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SUSTAINABILITY REPORT 2026

TUNG LOK RESTAURANTS (2000) LTD
(Company Registration Number: 200005703N)

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This Sustainability Report has been reviewed by the Company's Sponsor, SAC Capital Private Limited (the "**Sponsor**"). This Sustainability Report has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**Exchange**") and the Exchange assumes no responsibility for the contents of this Sustainability Report, including the correctness of any of the statements or opinions made or reports contained in this Sustainability Report.

The contact person for the Sponsor is Ms Lee Khai Yinn, SAC Capital Private Limited at 1 Robinson Road, #21-01 AIA Tower, Singapore 048542, Telephone number: +65 6232 3210.

1. BOARD STATEMENT

Dear Stakeholders,

Tung Lok Restaurants (2000) Ltd ("**Tung Lok**" and together with its subsidiaries, the "**Group**") is pleased to share our Sustainability Report (the "**Report**") for the financial year ended 31 March 2026 ("**FY26**"). The Report highlights the progress and initiatives undertaken by the Group and our continued commitment to improving our Economic, Environmental, Social and Governance ("**EESG**") performance.

At Tung Lok, the sustainability governance is overseen by the Board of Directors (the "**Board**") and supported by Sustainability Steering Committee ("**SSC**") which comprises executive directors as well as senior management executives. The Board rigorously evaluates sustainability strategy, identifies material EESG factors and ensures they are integrated within the Group's overall business strategy. This is supported by the Group's robust internal controls, rigorous risk management practices, transparent accountability and comprehensive reporting processes. The Board remains mindful of the guidelines stipulated in Global Reporting Initiative ("**GRI**") Standards and Singapore Exchange Securities Trading Limited ("**SGX-ST**") Practice Note 7F Sustainability Reporting Guide and will work with the SSC to ensure full compliance of the disclosure requirements.

The Group's operation continued to feel the impact of persistent macroeconomic headwinds and subdued consumer sentiment in FY26. Compounded by ongoing labour shortages in the food and beverage ("**F&B**") industry, our primary focus remained directed towards stabilising our core business operations, consequently, certain EESG metric targets were not realised. The Board views this strategic balancing of operational performance and certain EESG performance as essential to safeguarding long-term business resilience.

The Group remains committed to fostering positive, collaborative relationships with customers, employees, suppliers, investors and the broader community, while striving to implement a balanced sustainability approach that supports both financial performance and stakeholders' concerns.

The Board would like to extend sincere appreciation to all internal and external stakeholders, especially our employees for the continuous engagement, partnership and support.

The Group will continue to incorporate relevant sustainability initiatives into our business processes to generate beneficial outcomes for both the environment and society.

On behalf of the Board,

Dr Foo Say Mui (Bill)
Independent and Non-Executive Chairman

Mr Andrew Tjioe
President/Chief Executive Officer

Date: 17 July 2026

2. ABOUT TUNG LOK

Tung Lok currently owns and manages a total of 27 restaurants in Singapore, Indonesia, Japan, and the Philippines with our Group's business predominantly based in Singapore. The Group has established its footprint as a renowned and trusted home-grown global brand through the years.

For details of our brands and restaurants, please refer to our website at www.tunglok.com or pages 2 to 12 of our annual report for FY26 ("**Annual Report 2026**").

3. REPORTING SCOPE AND PERIOD

The scope of this Report encompasses our sustainability practices and performances for the Group's directly-owned restaurants and central kitchens as of 31 March 2026, with the exception of outlets operated by licensees, which the Group does not control and therefore does not manage or influence regarding their EESG practices. This Report should be read in conjunction with the Annual Report 2026, as it focuses on the Group's sustainability efforts and strategies for the period from 1 April 2025 to 31 March 2026.

4. ABOUT THIS SUSTAINABILITY REPORT

Tung Lok affirms our commitment to sustainability with the publication of this Report for FY26. This Report includes discussions of our material sustainability principles and initiatives as we track and present our accountability of the EESG factors.

5. REPORTING FRAMEWORK

This Report has been prepared with reference to the latest GRI Universal Standards 2021. We have chosen GRI as it is an internationally recognised and widely adopted standard that provides a comprehensive set of reporting guidelines. The GRI content index can be found in Section 17 of this Report.

This Report aligns with the sustainability reporting framework of SGX-ST Listing Manual Section B: Rules of Catalist ("**Catalist Rules**") Rule 711A and Rule 711B, incorporating the primary components set out under Rule 711B and Practice Note 7F of the Catalist Rules. The SGX-ST primary component index can be found in Section 16 of this Report.

As part of our continual efforts to align our reporting with relevant market standards, the Group has mapped its sustainability efforts to the 2030 Agenda for Sustainable Development which was adopted by all United Nations Member States in 2015 ("**UN Sustainability Agenda**"). The UN Sustainability Agenda provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals ("**SDGs**") which form an urgent call for action by all developed and developing countries, in a global partnership. We have incorporated the SDGs, where appropriate, as a supporting framework to shape and guide our sustainability strategy. The details of applicable SDGs can be found in Section 15 of this Report.

In addition, this Report incorporates our climate-related disclosures, structured around the recommendations of the Task Force on Climate-related Financial Disclosures ("**TCFD**") and the SGX-ST Practice Note 7F Sustainability Reporting Guide. We continue to adopt a phased approach to climate reporting, aiming for continuous improvement. We acknowledge the transitioning requirements toward the International Financial Reporting Standards ("**IFRS**") Sustainability Disclosure Standards issued by the International Sustainability Standards Board ("**ISSB**") and will continue to enhance our disclosures in future reports. The TCFD recommendations content index can be found in Section 18 of this Report.

The EESG performance data presented in this Report has mainly been extracted from internal information systems and original records to ensure accuracy. In FY26, the Group has not sought external assurance for this Report, but an internal review has been conducted by our independent internal auditor, BDO Advisory Pte. Ltd., on the sustainability reporting processes involved in preparing this Report as required by Rule 711B(3) of the Catalist Rules.

6. FEEDBACK

We welcome your questions and value your feedback on how our sustainability practices can be improved. Please send all feedback to investors@tunglok.com. Your feedback will be valuable to us in achieving our goals to build a sustainable and thriving business. As an attempt to promote environmental conservation, this Report will be made available on Company's website at www.tunglok.com and Singapore Exchange Network ("SGXNet") at www.sgx.com/securities/company-announcements. There will be no hard copies of this Report.

7. MEMBERSHIP OF ASSOCIATION

Our Group has a membership network with internationally renowned business organisations and industry bodies as listed below:

- (i) Association of Catering Professionals Singapore
- (ii) Franchising and Licensing Association (Singapore)
- (iii) Restaurant Association of Singapore
- (iv) Singapore Business Federation
- (v) Singapore-China Business Association
- (vi) Singapore Chinese Chamber of Commerce & Industry
- (vii) Singapore National Employers Federation
- (viii) Singapore Puxian (Hinghwa) Network Limited

These memberships provide vast opportunities for our employees to network and conduct peer-to-peer interaction to keep abreast of the latest developments from various aspects. We will continue to engage with industry professionals to further build our capabilities for sustainable growth.

8. STAKEHOLDER ENGAGEMENT

We have identified the following key stakeholder groups that are instrumental to the Group's success. We are committed in having regular communication with internal and external stakeholders as we strongly believe in accountability and transparency. It is crucial to include and align the needs of these stakeholders in our business decisions to strengthen our relationships with them.

We actively engage our key stakeholders through the following channels:

Key Stakeholders	Modes of Engagement	Frequency of Engagement	Stakeholders' Concerns	Our Initiatives
Customers	- Annual reports - Loyalty program: Tung Lok First Membership - Social media: Instagram, Facebook and Xiao Hong Shu etc - Mass media events/ press conferences - Point of sales - Corporate website and email feedback - Google reviews	- Annually - Ongoing	- Customer satisfaction - Food safety measures - Dining experience	- Provision of quality food and services - Food safety and hygiene - Innovative products - Sustain growing customer brand loyalty
Employees	- Annual reports - Annual performance appraisal - Internal meetings, discussions and regular communications and counselling - Formulation of career development plans - Induction programmes - Training of product knowledge - Company events and activities - Volunteer and community activities	- Annually - Ongoing - As and when required	- Equal employment opportunity - Career development and training opportunities - Safe and conducive working environment - Employee benefit package - Health and safety - Open communication within the working environment	- Provide a fair, safe and conducive environment - Reward good performance and long service employees - Provide training and progressive career development opportunities to nurture capable employees who exceed the expectations of our customers and effectively manage food, workplace safety and hygiene requirements - Develop an open and communicative workforce to engage employees
Regulators	- Participation in conferences, meetings and discussions - Site visits - Audit checks - Staff training to raise awareness of rules and requirements and to ensure compliance	- As and when required	- Corporate governance - Food safety and hygiene	- Comply with applicable rules and regulations, laws and food safety standards set by the authorities - Contribute to economic and social developments

Key Stakeholders	Modes of Engagement	Frequency of Engagement	Stakeholders' Concerns	Our Initiatives
Shareholders	- Annual reports - Shareholders' meetings - Half-yearly and full-yearly financial result announcements - Corporate announcements and circulars - Investor relations - Corporate website	- Annually - Annually/As and when required - Half-yearly - Ongoing	- Sustainable business performance - Corporate governance - Environment impact and initiatives - Diversity of workforce - Diversity of Board	- Provide timely information on the following to enhance transparency: • Financial and operational performance of the Group • Corporate governance and sustainability practices of the Group • Business strategies of the Group
Suppliers	- Vendors assessment - Regular and open communication, meetings and discussions about expectations and deliverables - Regular site visits and monitoring - Audits and checks	- Annually - As and when required	- Positive suppliers' relationship management	- Build positive and long-term relationships with suppliers - Selection of reliable suppliers based on the Group's selection policy
Communities	- Corporate volunteering - Sponsorships, donations and philanthropy - Corporate social responsibility ("CSR") initiatives	- As and when required	- Social initiatives - Building community support	- Contribute to economic and social developments and the community in which we operate in

9. POLICIES, PRACTICES AND PERFORMANCE REPORTING

9.1 Sustainability Governance

The Board has overall responsibility for integrating sustainability considerations into the strategic planning of the Group. This involves overseeing the management and supervision of the implementation of sustainability strategies and policies, as well as reviewing and endorsing the contents of this Report.

The Group has a SSC led by our President/Chief Executive Officer, Mr Andrew Tjioe Ka Men, and senior management executives of the Group. In consultation with our Board, the SSC has been tasked to oversee the development of the sustainability strategy, review the material impacts, consider stakeholders' priorities, set goals and targets as well as collect, verify, monitor, and report performance data for this Report. The EESG factors in this Report, reviewed by the SSC, are assessed to be relevant.

The following outlines our sustainability governance structure and the responsibilities of component parties:

Board
- Determines key sustainability factors of the Group - Oversees the identification and evaluation of risks and opportunities within the Group's Enterprise Risk Management ("ERM") framework - Reviews and approves sustainability strategy and targets, policies and sustainability report (including materiality assessment process and outcome) - Monitors implementation of sustainability strategies, policies and performance against targets
SSC
- Develops sustainability strategy and policies and recommends revisions to the Board - Ensures the implementation of sustainability strategy is aligned across business segments - Evaluates overall sustainability risks and opportunities - Undertakes materiality assessment and reviews sustainability report prior to approval by the Board - Aligns practices on the ground with the organisation-wide sustainability agenda and strategy - Monitors sustainability activities and performance against targets

The Board and SSC will continue to dedicate leadership and maintain a high standard of sustainability governance to drive long-term growth for all stakeholders. The Group remains focused on delivering balanced and transparent disclosures on the management and monitoring of material EESG factors.

As the Group continues to monitor its sustainability metric measurement and tracking mechanisms to establish a robust baseline, the Board and SSC will monitor evolving regulatory guidelines to evaluate the future alignment and disclosure of key executives' remuneration with sustainability performance, as the framework continues to mature.

9.2 Sustainability Reporting Process (Identify, Prioritise, Validate and Review)

Under the Group's Sustainability Reporting policy, the Group will first identify the material issues relevant to the Group's activities. The material issues will be prioritised and validated with data, in order to finalise the content of this Report. The material issues are reviewed and updated from the previous reporting period.

10. MATERIALITY ASSESSMENT

The SSC conducts a review of the materiality assessment annually. Each EESG factor is assigned a reporting priority that determines the actions required as illustrated in the table below:

Reporting Priority	Description	Criteria
***	High	EESG factors with high reporting priority are reported in detail.
**	Medium	EESG factors with medium reporting priority are considered for inclusion in the Report. If it is decided that such EESG factors are not material, they may be excluded from the Report.
*	Low	EESG factors with low reporting priority may be reported to fulfil regulatory or other reporting requirements. They are excluded from the Report if not material.

The reporting priority is supported by a material topic which considers the level of concern to stakeholders in relation to a particular EESG factor and the significance of its impact on the economy, environment and society. In prioritising the material EESG factors, the SSC considered the impact and likelihood of the following:

- Global and emerging sustainability trends;
- Main factors and future challenges for the F&B industry; and
- Insights gained from regular interactions with key stakeholders.

10.1 Performance Tracking and Reporting

The SSC tracks the progress of material EESG by identifying, measuring and monitoring the relevant data points. In addition, performance targets are set to align with our strategy to ensure that the Group remains focused on the path to sustainability. We aim to consistently enhance our performance-monitoring and data collection processes.

10.2 Material EESG Factors

In FY26, the SSC has identified 16 EESG factors that are material to the Group, which have been prioritised and validated by the Board. As there were no material changes to the Group's business segment in FY26, all material EESG factors reported in the previous reporting period remained relevant and continued to be disclosed in FY26.

Category	Material Factors	Core Values	SDG Goals	Key Stakeholders	Reporting Priority
Economic	Sustainable Business Performance	Focused on sustainable growth	Goal 8: Decent work and economic growth	Shareholders and Employees	***
Environmental	Energy Consumption (Gas and Electricity)	Focused on sustainable growth	Goal 7: Affordable and clean energy	Communities and Shareholders	***
	Water Consumption	Focused on sustainable growth	Goal 6: Clean water and sanitation	Communities and Shareholders	***
	Waste Management	Focused on sustainable growth	Goal 12: Responsible consumption and production	Communities and Shareholders	**
Social	Food Health and Safety	Quality and freshness	Goal 16: Peace, justice and strong institutions	Customers	***
	Customer Engagement	Customer focused	Goal 8: Decent work and economic growth	Customers	***
	Board Diversity	People development	Goal 10: Reduced inequalities	Employees	***
	Diversity and Equal Opportunity	People development	Goal 10: Reduced inequalities	Employees	**
	Occupational Health and Safety	People development	Goal 3: Good health and wellbeing	Employees	***
	Training and Development	People development	Goal 4: Quality education	Employees	***
	Procurement	Quality and freshness	Goal 16: Peace, justice and strong institutions	Suppliers	***
	Caring for Local Communities	Stakeholder accountability	Goal 10: Reduced inequalities	Communities	**
Governance	Corporate Governance	Stakeholder accountability	Goal 16: Peace, justice and strong institutions	Shareholders and Regulators	***
	Anti-Corruption and Whistle-Blowing Policy	Stakeholder accountability	Goal 16: Peace, justice and strong institutions	Shareholders and Regulators	***
	Enterprise Risk Management	Stakeholder accountability	Goal 16: Peace, justice and strong institutions	Shareholders, Regulators, Customers and Employees	***
	Personal Data Protection Policy	Stakeholder accountability	Goal 16: Peace, justice and strong institutions	Shareholders, Regulators, Customers and Employees	***

10.3 Our Sustainability Performance at a Glance

Presented below are our key sustainability performance in FY26 and targets for the financial year ending 31 March 2027 ("FY27").

Material Factors	Targets for FY26	Performance for FY26	Achieved? Yes/No	Targets for FY27
Environment				
Energy Consumption (Gas and Electricity)	To maintain or reduce gas and electrical consumption rate	Decrease in gas consumption from 0.089 kilowatt-hour ("kWh") per every S\$1 of revenue earned to 0.088 kWh per every S\$1 of revenue earned Increase in electrical consumption from 0.094 kWh per every S\$1 of revenue earned to 0.099 kWh per every S\$1 of revenue earned	No	To maintain or reduce gas and electrical consumption rate
Water Consumption	To maintain or reduce water consumption rate	Increase in water consumption from 1.091 cubic metres ("m ³ ") per every S\$1,000 of revenue earned to 1.102 m ³ per every S\$1,000 of revenue earned	No	To maintain or reduce water consumption rate
Waste Management	To maintain 100% of waste oil generated to hand over to accredited used oil collectors	100% of waste oil generated was handed over to accredited used oil collectors	Yes	To maintain 100% of waste oil generated to hand over to accredited used oil collectors
Social				
Food Health and Safety	To maintain zero demerit points for all restaurants and both central kitchens	Zero demerit points for all restaurants and both central kitchens	Yes	To maintain zero demerit points for all restaurants and central kitchens
Customer Engagement	To maintain or achieve higher compliment to concern ratio	Decrease in compliment to concern ratio from 4:1 to 3:1	No	No target applicable
Diversity and Equal Opportunity	To maintain or achieve a lower gender mix ratio	Increase in ratio of women to men at 1:1.93 to 1:1.99	No	To maintain or achieve a lower gender mix ratio
	To maintain or improve new hire rate and reduce employee turnover rate	Increase in employee turnover rate from 0.34 to 0.35 Improve in new hire rate from 0.30 to 0.33	No	To maintain or improve new hire rate and reduce employee turnover rate
Occupational Health and Safety	Zero fatal incidents confirmed at workplace	No confirmed fatal workplace incident	Yes	Zero fatal incidents confirmed at workplace
Training and Development	To maintain or improve average training hours per employee	Increase in average training hours per employee from 15.80 to 17.60	Yes	To maintain or improve average training hours per employee
Caring for Local Communities	To maintain at least two (2) participations in CSR programmes	Participated at least two (2) CSR programmes	Yes	To maintain at least two (2) participations in CSR programmes
Procurement	All our suppliers to obtain necessary approvals from the Singapore Food Agency ("SFA")	All our suppliers have obtained necessary approvals from SFA	Yes	All our suppliers to obtain necessary approvals from SFA

Material Factors	Targets for FY26	Performance for FY26	Achieved? Yes/No	Targets for FY27
<i>Governance</i>				
Corporate Governance	To maintain zero incident of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations	No confirmed incidents of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations	Yes	To maintain zero incident of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations
Anti-Corruption and Whistle-Blowing Policy	No incidents of corruption concerning employees or business partners	No confirmed corruption incident	Yes	No incidents of corruption concerning employees or business partners
Enterprise Risk Management	To maintain quarterly ERM reporting to Audit and Risk Committee (" ARC ")	Quarterly ERM reporting to ARC conducted	Yes	To maintain quarterly ERM reporting to ARC
Personal Data Protection Policy	No incidents of personal data privacy breaches concerning customers and employees	No confirmed breaches of personal data privacy incident	Yes	No incidents of personal data privacy breaches concerning customers and employees

The Group has not established medium- and long-term targets for all material EESG factors as of the reporting date due to ongoing shifts in sustainability reporting standards and frameworks, as well as limited availability of consistent and industry-specific data in the F&B sector. The Group will continue to monitor developments closely and, where appropriate, set and disclose realistic targets in future sustainability reports when data trends become clearer and market conditions stabilise.

11. ECONOMIC

11.1 Sustainable Business Performance

The Group, being Singapore's foremost pioneering restaurant chain, is committed to offering distinct and multi-sensory dining experience at all its restaurants. Our restaurants are favoured dining destinations among discerning local and international diners.

The Group's FY26 performance was tempered by persistent macroeconomic volatility and geopolitical tensions, which continue to present headwinds for the regional F&B sector. Against this challenging backdrop, we remain focused on enhancing operational resilience and advancing our sustainability initiatives to secure long-term value for our stakeholders.

For detailed financial results, please refer to the following sections in the Annual Report 2026:

- Message from Independent Non-Executive Chairman and President/Chief Executive Officer, pages 13 to 15
- Historical Financial Summary, page 17
- Financial Statements, pages 58 to 118

12. ENVIRONMENT

12.1 Emissions

Energies usage and the resulting carbon emissions trap heat in the atmosphere, leading to climate change. It is through the reduction of carbon emissions that we can limit the repercussions on the environment.

12.1.1 Climate-related Risks and Opportunities

The Group recognises that climate-related risks have a direct impact on business operations and has integrated these risks into its ERM Framework, in accordance with the TCFD recommendations. Both climate-related physical risks ⁽¹⁾ and transition risks ⁽²⁾, along with their potential impacts on the operations over the short-, medium- and long-term perspectives have been assessed in accordance with the Group's risk parameter ⁽³⁾. Corresponding action plans have also been identified to mitigate these risks. The Group's risks, impacts and action plans are reviewed by the SSC, the ARC, and the Board on a quarterly basis.

The following climate-related risks and their potential impacts to the Group were identified during the ERM exercise in FY26:

Climate-related Physical Risks ⁽¹⁾	Risk Category	Time Frame *	Potential Impacts	Mitigation Measures	Opportunity Management
Increasing frequency and severity of extreme weather events (e.g. extreme rainfall)	Acute and Chronic	Short-, medium- and long-term	Adverse rainfall may disrupt both inbound and outbound logistics, creating supply chain risk and causing production delays.	Continue diversifying by procuring from multiple suppliers to minimise dependence on a single source.	Increase in opportunities to collaborate with suppliers who uphold sustainable business practices and prioritise eco-friendly sourcing.
			Extreme weather events could compromise supply stability, necessitating a more diversified and resilient supply chain strategy.		Offering more sustainable products in our operations will also enhance our brand image.
Water stress (e.g. water scarcity in Singapore)	Chronic	Medium- and long-term	Water scarcity in Singapore, due to limited domestic water sources, may hinder food preparation, cleaning, and sanitation, leading to operational disruptions and service delays.	Proactively monitor water usage, educate employees on the efficient and responsible use of water, implement water-efficient measures and adopt sustainable water management practices into operations.	Implementing water-saving equipment and adopting sustainable water management practices can enhance resilience against operational disruption.

*Short-term (< 3 years), Medium-term (3 – 10 years), Long-term (> 10 years)

Climate-related Transition Risks ⁽²⁾	Risk Category	Time Frame *	Potential Impacts	Mitigation Measures	Opportunity Management
Policy and regulation risks (e.g. climate risk disclosure, carbon tax and packaging requirement)	Policy and Legal	Short-, medium- and long-term	Enaction of new government policies and regulations for sustainable initiatives may raise compliance requirements and operational costs.	Keep abreast and proactively adapt to regulatory changes by implementing sustainable practices early, investing in eco-friendly technologies and optimising business processes to reduce cost.	By staying ahead of regulatory changes, we can position ourselves as a leader in sustainability initiatives, strengthen our brand reputation, and create opportunities to build trust with eco-conscious stakeholders.
			Regulatory requirements to reduce plastic waste may mandate a shift to biodegradable packaging, hence increasing packaging expenses.	Continue to phase out single-use packaging with biodegradable alternatives that are eco-friendly and comply with environmental regulations.	
			Introduction of carbon taxes may raise operational costs.	Proactively monitor energy usage and implement energy-efficient measures, incorporating renewable energy into operations where feasible.	Implementing energy-efficient technologies and adopting renewable energy can lead to long-term operational cost savings.
Changing consumer preferences (e.g. consumer trends on healthier dining options)	Market and Reputation	Medium- and long-term	Changing consumer preferences toward sustainable dining options may affect demand for certain products, impacting revenue and market competitiveness.	Regularly monitor consumer trends and tailor menu offerings to align with sustainability-driven demands.	Prioritise sustainable sourcing and develop eco-friendly menu options that resonate with eco-conscious consumers, enhancing both customer loyalty and market competitiveness.

*Short-term (< 3 years), Medium-term (3 – 10 years), Long-term (> 10 years)

Notes:

- ⁽¹⁾ Physical risks include acute risks, event-driven risks or longer-term changes in climate patterns. The impacts of physical risks primarily have financial implications on organisations.
- ⁽²⁾ Transition risks include risks due to transition to a lower-carbon economy and may entail policy, legal, technological and market changes and requirements. The impacts of transition risks may have varying levels of financial and/or reputational risk.
- ⁽³⁾ Risk parameter is a qualitative metric used to assess the severity or significance of the risk, computed based on two factors: (i) the likelihood of risk occurring within a certain time horizon; and (ii) the impact of the risk event.

The Group will continue to monitor and develop a better understanding of its emission exposure before determining a reasonable target for greenhouse gas ("GHG") emissions where applicable. The following are the key statistics of our GHG emissions in FY26, and the financial year ended 31 March 2025 ("FY25"):

Performance Indicators	Unit of Measurement	FY26	FY25
GHG emissions			
Estimated Direct GHG emissions (Scope 1) ⁽⁴⁾	tonneCO ₂ e	1,382.39	1,431.05
Estimated Indirect GHG emissions (Scope 2) ⁽⁵⁾	tonneCO ₂ e	3,205.28	3,142.76
Total Estimated GHG emissions	tonneCO ₂ e	4,587.67	4,573.81
Estimated GHG emissions per every S\$1,000 of revenue earned ⁽⁶⁾	tonneCO ₂ e/S\$1,000 revenue	0.06	0.06

Notes:

- ⁽⁴⁾ Estimated GHG emissions from Liquefied Petroleum Gas ("LPG") and Liquefied Natural Gas ("LNG") consumption of the Group. Direct GHG emissions (Scope 1) is calculated based on GHG Emissions Measurement and Reporting Guidelines developed by the National Environment Agency ("NEA").
- ⁽⁵⁾ Estimated GHG emissions from electricity purchased by the Group. Indirect GHG emissions (Scope 2) is calculated based on emissions factors published by the Energy Market Authority (EMA).
- ⁽⁶⁾ Estimated GHG emissions per every S\$1,000 of revenue earned is calculated based on the estimated emissions generated from aggregate energy (gas and electricity) consumption over the Group's revenue.

12.2 Energy Consumption (Gas and Electricity)

The Group recognises the role of energy conservation but also acknowledges that there are practical limitations. Given Singapore's resource limitations and the scarcity of renewable energy options, the availability of sufficient and reliable renewable energies for our operations remains challenging. In light of these constraints, the Group firmly believes that increasing energy efficiency will remain the cornerstone of our strategy to effectively reduce our carbon emissions and minimise our environmental impact.

In view of the high consumption of gas and electricity by the Group's operations, the Group has maximised energy conservation efforts, which include the following:

- (i) educating employees on responsible use of energies;
- (ii) regularly servicing and maintaining machinery and equipment to ensure energy efficiency and maximise their useful lifespans;
- (iii) progressively converting traditional operating equipment to energy-efficient equipment;
- (iv) replacing fluorescent lamps with energy-efficient LED lights; and
- (v) constantly monitoring and tracking energy consumption to control usage.

For operational needs:

- We use a combination of natural gas and LPG sourced from the government and private vendors for operating cooking equipment; and
- We use electricity for running equipment (i.e. lighting, air conditioners, refrigeration and kitchen appliances) in office, restaurants and kitchen.

The following are the key statistics of our energy consumption in FY26 and our target for FY27:

Resource	Usage in FY26	FY26 Performance	FY27 Target
Gas	7.03 million kWh	0.088 kWh per every S\$1 of revenue earned	To maintain or reduce gas consumption rate
	Usage in FY25	FY25 Performance	
	7.31 million kWh	0.089 kWh per every S\$1 of revenue earned	
Performance in FY26			
FY26 Target previously set		Usage in FY26	
To maintain or reduce gas consumption rate		Target achieved ⁽⁷⁾	

Resource	Usage in FY26	FY26 Performance	FY27 Target
Electrical	7.90 million kWh	0.099 kWh per every S\$1 of revenue earned	To maintain or reduce electrical consumption rate
	Usage in FY25	FY25 Performance	
	7.75 million kWh	0.094 kWh per every S\$1 of revenue earned	
Performance in FY26			
FY26 Target previously set		Usage in FY26	
To maintain or reduce electrical consumption rate		Target not achieved ⁽⁷⁾	

12.3 Water Consumption

Water is an invaluable resource that necessitates judicious utilisation. With the concurrent rise in population and economic growth, the demand for water in Singapore is on a constant rise. Therefore, it is imperative for Singapore to ensure that such demand does not surge at an unsustainable pace. Effective management of water resources is crucial for maintaining a sustainable equilibrium between supply and demand, safeguarding this vital resource for both present and future generations.

In the F&B industry, water plays a vital role in our business operations since it is used for washing and preparing food products, cleaning as well as dishwashing, amongst others. We are committed to reducing overall water consumption and raising awareness among our employees on the efficient and responsible use of water. The water we consume is sourced from public utilities.

Our Group practices active management of water usage, such as:

- (i) frequent servicing of water fittings to reduce risk of leakage;
- (ii) periodic inspections of pipes and faucets to identify leakages;
- (iii) replacing basins, taps and sinks with model that have water efficiency labelling; and
- (iv) encourages employees to save water.

The following are the key statistics of our water consumption during FY26 and our target for FY27:

Resource	Usage in FY26	FY26 Performance	FY27 Target
Water	87,719 m³	1.102 m³ per every S\$1,000 of revenue earned	To maintain or reduce water consumption rate
	Usage in FY25	FY25 Performance	
	89,570 m³	1.091 m³ per every S\$1,000 of revenue earned	
Performance in FY26			
FY26 Target previously set		Usage in FY26	
To maintain or reduce water consumption rate		Target not achieved ⁽⁷⁾	

Note:

- ⁽⁷⁾ While the Group achieved the gas usage target, it did not achieve the overall usage target for energy and water consumptions in FY26. The consumption rates of energy and water were higher in FY26 due to the overall decrease in revenue was greater than the decrease in energy and water usage, leading to less efficient consumption. We will continue to monitor energy and water consumptions to ensure that the resources are utilised economically and responsibly.

12.4 Waste Management

Incineration plays a central role in waste management in Singapore. The remaining ash from incineration, along with non-combustible waste, are sent to Semakau Landfill, the nation's only landfill, which is expected to run out of space by 2035 ⁽⁸⁾ if current waste disposal continues to rise at an unsustainable rate.

The Group believes that responsible waste management is instrumental in preserving the environment within our operational sphere. Our daily operations across our central kitchens, satellite facilities and restaurant outlets generate two primary, distinct waste streams:

- (i) Food Waste (including kitchen scraps, leftover food and meal preparation trimmings generated during operations); and
- (ii) Waste Oil.

Food Waste

Managing food waste responsibly is fully integrated into the Group's daily operations.

Food waste generated from our central kitchens and satellite facilities are separated from general waste and placed into the dedicated bins at the point of disposal. We partner with specialised environmental service providers such as Klerra Pte. Ltd. ⁽⁹⁾ and Clean Solutions Pte Ltd ⁽⁹⁾ who handle and dispose food waste generated from our operation with industry best practices.

For some of our restaurant outlets located within shopping malls, our operations teams strictly adhere to the respective landlords' precinct waste management guideline and ensure all food waste is properly sorted and deposited into the designated retail waste disposal zones.

Waste Oil

Given the widespread use of cooking oil in our operations, it is essential to handle the waste oil generated through proper channels. We partner with accredited used oil collector, Oil Village Singapore Pte. Ltd. ⁽¹⁰⁾ who specialise in processing and converting the waste oil into Biodiesel and other commercially viable products. This approach not only ensures the appropriate disposal of waste oil but also contributes to the promotion of sustainable practices and the reduction of our environmental footprint.

The appointed oil collectors will document and report the quantity of cooking oil collected from time to time for our verification and compilation. The following are the key statistics of our waste oil consumption during FY26 and our target for FY27:

Waste Oil Generated in FY26	FY26 Performance	FY27 Target
16,645 kilograms ("kg")	100% of waste oil generated was handed over to accredited used oil collectors	To maintain 100% of waste oil generated to hand over to accredited used oil collectors
Waste Oil Generated in FY25	FY25 Performance	
16,095 kg	100% of waste oil generated was handed over to accredited used oil collectors	
Performance in FY26		
FY26 Target previously set		Waste Oil Generated in FY26
To maintain 100% of waste oil generated to hand over to accredited used oil collectors		Target achieved

Notes:

⁽⁸⁾ Reference from <https://www.mse.gov.sg/policies/waste-management/>.

⁽⁹⁾ Certified with General Waste Collectors ("GWCs") licence Class A and Class B issued by NEA.

⁽¹⁰⁾ Certified with GWCs licence Class B.1 issued by NEA.

Electronic Waste

Beyond our primary operational food waste, the Group remains committed to environmental responsibility when information technology ("IT") hardware reaches their end-of-life. In FY26, obsolete IT hardware were disposed through sustainable electronic recycling provider, Elements Industries Pte. Ltd. ⁽¹¹⁾, to ensure these assets are data-sanitised, and recycled in accordance with industry best practices.

Note:

⁽¹¹⁾ Certified with The Sustainable Electronics Reuse & Recycling (R2) Standard v3 issued by Amtivo (USA) Inc. and ISO 14001:2015 (Environmental Management System) issued by InterCert Inc.

13. SOCIAL

13.1 Food Health and Safety

The Group is dedicated to providing customers with utmost dining experience by consistently delivering the finest quality and healthy fare along with impeccable services. In addition to complying with regulatory requirements, the Group upholds rigorous food safety standards and hygiene practices in our day-to-day operations. We strive to maintain a low incident rate of non-compliance on food safety and hygiene rules as well as safeguard the health and satisfaction of our valued customers.

5S Programme

Our 5S Programme, short for **S**ort, **S**ystematise, **S**hine, **S**tandardise and **S**elf-Discipline, is a systematic programme that we follow to achieve cleanliness and standardisation in the workplace. It aims to drive productivity through operational efficiency and effective space utilisation.

There are currently 3 5S auditors in the Group. Each of our restaurants is managed by a 5S-certified senior executive and staffed with 5S-trained personnel. Internal audits are conducted by 5S-certified senior executive to ensure that every Tung Lok outlet maintains a 5S-compliant ⁽¹²⁾ workplace.

Note:

⁽¹²⁾ 5S-compliant workplace refers to the adherence to the 5S principles in practice, but no external accreditation has been obtained.

Certificates relating to Food Safety Standards

Food Safety Management System ("**FSMS**") is a preventive approach towards identifying, preventing, and reducing food-borne hazards to ensure food is safe for consumption. A well-designed FSMS with appropriate control measures can help F&B establishments with catering licences to comply with food hygiene regulations.

All food caterers are required to submit a proper Hazard Analysis Critical Control Point ("**HACCP**") based on FSMS with reference to the Singapore Standard SS583:2013 ⁽¹³⁾ as the basic guide. Our catering and permitted-to-cater licensees have implemented FSMS.

In FY26, all our central kitchens have attained HACCP standard, which is a systematic approach to identify specific hazards and measures for control to ensure food safety, with ISO 22000:2018 ⁽¹⁴⁾ certified.

HACCP audit has been done to ensure that the highest standards for food safety and hygiene have been maintained.

Notes:

⁽¹³⁾ SS583:2013 is a guideline for businesses in the food retail industry to adopt HACCP-based FSMS principles towards identifying, preventing and reducing food-borne hazards in the food process chain.

⁽¹⁴⁾ ISO 22000:2018 is an internationally recognised standard that establishes the requirements for an effective food safety management system.

Grading and Licensing Framework by SFA

On 19 January 2026, the SFA introduced the Safety Assurance for Food Establishments ("**SAFE**") framework ⁽¹⁵⁾, replacing the previous grading system ⁽¹⁶⁾. Under SAFE, the SAFE's grading of a food establishment is determined by its food safety track records.

The Group continues to uphold its target "To maintain zero demerit points ⁽¹⁷⁾ for all restaurants and central kitchens", as the Points Demerit System (PDS) ⁽¹⁸⁾ provides a more systematic and fairer approach to monitor food hygiene violations of a food establishment. In FY26, we maintained zero demerit points for all restaurants and central kitchens.

In FY26, there were no reported incidents of non-compliance with regulations concerning food health and safety across the Group.

Notes:

⁽¹⁵⁾ Under SAFE framework, each existing food establishment is assigned a grade 'A', 'B', or 'C' based on its food safety track records, and implementation of a FSMS with the appointment of an Advanced Food Hygiene Officer (AFHO). Those in operation for less than a year will start with a 'NEW' grade, allowing newly established businesses time to build their track records, whilst providing transparency for consumers.

⁽¹⁶⁾ Grading System is an annual assessment based on the overall hygiene, cleanliness and housekeeping standards of food establishments' food safety performance in Singapore. The grading ranges from "A" to "D" with "A" and "D" being the best and worst respectively.

⁽¹⁷⁾ Demerit points refer to points assigned by SFA for each food safety offence.

⁽¹⁸⁾ Reference from <https://www.sfa.gov.sg/regulatory-standards-frameworks-guidelines/food-safety-management/understanding-the-points-demerit-system-pds>.

FY26 Performance	FY27 Target
Zero demerit points ⁽¹⁷⁾ for all restaurants and both central kitchens	To maintain zero demerit points ⁽¹⁷⁾ for all restaurants and central kitchens
FY25 Performance	
Zero demerit points ⁽¹⁷⁾ for all restaurants and both central kitchens	
Performance in FY26	
FY26 Target previously set	Performance in FY26
To maintain zero demerit points ⁽¹⁷⁾ for all restaurants and both central kitchens	Target achieved

Other Food Safety Measures

To further uphold our standard of food quality and safety, we have implemented the following measures:

- All our chefs and food handlers attended food safety training as part of their mandatory training;
- Food warmers are used during food deliveries to ensure food safety standards are not compromised;
- All of the front-liners are consistently maintaining health and personal hygiene and ensure the cleanliness and orderliness of their workstations;
- Inspections are periodically conducted by our Quality Assurance Department to ensure compliance with relevant food safety regulatory requirements and prevent food contamination;
- Both new and existing products are sent to third-party accredited laboratory for microbiological and shelf-life testing to ensure they are safe for consumption; and
- Hand swab and surface contact tests are periodically performed at central kitchens on chefs and food handlers as well as kitchen appliances respectively, to ensure compliance with the relevant hygiene standard.

13.2 Customer Engagement

As one of Singapore's leading restaurant operators, the provision of exemplary service excellence values is entrenched in the Group's processes and practices to maximise customer satisfaction level and build loyal customer base.

The Group is dedicated to providing the most pleasurable dining experience for all, consistently and creatively. We seek to continuously improve customers' experiences with our Tung Lok Service (同乐服务) where we continuously delight customers with innovative and unique dining experiences.

A "SERVICE HANDBOOK" has been specially designed for all Tung Lok employees. The handbook is presented to each employee upon hiring and the contents will be explained during the orientation session. The message in the handbook is reinforced in our restaurants through role plays, daily roll calls and displayed on the employees' notice boards. Tung Lok employees are given regular refresher trainings (such as 'Food Safety Course' and 'Customer Service Training') and other soft skill trainings (such as 'Interpersonal Skill Course') which are designed to enhance our frontline employees' preparedness in handling customers' concerns and improving dining experiences.

The following are the achievements of our exemplary customer service in FY26:

RAS Epicurean Star Award 2025 – A recognition of F&B achievements such as Creativity, Quality, Excellence, Efficiency of Dine-In experience.

- Best Fusion Restaurant, Winner ~ *QIN Restaurant & Bar*
- Best Seafood Restaurant, Runner-up ~ *Dancing Crab*
- Best Chinese Restaurant (Casual Dining), Runner-up ~ *Tung Lok Signatures*

Meituan Dianping Award 2025 – An annual ranking by China's leading lifestyle and restaurant review platform, recognising diners' favourite restaurants in Singapore.

- Dianping Popular Business District Store 2025
~ *Dancing Crab at VivoCity and Orchard Central*
~ *Tung Lok Heen at Resorts World Sentosa*
~ *Tung Lok Seafood at Orchard Central*

The 6th World Golden Chef Competition – A prestigious international culinary competition held in Kuala Lumpur, serve as global platform for chefs from around the world to showcase their excellence in culinary skills, creativity, innovation, and presentation across multiple competitive categories.

- Creative Cuisine Individual Competition, Highest Honour Excellent Gold Award
~ *Chief Chef from Lao Beijing*
- Young Golden Chef Individual Competition, Highest Honour Excellent Gold Award
~ *Chief Chef from Tung Lok Heen*
- Creative Cuisine Individual Competition, Excellent Gold Award
~ *Executive Chef (Japanese Cuisine) from Tung Lok Seafood*
- Young Golden Chef Individual Competition, Excellent Gold Award
~ *Assistant Chef from Tung Lok Signatures*
- Professional Team Competition, Excellent Gold Award
~ *Tung Lok Elite Team*

Customers' Feedback

Every customer feedback is of paramount importance and integral to our continued success. Our formal service recovery process provides a systematic decision-making framework to appropriately manage all customer feedback in a prompt manner. Each concern, if possible, must be addressed and a response given within 24 hours.

The Group provides multiple channels such as social media, website and email for our customers to share their dining experiences. We identify areas for improvement on services and products based on insights gathered through the monthly customers' feedback report which contains information about compliments and concerns as well as areas for improvement. The feedback report is communicated to the operation team during the weekly operational meeting to ensure that timely rectification actions are implemented.

Based on the feedback gathered from monthly customers' feedback reports, customer satisfaction ratio is derived to determine the Group's performance in handling customers' feedback. Please refer to Section 13.2.1 of this Report.

Customer Loyalty Program

Our loyalty program (“**TungLokFirst**”) aims to increase loyalty amongst customers. TunglokFirst member account is easily accessible across various devices via an in-house, web-based application. The TunglokFirst web-based application is accessible through the Company’s website (www.tunglok.com/en/tunglok-first-membership-info), delivering a seamless experience for our loyalty program members to manage their TungLokFirst accounts and also stay updated on the latest marketing campaigns and dining deals featured on our corporate website. In FY26, we have accumulated over 50,000 TungLokFirst members.

13.2.1 Customer Satisfaction Ratio

In FY26, we received a total of 47 compliments (about 76%) and 15 concerns (about 24%).

FY26 Performance	FY27 Target
Compliment to concern ratio at 3:1	No target applicable ⁽²⁰⁾
FY25 Performance	
Compliment to concern ratio at 4:1	
Performance in FY26	
FY26 Target previously set	Performance in FY26
To maintain or achieve higher compliment to concern ratio	Target not achieved ⁽¹⁹⁾

Notes:

⁽¹⁹⁾ The compliment-to-concern ratio fell short of the FY26 target. This was mainly due to the decrease in feedback received directly from customers, driven by growing preference among customers to use alternative channels.

⁽²⁰⁾ Driven by a shift in customer preference toward alternative feedback channels, the compliment to concern ratio compiled from internal channel no longer reflects a comprehensive measure of customer satisfaction. Consequently, no target has been set for FY27. Nevertheless, we will continue to monitor all customer feedback across both internal and external channels to ensure customer concerns are addressed promptly as they arise.

13.3 Employment

Our employees, being at the forefront of our business, are key to enriching our customers’ overall dining experience. As our employees are our most valuable assets, attracting and retaining top talents is of great significance to Tung Lok. To ensure that the Group consistently provides excellent customer service, we place a strong emphasis on employing individuals who possess the necessary competencies, experience, qualifications and mindset. We employ candidates without any discrimination against age, gender, race, marital status, nationality or religion. We are committed to maintaining a diverse and dedicated workforce and providing equal opportunities to all employees.

Board Diversity

The Group has a Board Diversity Policy that endorses the principle that the Board should have a balance of skills, knowledge, experience and diversity of perspectives appropriate to its business to mitigate against groupthink and to ensure that the Group has opportunity to receive benefits from all available talents. In addition, gender diversity is also present in our Board where 2 out of 7 directors (or 29%) are females as of the date of this Report.

The Board aims to achieve the following:

- at least 30% representation of female directors on the Board by Year 2030, in line with the progressive target set by the Council for Board Diversity; and
- a balanced and appropriate mix of directors with complementary age groups, skills, core competencies and relevant experience, to be pursued on an ongoing basis and aligned with the Board’s succession planning and refreshment process.

Management Diversity

The Group also embraces the principles of the Board Diversity Policy when shaping its senior management team. The senior management team encompasses individuals with diverse backgrounds, expertise and gender, where 3 out of 7 senior management members are females as of the date of this Report.

Diversity and Equal Opportunities

Our employees are distributed across various age groups with different experiences and skillsets, all of which contribute to the Group's capabilities for achieving sustainable growth. As of 31 March 2026, the Group had a total of 508 (2025: 516) employees, comprising full-time and part-time employees. The reduction in total headcount primarily reflects our ongoing commitment to driving operational efficiency.

The breakdown of employee headcount by employment category, gender and age group as of 31 March 2026 and 31 March 2025 are as follows:

Financial Year Ended	31 March 2026			31 March 2025		
Age Group/ Gender	Female	Male	Total	Female	Male	Total
Managerial						
30 and below	4	9	13	2	7	9
31-49	28	41	69	28	35	63
50-69	23	21	44	15	19	34
70 and above	1	–	1	–	–	–
Non-managerial						
30 and below	22	102	124	26	110	136
31-49	46	113	159	53	119	172
50-69	42	47	89	49	47	96
70 and above	4	5	9	3	3	6
Total	170	338	508	176	340	516

FY26 Performance	FY27 Target
Ratio of women to men – 1:1.99	To maintain or achieve a lower gender mix ratio
FY25 Performance	
Ratio of women to men – 1:1.93	
Performance in FY26	
FY26 Target previously set	Performance in FY26
To maintain or achieve a lower gender mix ratio	Target not achieved ⁽²¹⁾

In FY26, a total of 169 (FY25: 153) new employees were hired (equivalent to a new hire rate ⁽²²⁾ of 0.33 (FY25: 0.30)) and a total of 177 (FY25: 174) employees left the Group (equivalent to an employee turnover rate ⁽²³⁾ of 0.35 (FY25: 0.34)).

Notes:

⁽²¹⁾ The Group was unable to maintain the gender mix target in FY26 due to tight labour situation in the F&B industry. We will continue to move towards improving the gender ratio in FY27.

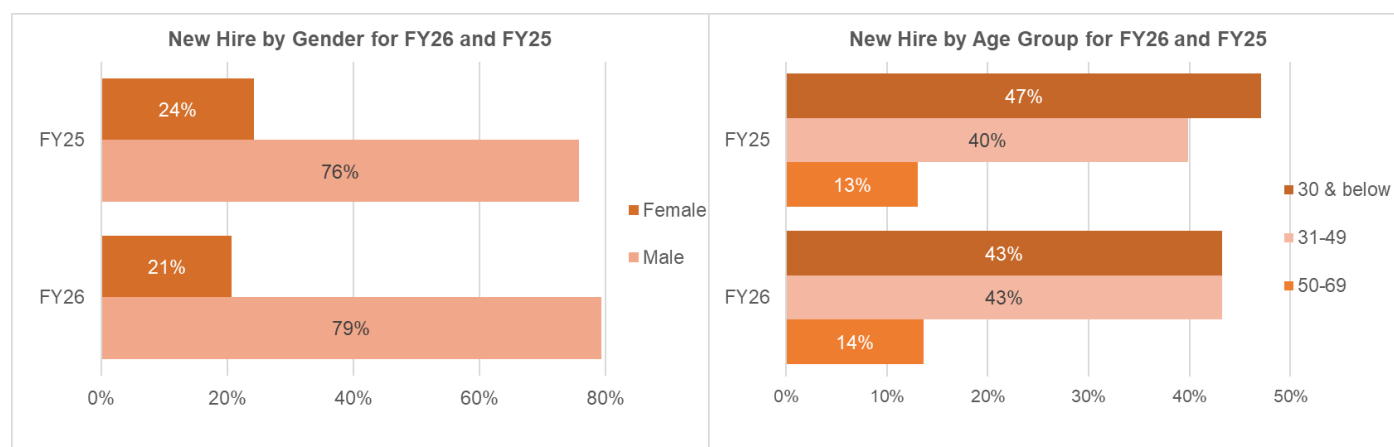
⁽²²⁾ The new hire rate is calculated based on the employee headcount as of 31 March 2026 and 31 March 2025.

⁽²³⁾ The employee turnover rate is calculated based on the employee headcount as of 31 March 2026 and 31 March 2025.

The breakdown of our new hire and employee turnover by gender and age group are as follows:

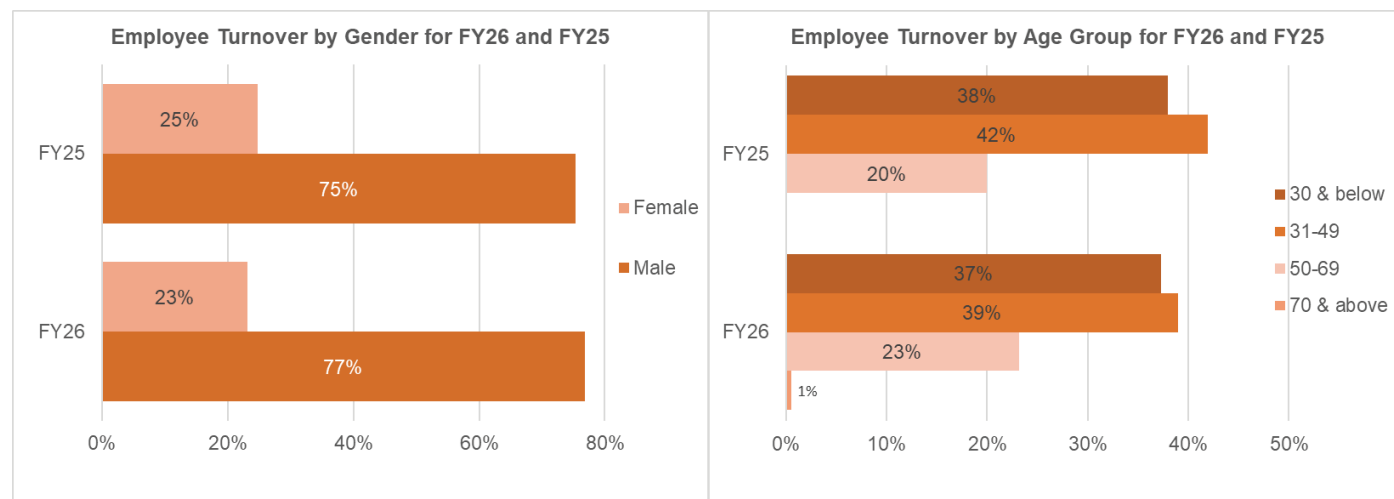
(i) New hire by gender and age group during FY26 and FY25

Financial Year	FY26			FY25		
Age Group/Gender	Female	Male	Total	Female	Male	Total
30 and below	15	58	73	9	63	72
31-49	15	58	73	22	39	61
50-69	5	18	23	6	14	20
Total	35	134	169	37	116	153



(ii) Employee turnover by gender and age group during FY26 and FY25

Financial Year	FY26			FY25		
Age Group/Gender	Female	Male	Total	Female	Male	Total
30 and below	10	56	66	9	57	66
31-49	17	52	69	25	48	73
50-69	14	27	41	9	26	35
70 and above	–	1	1	–	–	–
Total	41	136	177	43	131	174



FY26 Performance	FY27 Target
New hire rate - 0.33 Employee turnover rate - 0.35	To maintain or improve new hire rate and reduce employee turnover rate
FY25 Performance	
New hire rate - 0.30 Employee turnover rate - 0.34	
Performance in FY26	
FY26 Target previously set	Performance in FY26
To maintain or improve new hire rate and reduce employee turnover rate	Targets not achieved ⁽²⁴⁾

Note:

⁽²⁴⁾ Employee turnover rate increased in FY26 due to ongoing labour shortages in Singapore, which impacted employee retention. Concurrently, new hire rate increased in FY26 as the Group actively backfilled essential roles amid increased in employee turnover. We will continue to review the employment terms and remuneration packages to strengthen our ability to retain talent within the competitive labour pool.

The Group promotes open communication to effectively gather constructive feedback from our valued employees to better achieve our corporate goals. Any employee who believes that he or she has been treated unfairly may approach the Human Resource Department for assistance.

Employee Handbook

The Group places strong emphasis on fair employment practices and aims to enhance the productivity and growth of both the Group and its employees through the implementation of human resource strategies and policies. The employee handbook serves as a comprehensive guide to the outlet's basic operational and human resource policies, covering employee conduct, fringe benefits as well as terms and conditions of employment.

Employee Incentives

The Group recognises the importance of providing fair and equitable rewards to employees where credits are due. To attract and retain talented employees, annual reviews of remuneration packages are performed to ensure that the compensation and benefits are in line with market rates.

We believe that the Group will thrive when the well-beings of its employees are taken good care of. Therefore, the employees' remuneration packages and service incentives are established to be competitive and sufficient to entice, motivate and retain talents.

Incentives are awarded to eligible employees who have successfully met or exceeded the pre-determined performance target set by the Management. Such incentives serve as motivation tool and recognition of their outstanding efforts.

Long Service Awards are awarded on an annual basis to reward long-serving employees for their dedication.

The Group offers comprehensive leave benefits to all employees, including childcare and compassionate leave, in addition to government-regulated entitlements, including parental leave. All employees are entitled to parental leave. In FY26, all 3 employees (2 males and 1 female) who took parental leave returned to work upon completion. In FY25, of the 9 employees (4 males and 5 females) who took parental leave, 7 returned to work, while 2 female employees resigned following the completion of their parental leaves.

Performance Appraisal and Career Development

The Group values every employee's contribution and rewards employee based on a series of attributes that include performance, competence, commitment and experience as well as the Group's performance. All confirmed and permanent employees will undergo an annual performance appraisal where career development is discussed, and training needs are identified.

In addition to attending the regular trainings organised by the Group, we also encourage our employees to enrol for self-development courses which are aligned with their interests and career goals, allowing them to upgrade their skillsets and stay relevant to industry trends and best practices.

13.4 Occupational Health and Safety

As an employer, we are held accountable for our employees' well-being. Therefore, we prioritise fostering a safe workplace at all our restaurants and central kitchens. We have implemented Occupational Health and Safety framework that provides a comprehensive system for dealing with emergencies and ensures our workers receive sufficient instruction, training and supervision, in accordance with the requirements of Workplace Safety and Health ("**WSH**") Act.

A key aspect of Occupational Health and Safety framework is the WSH (Risk Management) Regulations, which is a preventive approach that aims to reduce risks at source and hold the stakeholders accountable for managing the risks they create. Companies which have put in place systems to manage workplace risks and comply with WSH (Risk Management) Regulations will be eligible with bizSAFE Level 3 certification and above.

The Group currently has its own risk assessment framework in compliance with WSH (Risk Management) Regulations. In FY26, all our central kitchens completed comprehensive risk assessments for their work activities and are now bizSAFE Level 3 certified.

We strive to ensuring a safe and conducive workplace environment where our employees feel secure while performing their duties at their respective positions. Some of the guidelines and measures include:

- (i) workplace safety policies and procedures are in place for all employees;
- (ii) first aid kits are placed at easily accessible locations;
- (iii) each outlet is required to designate a minimum of two employees to undergo workplace safety training; and
- (iv) regular safety checks and enforce relevant health and safety rules.

Our employees will receive immediate medical attention in the event of any work-related injury that occurs at the workplace. Additionally, the Head of Departments is required to submit an incident report (documenting the details of the incident and recommended preventive actions to mitigate the risk of future recurrence) to the Human Resources Department for further investigation.

The common work-related injuries include cuts, burns, slips, sprains and bruises. In FY26, there were 17 cases (FY25: 12 cases) of recordable work-related injuries arising from cuts and falls sustained during operations. All the affected staff received necessary medical care and leave, in compliance with applicable laws and regulations. To reinforce workplace safety, we maintain ongoing communication and reminders across our operations.

In FY26, there were zero confirmed fatal workplace incidents.

FY26 Performance	FY27 Target
No confirmed fatal workplace incident	Zero fatal incidents confirmed at workplace
FY25 Performance	
No confirmed fatal workplace incident	
Performance in FY26	
FY26 Target previously set	Performance in FY26
Zero fatal incidents confirmed at workplace	Target achieved

13.5 Training and Development

Our employees are the ambassadors of Tung Lok's brand of service. The Group strongly believes that the provision of appropriate training opportunities and programmes for all our employees is the key in equipping them with relevant skillsets to help them realise their full potential in their careers. As a service-based business, the Group is an accredited in-house Singapore Workforce Qualifications ("**WSQ**") Approved Training Organisation ("**ATO**") and has been actively promoting the enhancement of employees' skillset and technical know-how through the provision of diverse training and career development programmes. In FY26, some of the WSQ-certified programmes that we ran include "Food Safety Course Level 1", "Interact and Serve F&B Customers", "Maintain Safe and Secure Working Environment", "Maintain Food and Beverage Service Environment" and "Perform Hosting Duties".

Other than WSQ-certified programmes, our training department also conducted soft skills courses to our employees to support both their personal and career developments. These courses include “Emotional Intelligence”, “Dominance, Influence, Steadiness and Conscientiousness (DISC) at work” and “Leadership & Professional Excellence”.

Orientation programmes are conducted to introduce corporate values and company structure to our new employees so that they can be familiar with tasks, people and processes during their onboarding process.

Structured on-the-job training programmes are conducted to provide supervised and hands-on guidance to new employees so that they can master their job-specific responsibilities to ensure operational readiness and consistency in service delivery.

Moral education programmes are conducted periodically to inculcate positive social values in our employees allowing them to demonstrate goodwill and diligence to stakeholders when carrying out their duties.

Other external training programmes which our employees have attended in FY26 include halal foundation programme and first aid courses. Acknowledging the essential role of acquiring new knowledge and fostering productivity and innovation within the Group, we encourage our employees to attend external courses to stay up to date with the latest industry developments. During FY26, our employees attended external courses such as “WSQ Intellectual Property Licensing & Commercialisation (IPLC)” and “Total Defence Tabletop Exercise For Business”.

The Group has also organised sharing session where personnel from top-performing divisions shared valuable insights and techniques that have proven effective in their division. This initiative is intended to foster knowledge transfer and skill development, ultimately promotes a culture of continuous improvement and service excellence across the organisation.

As part of the Group’s digital transformation initiatives, the following trainings have been conducted in FY26 to introduce new digital solutions:

- Service and kitchen employees have been trained on the newly implemented digital procurement platform, allowing them to place purchase orders and process purchase invoices directly via a mobile application;
- Service employees have been trained to use the advanced features of Point-Of-Sales system and the third-party merchant portal; and
- Service and kitchen employees have been trained on email etiquette and Microsoft Outlook functions, designed to assist them with managing workplace communications professionally and effectively.

The following are the key statistics of the average training hours per employee by gender and employment category in FY26 and FY25:

Average training hours per employee	FY26	FY25
Overall	17.60	15.80
Gender		
Female	16.50	18.10
Male	18.20	14.60
Employment Category		
Managerial	22.00	18.50
Non-managerial	16.10	15.10

In addition, all directors as of the date of this Report, had attended the relevant training on sustainability matters pursuant to Rule 720(6) of the Catalist Rules, ensuring they are well-informed on sustainability issues.

FY26 Performance	FY27 Target
Average training hours per employee is 17.60	To maintain or improve average training hours per employee
FY25 Performance	
Average training hours per employee is 15.80	
Performance in FY26	
FY26 Target previously set	Performance in FY26
To maintain or improve average training hours per employee	Target achieved

13.6 Caring for Local Communities

The Group firmly believes in being a socially responsible corporate citizen which can contribute to the betterment of society.

In FY26, we have supported the following CSR Programmes:

- ✓ *Assisi Hospice's Fun Day 2025 ("Assisi 2025")* is an annual highlight fundraising carnival that aims to provide comfort and dignity to Assisi Hospice patients with life-limiting illnesses and their families. Assisi 2025, held on 15 June 2025, featured over 100 stalls offering a variety of food, games, and activities, bringing the community together in support of hospice care. The proceeds generated were used to raise awareness about terminal illness. Our Group continued its tradition of being one of the F&B sponsors for Assisi 2025.
- ✓ *Lew Foundation Global Mobility Award ("LFGMA")* is an award established by the Lew Foundation to honour the philanthropic legacy of its founder, Mr Lew Chee Beng. Mr Lew was dedicated to uplifting lives through strategic support for elderly and underprivileged youth in Singapore. LFGMA aims to provides financial support to deserving Singapore Institute of Technology (SIT) undergraduates in Health and Social Sciences, enabling them to participate in credit-bearing global mobility programs. Our Group had contributed proceeds towards LFGMA to promote the education culture and support the next generation of healthcare professionals in Singapore.
- ✓ *Food Connect Singapore ("Food Connect")* is a government-backed digital platform set up and managed by Ministry of Social and Family Development (MSF). It facilitates collaboration between F&B partners and food rescue organisations, such as The Red Collective, SG Food Rescue, and Summit Rescues, to ensure surplus food is safely redistributed to those in need, thereby reducing food waste and supporting vulnerable communities. In FY26, our Group was one of participating F&B partner for Food Connect, contributing approximately 15,000 kg of surplus food to support local social safety needs.

Furthermore, our Group is involved in grooming the education opportunities for the next generation of F&B talents in Singapore. In FY26, we sponsored the graduating prizes for Temasek Polytechnic's Diploma in Food, Nutrition and Culinary Science.

FY26 Performance	FY27 Target
Participated at least two (2) CSR programmes	To maintain at least two (2) participations in CSR programmes
FY25 Performance	
Participated at least two (2) CSR programmes	
Performance in FY26	
FY26 Target previously set	Performance in FY26
To maintain at least two (2) participations in CSR programmes	Target achieved

13.7 Procurement

The Group is dedicated to upholding the highest standards of quality and safety throughout its procurement process. Keeping consumers' well-being in mind, the Group has a rigorous approval process of shortlisting appropriate suppliers who can ensure the freshness and quality of the food ingredients. Whenever feasible, we prioritise procuring products from sustainable sources with the aim of reducing environmental harm.

Supplier Selection

The Group ensures that all suppliers of the Group have obtained the necessary approval from the SFA. In addition, the Group has a policy to evaluate both new and existing vendors based on various criteria, which include but not limited to:

- products' quality and safety;
- responsiveness and support;
- problems resolution;
- delivery performance; and
- price competitiveness.

The Group operates specific halal-certified businesses within our catering division. We have implemented additional procedures to ensure that the food products used in our halal-certified businesses are either procuring from suppliers accredited by Halal Certifying Association recognised by Majlis Ugama Islam Singapura (“**MUIS**”) ⁽²⁵⁾ or food products used are certified directly by MUIS itself.

Note:

⁽²⁵⁾ MUIS, also known as the Islamic Religious Council of Singapore, is the Islamic authority responsible for overseeing Muslim affairs in Singapore. It plays a vital role in providing Halal certification services and regulating the Halal standards across Singapore F&B industry.

Our team makes frequent site visits to source for wholesome and reliable food supplies. In FY26, we have conducted a total of fourteen (14) site visits to our suppliers in Singapore, including Merchant Brothers Pte. Ltd. and Country Foods Pte. Ltd., in order to ensure the quality and reliability of our food sources.

In addition to site visits, we maintain frequent and ongoing dialogues with our existing suppliers to ensure that food quality standards remain uncompromised.

FY26 Performance	FY27 Target
All our suppliers have obtained necessary approvals from SFA	All our suppliers to obtain necessary approvals from SFA
FY25 Performance	
All our suppliers have obtained necessary approvals from SFA	
Performance in FY26	
FY26 Target previously set	Performance in FY26
All our suppliers to obtain necessary approvals from SFA	Target achieved

Supply Chain Management

“Food miles” refers to the distance that food has travelled from its place of origin to the place of consumption. Opting for locally sourced products leads to a decrease in food miles, thereby reducing GHG emissions which contribute to climate change.

SFA has been actively promoting Farm-to-Table (“**FTT**”) initiative, a nationwide endeavour focused on securing a sustainable food supply by sourcing food ingredients locally and directly from a farm, without going through a store, market or distributor. The reduced distance travelled can contribute to both reduction in food miles as well as maintaining the freshness of the food ingredients. The Group has responded to the SFA’s FTT initiative by procuring from local farms such as Heng Guan Seng Kee Trading Pte Ltd, Khwan Hup Farming Pte Ltd and Golden Cap Farm LLP.

In FY26, our Group continued to be part of FTT Recognition Programme ⁽²⁶⁾ in supporting the use of local produce and honoured with highest-tier award for procuring at least 15% local produce in three food categories, Hen Shell Eggs, Beansprouts and Mushrooms, from local suppliers.

In addition to our participation in the FTT Recognition Programme, we have also partnered with four (4) suppliers which are certified participants of the LowCarbonSG initiative ⁽²⁷⁾, such as Kee Song Food Corporation (S) Pte. Ltd., Euraco Finefood Pte Ltd, Kwong Cheong Thye Pte. Ltd. and Lim Siang Huat Pte Ltd, to source their products with lower carbon footprints.

Notes:

⁽²⁶⁾ FTT Recognition Programme, organised by SFA and in partnership with Association of Catering Professionals Singapore (ACAPS), RAS, and Singapore Hotel Association (SHA), encourages hotels, restaurants, and caterers (“**HoReCa**”) businesses to adopt sustainable practices by incorporating locally farmed products into their menus. It is a tiered award system that recognises HoReCa businesses that procure at least 15% of local produce in any food categories (including items such as Hen Shell Eggs, Leafy Vegetables, Beansprouts, Fish, Mushrooms, and Quail Eggs) with “Base Tier” being assigned for procuring in one food category; “Mid Tier” being assigned for procuring in two food categories; and “Highest Tier” being assigned for procuring in three or more food categories.

⁽²⁷⁾ LowCarbonSG initiative, helmed by Carbon Pricing Leadership Coalition (CPLC) Singapore, the decarbonisation arm of the UN Global Compact Network Singapore (UNGCNS), and supported by the NEA and Enterprise Singapore (ESG), is a capability-building programme to enable local companies in Singapore to start monitoring and, where possible, reduce their carbon emissions. Local companies that successfully measure and monitor their carbon footprints will be issued a ‘LowCarbonSG’ Participant Logo.

Sustainable Restaurant Essentials

The usage of takeaway packaging material is inevitable considering the Group's nature of business. The Group is also aware of our obligation in reducing carbon footprint by using eco-friendly take-away packaging. Most of our take-away packaging materials and kitchen hand towels are certified with Forest Stewardship Council ("**FSC**")⁽²⁸⁾. We currently use two types of takeaway bags: paper packaging and plastic bags with d₂w-certified additives⁽²⁹⁾. Additionally, some of our restaurants use compostable cutlery and plateware which made from renewable plant starches (such as corn and sugarcane). These are designed to completely biodegrade within 90 days under appropriate composting conditions.

In addition, we offer eco-friendly dining essentials, including recycled paper straws and unbleached bamboo cocktail napkins, across most of our restaurants.

Notes:

⁽²⁸⁾ FSC is an international, non-governmental organisation dedicated to promoting responsible management of the world's forests. FSC has developed a system of forest certification and product labelling that enables people to identify responsibly sourced wood, paper and other forest products.

⁽²⁹⁾ The d₂w-certified additive, developed by Symphony Environmental, is included at the manufacturing stage and allows everyday plastic products to degrade in the presence of oxygen into biodegradable materials which can be recycled back into nature more quickly than ordinary plastic.

Sustainable Meal Options

We are dedicated to catering to our customers' evolving dietary preferences while simultaneously embracing sustainable practices and offering diverse sustainable food choices at our food establishments.

*Healthier Health Promotion Board ("**HPB**") certified products*

In FY26, the Group remained dedicated to offer a healthier range of products which are produced using Allulose, a naturally occurring novel sugar. The following food products have received certification from HPB as healthier choices:

- *Tung Lok Mooncake* is a pioneering low-sugar mooncakes in Singapore, produced using Allulose. The lotus paste of the mooncake is made exclusively from 100% pure-lotus seeds and proven to be 25% lower in sugar content compared to conventional mooncakes. The mooncake is baked using HPB-certified 100% pure peanut oil which is known for its high monounsaturated "good" fat content;
- *Tung Lok Nian Gao* is a low-sugar festive product that comes in various flavours (Traditional, Pandan, Black Sesame and Red Dates); and
- *Tung Lok Yu Sheng Sauce* is another low-sugar festive product and a perfect choice for healthier 'Lohei' celebration during Chinese New Year reunion meal.

Healthier Ingredients sourced from HPB-certified partners

As consumers shift toward being more health conscious, we use ingredients that are certified as Healthier Choice from HPB:

- OKI Blended Cooking Oil (healthier choice cooking oil with RSPO (Roundtable on Sustainable Palm Oil));
- Royal Umbrella Thai Fragrant Brown Rice; and
- Good Salt/K-Salt (a lower sodium alternative compared to regular salt).

HPB Healthier Dining Partner

As part of our ongoing commitment to healthier dining, our catering division collaborates with HPB by introducing a series of healthier menu prepared in accordance with HPB's nutritional guidelines. Under this collaboration, our catering division has been certified as "Healthier Dining Partner" by the HPB.

Sustainable Seafood Practices

Increasing seafood consumption has placed significant pressure on seafood supplies. This trend poses a serious threat to the sustainable yield of the seas and marine ecosystems.

Whenever practicable, we source our seafood (including salmon, shrimps, prawns, lobsters, oysters, clams and scallops) from suppliers who adhere to sustainable business practices. We prioritise working with suppliers accredited by renowned organisations such as Aquaculture Stewardship Council ("**ASC**")⁽³⁰⁾ and Marine Stewardship Council ("**MSC**")⁽³¹⁾.

Notes:

⁽³⁰⁾ ASC is an independent, international non-profit organisation that manages the world's leading certification and labelling programme for responsible aquaculture. ASC plays a major role in supplying food and social benefits for mankind whilst minimising negative impacts on the environment and transforming aquaculture towards environmental sustainability and social responsibility using efficient market mechanisms that create value across the chain.

⁽³¹⁾ MSC is an international independent and non-profit organisation founded in 1997 by World Wildlife Fund (WWF) and Unilever to recognise and reward sustainable fishing efforts to protect the oceans and preserve seafood supplies for future generations.

14. GOVERNANCE

14.1 Corporate Governance

The Group maintains a rigorous adherence to all relevant laws and regulations, spanning fair labour practices, non-discrimination, occupational health and safety, and environmental standards.

The Group is committed to maintaining the best practices in corporate governance to ensure the long-term sustainability of the Group's operations. We firmly believe that implementing and adhering to good governance practices are integral in maximising long-term shareholders' value and safeguarding the interests of our stakeholders. For details of our corporate governance practices, please refer to the Corporate Governance Report from pages 22 to 50 in the Annual Report 2026.

In FY26, there are no incidents of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations.

FY26 Performance	FY27 Target
No confirmed incidents of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations	To maintain zero incident of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations
FY25 Performance	
No confirmed incidents of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations	
Performance in FY26	
FY26 Target previously set	Performance in FY26
To maintain zero incident of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations	Target achieved

14.2 Anti-Corruption and Whistle-Blowing Policy

Anti-Corruption

Our Employee Handbook establishes clear expectations for our employees in relation to various important issues, including fraud, conflict of interests and anti-competition conduct. In Tung Lok, we conduct our business by inculcating a clean and transparent working culture within the organisation. We understand the detrimental effect that corruption can have on both organisations and the society, and we are determined to ensure that our business decisions and actions are ethical and in full compliance with local legal requirements. We firmly stand against any form of malpractice, impropriety, non-compliance with statutory law, rules and regulations or any wrongdoing by our employees during the course of performing their duties.

Management and key executives are required to submit annual conflict of interest declarations for independent assessment to demonstrate their willingness to adhere to the conflicts of interest policy.

Whistle-Blowing Policy

The Group's whistle-blowing policy is displayed on employees' notice boards at all our outlets. The policy encourages and provides a channel for employees to report in good faith and without fear of reprisals, concerns about possible improprieties in financial matters, fair labour practices, internal controls, disclosure of information, conflict of interest, insider trading or any other areas involving fraud, corruption and misconduct of employees to the ARC, President/Chief Executive Officer or the Head of Human Resource Department. The public, our customers and other stakeholders can also report possible improprieties or provide other feedback through the Company's website at www.tunglok.com. The Management reviews each correspondence received and escalates to the President/Chief Executive Officer or Chairman of ARC on any instances of potential improprieties. For details of our whistle-blowing policy, please refer to the Corporate Governance Report from pages 22 to 50 in the Annual Report 2026.

In addition, all new employees are required to attend the orientation programmes where the Group's corporate values, anti-corruption practices and whistle-blowing policy are conveyed to them.

FY26 Performance	FY27 Target
No confirmed corruption incident	No incidents of corruption concerning employees or business partners.
FY25 Performance	
No confirmed corruption incident	
Performance in FY26	
FY26 Target previously set	Performance in FY26
No incidents of corruption concerning employees or business partners	Target achieved

14.3 Enterprise Risk Management

The Group has a structured ERM Framework to facilitate in identifying, assessing, monitoring and reporting of significant key operational, financial, compliance and information technology risks that are relevant to our operation. The Board and ARC are responsible for overseeing the Management in developing, updating and maintaining an adequate and effective ERM Framework. The Management makes quarterly ERM reporting to the ARC. For details of the implementation of ERM framework, please refer to the Corporate Governance Report from pages 22 to 50 in the Annual Report 2026.

FY26 Performance	FY27 Target
Quarterly ERM reporting to ARC conducted	To maintain quarterly ERM reporting to ARC
FY25 Performance	
Quarterly ERM reporting to ARC conducted	
Performance in FY26	
FY26 Target previously set	Performance in FY26
To maintain quarterly ERM reporting to ARC	Target achieved

14.4 Personal Data Protection Policy

The Group is committed to protecting the personal data entrusted to us. We have an established Personal Data Protection Policy in place that governs the collection, usage, processing, disclosure, transfer, storage, retention and disposal of personal data in possession or under the control of the Group. The policy is reviewed and updated regularly based on the latest requirements of Personal Data Protection Act ("PDPA").

Continuous trainings are provided to our employees to ensure they are kept abreast of the latest personal data protection policies and practices of the Group.

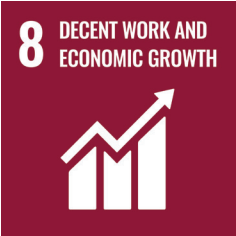
In FY26, there are no reported breaches of personal data privacy relating to customers and employees received from regulators. We are not aware of any identified leaks, thefts or losses of customer data during FY26.

FY26 Performance	FY27 Target
No confirmed breaches of personal data privacy incident	No incidents of personal data privacy concerning customers and employees.
FY25 Performance	
No confirmed breaches of personal data privacy incident	
Performance in FY26	
FY26 Target previously set	Performance in FY26
No incidents of personal data privacy concerning customers and employees.	Target achieved

15. SUPPORTING THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

The Group has incorporated the SDGs under the 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, where appropriate, as a supporting framework to shape and guide our sustainability strategy. Presented below is the list how our material topics relate to these SDGs:

SDGs	Our Efforts	Material Topics
✓ Goal 3: Good Health and Well-being <i>Ensure healthy lives and promote well-being for all at all ages</i> 	We implement measures such as safety checks, safety training and job safety guidelines and procedures to provide a hazard-free workplace for our employees as well as our customers.	✓ Occupational Health and Safety
✓ Goal 4: Quality Education <i>Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</i> 	We offer our employees on-the-job training and opportunities to attend internal and external workshops as we believe in creating a rewarding working environment for our employees.	✓ Training and Development
✓ Goal 6: Clean Water and Sanitation <i>Ensure availability and sustainable management of water and sanitation for all</i> 	We implement checks and measures to minimise wastage of water from our business operations, which in turn helps us to work towards achieving sustainable management and efficient use of natural resources.	✓ Water Consumption
✓ Goal 7: Affordable and Clean Energy <i>Ensure access to affordable, reliable, sustainable and modern energy for all</i> 	We implement measures to reduce our energy consumption rate as not only does it help to improve our energy efficiency, but it also helps us to reduce operating costs.	✓ Energy Consumption (Gas and Electricity)

SDGs	Our Efforts	Material Topics
✓ Goal 8: Decent Work and Economic Growth <i>Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</i> 	We place heavy emphasis on customer satisfaction as we understand that a high level of customer satisfaction is essential to the continued success of our business. This also contributes to economic growth as well as the protection and creation of jobs.	✓ Customer Engagement
	We contribute to economic growth through creating long-term value for our stakeholders.	✓ Sustainable Business Performance
✓ Goal 10: Reduced Inequalities <i>Reduce inequality within and among countries</i> 	We ensure equal opportunity and pay fairly for all regardless of gender and age by establishing various human resource related policies to facilitate this goal.	✓ Board Diversity ✓ Diversity and Equal Opportunity ✓ Caring for Local Communities
✓ Goal 12: Responsible Consumption and Production <i>Ensure sustainable consumption and production patterns</i> 	We implement measures to help prevent and reduce waste that is generated from our business operations.	✓ Waste Management
✓ Goal 16: Peace, Justice and Strong Institutions <i>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</i> 	We ensure compliance with market standards with regards to the quality and safety of our food so as to maintain customer satisfaction and the continued success of our business.	✓ Food Health and Safety
	We ensure the procurement process is strictly in compliance with market standards and serve our customers with the freshest and healthiest supplies from sustainable sources.	✓ Procurement
	We are committed to high standards of corporate governance as we believe that a high standard of corporate governance is integral in ensuring the sustainability of our businesses as well as safeguarding shareholders' interests and maximising long-term shareholder's value.	✓ Corporate Governance ✓ Anti-Corruption and Whistle-Blowing Policy ✓ Enterprise Risk Management ✓ Personal Data Protection Policy

16. SGX-ST PRIMARY COMPONENT INDEX

The Group has mapped specific sections based on the six primary components of report content as set out in the Practice Note 7F Sustainability Reporting Guide as shown in the table below.

Primary Components	References
Material ESG factors	- Section 8: Stakeholder Engagement - Section 10: Materiality Assessment
Climate-related disclosures consistent with the TCFD recommendations	- Section 12.1: Emissions - Section 18: TCFD Recommendations Content Index
Policies, practice and performance	- Section 1: Board Statement - Section 9: Policies, Practices and Performance Reporting
Targets	- Section 12.2: Energy Consumption (Gas and Electricity) - Section 12.3: Water Consumption - Section 12.4: Waste Management - Section 13.1: Food Health and Safety - Section 13.2: Customer Engagement - Section 13.3: Employment - Section 13.4: Occupational Health and Safety - Section 13.5: Training and Development - Section 13.6: Caring for Local Communities - Section 13.7: Procurement - Section 14.1: Corporate Governance - Section 14.2: Anti-Corruption and Whistle-Blowing Policy - Section 14.3: Enterprise Risk Management - Section 14.4: Personal Data Protection Policy
Sustainability reporting framework	- Section 5: Reporting Framework - Section 16: SGX-ST Primary Component Index - Section 17: GRI Content Index - Section 18: TCFD Recommendations Content Index
Board statement and associated governance structure for sustainability practices	Section 1: Board Statement

17. GRI CONTENT INDEX

Statement of use	Tung Lok Restaurants (2000) Ltd has reported this information cited in the GRI Content index for the financial period from 1 April 2025 to 31 March 2026 with reference to the GRI Universal Standards 2021.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not Applicable

GRI Standards	Disclosures	References
GENERAL STANDARD DISCLOSURE		
GRI 2: General Disclosures 2021	2-1 Organisational details	Section 2: About Tung Lok
	2-2 Entities included in the organisation's sustainability reporting	Annual Report 2026 (Our Brands and Outlets) and Section 3: Reporting Scope and Period
	2-3 Reporting period, frequency and contact point	Section 3: Reporting Scope and Period
	2-4 Restatements of information	Not applicable
	2-5 External assurance	Section 5: Reporting Framework
	2-6 Activities, value chain and other business relationships	Annual Report 2026 (Our Brands and Outlets)
	2-7 Employees	Section 13.3: Employment
	2-8 Workers who are not employees	Not applicable
	2-9 Governance structure and composition	Annual Report 2026 (Corporate Governance Report) and Section 9: Policies, Practices and Performance Reporting - Sustainability Governance
	2-10 Nomination and selection of the highest governance body	Annual Report 2026 (Corporate Governance Report)
	2-11 Chair of the highest governance body	Annual Report 2026 (Corporate Governance Report)
	2-12 Role of the highest governance body in overseeing the management of impacts	Section 9: Policies, Practices and Performance Reporting - Sustainability Governance
	2-13 Delegation of responsibility for managing impacts	Section 9: Policies, Practices and Performance Reporting - Sustainability Governance
	2-14 Role of the highest governance body in sustainability reporting	Section 9: Policies, Practices and Performance Reporting - Sustainability Governance
	2-15 Conflicts of interest	Annual Report 2026 (Corporate Governance Report)
	2-16 Communication of critical concerns	Section 9: Policies, Practices and Performance Reporting - Sustainability Reporting Process

GRI Standards	Disclosures	References
GENERAL STANDARD DISCLOSURE		
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Annual Report 2026 (Corporate Governance Report)
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2026 (Corporate Governance Report)
	2-19 Remuneration policies	Annual Report 2026 (Corporate Governance Report)
	2-20 Process to determine remuneration	Annual Report 2026 (Corporate Governance Report)
	2-21 Annual total compensation ratio	Annual Report 2026 (Corporate Governance Report)
	2-22 Statement on sustainable development strategy	Section 1: Board Statement
	2-23 Policy commitments	Section 14: Governance
	2-24 Embedding policy commitments	Section 14: Governance
	2-25 Processes to remediate negative impacts	Section 14: Governance
	2-26 Mechanisms for seeking advice and raising concerns	Section 9: Policies, Practices and Performance Reporting - Sustainability Governance
	2-27 Compliance with laws and regulations	Section 14: Governance
	2-28 Membership associations	Section 7: Membership of Association
	2-29 Approach to stakeholder engagement	Section 8: Stakeholder Engagement
	2-30 Collective bargaining agreements	None of the Group's employees are covered under any collective bargaining agreements
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Section 10: Materiality Assessment
	3-2 List of material topics	Section 10: Materiality Assessment
	3-3 Management of material topics	Section 8: Stakeholder Engagement and Section 10: Materiality Assessment
TOPIC-SPECIFIC STANDARDS		
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Section 14.2: Anti-Corruption and Whistle-Blowing Policy
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Section 12.2: Energy Consumption (Gas and Electricity)
	302-3 Energy intensity	Section 12.2: Energy Consumption (Gas and Electricity)
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	Section 12.3: Water Consumption
	303-5 Water consumption	Section 12.3: Water Consumption

GRI Standards	Disclosures	References
TOPIC-SPECIFIC STANDARDS		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Section 12.1: Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Section 12.1: Emissions
	305-4 GHG emissions intensity	Section 12.1: Emissions
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Section 12.4: Waste Management
	306-3 Waste generated	Section 12.4: Waste Management
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Section 13.3: Employment - Diversity and Equal Opportunities
	401-3 Parental leave	Section 13.3: Employment - Employee Incentives
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Section 13.4: Occupational Health and Safety
	403-9 Work-related injuries	Section 13.4: Occupational Health and Safety
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Section 13.5: Training and Development
	404-2 Programs for upgrading employee skills and transition assistance programs	Section 13.5: Training and Development
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Section 13.3: Employment - Diversity and Equal Opportunities
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	Section 13.6: Caring for Local Communities
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Section 13.7: Procurement
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Section 13.1: Food Health and Safety
GRI 418: Customer Privacy 2016	418-1 Management approach disclosures	Section 13.2: Customer Engagement and Section 14.4: Personal Data Protection Policy

18. TCFD RECOMMENDATIONS CONTENT INDEX

As part of SGX roadmap of climate reporting, the Group has adopted a phased approach to build TCFD framework and map the climate-related disclosures based on the 11 recommendations of TCFD.

TCFD Thematic Areas	Recommended Disclosures	References and Remarks
<i>Disclose the organisation's governance around climate-related risks and opportunities.</i>	(a) Describe the board's oversight of climate-related risks and opportunities.	The Board has overall responsibility for integrating sustainability considerations into the strategic planning of the Group. This involves overseeing the management and supervision of the implementation of sustainability strategies and policies, as well as reviewing and endorsing the contents of this Report. Refer to Section 9.1: Sustainability Governance
	(b) Describe management's role in assessing and managing climate-related risks and opportunities.	In consultation with the Board, the SSC has been tasked to oversee the development of the sustainability strategy, review the material impacts, consider stakeholder priorities, set goals and targets as well as collect, verify, monitor, and report performance data for this Report. Refer to Section 9.1: Sustainability Governance
<i>Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material.</i>	(a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Refer to Section 12.1.1: Climate-related Risks and Opportunities
	(b) Describe the impact of climate-related risks and opportunities on the organisation's business, strategy, and financial planning.	
	(c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	In line with transitional provisions of IFRS Sustainability Disclosure Standards framework, the Group will introduce climate-related scenario analysis at a later stage to evaluate the long-term resilience of our business strategy.

TCFD Thematic Areas	Recommended Disclosures	References and Remarks
<i>Disclose how the organisation identifies, assesses, and manages climate-related risks.</i>	(a) Describe the organisation's processes for identifying and assessing climate-related risks.	An ERM framework is in place to facilitate in identifying, assessing, monitoring and reporting of significant key operational, financial, compliance and information technology risks that are relevant to our operation.
	(b) Describe the organisation's processes for managing climate-related risks.	
	(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	Refer to Section 12.1.1: Climate-related Risks and Opportunities
<i>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</i>	(a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	The Group tracks the following metrics: - GHG emissions, Scope 1 and 2 [Refer to Section 12.1: Emissions] - Energy consumption [Refer to Section 12.2: Energy Consumption (Gas and Electricity)] - Water consumption [Refer to Section 12.3: Water Consumption] - Waste oil generated [Refer to Section 12.4: Waste Management]
	(b) Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	The Group has disclosed Scope 1 and Scope 2 of GHG emissions in FY26. [Refer to Section 12.1: Emissions] We do not track and report Scope 3 GHG emissions in FY26 due to limited data availability. However, we will continue to assess this area as our data capabilities improve.
	(c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	As climate-related risks have been assessed using a qualitative approach, supported by insights from the Group's quarterly ERM reviews, setting a specific GHG emissions target is not feasible at this stage. We will continue to monitor the emission exposure before determining a reasonable target for GHG emissions, where applicable, in line with transitional provisions of IFRS Sustainability Disclosure Standards framework.

TUNG LOK GROUP OF RESTAURANTS IN SINGAPORE

RESTAURANTS



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60 Collyer Quay, Level 10, Singapore 049322
Tel: 6634 3233



OUE Tower
60 Collyer Quay, Level 8, Singapore 049322
WhatsApp only: 9105 3488



Resorts World Sentosa
Hotel Michael, Lobby Level, 26 Sentosa Gateway,
#02-142/143, Singapore 098138
Tel: 6884 7888



Orchard Rendezvous Hotel
1 Tanglin Road, #02-18, Singapore 247905
Tel: 6834 0660

Clarke Quay Central
6 Eu Tong Sen Street, #02-88, Singapore 059817
Tel: 6336 6022



Orchard Central
181 Orchard Road, #07-07/08/09, Singapore 238896
Tel: 6736 0006

Velocity @ Novena Square
238 Thomson Road, #02-11/12, Singapore 307683
Tel: 6992 2777



Square 2
10 Sinaran Drive, #01-73, Singapore 307506
Tel: 6893 1123



Square 2
10 Sinaran Drive, #02-80, Singapore 307506
Tel: 6358 4466



Liat Towers (relocating to Palais Renaissance in August 2026)
541 Orchard Road, #05-01, Singapore 238881
Tel: 6734 3788
(New Address: LingZhi Greens, Palais Renaissance,
#B1-04/05, 390 Orchard Road, Singapore 238871)



d'Arena
511 Upper Jurong Road, #01-01, Singapore 638366
Tel: 6262 6996

Paya Lebar Quarter (PLQ Mall)
10 Paya Lebar Road, #03-09/10, Singapore 409057
Tel: 6909 8933

Park Regis by Prince Singapore
23 Merchant Road, Lobby Level, Singapore 058268
Tel: 6721 9118

Gardens by the Bay
18 Marina Gardens Drive, #01-10, Singapore 018953
Tel: 6022 0188



Gardens by the Bay
18 Marina Gardens Drive, #01-10, Singapore 018953
Tel: 6022 0188



The Clan Hotel
10 Cross Street, Level 4 & 5, Singapore 048417
WhatsApp only: 9459 2388



Orchard Central
181 Orchard Road, #07-14/15, Singapore 238896
Tel: 6509 1878

VivoCity
1 HarbourFront Walk, #03-10, Singapore 098585
Tel: 6222 7377



Rainforest Wild Adventure WEST
20 Mandai Lake Road, #02-32,
Rainforest Wild Adventure WEST, Singapore 729825
WhatsApp only: 9853 7558

CATERING BRANDS

NON-HALAL



HALAL



MANUFACTURING BRAND



SCAN HERE



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