidation of utility and fuel consumption records, and internal review of energy and emissions data across key operational sites and activities. These processes support the identification of efficiency improvement opportunities and the optimisation of operational practices. They also inform investment decisions towards lower-carbon solutions, while supporting cost efficiency and the integration of sustainable energy considerations into both day-to-day operations and longer-term planning.



In parallel, Attika recognises that energy-related risks, including rising energy costs, regulatory changes, and increased expectations on decarbonisation performance, may affect operational efficiency and financial performance. Ineffective energy management may also increase exposure to carbon-related risks and reputational impacts.

The Group has allocated adequate financial resources to support its decarbonisation efforts, including the replacement of two company-owned petrol vehicles with electric vehicles.

To achieve its target of at least a 10% reduction in Scope 1 and Scope 2 emissions by 2030, Attika intends to commit to SBTi using FY2025 as the baseline year. As part of this commitment, Attika will prioritise operational energy efficiency improvements, beginning with its HQ office. An important initial focus will be to achieve a 2% annual reduction in energy consumption at the HQ office through optimised energy use, strengthened building management practices, and greater employee awareness of energy conservation.

Continued monitoring of energy and carbon performance supports the identification of efficiency improvement opportunities, the prioritisation of high-impact initiatives, and the tracking of progress over time. Through these efforts, Attika seeks to strengthen its energy management practices and advance its decarbonisation efforts across operations, supporting improved operational efficiency and the gradual integration of more sustainable practices into day-to-day activities and long-term decision-making.

Water Management

Cross-functional collaboration between facilities, operations, and sustainability teams supports accurate water data collection, analysis, and reporting. In this context, Attika recognises that water-related risks, including scarcity, regulatory requirements, and rising operational costs, may impact business operations and sustainability performance.

Attika’s water management approach focuses on reducing water consumption, improving operational efficiency, and promoting responsible water use across its facilities. Water consumption is primarily attributable to office and warehouse operations, where water is used for essential functions such as sanitation and washing activities. As disclosed in previous financial year, Attika will begin to monitor and analyse water consumption patterns in FY2025.

In FY2025, the Group recorded total water consumption of 2,286.70 m³ is summarised as below:

LOCATION	WATER CONSUMPTION, m ³
	FY2025
HQ	195.50
Warehouse and Dormitory	2,091.20
TOTAL	2,286.70

Water consumption intensity per employee by location is summarised as below:

LOCATION	WATER CONSUMPTION INTENSITY, m ³ /employee
	FY2025
HQ	1.79
Warehouse and Dormitory	19.19
TOTAL	20.98

To manage water consumption, Attika promotes responsible water use within its workplaces and incorporates water-efficient solutions into building designs. These include the installation of low-flow toilets and faucets, as well as the use of smart irrigation systems where applicable. These measures are designed to optimise water use while maintaining functionality and user comfort.

Data analysis will be done to identify opportunities to reduce water use, enhance operational efficiency, and minimise environmental impact. These efforts support sustainable resource management and align with Singapore’s broader water conservation objectives, while reinforcing a culture of continuous improvement and accountability across the Group’s operations.

Attika aims to reduce its total water consumption over time. As water consumption at the HQ office is relatively low, opportunities for meaningful reduction are currently limited. As FY2025 marks the first year of tracking water consumption for the warehouse and dormitory, the Group will monitor performance trends and establish a quantitative water reduction target at the Group level once at least two years of data are available for warehouse and dormitory.



Waste Management

Waste management at Attika is overseen by management, with operational responsibility shared across facilities and project management teams. Ineffective waste management may result in higher operating costs, regulatory non-compliance, and reputational risk, making effective oversight and control an important operational priority.

Attika’s waste management strategy focuses on minimising waste generation at source, improving material efficiency, and increasing recycling across both office and project operations. This is supported by process optimisation, improved material planning, and effective waste segregation practices designed to reduce environmental impact.

In FY2025, Attika began tracking total waste generated across its operations to strengthen oversight and improve data visibility. The reporting boundary includes three active construction sites and the Group’s warehouse in Tuas, Singapore, as summarised below. This sets the baseline for the Group’s Scope 3 Category 5 emissions for waste generated in operation.

Waste Generated in FY2025 is summarised below:

LOCATION	QUANTITY OF WASTE, tonnes ⁷
Construction Site A	1,029.64
Construction Site B	57.92
Construction Site C	101.35
Warehouse and Dormitory	86.87
TOTAL	1,275.78

⁷ As actual waste weights are not provided by the waste collector, Attika estimates total waste generated using a pro-rata approach. Waste quantities are calculated based on the volume of collection bins, assuming full capacity at the point of collection, and applying an estimated density for mixed construction waste of 400 kg/m³. This methodology enables consistent and reasonable estimation of waste generation in the absence of direct measurement data.

The intensity of waste generated per employee by location is summarised as below:

LOCATION	INTENSITY OF WASTE GENERATED, tonnes/employee
Construction Site A	9.45
Construction Site B	0.53
Construction Site C	0.93
Warehouse and Dormitory	0.80
TOTAL	11.71



Within office operations, recycling initiatives have been implemented to support proper waste segregation. Clearly labelled recycling bins are placed on each level, with designated streams for paper, cardboard, and general waste. These measures support employee awareness and encourage responsible waste handling practices.

At construction sites, waste reduction is supported through improved design coordination and advance planning. By minimising rework, over-ordering, and late-stage design changes, and by optimising construction sequencing and material quantities prior to commencement of works, Attika reduces unnecessary material use. These practices improve cost control, lower construction waste generation, and support more resource-efficient project delivery.

In the near term, Attika is focused on strengthening its waste tracking processes to obtain more granular and representative data on waste generation across projects. The Group will continue to monitor waste generated and intends to establish a quantitative target once at least two years of reliable data are available, in FY2026.

GRI 306-2



Attika recognises that workforce-related social factors are integral to the Group's ability to execute projects safely and maintain service quality. These factors are also critical in supporting operational continuity across the Group's interior fit-out and MEP engineering operations in Singapore.

Reflecting this importance, the Group's approach to social responsibility is integrated with its management of sustainability-related risks and opportunities that could reasonably influence its business performance and long-term prospects. Key considerations include workforce availability, occupational safety performance, and capability constraints, all of which may influence project delivery and business continuity.

GRI 405 **Inclusive Culture & Workforce Diversity**

Oversight of workforce-related matters, including diversity considerations, is supported through management responsibilities and internal review mechanisms. The Board is informed on sustainability-related risks and opportunities through management reporting, as part of overall oversight arrangements. Within this governance structure, the Group recognises that workforce attraction, retention and engagement influence operational capability and project delivery outcomes, particularly in a competitive labour market for skilled personnel.

Workforce-related risks, including talent availability and workforce composition, are identified and monitored as part of the Group’s sustainability-related risk management processes. In FY2025, the Group’s workforce comprised 109 employees, while the Board consisted of 3 independent directors and 2 executive directors. The employee workforce comprised 21 female employee (19.27%) and 88 male employee (80.73%). The age profile of employees was predominantly within the 30–50 years age group, representing 81.65% of the workforce, with 11.01% under 30 years and 7.34% above 50 years.

Employee diversity according to age group is summarised as follows:

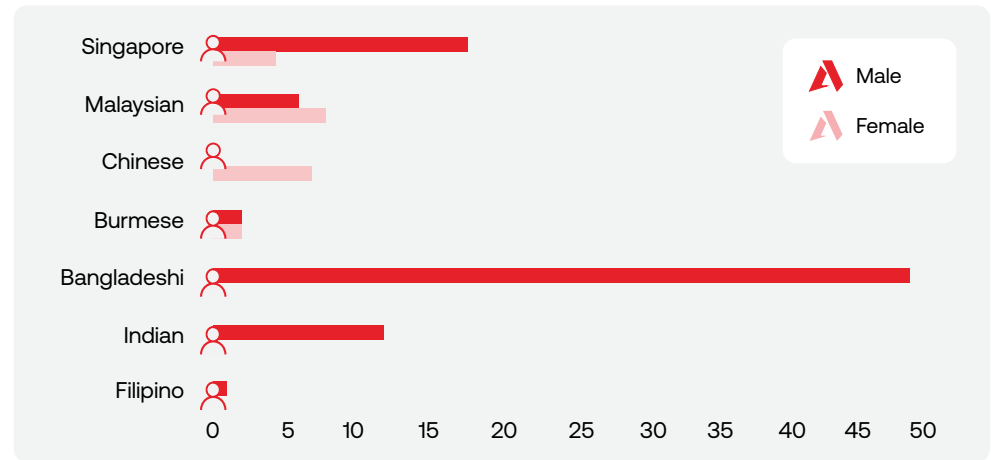
AGE GROUP	<30 Years		30-50 Years		>50 Years	
	Number	%	Number	%	Number	%
Executive Management	-	-	1	0.92	1	0.92
Middle-level Management	2	1.83	21	19.27	7	6.42
All Other Employees (Non-contingent)	10	9.17	67	61.47	-	-
All Other Employees (Contingent)	None					

Gender diversity within employee workforce is summarised as follows:

GENDER	FEMALE		MALE	
	Number	%	Number	%
Executive Management	-	-	2	1.83
Middle-level Management	8	7.34	22	20.18
All Other Employees (Non-contingent)	13	11.93	64	58.72
All Other Employees (Contingent)	None			

The workforce comprised employees of diverse nationalities, with the largest representation from Bangladeshi (49 employees), followed by Singaporean (22 employees), Malaysian (14 employees), Indian (12 employees) and Chinese (7 employees). The complete workforce composition of Attika is shown in Figure 5. Workforce composition indicators are used to measure and monitor performance in relation to workforce-related risks and opportunities.

FIGURE 5: TOTAL EMPLOYEES ACCORDING TO NATIONALITY.



Gender diversity within nationality of employee workforce is summarised as below:

NATIONALITY	FEMALE		MALE	
	Number	%	Number	%
Singapore	4	3.67	18	16.51
Malaysian	8	7.34	6	5.50
Chinese	7	6.42	-	-
Burmese	2	1.84	2	1.84
Bangladeshi	-	-	49	44.95
Indian	-	-	12	11.01
Filipino	-	-	1	0.92
TOTAL	21	19.27	88	80.73

While the Group currently discloses workforce composition by gender, age group and employee category, further actions may include enhanced trend comparability over time and clearer articulation of how diversity considerations are integrated into workforce management practices.

Note: • Non-contingent employees are permanent employee of a company, hired on a long-term basis with a stable employment contract.
 • Contingent employees are non-permanent workers who is not on a company’s payroll. They are also known as contract, temporary, or freelance workers.

Workforce Wellbeing and Operational Safety

Attika is committed to maintaining a robust Environmental, Health and Safety (“EHS”) management system to safeguard the well-being of all personnel. A strong focus on occupational health and safety is essential not only for preventing work-related injuries and illnesses, but also for supporting productivity, reducing absenteeism, and mitigating legal and operational risks.

This commitment is reflected in the Group’s occupational health and safety (“OHS”) practices, which are aimed at identifying hazards, arising from on-site construction, interior fit-out, and MEP activities can have significant implications for workforce wellbeing, productivity and business continuity. In sight of this, OHS risks are identified, assessed and monitored through site-level risk assessments, structured safety training programmes, on-site supervision and formal incident reporting processes. These controls are integrated within the Group’s risk management framework to ensure consistent risk treatment and escalation.

Attika’s Management has overall oversight of OHS and is responsible for safety performance across project sites and operational activities. The Executive Directors are informed of material occupational health and safety matters through management reporting as part of its oversight of sustainability-related risks.



In FY2025, the Group recorded one case of work-related injury arising from workplace environment (2024: zero fatalities and four work-related injuries consisting of minor cuts and sprains). The incident was promptly addressed in accordance with established occupational health and safety procedure and the injured employee received timely medical care. No work-related fatalities were reported during the reporting period. The Group continues to reinforce preventive measures and safety awareness to minimise incidents and promote a safe working environment across all operations.

GRI 403-9
GRI 403-10

Attika is committed to a target of zero work-related injuries and fatalities. To support this goal, the Group will continue to reinforce its safety management systems, promote a strong safety culture, and implement regular training, monitoring, and risk assessment practices. Through continuous improvement and proactive risk management, Attika aims to safeguard the well-being of its workforce and uphold high standards of workplace safety.

Strategic Human Capital Development

At Attika, workforce capability development is embedded within management’s responsibility for workforce planning, talent development, and the implementation of training programmes. The Group recognises that a capable and skilled workforce is critical to service quality, effective project execution, and long-term competitiveness. Regular updates are provided to the Executive Directors through structured management reporting, ensuring visibility of workforce capability considerations and emerging skills requirements at the organisational level.

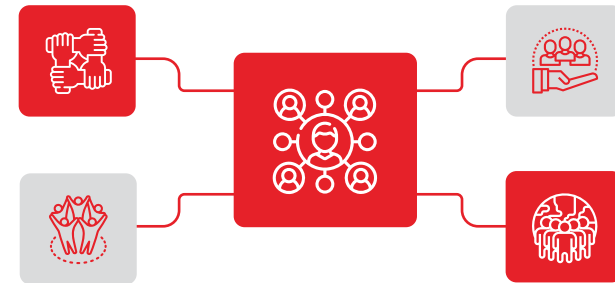
Skills gaps and workforce capability constraints are systematically identified and monitored through workforce planning and sustainability-related risk management processes. These insights inform targeted training interventions, resource planning, and succession planning, enabling the Group to proactively address capability risks that could affect operational resilience and long-term performance. Accordingly, training and development initiatives are designed to be aligned with operational priorities, business strategy, and evolving industry requirements, including sustainability-related competencies where relevant.

The Group monitors training participation and training hours as indicators of workforce capability development. During FY2025, 58 employees participated in external training courses (2024: Nil), noting that some employees attended more than one training programme during the reporting period. The total number of training hours completed during the year was 729 hours (2024: 731 hours), averaging 6.7 hours (2024: averaging 6.5 hours) per person.

In addition, 109 eligible employees (2024: 113 eligible employees) received performance reviews. This process supported the identification of training and development needs, while also informing workforce planning and capability development initiatives.

Training programmes undertaken during the reporting period included external courses aligned with operational requirements and professional development needs, supplemented by internal training initiatives where appropriate. The Group maintains internal records of training activities and employee participation to support workforce planning and performance management.

Moving forward, Attika targets to send at least 60% of the employees for external training and maintain all employees receiving performance review. The Group will continue to assess workforce capability requirements in line with evolving operational needs and project demand. As data maturity improves, Attika will consider enhancing the consistency and granularity of training disclosures to support workforce planning and long-term development planning.



58

external training attendances

729

training hours





Labour Practices and Employee Value Proposition

The Group recognises that fair employment practices, appropriate working conditions, and a clear employee value proposition are critical to workforce stability, engagement and operational performance. Oversight of labour practices at Attika is supported through management’s responsibility for implementing employment policies, remuneration structures and employee engagement mechanisms. Material workforce stability matters are communicated to the governance body through structured management reporting as part of the Group’s overall oversight arrangements. Labour-related risks, including workforce turnover and workforce stability, are monitored as part of the Group’s sustainability-related risk management processes to support informed decision-making and long-term workforce resilience.

For FY2025, the Group recorded an employee turnover rate of 43.0%, reflecting workforce movements during the reporting period. Analysis of workforce movements indicates that turnover was primarily concentrated within the 30–50 years age group, reflecting higher labour mobility within core operational roles supporting project delivery. Turnover among employees below 30 years of age and above 50 years of age was comparatively lower. This level of turnover highlights the dynamic nature of the Group’s operating environment and underscores the importance of continued focus on workforce stability, talent retention and capability development to support operational continuity.



GRI 401

GRI 401-1 Total number of new hires and resignations is summarised as below:

AGE GROUP	Total Number of New Hires				Total Number of Resignation			
	FY2024		FY2025		FY2024		FY2025	
	Number	%	Number	%	Number	%	Number	%
< 30 years	11	16.2	2	5.1	8	15.7	2	4.1
30-50 years	50	73.5	30	76.9	39	76.5	39	79.6
> 50 years	7	10.3	7	18.0	4	7.8	8	16.3

...keep turnover rate below 40% and remains focused on strengthening its employee value proposition...

Recognising that talent retention is critical to operational success, the Group actively monitors these labour metrics to ensure we maintain the skilled capacity needed for seamless project delivery. Looking ahead, Attika aims to keep turnover rate below 40% and remains focused on strengthening its employee value proposition to support long-term workforce stability as the business continues to grow.

Employment and Management Relations at Attika

The Group reports on parental leave as part of its commitment to equitable employment practices and the promotion of an inclusive workplace. Providing fair and accessible maternity and paternity leave, alongside other leave entitlements, supports the recruitment and retention of qualified employees, contributes to employee wellbeing, and enhances morale and productivity. In addition, the uptake of paternity leave serves as an indicator of the extent to which the Group encourages shared caregiving responsibilities. Increased participation by male employees in parental leave can help foster a supportive culture that enables female employees to take maternity leave without adverse impacts on their career progression.

In line with this objective, the Group monitors parental leave utilisation, return-to-work, and retention outcomes as part of its workforce stability indicators. During FY2025, 18.2% of eligible female employees and 5.0% of eligible male employees utilised parental leave. All employees who returned from parental leave resumed employment with the Group, and the 12-month retention rate for female employees returning from parental leave was 100%, indicating effective reintegration and supportive post-leave arrangements.

Parental leave utilisation and return outcomes by gender is summarised as below:

INDICATOR	FEMALE	MALE
Eligible employees	11	20
Employees who took parental leave	2	1
USAGE RATE (%)	18.2%	5.0%
Employees who returned to work	1	1
RETURN RATE (%)	100%	100%
Employees retained after 12 months	1	-
RETENTION RATE (%)	100%	0%

GRI 401-3

Complementing these specific family-support measures, the Group applies a structured approach to its wider benefits framework by differentiating entitlements based on employment classification. This approach ensures alignment with applicable employment regulations while addressing the specific operational requirements of the business. Under this structure, the Group provides enhanced leave entitlements to permanent employees to recognise long-term tenure and commitment, while maintaining flexible terms for temporary or contract staff engaged for specific project durations.

GRI 401-2



Benefit differences between employment type is summarised as below:

BENEFITS	EMPLOYEE	
	Permanent	Temporary or Contract
Annual Leave	14 days	7 days
Medical Leave	14 days	7 days

Where applicable, the Group communicates operational changes to employees through established internal communication channels and provides advance notice where applicable. During FY2025, the Group provided an average notice period of one month in relation to planned operational changes, including the annual Chinese New Year company closure.

In line with the above, Attika will continue to monitor workforce stability indicators, including turnover and parental leave outcomes, to support the management of labour-related risks. This ongoing focus supports the alignment of workforce practices with the Group's trajectory of continuous growth and operational evolution.

GRI 402-1

Community and Corporate Social Responsibility Initiatives

In addition to its material workforce-related priorities, Attika undertakes active CSR initiatives that support employee engagement and contribute positively to the communities in which the Group operates.

During FY2025, the Group carried out a number of CSR activities, including corporate donation initiatives and employee engagement events, such as company bonding activities and a donation dinner. These activities were intended to foster a sense of community, strengthen employee morale, and support social causes aligned with the Group's values.

These initiatives complement the Group's broader sustainability approach by supporting employee engagement, while remaining distinct from its material sustainability priorities.



GIVING BACK TO THE COMMUNITY



(a) Supporting Mobility and Dignified Care for Seniors

As part of the Group's community engagement efforts, the Group contributed specialised mobility equipment in July 2025 to support the care and wellbeing of bed-bound elderly residents at a local senior care facility. The donated equipment enables residents with limited mobility to sit more comfortably, engage with their surroundings, and participate more meaningfully in daily activities, supporting both physical comfort and emotional wellbeing.



(b) Contributing to Community Care and Social Well-being

In May 2025, the Group contributed to a community fundraising initiative supporting the development of a local community care hub and related community programmes. This contribution reflects the Group's commitment to strengthening community resilience and supporting initiatives that promote social wellbeing and inclusive access to community services.



GRI 205

ETHICS AND GOVERNANCE

Strong governance practices underpin Attika’s approach to ethical business conduct, enterprise risk management, and information protection, and support the Group’s ability to identify, assess, and manage SrOs and CrOs in a structured and controlled manner. Governance is anchored in Board accountability and supported by management-led implementation through a formal ERM framework, which integrates sustainability, climate-related, and operational risks into the Group’s overall risk identification, assessment, escalation, and monitoring processes.

Integrity, Ethics and Business Conduct

GRI 2-24
GRI 2-27
GRI 205-2

The Board and management provide oversight of ethical conduct and compliance through established governance arrangements, internal controls, and documented policies. Management is responsible for operationalising these policies through internal communication, monitoring activities, and defined escalation mechanisms. The governance framework is supported by the Group's Code of Conduct, which sets out expected standards of behaviour, including requirements relating to anti-bribery and corruption, conflicts of interest, and compliance with applicable laws and regulations.

The Group recognises that failures in ethical conduct or compliance may result in financial, legal, or reputational consequences if not effectively managed. As a result, Attika place emphasises preventive controls, ethical awareness, and compliance readiness across its operations and business relationships.

Attika place emphasises preventive controls, ethical awareness, and compliance readiness across its operations and business relationships.

Our Anti-Bribery and Corruption Policy establish clear standards of conduct that apply to all employees, including contingent and non-contingent employees, ensuring ethical behaviour in all dealings on behalf of Attika. We uphold a zero-tolerance policy towards bribery and corruption in any form or circumstance. This commitment is essential to maintain investor and stakeholder confidence and aligns with the sustainability principles that guide our operations.

Ethical and compliance risks are identified, assessed, and monitored as part of the Group's enterprise risk management framework. This includes monitoring potential breaches of professional integrity and regulatory requirements, with mitigation measures applied where necessary. As regulatory expectations and reporting practices evolve, Attika will assess whether enhancements to monitoring or disclosures may be appropriate, taking into account the Group's operating context and risk profile.

GRI 205-3 Attika has achieved our target set in FY2024. No confirmed incidents of corruption were reported, and no monetary losses were incurred as a result of legal proceedings associated with professional integrity, including anti-bribery and anti-corruption matters. Moving forward, the Group aims to maintain zero incidences of corruption and strengthening governance oversight to uphold high standards of integrity, accountability and ethical conduct across its operations.



**INTEGRITY
ETHICS &**

**BUSINESS
CONDUCT**

GRI 2-26

Whistleblowing Process

Attika is committed to upholding the highest standards of integrity, transparency, and accountability across its operations. To support this commitment, the Group provides accessible channels for stakeholders, including employees and business partners, to raise concerns or report suspected misconduct in a safe and confidential manner.

Concerns may be reported through a dedicated email channel, which serves as a formal whistleblowing platform. This channel allows stakeholders to report in confidence any suspected or actual violations, including breaches of business ethics, serious non-compliance with Group policies, fraud, corruption, collusion with suppliers or contractors, and conflicts of interest.

All reports are handled with strict confidentiality and are reviewed in a timely and impartial manner by the Board and management. Attika maintains a zero-tolerance stance against retaliation, ensuring that individuals who raise concerns are protected from any form of adverse treatment. Where necessary, appropriate investigations are conducted, and corrective or disciplinary actions are taken in accordance with established policies and procedures.

Please refer to the “Whistleblowing Policy” segment under the Corporate Governance Report section of our Annual Report for more information on the Company’s whistleblowing policy.

In FY2025, Attika received zero whistleblowing reports (2024: zero whistleblowing report). Attika has achieved the target set in FY2024, and will aim to maintain zero cases of reported incidence by fostering a culture of integrity and accountability, ensuring that all employees and business partners feel empowered to act ethically.

Integrated Risk Management and Climate Governance

GRI 2-13
GRI 2-14
GRI 2-16
GRI 2-25

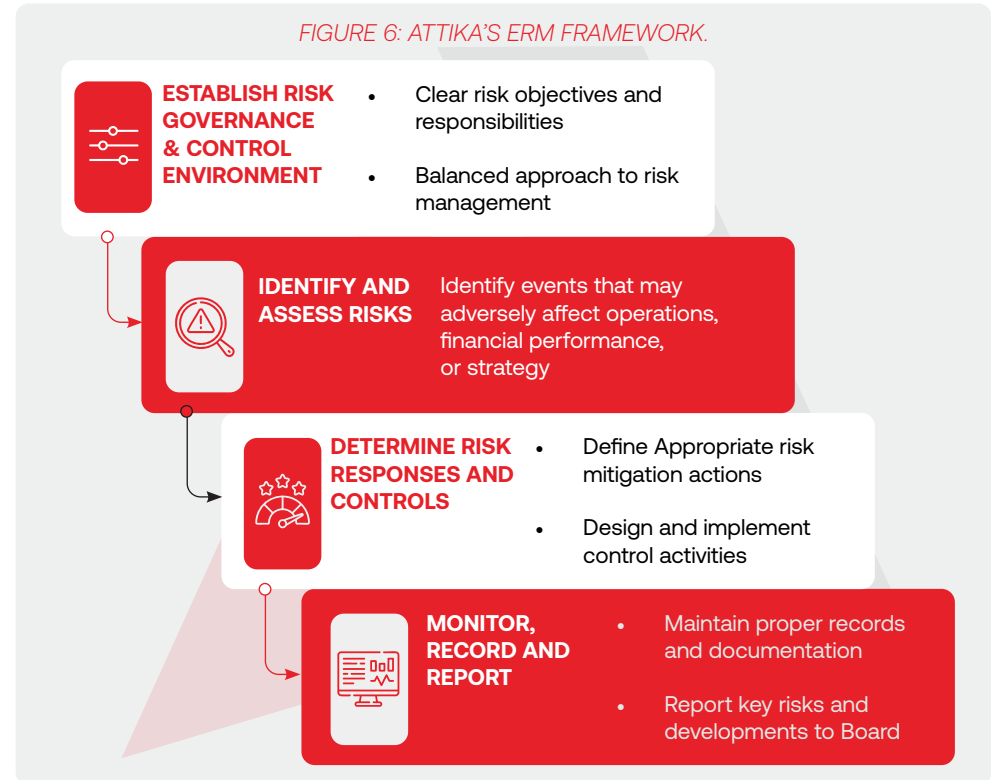
The Board holds ultimate accountability for overseeing enterprise-wide risks, including SrOs and CrOs. This oversight is supported by the management through the Group’s ERM framework, as well as an existing sustainability governance arrangement. These arrangements coordinate sustainability-related data collection, internal reviews, and engagement with internal and external stakeholders.

Sustainability- and climate-related matters are considered within Board and management discussions where relevant, including regulatory developments, tender requirements, and strategic planning considerations. This includes the integration of environmental considerations into procurement and project execution processes, such as assessing supplier reliability and reputation, reviewing environmental credentials of materials, and responding to ESG-related requirements in tender submissions.

Attika’s ERM Framework

The Group’s ERM framework, which provides a structured and consistent approach to identifying, assessing, and responding to risks that may affect operations, financial performance, and long-term resilience. The framework enables management to evaluate sustainability and climate risks alongside other business risks and supports escalation to the Board where risks exceed defined thresholds.

FIGURE 6: ATTIKA’S ERM FRAMEWORK.



Within the ERM framework, sustainability- and climate-related risks are assessed using defined likelihood and impact criteria, documented in risk registers, and monitored through internal reporting processes. This integrated approach supports timely management action and informed oversight by the Board and relevant committees.

At this stage, the Group’s governance focus is centred on qualitative risk identification, the strengthening of governance processes, and readiness for regulatory requirements. Accordingly, priority has not yet been placed on the establishment of quantitative climate-related governance targets.

GRI
418

Cybersecurity Resilience and Data Integrity



Oversight of data protection and information security is maintained through management-led policies and procedures aligned with applicable data protection requirements. These arrangements support the safeguarding of personal and business information and contribute to the stability and continuity of the Group's operations.

Cybersecurity resilience and data integrity are critical to maintaining stakeholder trust and ensuring business continuity, particularly in relation to employee, client, and supplier data. In this regard, cybersecurity and data protection risks are managed through a combination of internal controls, access restrictions, monitoring activities, and incident response procedures. These measures are integrated within the Group's broader risk management framework to support the protection of sensitive information and the continuity of operations.

In FY2025, Attika has achieved the target set in FY2024, which is no data breach cases involving customer or personal data were reported (2024: no data breach cases). The Group will continue to monitor developments in cybersecurity and data protection, including regulatory changes and evolving threat landscapes.

GRI
418-1

As part of its ongoing governance review, Attika will consider whether enhancements to controls, monitoring practices, or disclosures may be appropriate to support operational resilience and stakeholder confidence. In line with this commitment, Attika also aims to maintain zero cases of data breaches by strengthening cybersecurity measures, monitoring systems, and staff awareness, ensuring the protection of sensitive information across its operations.

APPENDIX

Appendix 1

CALCULATING GHG EMISSIONS

GHG emissions are quantified based on data from operational fuel consumption, vehicle fuel usage, and electricity consumption. Scope 1 emissions are calculated using emission factors from the Singapore Emission Factor Registry (“SEFR”), while Scope 2 emissions are determined based on the Singapore Grid Emission Factor, as published in the Energy Market Authority (EMA) Grid Emission Database.

To ensure consistency, all GHG emissions are standardised by converting different gases into their carbon dioxide equivalent (CO₂e) using the 100-year Global Warming Potential (GWP-100) index from the Intergovernmental Panel on Climate Change (IPCC). Since different GHGs have varying capacities to trap heat, the GWP-100 index provides a measure of each gas’s radiative impact relative to CO₂ over a century-long timeframe.

Appendix 2

CLIMATE RISK ASSESSMENT AND RATINGS

SEVERITY AND LIKELIHOOD RATING MATRIX TABLE:

SEVERITY \ LIKELIHOOD	RARE	POSSIBLE	LIKELY	ALMOST CERTAIN
1 – Low				
2 – Moderate				
3 – High				
4 – Severe / Critical				

Low

Medium

High

Critical

The climate risk assessment methodology is aligned with SS ISO 31000:2018, which recommends evaluating sustainability- and climate-related risks based on likelihood and consequence to enable consistent prioritisation across risk categories. ISO 31000 provides the internationally adopted principles and process that many Singapore organisations utilise to structure and justify their risk matrices.



Risk rating from identified sustainability- and climate-related risk type table:

RISK CATEGORY	RISK TYPE	RISK DESCRIPTION	LIKELIHOOD	SEVERITY	RISK RATING
Climate-related	Physical Risk	<p>Risk of reduced asset lifespan or increased maintenance cost due to long-term climate trends.</p> <p>Rising mean temperatures and humidity increase cooling demand for buildings and factories, accelerating wear on HVAC systems and reducing machinery efficiency.</p>	Likely (3)	High (3)	
	Transition Risk	<p>Financial or operational risk from adopting or delaying low-carbon technology.</p> <p>Investment in low-carbon vehicles or energy-efficient equipment: High upfront capital costs may strain cash flow or reduce competitiveness if competitors adopt greener technologies faster.</p>	Possible (2)	High (3)	
Sustainability-related	Strategic / Competitiveness Risk	<p>Clients or investors increasingly prefer low-carbon suppliers; lagging behind peers may reduce market share.</p> <p>Delayed decarbonisation investment may reduce competitiveness or market positioning.</p>	Likely (3)	Moderate (2)	
	Operational	<p>Technology or equipment upgrades may cause operational disruption or inefficiencies during implementation.</p> <p>Retrofitting vehicles or machinery may require downtime, training, or integration with existing systems.</p>	Possible (2)	Severe (4)	
	Financial	<p>High upfront capital expenditure for upgrading equipment or vehicles may strain cash flow or reduce short-term profitability.</p>	Likely (3)	Moderate (2)	

IFRS SDS INDUSTRY BASED GUIDANCE ON IMPLEMENTING SUSTAINABILITY- AND CLIMATE-RELATED DISCLOSURE (VOLUME B33 – ENGINEERING AND CONSTRUCTION SERVICES) METRICS AND SASB DISCLOSURE

SUSTAINABILITY DISCLOSURE TOPICS AND METRICS TABLE:

DISCLOSURE TOPIC	SASB CODE	METRIC	REMARKS	DISCLOSURE TOPIC	SASB CODE	METRIC	REMARKS
Environmental Impacts of Project Development	IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards and regulations.	There were zero incidence of non-compliance with environmental permits, standards and regulations in FY2025.	Data Security	SV-PS-230a.1	Description of approach to identifying and addressing data security risks.	Refer to 'Cybersecurity Resilience and Data Integrity' section (PG 41).
	IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting and construction.	Procedures and policies guiding Attika's risk management are outlined under the 'Ethics and Governance' section (PG 38).		SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information.	Refer to 'Cybersecurity Resilience and Data Integrity' section (PG 41).
Structural Integrity and Safety	IF-EN-250a.1	Amount of defect- and safety-related rework costs.	There were no costs incurred due to defect- or safety-related rework in FY2025.		SV-PS-230a.3	Total number of data breaches involving customers' confidential business information and personal data breaches.	There were zero incidents of data breaches involving customers' confidential business information in FY2025.
	IF-EN-250a.2	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents.	There was no monetary loss due to legal proceedings associated with defect- and safety-related incidents in FY2025.	Workforce Diversity and Engagement	SV-PS-330a.1	Percentage of gender and diversity group representation for executive management, non-executive management and all other employees.	Refer to 'Inclusive Culture and Workforce Diversity' section (PG 32).
					SV-PS-330a.2	Voluntary and involuntary turnover rate for employees.	Refer to 'Labour Practices and Employee Value Proposition' section (PG 35).

DISCLOSURE TOPIC	SASB CODE	METRIC	REMARKS
Workforce Diversity and Engagement	SV-PS-330a.3	Employee engagement as a percentage.	In FY2025, all employees have received performance review, signifying 100% engagement rate. Refer to 'Strategic Human Capital Development' section (PG 34) for more details.
	IF-EN-320a.1	Total recordable incident rate (TRIR) and fatality rate for direct and contract employees.	The TRIR is 0.88, fatality rate is 0. Total hours worked is calculated for the reported 109 employees in FY2025.
Lifecycle Impacts of Buildings & Infrastructure	IF-EN-410a.1	Number of commissioned projects certified to a third-party multi-attribute sustainability standard and active project seeking such certification.	There were no commissioned projects certified to a third-party multi-attribute sustainability standard in FY2025. No projects in FY2025 were seeking such certification.
	IF-EN-410a.2	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design.	Refer to 'GHG Management' Sections (P25) and 'Energy Management' Sections (PG 27).
	IF-EN-410b.1	Amount of backlog for hydrocarbon related projects and renewable energy projects.	Not applicable as Attika is not involved in hydrocarbon related and renewable energy projects.
IF-EN-410b.2	Amount of backlog cancellations associated with hydrocarbon-related projects.		
Climate Impact of Business Mix	IF-EN-410b.3	Amount of backlog for non-energy projects associated with climate change mitigation.	There was no project backlog at Attika in FY2025. Attika has not assessed climate change mitigation for projects in comparison to a baseline scenario.

DISCLOSURE TOPIC	SASB CODE	METRIC	REMARKS
Business Ethics	IF-EN-510a.1	Number of active projects and backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index.	Not applicable to Attika. Attika do not have projects in countries that have the 20 lowest ranking in Transparency International's Corruption Perception Index.
	SV-PS-510a.1	Description of approach to ensuring professional integrity.	Refer to 'Integrity, Ethics and Business Conduct' section (PG 39)
IF-EN-510a.3			
Professional Integrity	SV-PS-510a.1	Total amount of monetary losses as a result of legal proceedings associated with professional integrity.	In FY2025, there were no monetary losses as a result of legal proceedings associated with professional integrity.
	IF-EN-510a.2		

ACTIVITY METRICS TABLE

SASB CODE	METRIC	REMARKS
SV-PS-000.A	Number of employees by full-time and part-time, temporary, and contract.	Refer to 'Inclusive Culture & Workforce Diversity' section (PG 32).
SV-PS-000.B	Employee hours worked, percentage billable.	Full utilisation of employees' hours on revenue generating work.
IF-EN-000.A	Number of active projects ¹ .	There were eight (8) active projects in FY2025.
IF-EN-000.B	Number of commissioned projects ² .	There were eight (8) commissioned projects in FY2025.
IF-EN-000.C	Total Backlog	There was no project backlog in FY2025.

Note: 1. Active projects are defined as buildings and infrastructure projects under development to which the entity was providing services as of the close of the reporting period, which may include both the design and construction stages. Active projects exclude projects commissioned during the reporting period.
2. Commissioned projects are defined as projects completed and deemed ready for service during the reporting period. The scope of commissioned projects shall include only projects to which the entity provided construction services.

GRI CONTENT INDEX

STATEMENT OF USE

Attika Group Limited and its subsidiary have reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 with reference to the GRI Standards.

GRI 1 USED

GRI 1: Foundation 2021

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GRI 2: General Disclosures 2021	2-1 Organisational details	Board Statement	4-5
	2-2 Entities included in the organization's sustainability reporting	About This Report	8
	2-3 Reporting period, frequency and contact point	About This Report	7
	2-4 Restatements of information	Materiality Assessment	10
	2-5 External assurance	Attika did not conduct external assurance in FY2025.	-
	2-6 Activities, value chain and other business relationships	Organisational Profile	5-6
	2-7 Employees	Social Responsibility	31-36
	2-8 Workers who are not employees	Stakeholder Engagement	16
	2-9 Governance structure and composition	Please refer to our Corporate Governance Report 2025	-
	2-10 Nomination and selection of the highest governance body	Please refer to our Corporate Governance Report 2025	-
	2-11 Chair of the highest governance body	Sustainability – and Climate-Related Risks and Opportunities	18
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability – and Climate-Related Risks and Opportunities	18
	2-13 Delegation of responsibility for managing impacts	Integrated Risk Management and Climate Governance	40
	2-14 Role of the highest governance body in sustainability reporting	Integrated Risk Management and Climate Governance	40
	2-15 Conflicts of interest	Please refer to our Corporate Governance Report 2025	-

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	2-17 Collective knowledge of the highest governance body	Please refer to our Corporate Governance Report 2025	-
	2-18 Evaluation of the performance of the highest governance body	Please refer to our Corporate Governance Report 2025	-
	2-19 Remuneration policies	Please refer to our Corporate Governance Report 2025	-
	2-20 Process to determine remuneration	Please refer to our Corporate Governance Report 2025	-
	2-21 Annual total compensation ratio	This disclosure is withheld due to competitive business confidentiality	-
	2-22 Statement on sustainable development strategy	Board Statement, Our Approach to Sustainability	4
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	2-24 Embedding policy commitments	Integrity, Ethics and Business Conduct	39
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	2-26 Mechanisms for seeking advice and raising concerns	Whistleblowing Process	40
	2-27 Compliance with laws and regulations	Integrity, Ethics and Business Conduct	39
	2-28 Membership associations	Not applicable. Attika does not have membership associations.	-
	2-29 Approach to stakeholder engagement	Stakeholder Engagement	15-16
GRI 3: Material Topics 2021	2-30 Collective bargaining agreements	Not applicable. Attika does not have collective bargaining agreements.	-
	3-1 Process to determine material topics	Materiality Assessment	10-12
	3-2 List of material topics	Material Topics	14

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	303-1 Interactions with water as a shared resource	Water Management	29
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	305-1 Direct (Scope 1) GHG emissions	GHG Management	25-26
	305-2 Energy Indirect (Scope 2) GHG emissions	GHG Management	25-26
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	403-2 Hazard identification, risk assessment, and incident investigation	Workforce Wellbeing and Operational Safety	33	
	403-3 Occupational health services	Workforce Wellbeing and Operational Safety	33	
	403-5 Worker Training on occupational health and safety	Workforce Wellbeing and Operational Safety	33	
	403-9 Work-related injuries	Workforce Wellbeing and Operational Safety	33	
	403-10 Work-related ill health	Workforce Wellbeing and Operational Safety	33	
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		404-1 Average hours of training per year per employee	Strategic Human Capital Development	34
		404-2 Programs for upgrading employee skills and transition assistance programs	Strategic Human Capital Development	34
404-3 Percentage of employees receiving regular performance and career development reviews		Strategic Human Capital Development	34	
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topic	Inclusive Culture & Workforce Diversity	32	
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