

SUSTAINABILITY REPORT

FY2024



ATTIKA GROUP LTD. AND ITS SUBSIDIARY

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 Catalist 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.

The contact person for the Sponsor is Mr Alvin Soh, Head, Corporate Finance, RHB Bank Berhad, at 90 Cecil Street, #03-00 RHB Bank Building, Singapore 069531, Telephone: + 65 6320 0627.

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BOARD STATEMENT



On behalf of the Board of Directors ("Board") of Attika Group Ltd. ("Attika" or "Company", and together with its subsidiary, the "Group"), is pleased to present our inaugural Sustainability Report (the "Report") of the Group which contains information about the sustainability performance and practices of our business during the financial year ended 31 December 2024 ("FY2024").

The Board has endorsed the material Environmental, Economic, Social, and Governance ("EESG") issues identified as key areas of concern of the Group to meet the evolving needs of our stakeholders' ever-changing expectations.

Attika has developed a structured Sustainability Procedure that provides clear guidance on internal sustainability practices. This procedure defines Attika's sustainability ecosystem, extending its application across our entire value chain to ensure alignment with our sustainability objectives. This is complemented by an Integrated Management System ("IMS"), which outlines the roles and responsibilities of our employees and contractors in relation to environmental sustainability, regulatory compliance, as well as health and safety. This IMS serves as a framework to ensure that sustainability remains at the core of our operations.

The Sustainability Procedure includes the implementation of a comprehensive Sustainability Policy that integrates sustainable development principles across all aspects of our business. This policy ensures that sustainability is embedded in our decision-making, operational practices, and corporate culture. It also reinforces the adoption of sound environmental practices, guiding our efforts to minimise our ecological footprint while driving positive environmental impact. Through this policy, we reaffirm our dedication to responsible business practices and our role in advancing sustainability within our industry and society.

GRI 2-1,
GRI 2-22

GRI 2-23

BOARD STATEMENT

CLIMATE ACTION AND DECARBONISATION

The evolving landscape of sustainability, along with climate-related risks and opportunities, presents critical challenges that demand our attention. The record-high temperatures over the past year have served as a stark reminder to both the public and private sectors of the urgent need for decisive action to mitigate these risks. At Attika, we recognise the environmental impact of our work and are committed to integrating sustainability and climate risk considerations into our business strategies. By doing so, we aim to enhance our resilience and contribute to a more sustainable future.

Attika is committed to decarbonising our operations and integrating sustainability into our business strategy. As of FY2024, we have implemented a systematic and consistent assessment of our sustainability progress by establishing a comprehensive monitoring framework. This framework enables us to measure our environmental impact accurately, track key performance indicators, and identify opportunities for improvement. The data collected serves as the baseline for Attika's environmental performance, providing a critical reference point for setting future emissions reduction targets and aligning our efforts with global sustainability standards.

In accordance with the sustainability reporting requirements prescribed by the Singapore Exchange Regulation Pte. Ltd. (SGX RegCo), we confirm that the Board of Directors has undertaken training to strengthen its understanding of sustainability matters. All of the Directors have completed ESG training conducted by the Singapore Institute of Directors (SID).

On behalf of the Board of Directors

Tan Buan Joo

Managing Director and Executive Chairman

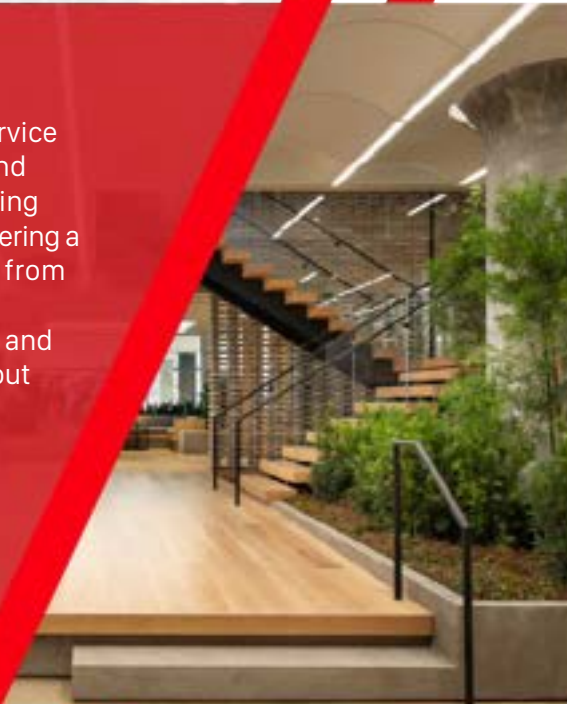


ORGANISATIONAL PROFILE

GRI 2-6

Attika was listed on the Catalist Board of the Singapore Exchange Securities Trading Limited ("SGX-ST") on 8 November 2024.

Attika is a Singapore based full service commercial interior decoration and mechanical, electrical and plumbing ("MEP") engineering company, offering a one-stop solution to our customers from design, production, building and project management, to servicing and maintenance for their interior fit-out needs. Our strong commitment to sustainability has earned us a reputation for delivering high-quality, environmentally responsible solutions tailored to our clients' needs.



We believe great design extends beyond aesthetics—it should enhance functionality while minimising environmental impact. To uphold the highest standards of professionalism and service excellence, we invest in a team of highly skilled specialists with expertise across multiple disciplines. Our expertise spans diverse sectors, including retail, hospitality, education, and corporate offices, where we integrate sustainable design principles and advanced technologies to create efficient and innovative spaces.

Recognising the urgency of climate action, we embrace a holistic approach that extends across our institutional framework, operational practices, and project execution. Sustainability is not just a guiding principle for us—it is embedded in our core values and the work we do every day.



As at FY2024, the Group has one wholly-owned subsidiary, Attika Interior + MEP Pte Ltd, that provides electrical works, interior design services and interior fit out works.

GRI 2-2

At Attika, we aspire to be the most sought-after interior fit-out company, renowned for our innovative and sustainable solutions. We aim to transform spaces into functional and inspiring environments, exceeding client expectations and building lasting relationships.

OUR MISSION

Innovation and Creativity

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



Client Focus

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



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.



Sustainability Commitment

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



Our mission is to deliver exceptional interior fit-out solutions through collaborative designers, meticulous project management, and skilled craftsmanship. Our commitment lies in exceeding client expectations by providing high-quality, efficient services that transform their spaces into functional and inspiring environments.

OUR MISSION

Comprehensive Services Offered

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

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.

Quality Standards

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

Teamwork and Expertise

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

REPORTING PRACTICE

This Report provides a comprehensive overview of our Environmental, Economic, Social and Governance ("EESG") imperatives. This Report is prepared with reference to Global Reporting Initiative ("GRI") Standards and Sustainability Accounting Standards Board ("SASB") Standards, covering our Group's performance from 1 January 2024 to 31 December 2024.

The Group had adopted GRI standards as it is the most established and widely used international sustainability reporting standard. It provides a comprehensive approach to sustainability, covering environmental, social, and governance issues material to our operations and stakeholders.

GRI 2-3,
IFRS S1 64



As part of the International Sustainability Standards Board ("ISSB") IFRS S1 and S2 reporting requirements, this Report aligns with the IFRS SDS Industry-based Guidance and SASB standards. SASB standards focus on sector-specific ESG issues that could impact financial performance, enabling us to communicate relevant, measurable data for investment decisions.

According to SASB's Sustainability Industry Classification System, Attika reports in accordance with both the Professional & Commercial Services and Engineering & Construction Services standards (Volume B33). This approach ensures that our disclosures reflect the unique sustainability considerations and financial implications relevant to our diverse operations.

This Report meets the requirements of Catalist Rules 711A and 711B on sustainability reporting, as established by SGX-ST.

This Report reaffirms our commitment to transparency in sustainability and climate-related financial disclosures. In our first year of sustainability reporting, we are dedicated to providing a comprehensive disclosure to the best of our abilities to lay a strong foundation for future sustainability reporting.



REPORTING SCOPE

This Report is prepared for Attika Group Ltd., covering its subsidiary, Attika Interior + MEP Pte. Ltd.

ASSURANCE

The Group has established internal controls to ensure the accuracy and reliability of the narratives and data disclosed within this Report. The Board of Directors and executive management has conducted internal review to ensure accuracy of the information presented in this Report. The Group has also engaged a consultant to facilitate the selection of relevant material topics as well as compliance with the GRI Standards, SASB Standards and the Catalist Rules. The reporting process is also subjected to internal review.

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".

ORGANISATIONAL CHART



Figure 1. Attika Organisational Chart

ATTIKA'S SUSTAINABILITY FRAMEWORK

At Attika, our sustainability strategy is strategically aligned with our overarching commitment to creating long-term value for our business, stakeholders, and the broader community. This approach underscores our dedication to fostering economic, social, and environmental sustainability.

The Sustainability Framework at Attika is guided by our commitment to driving positive change across three core pillars. These pillars serve as the foundation of our sustainability initiatives, directing our efforts toward building a more resilient, inclusive, and sustainable future.

OUR APPROACH TO SUSTAINABILITY

- 1 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.
- 2 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.
- 3 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.

The 17 United Nations Sustainable Development Goals ("UN SDGs") are central to the UN's 2030 Agenda, aiming to foster a sustainable future for both people and the planet. Our Sustainability Framework is crafted to support these goals.

Attika has mapped each of the Environmental, Social, and Governance (ESG) pillars to the relevant UN SDGs. This alignment allows us to anchor our key sustainability initiatives — such as resource efficiency, workplace well-being, and ethical governance — to global priorities across areas like Affordable and Clean Energy (SDG 7), Climate Action (SDG 13), Decent Work and Economic Growth (SDG 8), Peace, Justice and Strong Institutions (SDG 16). The material topics we have carefully selected are directly linked to specific UN SDGs, and we have outlined our organisation's initiatives and contributions aimed at advancing these goals. By integrating the UN SDGs into our sustainability approach, we are committed to making a meaningful impact on global sustainability while aligning our efforts with internationally recognised targets.



MATERIALITY ASSESSMENT

GRI 3-1

Attika has conducted a comprehensive materiality assessment to identify key material topics that are most significant to our operations. This assessment was carried out based on the following key steps:

1

HORIZON RESEARCH & PEER BENCHMARKING

We analysed industry trends in sustainability reporting through extensive research and peer benchmarking. Additionally, we referenced to international sustainability standards, such as the GRI standards and SASB standards to identify the most relevant ESG topics for Attika's industry.

2

STAKEHOLDERS' ENGAGEMENT

Recognising the importance of stakeholder input, we engaged with key stakeholders to identify material sustainability topics relevant to our business. This process involved defining our stakeholders' universe, conducting surveys to capture stakeholders' opinions and holding internal and external interviews to gain deeper insights into critical ESG issues.

3

PRIORITISATION OF MATERIAL TOPICS

We have adopted the GRI approach to materiality, ensuring that our assessment includes topics of concern that impact both our operations and stakeholders. Through survey results, we effectively prioritised these material topics based on their perceived significance to stakeholders and their impact on Attika's operations.

4

VALIDATION OF MATERIAL TOPICS

The Board plays an active role in every stage of material topic identification and grants final approval following a thorough review process, ensuring alignment with our strategic priorities and stakeholders' expectations.

STAKEHOLDER ENGAGEMENT

GRI 2-29

Attika has identified key stakeholders, including but not limited to our employees, customers, suppliers, shareholders, and regulators. We recognise the importance of regular stakeholder engagement in fostering strong relationships and effectively addressing concerns.

In FY2024, our engagement efforts were focused solely on Attika's employees. We conducted formal stakeholder engagement through surveys to understand our employees'

perspectives—both on issues that personally matter to them and their views on the significance of these issues to the organisation.

However, we are committed to expanding our stakeholder engagement beyond our workforce in the future. To support this, we have mapped out our key stakeholders and outlined our strategies for engaging them in the coming years.

Table 1: Attika stakeholders and engagement strategies

STAKEHOLDERS	KEY ISSUES OF CONCERN	ENGAGEMENT STRATEGIES
Shareholders	<ul style="list-style-type: none"> • Corporate Governance Practice • Company's Financial Performance 	<ul style="list-style-type: none"> • Transparent and regular reporting • Shareholder meetings (General meetings, investor briefings) • SGX announcements
Customers	<ul style="list-style-type: none"> • Product/service quality and reliability • Ethical and sustainable business practices 	<ul style="list-style-type: none"> • Customer satisfaction surveys and feedback mechanisms • Transparent communication on sustainability efforts
Suppliers and Subcontractors	<ul style="list-style-type: none"> • Fair procurement policies and ethical sourcing • Long-term business partnerships 	<ul style="list-style-type: none"> • Regular performance reviews and feedback discussions • Clear supplier code of conduct and sustainability expectations
Employees	<ul style="list-style-type: none"> • Job security and career development • Workplace well-being and inclusivity 	<ul style="list-style-type: none"> • Employee surveys and feedback sessions • Regular town halls and leadership communication • Training and professional development programmes
Regulators	<ul style="list-style-type: none"> • Compliance with laws and regulations • ESG and sustainability reporting requirements 	<ul style="list-style-type: none"> • Regular reporting in compliance with government regulations and industry guidelines • Participation in industry consultations and policy discussions • Proactive engagement with regulatory bodies

MATERIAL TOPICS

GRI 3-2

Attika has identified the below material topics across the three core pillars of our Sustainability Framework. We actively manage these topics to ensure they are addressed and updated progressively.

Table 2: Attika's material topics

CORE ESG PILLAR	MATERIAL TOPICS	GRI ALIGNMENT
Environmental Stewardship and Sustainability	<ul style="list-style-type: none"> • Energy and Fuel Consumption • Greenhouse Gas (GHG) Management • Water Management • Waste Management and Recycling Initiatives 	GRI 302 Energy GRI 303 Water and Effluents GRI 305 Emissions GRI 306 Waste
Social Responsibility	<ul style="list-style-type: none"> • Board and Employee Diversity • Training and Development • Occupational Health and Safety 	GRI 401 Employment GRI 403 Occupational Health and Safety GRI 404 Training and Education GRI 405 Diversity and Equal Opportunity GRI 406 Non-discrimination GRI 409 Forced or Compulsory Labour
Ethics and Governance	<ul style="list-style-type: none"> • Ethical Business Conduct • Anti-Corruption and Anti-Bribery • Information Security and Data Privacy 	GRI 205 Anti-corruption GRI 418 Customer Privacy

ENVIRONMENTAL STEWARDSHIP AND SUSTAINABILITY

ENERGY AND FUEL CONSUMPTION

Global efforts to combat climate change remain off track, as underscored by the 28th United Nations Climate Change Conference (COP28)¹. At Attika, we recognise the urgency of this challenge and are committed to integrating environmental responsibility into every aspect of our operations.

As part of our sustainability journey, we have begun to track our key environmental metrics, including energy consumption and fuel usage across our headquarters and project sites. In FY2024, our primary sources of energy consumption stem from purchased electricity for our office operations and diesel consumption at project sites.

GRI 305-1

GRI 305-2,
IFRS S2 29(v)



Table 3: Attika's Environmental Impacts

METRICS	UNIT	FY2024
Energy Consumption		
Purchased Electricity	kWh	95,680.63
Fuel - Diesel	Litres	28,024.81
Refrigerant Leakage	kg	0.14
Greenhouse gas (GHG) Emission		
Scope 1*	tCO ₂ e	75.90
Scope 2*	tCO ₂ e	39.42

*Note: Greenhouse gas (GHG) emissions primarily include carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O), which are among the most prevalent greenhouse gases contributing to climate change.

We aim to reduce our Scope 1 and Scope 2 carbon footprint, using FY2024 as our baseline year. Moving forward, we will develop a decarbonisation roadmap to guide our environmental target setting with timeline bound. By closely monitoring these metrics, we will identify opportunities for energy efficiency improvements, reduce our carbon footprint, and implement more sustainable practices across our operations.

¹ Matteo Civillini (2024). Despite solar surge, world off track for COP28 renewable energy target. Climate Home News. [online] doi: <https://www.climatechangenews.com/2024/10/11/despite-solar-surge-world-off-track-for-cop28-renewable-energy-target/>.

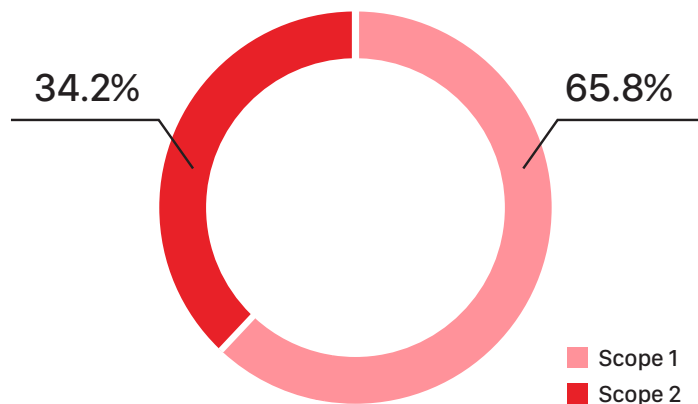
GREENHOUSE GAS (GHG) MANAGEMENT

GRI 3-3

IFRS S2
29(a)(i)

In FY2024, Attika completed the tracking of our Scope 1 and Scope 2 emissions, establishing the baseline to guide our future decarbonisation efforts. A significant portion (65.8%) of our total greenhouse gas (GHG) emissions was attributed to fuel consumption from company-owned diesel vehicles. Our absolute Scope 1 and Scope 2 emissions for FY2024 amounted to 115.32 tCO₂e.

Scope 1 and Scope 2
Greenhouse Gas (GHG) Emission



Attika has engaged an independent third-party consultant to support the development of our climate strategy. As part of our first climate change scenario analysis this year, we have assessed our exposure to both physical and transition risks and identified potential climate-related opportunities.

To align with global climate goals, including the Paris Agreement, we have adopted a 1.5°C warming scenario, representing a more stringent lowcarbon transition pathway. However, we recognise that under a higher temperature rise scenario (>3°C) in the long term, the physical impacts of climate change are expected to be more severe.

Key risks include:

- Rising mean temperatures and increased heatwaves could impact occupational health and safety at project sites and increase energy consumption due to higher cooling demands.
- More frequent and intense extreme weather events, such as heatwaves, heavy rainfall and storms, could lead to higher property insurance premiums due to greater exposure to climate-related risks. 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, climaterelated insurance costs are not separately itemised, as our property and business interruption insurance policies are bundled within our overall coverage.

IFRS S2
9(a)(b),
10(a)

IFRS S2
14(a)(i)(ii)



Improvement Strategies

At Attika, we are dedicated to minimising our environmental impact by incorporating recycled and sustainably sourced materials into our projects. Our operations are guided by a comprehensive Environmental Management Plan (EMP), developed in accordance with ISO 14001 standards. This EMP provides a structured approach to identifying and mitigating significant environmental impacts across all building lifecycle phases—construction, operation and decommissioning.

A key aspect of our approach is prioritising the use of building materials certified under the Singapore Green Labelling Scheme (SGLS) and Singapore Green Building Products (SGBP). This ensures Attika practices environmentally responsible procurement and adhere to the highest environmental standards. As part of our broader sustainability efforts, we actively support the development of green buildings by

helping clients achieve widely recognised certifications, including Green Mark Certification and Leadership in Energy and Environmental Design (LEED). In FY2024, one of our projects has attained Green Mark Platinum certification. Our expertise lies in seamlessly incorporating SGLS- and SGBP certified materials into building designs, enhancing energy efficiency, resource conservation, and overall environmental performance.

Within our office, we have implemented energy efficient measures such as LED lighting and a hybrid cooling system. Additionally, we encourage employees to switch off lights when not in use to conserve electricity. These simple yet impactful actions contribute to our broader commitment to reducing our carbon footprint and fostering a culture of sustainability.



WATER MANAGEMENT

GRI 3-3

Attika primarily consumes water at our offices and project sites, with usage mainly for operational needs such as washing and sanitation. As part of our commitment to water conservation, we actively promote responsible water consumption within our workplaces and project operations.

GRI 303-1

To minimise water usage, we integrate water-efficient solutions such as low-flow toilets, faucets, and smart irrigation systems into our designs. These measures help significantly reduce water consumption while supporting sustainable building practices.

Looking ahead, we are committed to enhancing our water management efforts by implementing a structured water tracking system. For the financial year ending 31 December 2025 ("FY2025"), we will begin to monitor and analyse our water consumption patterns, allowing us to set measurable targets and identify opportunities for further reductions.

WASTE MANAGEMENT AND RECYCLING INITIATIVES

GRI 3-3

GRI 306-2

Attika is committed to responsible waste management and recycling, aligning with ISO 9001:2015 standards to optimise processes and minimise waste generation. At our office, recycling bins are strategically placed on every level to encourage waste segregation, with designated categories for paper, cardboard, and general waste.

To strengthen our commitment to sustainable waste management, we have established a Waste Management Plan that defines best practices for handling construction waste. Materials such as wood, concrete, and metal are meticulously sorted for recycling, while non-recyclable waste is managed in an environmentally responsible manner. Whenever possible, we prioritise recycling and resource recovery to minimize landfill contributions.

In FY2025, we will begin tracking the total waste generated across our operations, including general, recyclable, and construction waste. By establishing a baseline, we can effectively monitor our progress, identify areas for improvement, make data driven decisions and set targets to enhance our waste management practices.



SOCIAL RESPONSIBILITY



Attika is committed to fostering a diverse and inclusive workplace that values the unique perspectives and experiences of each individual. By embracing diversity, we leverage on a broad range of insights and ideas to better adapt to the evolving needs of our employees, clients, and partners.

SOCIAL RESPONSIBILITY



BOARD AND EMPLOYEE DIVERSITY

We strongly advocate for the recruitment of employees from a wide range of backgrounds, encompassing diverse skills, knowledge, experience, gender, ethnicity, and age. We select the most qualified individuals for the job for all hiring opportunities regardless of race, gender, religion, or origin. This diversity enriches our workforce with unique talents and perspectives that play a crucial role in driving our success.

In FY2024, Attika comprised 113 employees, including from the executive management, non-executive management, contingent and non-contingent employee categories.

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.

GRI 2-7,
GRI 2-8,
GRI 405-1

Table 4: Total employees according to age group

Age Group	<30 Years		30-50 Years		>50 Years	
	Number	%	Number	%	Number	%
Executive Management (Executive Directors)	0	0.0	1	0.9	1	0.9
Middle Management (e.g Managers, Finance Head, etc)	2	1.8	7	6.1	5	4.4
All Other Employees - Non-Contingent	13	11.5	81	71.7	2	1.8
All Other Employees - Contingent	0	0.0	1	0.9	0	0.0

Table 5: Total employees according to gender

Gender	Women		Men	
	Number	%	Number	%
Executive Management (Executive Directors)	0	0.0	2	1.8
Middle Management (e.g Managers, Finance Head, etc)	5	4.4	9	7.9
All Other Employees - Non-Contingent	15	13.3	81	71.7
All Other Employees - Contingent	0	0.0	1	0.9

Table 6: Total employees according to gender and nationality

Nationality	Women		Men	
	Number	%	Number	%
Singaporean	2	1.8	14	12.4
Malaysian	9	7.9	7	6.2
Myanmar	3	2.6	2	1.8
Chinese	6	5.3	1	0.9
Bangladeshi	0	0.0	53	46.9
Indian	0	0.0	13	11.5
Taiwanese	0	0.0	1	0.9
Filipino	0	0.0	2	1.8

GRI 401-1

Our Board reflects a broad spectrum of experiences, skills, ages, tenures, and qualities. This diversity is essential for maximising the Board's effectiveness and supporting Attika in achieving its strategic goals and fostering long-term sustainable growth. Please refer to the Company's Corporate Governance Report section of our Annual Report for more information on the Board's diversity policy.

We understand the importance of adopting strategic hiring practices and implementing effective employee retention strategies. Tracking turnover rates is essential for understanding workforce stability, improving talent management, and ensuring business continuity. In FY2024, the new hire rate was at 60.18%, while the turnover rate for voluntary and involuntary resignations was 29.20% and 15.93% respectively¹.

Table 7: Hire and turnover rate according to gender and age group

Gender	Age	Total Number of New Hires		Total Number of Resignation			
				Voluntary Resignation		Involuntary Resignation	
		Number	% ¹	Number	% ¹	Number	% ¹
Women	<30 Years	4	3.54	5	4.42	0	0.00
	30-50 years	5	4.42	5	4.42	1	0.88
	>50 years	0	0.00	0	0.00	0	0.00
Men	<30 Years	7	6.19	3	2.65	0	0.00
	30-50 years	45	39.82	18	15.93	15	13.27
	>50 years	7	6.19	2	1.77	2	1.77

¹ All percentage figures are calculated based on the total number of employees in FY2024. Figures may not exactly match aggregated figures in the text due to rounding.



SOCIAL RESPONSIBILITY

TRAINING AND DEVELOPMENT GRI 402-2

At Attika, we pride ourselves on a workforce rich in diverse experience and expertise. We also recognise the importance of continuous learning and development in today's rapidly evolving industry and economic landscape. To ensure our employees remain at the forefront, we offer a wide range of

comprehensive training programmes. These programmes cover essential areas such as business practices, financial literacy, safety protocols, technical skills, professional communication, and environmental sustainability.

731 hours
total training

6.5 hours
average per person

In FY2024, our employees collectively completed a total of 731 hours of training, averaging 6.5 hours per person. This commitment to ongoing education not only enhances our employees' skills but also aligns with our organisational objectives, fostering a more productive and motivated team.

We conduct regular performance reviews to evaluate employee contributions, identify areas for improvement, and align individual goals with company objectives. This structured process fosters employee engagement, development, and motivation, ultimately driving our overall success.

GRI 402-1

93 male

20 female

In FY2024, we conducted performance reviews for 93 male and 20 female employees, reinforcing our commitment to providing growth opportunities and ensuring that all team members can thrive within our organisation. Attika is committed to increasing the total hours dedicated to training each employee in areas relevant to our operations. This will ensure that employee upskilling remains central to our business strategy and operations.

GRI 402-3

SOCIAL RESPONSIBILITY

OCCUPATIONAL HEALTH AND SAFETY

GRI 403-1 Attika is committed to maintaining a robust Environmental, Health, and Safety (EHS) management system to safeguard the well-being of all personnel. Prioritising occupational health and safety is essential not only to protect workers from injuries and illnesses but also to enhance productivity, reduce absenteeism, and minimise legal risks, ultimately fostering a safer, more efficient, and sustainable work environment.

GRI 403-2
GRI 403-3
GRI 403-5 To ensure workplace safety, we implement a comprehensive evaluation process, which includes:



We prioritise workplace safety through comprehensive risk assessments, providing proper Personal Protective Equipment (PPE) and proactive safety management. Our safety team briefs workers, manages documentation and enforces on-site protocols, fostering an open reporting culture where hazards can be flagged without fear of retaliation.

The most common recordable work-related injuries at Attika include ergonomic strains and minor cuts. To effectively manage occupational health and safety, we implement a hierarchy of controls to minimise risks. Project managers, project risk managers, supervisors and safety managers at project sites are well-informed of all safety regulations, company policies, and applicable occupational health and safety laws, ensuring strict compliance and a safe working environment.

In FY2024, we recorded **zero fatalities and four work-related injuries consisting of minor cuts and sprains**. The reported incidents are thoroughly investigated, with corrective actions implemented to mitigate hazards. These measures include conducting pre-work safety briefings to reinforce hazard awareness, implementing closer supervision and monitoring among workers to ensure adherence to safety protocols, and enhancing workplace safety procedures to prevent recurrence. Employees are ensured to stay informed on Attika's safety protocols through regular meetings and briefings.

With these measures in place, Attika aims to further enhance workplace safety and is committed to achieving zero fatalities and work-related injuries moving forward.

GRI 403-9

SOCIAL RESPONSIBILITY

OUR CORPORATE SOCIAL RESPONSIBILITY (CSR) INITIATIVES

CSR initiatives are vital for Attika as they enhance employee engagement and wellbeing, leading to increased productivity and reduced turnover. CSR activities also allow us to demonstrate our commitment to social and environmental issues, which can attract customers and investors. Additionally, CSR fosters innovation and sustainability, driving companies to develop solutions to societal challenges while ensuring legal compliance.



SOCIAL RESPONSIBILITY

At Attika, we believe that corporate success goes hand in hand with community well-being.

In May 2024, Attika reaffirmed its commitment to social responsibility by donating to Thye Hua Kwan Moral Charities, an organisation dedicated to supporting the needy and vulnerable in Singapore's community. This contribution reflects our ongoing efforts to give back to society, providing essential resources to those in need.

We remain conscious of our social impact and continuously seek opportunities to support charitable initiatives, uplift underprivileged groups, and foster a more inclusive and compassionate society.

Our people are the heart of our business, and we deeply value their contributions and dedication. To foster a strong sense of community and teamwork, Attika regularly organise company dinners and bonding activities, providing employees with opportunities to connect, unwind, and strengthen relationships beyond the workplace.

Beyond team building, these gatherings serve as a valuable platform for employees to share their thoughts, feedback, and perspectives on Attika's culture and values. By actively listening and engaging with our team, we continuously work towards creating an inclusive and supportive work environment where everyone feels valued.



ETHICS AND GOVERNANCE

GRI 2-24

Strong governance is fundamental to our operations, shaping both decision-making and business conduct. We have integrated sustainability and ESG considerations into our decision-making processes and risk management framework, enabling us to proactively assess and mitigate climate-related risks. This approach strengthens our resilience, ensuring that we are well-prepared for the evolving environmental and regulatory landscape.





ETHICAL BUSINESS CONDUCT

GRI 2-11,
GRI 2-12,
GRI 2-13,
GRI 2-14

IFRS S1
33(a), 43(a),
44(b)

IFRS S1
27(a)(i)(ii)(iii),
27(b),
IFRS S2
6(a)(i)(ii)

IFRS S2
6(a)(iii)

Ethical conduct and robust risk management are essential to ensuring the resilience of both our Group and portfolio against potential disruptions and evolving business risks. At Attika, the Board is responsible for the overall oversight of sustainability and climate related risks as well as internal control of the Company. The Board's oversight on risk management, including sustainability and climate related risks, is supported by the Audit Committee who is responsible for overseeing the risk management process, ensuring that the Management has implemented adequate measures to identify, assess, and mitigate risks effectively.

Attika is committed to continuous risk assessment, ensuring that both ongoing and ad hoc transactions undergo a thorough evaluation of potential risks. As part of this commitment, a formal risk assessment will be conducted at

least once a year, which includes interviews with senior management and department heads. This process enables Attika to:

1. Evaluate existing risks to determine their relevance and potential impact on the Group.
2. Identify emerging risks that may require attention and proactive management.

The objective is to ensure that Attika achieves optimal returns while effectively managing the risks it undertakes. While some inherent business risks are accepted and closely monitored, unacceptable risks will be either mitigated or transferred to third parties, such as through commercial insurance coverage, to safeguard the Company's long-term resilience.





GRI 2-16

GRI 2-25,
IFRS

ENTERPRISE RISK MANAGEMENT (ERM) FRAMEWORK

Attika's ERM Framework serves as the foundation for our internal control system, ensuring a structured approach to risk identification and mitigation. While risks can often emerge unexpectedly, the ERM Framework provides a proactive mechanism to alert the Board to new or escalating threats that may impact the Company.



The Board conducts regular reviews to assess the effectiveness of internal controls, ensuring that department heads and employees maintain a robust control system to safeguard the Company's investments and assets. This structured oversight reinforces Attika's commitment to risk resilience and long-term business sustainability.

ANTI-CORRUPTION AND ANTI-BRIBERY

Attika is committed to conducting its business lawfully, ethically, and with integrity in all aspects of operations.

GRI 205-2

Our Anti-Bribery and Corruption Policy establishes clear standards of conduct that apply to all employees, including contingent and noncontingent 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.

GRI 2-27,
GRI 205-3

In FY2024, there were **zero cases of corruption and bribery** reported at Attika. There are no ongoing investigations and there were no significant instances of non-compliance with laws and regulations. There were also no monetary losses as a result of legal proceedings associated with professional integrity. Moving forward, we will continue to enforce our zero-tolerance policy for corruption and bribery, striving to sustain a record of zero cases of corruption and bribery.





GRI 2-16,
GRI 2-26
GRI 406-1

WHISTLEBLOWING

At Attika, good governance, business integrity, and accountability are the foundation of our operations. To uphold these principles, we have established a Whistleblowing Policy that provides a safe and transparent reporting channel for potential breaches of business conduct. This policy enables employees, vendors, contractors, and consultants to report any suspected misconduct for investigation and corrective action.

Reportable incidents include corruption or bribery, violation of laws and regulations, abuse of authority, workplace harassment and discrimination and any other conduct that harms the organisation's reputation, whether financial or non-financial.

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 FY2024, Attika received zero whistleblowing reports. We are committed to maintaining this record by upholding strong ethical governance and compliance practices in the years ahead.





INFORMATION SECURITY AND DATA PRIVACY

GRI 418

Attika's Information Security Policy serves as the foundation of our operations, ensuring that all customer and stakeholder-related information is safeguarded with the highest level of confidentiality and integrity. To strengthen our commitment to data security, we have appointed our Director, Mr. Tang Kim Foo, as the Data Protection Officer. In this role, he is responsible for overseeing the development, implementation, and continuous improvement of robust security policies, procedures, and controls. These measures are designed to mitigate risks, prevent unauthorised access, and ensure compliance with industry best practices and regulatory requirements. All security policies and frameworks are subject to approval by the Board, reinforcing our governance and accountability in maintaining a secure and resilient information management system.

In FY2024, Attika successfully recorded zero incidents of data breaches involving customers' confidential business information. We remain committed to upholding this standard and strive to maintain a zero data breach record.



IFRS S1 55(a),
55(b)(iii),
59(a)

IFRS SDS INDUSTRY- BASED GUIDANCE ON IMPLEMENTING SUSTAINABILITY-AND CLIMATE-RELATED DISCLOSURE

(Volume B33 – Engineering
and Construction Services)

METRICS AND SASB DISCLOSURE

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 FY2024.
	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. Please refer to the "Environmental and Stewardship" section for risk-related initiatives specific to environmental impacts.
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 FY2024.
	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.
Data Security	SV-PS-230a.1	Description of approach to identifying and addressing data security risks.	Refer to the "Information Security and Data Privacy" section (PG33) for our approach to identifying and addressing data security risks.
	SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information.	Refer to 'Information Security and Data Privacy' section (PG33).
	SV-PS-230a.3	Total number of data breaches involving customers' confidential business information and personal data breaches.	In FY2024, Attika recorded zero incidents of data breaches involving customers' confidential business information.

GRI 418-1

Disclosure Topic	SASB Code	Metric	Remarks
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 'Board and Employee Diversity' (PG22).
	SV-PS-330a.2	Voluntary and involuntary turnover rate for employees.	Refer to 'Board and Employee Diversity' (PG23).
	SV-PS-330a.3	Employee engagement as a percentage.	<ul style="list-style-type: none"> • Attika achieved a 67% employee engagement rate through an internal survey designed to actively involve our employees in the materiality assessment process. • The survey was developed by an external party, closely referencing to the identified material topics significant to Attika's operations. Employees were asked to complete the survey by selecting the issues that personally mattered to them and assessing the significance of these issues to the organization. • The employee engagement percentage was independently calculated by the contracted third party, ensuring accuracy and transparency in our reporting.
	IF-EN-320a.1	Total recordable incident rate (TRIR) and fatality rate for direct and contract employees.	Refer to 'Occupational Health and Safety' section (PG25).

Disclosure Topic	SASB Code	Metric	Remarks
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.	In 2024, one (1) project was awarded Green Mark Platinum certification.
	IF-EN-410a.2	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design.	Refer to 'Environmental Stewardship and Sustainability' section (PG16, PG17, PG18).
Climate Impact of Business Mix	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.	Not applicable as Attika is not involved in hydrocarbon-related projects.
	IF-EN-410b.3	Amount of backlog for non-energy projects associated with climate change mitigation.	There was no project backlog at Attika in FY2024. Attika has not assessed climate change mitigation for projects in comparison to a baseline scenario.
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.
Professional Integrity	SV-PS-510a.1	Description of approach to ensuring professional integrity.	Refer to 'Ethics and Governance' section (PG28, PG29).
	IF-EN-510a.3		
	SV-PS-510a.1	Total amount of monetary losses as a result of legal proceedings associated with professional integrity.	In FY2024, there were no monetary losses as a result of legal proceedings associated with professional integrity.
	IF-EN-510a.2		

Table 9. Activity Metrics

SASB Code	Metric	Remarks
SV-PS-000.A	Number of employees by: full-time and part-time, temporary, and contract.	Refer to 'Board and Employee Diversity' (PG21, PG22)
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 .	Eight (8)
IF-EN-000.B	Number of commissioned projects ² .	Three (3)
IF-EN-000.C	Total Backlog	There was no backlog for Attika in FY2024.

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.

APPENDIX

CALCULATING GREENHOUSE GAS (GHG) EMISSIONS

IFRS S2 29(a)(ii)(iii)

Greenhouse gas (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 standardized 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.



GRI CONTENT INDEX

Statement of use	Attika Group Limited and its subsidiary has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standards	Disclosure	Location Reference/Reason for Omission	Page
GRI 2: General Disclosures 2021	2-1 Organizational details	Board Statement	3
	2-2 Entities included in the organization's sustainability reporting	Organisation Profile	5
	2-3 Reporting period, frequency and contact point	Reporting Principles and Statement of Use	8
	2-4 Restatements of information	Not applicable.	-
	2-5 External assurance	Attika will be engaging external assurance for this sustainability report	-
	2-6 Activities, value chain and other business relationships	Organisational Profile	5
	2-7 Employees	Board and Employee Diversity	21
	2-8 Workers who are not employees	Board and Employee Diversity	21
	2-9 Governance structure and composition	Please refer to our Corporate Governance Report in our Annual Report 2024 (page 14-40)	-
	2-10 Nomination and selection of the highest governance body	Please refer to our Corporate Governance Report in our Annual Report 2024 (page 14-40)	-
	2-11 Chair of the highest governance body	Ethical Business Conduct	29
	2-12 Role of the highest governance body in overseeing the management of impacts	Ethical Business Conduct	29
	2-13 Delegation of responsibility for managing impacts	Ethical Business Conduct	29
	2-14 Role of the highest governance body in sustainability reporting	Ethical Business Conduct	29

GRI Standards	Disclosure	Location Reference/Reason for Omission	Page
	2-15 Conflicts of interest	Please refer to our Corporate Governance Report in our Annual Report 2024 (page 14-40)	-
	2-16 Communication of critical concerns	Enterprise Risk Management (ERM) Framework	30
	2-17 Collective knowledge of the highest governance body	Please refer to our Corporate Governance Report in our Annual Report 2024 (page 14-40)	-
	2-18 Evaluation of the performance of the highest governance body	Please refer to our Corporate Governance Report in our Annual Report 2024 (page 14-40)	-
	2-19 Remuneration policies	Please refer to our Corporate Governance Report in our Annual Report 2024 (page 14-40)	-
	2-20 Process to determine remuneration	Please refer to our Corporate Governance Report in our Annual Report 2024 (page 14-40)	-
	2-21 Annual total compensation ratio	This disclosure is withheld due to competitive business confidentiality	-
	2-22 Statement on sustainable development strategy	Board Statement	3
	2-23 Policy commitments	Board Statement	3
	2-24 Embedding policy commitments	Ethics and Governance	28
	2-25 Processes to remediate negative impacts	Enterprise Risk Management (ERM) Framework	30
	2-26 Mechanisms for seeking advice and raising concerns	Whistleblowing	32
	2-27 Compliance with laws and regulations	Anti-corruption and Anti-Bribery	31
	2-28 Membership associations	Not applicable. Attika does not have membership associations.	-
	2-29 Approach to stakeholder engagement	Stakeholder Engagement	13
	2-30 Collective bargaining agreements	Not applicable. Attika does not have collective bargaining agreements.	-
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment	12
	3-2 List of material topics	Material Topics	14

Environmental Stewardship			Page
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Environmental Stewardship and Sustainability	15-19
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management	18
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environmental Stewardship and Sustainability	15
	305-2 Energy Indirect (Scope 2) GHG emissions		
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Waste Management and Recycling Initiatives	19
Social Responsibility			Page
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Social Responsibility	20 - 27
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Board and Employee Diversity	23
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety	25
	403-2 Hazard identification, risk assessment, and incident investigation		
	403-3 Occupational health services		
	403-5 Worker training on occupational health and safety		
	403-9 Work-related injuries		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training and Development	24
	404-2 Programmes for upgrading employee skills and transition assistance programmes		
	404-3 Percentage of employees receiving regular performance and career development reviews		

Social Responsibility			Page
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Board and Employee Diversity	21
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Whistleblowing	32
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Whistleblowing	32
Economic and Governance			
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption and Anti-bribery	31
	205-3 Confirmed incidents of corruption and actions taken	Anti-corruption and Anti-bribery	31
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security and Data Privacy	33



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