STAMFORD TYRES

SUSTAINABILITY REPORT

2026

STAMFORD TYRES
CORPORATION LIMITED

Contents

1. Board Statement

The Board of Directors ("**Board**") of Stamford Tyres Corporation Limited (or the "**Company**") and its subsidiaries (collectively known as the "**Group**" or "**We**"), reaffirms our commitment to sustainability with the publication of our sustainability report ("**Report**"). For this Report, we provide insights into the way we conduct business, whilst considering our material sustainability factors under the sustainability pillars of economic, environmental, social and governance (collectively as "**Sustainability Factors**").

The Board considered the Group's sustainability issues as part of its strategic formulation and business strategies, determined the material Sustainability Factors and oversaw their management and monitoring.

This Report communicates our commitment towards supporting the United Nations' Sustainable Development Goals ("**SDGs**"). As we collaborate closely with our stakeholders throughout the value chain, their inputs serve as the compass directing our sustainability initiatives towards prioritising our material Sustainability Factors. Below shows the interaction between our sustainability framework, material Sustainability Factors, stakeholders and the SDGs:

2. Sustainability Performance at a Glance

A summary of our key sustainability performance in financial year ("**FY**") 2026 is as follows:

Sustainability Pillar	Sustainability Metric	Sustainability Performance	
		FY2026	FY2025
Economic	Market presence	One of the largest independent tyre and wheel distributors in Southeast Asia ("**SEA**")	One of the largest independent tyre and wheel distributors in SEA
	Number of retail outlets	16	17[1]
	Economic value generated[2] (S$ million)	187.39	194.06[3]
	Operating costs[4] (S$ million)	136.29	167.10
	Salaries to employees (S$ million)	27.47	25.54
	Payments to providers of capital[5] (S$ million)	6.32	9.65
	Taxes to governments (S$ million)	1.38	1.93
Environmental	Water usage intensity (Megalitre ("**ML**")/revenue S$'000)	0.001	0.001
	Percentage of wastewater treated by water treatment plant (%)	100	100
	Percentage of aluminium chips recycled (%)	88	88
	Aggregated absolute greenhouse gas ("**GHG**") emissions (tCO_2e)	11,639	11,139
Social	Number of workplace fatalities	-	-
	Number of high consequence work-related injuries[6]	-	-
	Number of recordable work-related injuries	10	21
	Number of work-related ill health cases[7]	-	-
	Average training hours per full-time employee	6	6
	Turnover rate (%)	21	19
	Number of reported incidents of unlawful discrimination against employees[8]	-	-
	Number of safety related defects which caused an accident and/or injury	-	-
Governance	Number of serious offences[9]	-	-
	Number of incidents of non-compliance with any applicable laws and regulations that resulted in significant fines[10] or non-monetary sanctions	-	1

[1] Data is restated as a correction.
[2] Economic value generated includes revenue, other revenue and share of results of joint ventures, net of government grant.
[3] Data is restated as a correction.
[4] Operating costs include purchases, marketing and distribution, utilities, repairs and maintenance, lease expenses, principal element of lease payments, other operating expenses, net of foreign exchange loss/(gain), allowance for inventory obsolescence, fair value (gain)/loss on derivative and (write-back of)/allowance for expected credit loss.
[5] Payments to providers of capital include dividends to shareholders and interest payments to providers of financing.
[6] A high consequence work-related injury refers to an injury from which the worker cannot recover or cannot recover fully to pre-injury health status within six (6) months.
[7] A work-related ill health case refers to one with negative impacts on health arising from exposure to hazards at work.
[8] An unlawful discrimination refers to an incident of discrimination whereby the relevant authority has commenced investigation against a company which resulted in a penalty to the company.
[9] A serious offence is defined as one that involves fraud or dishonesty involving an amount not less than SGD 100,000 and is punishable by imprisonment for a term of not less than two (2) years, which is being or has been committed against a company by its officers or employees of the company.
[10] An incident of non-compliance that excludes fraud or dishonesty.

3. Reporting Scope

This Report covers the consolidated entities, excluding joint venture and associated companies, as disclosed in our audited financial statements for the FY from 1 May 2025 to 30 April 2026 (or the "**Reporting Period**"). You may find the Report in our corporate website http://www.stamfordtyres.com.

The scope of coverage was expanded to include our subsidiaries in Vietnam and Hong Kong ("**Expansion in Scope**"). Due to the Expansion in Scope, the sustainability metrics disclosed for the Reporting Period may not be directly comparable with those disclosed in the previous Reporting Period.

4. Reporting Framework

This Report is prepared in accordance with 711A and 711B of the Listing Manual Section B: Rules of Mainboard (the "**Mainboard Rules**") of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") and the guidance set out in SGX-ST's sustainability reporting guide under Practice Note 7.6 of the Mainboard Rules. This Report is also prepared with reference to the Global Reporting Initiative ("**GRI**") Standards for the Reporting Period. We chose to report using the GRI framework as it is an internationally recognised reporting framework that covers a comprehensive range of sustainability metrics. Please find the GRI content index in section 'GRI Content Index' of this Report.

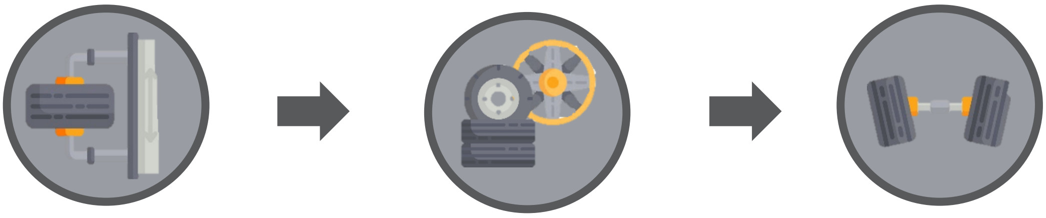
As part of our continual efforts to align our sustainability reporting with relevant market standards, we mapped out our sustainability efforts in accordance with the 2030 Agenda for Sustainable Development which is adopted by all United Nations Member States in 2015 ("**UN Sustainability Agenda**"). The UN Sustainability Agenda provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its core are the 17 SDGs, which form an urgent call for action by all developed and developing countries in a global partnership. This report is prepared with reference to the International Sustainability Standards Board ("**ISSB**") Standards – International Financial Reporting Standards ("**IFRS**") S1 and IFRS S2.

We relied on internal data monitoring and verification to ensure accuracy for this Report. Internal reviews on the sustainability reporting process are incorporated as part of our internal audit review cycle, and we will work towards external assurance for our future sustainability reports subject to market trends and regulatory requirements.

5. Feedback

We welcome feedback from all stakeholders on this Report. You may send related questions, comments, suggestions or feedback to our investor relations email account: siti@stamfordtyres.com.

6. Our Business



Suppliers

Our suppliers comprise:
- Tyre manufacturers from major brands such as Falken, Dunlop, Continental Sumo Firenza, Maxam and Kumho;
- Contract manufacturers;
- Major suppliers of raw materials for manufacturing.

Operations

Our operations include:
- Manufacturing of aluminium alloy wheels;
- Wholesale and retail sale of tyres and wheels;
- Servicing of motor vehicles;
- Retreading of worn tyres;
- Commercial fleet servicing.

Customers

Our customers comprise:
- Retailers and sub-distributors;
- Fleet operators;
- End-user retail customers.

7. Stakeholder Engagement

As part of our stakeholder engagement process, we identify the key stakeholders relevant to our business, and they include entities or individuals that have an interest that is affected or could be affected by our activities. These key stakeholders include communities, customers, employees, national agencies and government bodies ("**Regulators**"), investors and shareholders ("**Shareholders**") and suppliers and service providers ("**Suppliers**").

The concerns of key stakeholders are considered when formulating corporate strategies. We adopt both formal and informal channels of communication to understand these concerns and incorporate them in our corporate strategies to achieve mutually beneficial outcomes. We engage our key stakeholders through the following channels:

Key Stakeholder	Engagement Channel	Frequency of Engagement	Key Concern Raised
Communities	Community campaigns	Regularly	▪ Corporate social responsibilities ▪ Environmental conservation initiatives
	Sustainability report	Annually	
Customers	▪ Calls ▪ Email communications ▪ Physical meetings and visits ▪ Remote meetings ▪ Social media	Regularly	▪ Customer service ▪ Product diversification ▪ Product pricing ▪ Product quality and safety
Employees	▪ Email communications ▪ Physical meetings and talks held by the management ▪ Remote meetings	Regularly	▪ Career development and training opportunities ▪ Equal employment opportunities ▪ Job security ▪ Remuneration and benefits ▪ Workplace health and safety ("**WHS**")
	Performance appraisal sessions for eligible employees	Annually	
Regulators	Consultations and briefings organised by key regulatory bodies such as SGX-ST	As and when required	▪ Corporate governance ▪ Regulatory compliance ▪ WHS

Key Stakeholder	Engagement Channel	Frequency of Engagement	Key Concern Raised
Shareholders	▪ Annual General Meeting ▪ Annual report ("**AR**") ▪ Sustainability report	Annually	▪ Corporate governance ▪ Dividend payment ▪ Market valuation ▪ Sustainable business performance
	Result announcements	Half-yearly	
	Dedicated email account for investor relations	Ongoing	
Suppliers	Supplier evaluation	Annually	▪ Timely payment to Suppliers ▪ Order volatility
	▪ Calls ▪ Email communications ▪ Physical meetings and visits ▪ Remote meetings	Regularly	

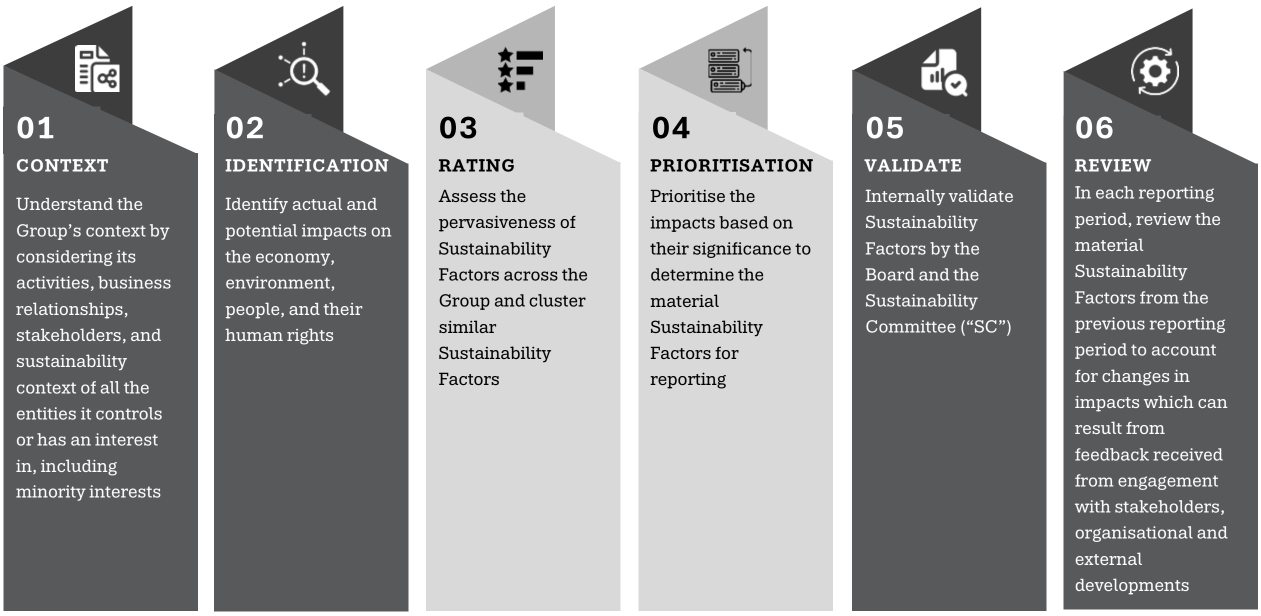
8. Policy, Practice and Performance Reporting

In line with our commitment to sustainability, we established a sustainability reporting policy ("**SR Policy**") that outlines our sustainability strategy, sustainability governance structure, materiality assessment and processes for identifying and monitoring material Sustainability Factors which serves as a point of reference in the conduct of our sustainability reporting. Under this SR Policy, we will continue to monitor, review and update our material Sustainability Factors from time to time, considering the feedback that we receive from our engagement with our stakeholders, organisational and external developments.

8.1 Sustainability Reporting Process

Under our SR Policy, the sustainability process begins with an understanding of the Group's context. This is followed by the ongoing identification and assessment of the Group's impacts. The most significant impacts are prioritised for reporting, and the result of this process is a list of material Sustainability Factors disclosed in this Report.

Processes involved are shown in the chart below:



8.2 Sustainability Governance Structure

The Board holds ultimate responsibility for overseeing the Group's strategic sustainability direction including, but not limited to, advising and supervising the development of sustainability strategy and performance targets setting whilst being supported by an executive level SC by virtue of delegation. As part of our continual efforts to upgrade the knowledge of our directors on sustainability reporting and to meet the requirement of listing rule 720 (7) of SGX-ST, we confirm that all our directors attended one (1) of the Singapore Exchange Regulation's approved sustainability training courses.

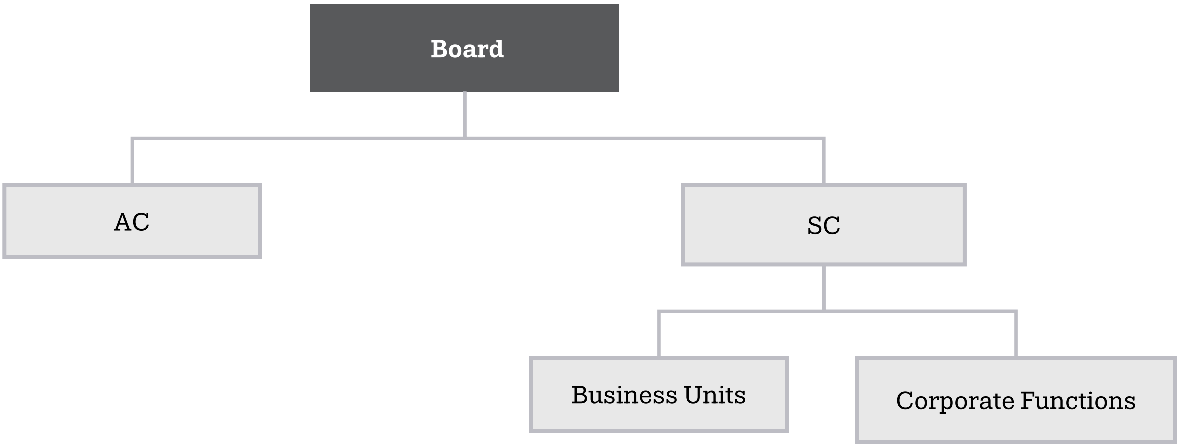
The composition of the Board is assessed and reviewed by the Nominating Committee ("**NC**") to ensure that the Board has the appropriate mix of expertise and experience to govern and manage the Group's affairs including the strategy designed to respond to climate-related risks and opportunities.

Our SC is led by our Executive Director ("**ED**") and its members comprise the Group Financial Controller, and in-house Internal Auditor. The SC is supported by senior management executives such as Senior Vice Presidents, General Managers, and the Finance Managers, as well as representatives from various corporate functions. The SC updates the Board annually on sustainability matters which include sustainability strategy, policies, targets, and emerging climate-related risks and opportunities.

Besides the SC, the Board is also supported by the Audit Committee ("**AC**") on specific sustainability matters under its terms of reference.

Our sustainability governance structure and the responsibilities of component parties are detailed as follows:

Sustainability Governance Structure



Terms of Reference of Component Parties

Component Party	Member	Terms of Reference
Board	Board members	▪ Determine material Sustainability Factors of the Group ▪ Review and approve the sustainability strategy ▪ Review and approve policies and targets ▪ Review and approve sustainability reports (including materiality assessment process and outcome) ▪ Monitor the implementation of sustainability strategy, policies, and performance against the targets ▪ Oversee the integration of sustainability and climate-related risks and opportunities within the Group's enterprise risk management ("**ERM**") framework ▪ Evaluate the composition and competencies of the SC to support effective oversight of sustainability strategy, with consideration of climate-related risks and opportunities

Component Party	Member	Terms of Reference
		▪ Oversee the identification, evaluation of climate-related risks and opportunities including the consideration of its impacts on major transactions and trade-offs associated
AC	AC members	▪ Review the adequacy and effectiveness of the Group's internal controls and risk management systems including the identification, management, and monitoring of sustainability risks and opportunities ▪ Oversee the conduct of assurance activities pertaining to the Group's sustainability reporting processes and sustainability-related financial disclosures
NC	NC members	▪ Assess and review the expertise and experience of the Board including the sustainability strategy designed to respond to climate-related risks and opportunities
SC	▪ ED ▪ Group Financial Controller ▪ Internal Auditor	▪ Develop sustainability strategy, policies, and management plans, as well as recommend revisions to the Board ▪ Ensure that the implementation of sustainability strategy is aligned across business segments ▪ Evaluate overall sustainability risks and opportunities, with a focus on climate-related issues ▪ Track and monitor sustainability related regulatory requirements ▪ Perform materiality assessment to identify and prioritise material Sustainability Factors ▪ Align the Group's practices at the operational level with the organisation-wide sustainability agenda and strategy ▪ Monitor sustainability activities and performance against targets, including climate-related targets ▪ Consolidate sustainability metrics to track sustainability impact on a Group basis and for reporting purposes ▪ Prepare and review sustainability reports prior to its approval by the Board
Business Units/ Corporate Functions	Country Heads including Senior Vice Presidents, General Managers and the relevant Finance Manager along with representatives from the following corporate functions: ▪ Human resources; and ▪ Logistics and operations.	▪ Align practices at the operational level with the organisation-wide sustainability agenda and strategy ▪ Collect and compile sustainability metrics to track sustainability impact

As we are still refining our sustainability metric measuring, tracking and target-setting mechanism, we will link key executives' remuneration to sustainability performance when the mechanism is more mature and stable.

8.3 Materiality Assessment

We continuously refine our management approach to adapt to the changing business landscape. The Group's SC performs an annual materiality assessment to ensure that the material Sustainability Factors disclosed in our sustainability reports remain material and relevant. From the assessment, we identify key areas that impact our ability to create value for our stakeholders.

Both positive and negative impacts, whether actual and potential, are assessed based on: (i) the likelihood of the occurrence of actual and potential, negative and positive impacts; and (ii) their significance on the economy, environment, people and human rights, as well as their contribution to sustainable development.

8.4 Performance Tracking and Reporting

We track the progress of our material Sustainability Factors by identifying, monitoring and measuring the relevant sustainability metrics. Additionally, we set performance targets aligned with our strategy to ensure we are focused on our sustainability goals. We consistently enhance our performance-monitoring processes and improve our data capturing systems. A sustainability report is published annually in accordance with our SR policy.

9. Material Sustainability Factor

In FY2026, a materiality assessment was performed by the SC to update the material Sustainability Factors, and this was followed by a stakeholder engagement exercise[11] to understand the concerns and expectations of our key stakeholders. In this Report, we also reported our progress in managing these factors and set related targets to improve our sustainability performance.

We incorporated the SDGs from the UN Sustainability Agenda as a supporting framework to shape and guide our sustainability strategy where appropriate. Below are the results showing how our material Sustainability Factors relate to these SDGs:

S/N	Material Sustainability Factor	SDG	Key Stakeholder	Our Effort
Economic				
1	Sustainable Business Performance	8 DECENT WORK AND ECONOMIC GROWTH	▪ Employees ▪ Regulators ▪ Shareholders ▪ Suppliers	We contribute to economic growth through the creation of long-term and sustainable value for our stakeholders.
2	Total Customer Satisfaction	8 DECENT WORK AND ECONOMIC GROWTH	▪ Customers ▪ Employees ▪ Suppliers	We enhance customer satisfaction by fostering long-term, sustainable relationships with our partners[12], adhering to market standards for our products, and maintaining close engagement with our customers.
Environmental				
3	Water Conservation and Wastewater Treatment	6 CLEAN WATER AND SANITATION	▪ Communities ▪ Regulators ▪ Shareholders	We implement checks and measures to reduce water wastage and manage the quality of wastewater generated from our business operations.
4	Waste Optimisation	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	▪ Communities ▪ Regulators ▪ Shareholders	We implement measures to reduce waste that is generated from our business operations.
5	Energy Conservation and GHG Emissions Reduction	13 CLIMATE ACTION	▪ Communities ▪ Regulators ▪ Shareholders	We implement practices to reduce energy consumption, improve efficiency and lower the GHG emissions from our

[11] The Company distributed an online survey to both its internal and external stakeholders of customers, employees and Suppliers to gather perspectives on the most important sustainability factors for the business to prioritise.
[12] Partners include original equipment manufacturers, distributors, and Suppliers.

S/N	Material Sustainability Factor	SDG	Key Stakeholder	Our Effort
				business operations.
Social				
6	Employee Health, Safety and Wellness	3 GOOD HEALTH AND WELL-BEING	▪ Employees ▪ Regulators	We implement measures to ensure a safe and secure working environment for our employees.
7	Employee Retention and Development	8 DECENT WORK AND ECONOMIC GROWTH	Employees	We invest in the development and upskilling of our employees to enhance their professional capabilities. We also provide meaningful employment, supported by a rewarding work environment.
8	Equality and Diversity in the Workplace	10 REDUCED INEQUALITIES	Employees	We create a diverse and inclusive workplace that brings new perspectives to our business and strengthens our ability to overcome new challenges.
9	Ongoing Community Engagement	11 SUSTAINABLE CITIES AND COMMUNITIES	Communities	We initiate various campaigns to give back to the communities we operate in.
10	Commitment to Quality Products	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	▪ Customers ▪ Regulators ▪ Suppliers	We comply with market standards with regard to the quality and safety of our products.
Governance				
11	Corporate Governance and Code of Ethics	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	▪ Regulators ▪ Shareholders	We ensure that business practices are aligned with legal standards and ethical principles.

9.1 Sustainable Business Performance

Commitment

We are committed to creating long-term economic value for stakeholders including promoting economic development, creating employment opportunities and contributing to the local communities.

Approach

We generate and distribute economic value by executing the Group's strategy. Refer to our AR, 'Letter to Shareholders – Commitment to the Group's Expansion Strategies' for an overview of how we execute our strategies.

Performance

In line with this commitment, we present the distribution of our value created in FY2026 as follows:

ECONOMIC VALUE GENERATED

S$187.39 million
(FY2025: S$194.06 million)
Include revenue, other revenue and share of results of joint ventures, net of government grant

ECONOMIC VALUE DISTRIBUTED

OPERATING COSTS	SALARIES TO EMPLOYEES	PAYMENTS TO PROVIDERS OF CAPITAL	TAXES TO GOVERNMENTS
S$136.29 million (FY2025: S$167.10 million)	S$27.47 million (FY2025: S$25.54 million)	S$6.32 million (FY2025: S$9.65 million)	S$1.38 million (FY2025: S$1.93 million)
Include purchases, marketing and distribution, utilities, repairs and maintenance, lease expenses, principal element of lease payments, other operating expenses, net of foreign exchange loss/(gain), allowance for inventory obsolescence, fair value (gain)/loss on derivative and (write-back of)/allowance for expected credit loss	Include salaries and benefits expenses	Include dividends to shareholders and interest payments to providers of financing.	Include income taxes paid

ECONOMIC VALUE RETAINED

S$15.93 million
(FY2025: (S$10.16) million)
Include economic value retained for reinvestment and future growth

Refer to the audited financial statements in our AR FY2026 for the Group's financial performance and financial risk management disclosure on our efforts and progress in maintaining financial sustainability.

9.2 Total Customer Satisfaction

Commitment

As one of the largest independent tyre and wheel distributors in SEA, we are committed to delivering excellence in customer satisfaction, placing our customers at the core of our business and continuously striving to exceed expectations.

Approach

We adopted the following strategies to improve customer satisfaction:

Cultivate Long-Term and Sustainable Relationships with our Partners

We develop strategic relationships with our key partners[12] including Sumitomo, Continental, Maxam and Kumho, allowing us to access and distribute a diverse range of products to meet our customers' needs. A strong business relationship with our key partners allows us to secure competitive pricing for our purchases which we can then pass on to our customers through value-for-money products.

Adopt Market Standards for the Quality and Safety of our Products

Tyres under our proprietary brands are manufactured by selected contract manufacturers located across Asia adhering to international quality standards. The adoption of such standards supports our ability to consistently provide safe and quality products to meet our customers' requirements.

For product safety and consistency in quality, refer to Section 9.10 'Commitment to Quality Product' for further details.

Maintain Presence and Proximity to Our Customers
We are one of the largest independent tyre and wheel distributors in SEA with an international distribution network that spans across Singapore, Malaysia, Thailand, Indonesia, South Africa, Hong Kong and Vietnam. Our extensive network and proximity to our customers enable us to build a deeper understanding of our customers' requirements and provide more responsive after-sales services.

Nurture a Team of Highly Trained and Experienced Employees
We are dependent on a team of highly trained and experienced employees who play a pivotal role in serving our customers with the products we distribute. Our employee development programmes and training initiatives are designed to equip our workforce with the necessary skillsets and competencies to deliver quality service to our customers.

Please refer to Section 9.7 'Employee Retention and Development' for further details on our efforts to train and retain our valued employees.

Performance
Maintain Presence and Proximity to Our Customers
As at 30 April 2026, we operated a total of 16 (FY2025: 17[1]) retail outlets in Singapore and Malaysia.

9.3 Water Conservation and Wastewater Treatment

Commitment
We are committed to responsible usage of water resources through enhancing our water consumption efficiency and managing wastewater quality.

Approach
a. Water Conservation
Our water sources are primarily derived from the respective public utilities company in the relevant countries[13].

Water conservation measures implemented in our operations include the following:
- Our entities situated in Thailand abide by the Water Resources Act, B.E. 2561 (2018) for the allocation, use, development, management, maintenance, rehabilitation and conservation of water resources;
- We track and analyse water usage to identify abnormal consumption patterns and implement the necessary corrective actions;
- We implement a systematic maintenance programme for operating equipment to maintain water efficiency for our Wheel Factory.

b. Wastewater Treatment (Wheel Factory)
Wastewater comprises coolant oil and paint sludge which are generated from the following wheel manufacturing processes:

Waste	Source
Coolant oil	Generated from machining process, which is a mixture of oil, coolant chemical and water
Paint sludge	Generated from painting process, which is a mixture of water, paint chemical, thinner and other particles captured by the water curtains inside the painting booths

[13] Based on the World Resources Institute Aqueduct Water Risk Atlas, our entity in Thailand, which manufactures aluminium alloy wheels, operates in an area with water stress. We aligned our water conservation measures in accordance with the local laws and regulations set by the national government, whilst strengthening our water conservation efforts.

Water treatment plant at Wheel Factory

In accordance with Thailand's Factory Act, B.E. 2535 (1995), we take active measures to manage water quality such as ensuring that wastewater is processed by our own water treatment plants at the Wheel Factory before it is released into the waterways and conducted sampling checks to inspect water quality.

Performance

a. Water Conservation

Key statistics on water usage[14] from our wheel manufacturing processes are as follows:

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Water usage	ML	181	178
Water usage intensity	ML/ revenue S$'000	0.001	0.001

b. Wastewater Treatment (Wheel Factory)

Key statistics on wastewater generated from our wheel manufacturing processes are as follows:

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Wastewater generated	ML	12	7

The increase in wastewater generated was mainly due to the installation of a new water purification system at our Wheel Factory. The new water purification process generated a significant volume of wastewater as a byproduct, leading to an increase in wastewater generated during the Reporting Period as compared to the prior Reporting Period.

100% (FY2025: 100%) of wastewater generated from our Wheel Factory is treated by our own water treatment plant.

9.4 Waste Optimisation

Commitment

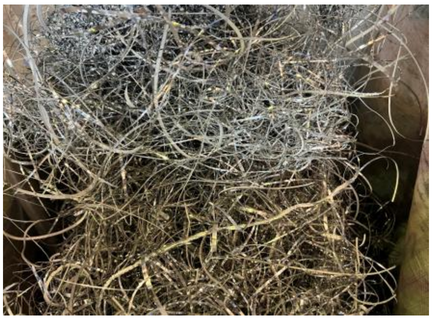
We are committed to environmental preservation by systematically integrating reuse and recycling practices into our operations. Through the adoption of resource-efficient processes and waste minimisation initiatives, we aim to reduce our environmental footprint while promoting responsible consumption and circularity across our value chain.

Approach

Segregation of Aluminium Chips for Recycling

The primary waste materials generated from our operations are aluminium chips derived from wheel production. We collect these aluminium chips for outsourced recycling, ensuring that these valuable resources are reintroduced into the production cycle while reducing the amount of waste sent to landfill.

[14] Across our operations (with the exception of SSW), water usage is assumed to be equal to water withdrawal as water discharge is not separately tracked and the water withdrawn is primarily used for operational purposes.

Aluminium chips from wheel production are collected for recycling in Thailand

Conserve Natural Resources and Promote Recycling: Tyre Retreading

We are actively involved in recycling used tyres through our retreading plants located in Singapore and Indonesia. The retreading plants serve to extend the life span of tyres, thus saving valuable natural resources used in the production of tyres. During the retreading process, used tyres with worn-out tread surfaces are buffed and bonded with new tread rubber liners through application of heat and pressure. We rigorously inspect all re-treaded tyres to ensure product quality and safety.

We provide tyre retreading services to various markets as follows:

- For Singapore, render services to waste disposal, transportation and industrial companies; and
- For Indonesia, render services primarily to mining companies.


*Retreading Plants in PT Stamford Tyres Indonesia (“**PTSTI**”) (picture left) and Stamford Tyres International Pte Ltd (“**STIPL**”) (pictures right)*

Support Singapore’s Zero Waste Nation

As a low-lying island state, climate change poses an existential threat to Singapore. Effective management of waste plays a crucial role in combating the threat and tackling climate change.

Our waste management approach is aligned with Singapore’s goal towards becoming a Zero Waste Nation through sustainable production and consumption whilst promoting a circular economy. As part of our commitment, waste generated from our warehouse in Singapore, including packaging material such as plastic wraps and bands as well as general office waste such as paper and cardboard boxes, is disposed of by a licensed waste collector. Vehicle rubber waste generated from our tyre retreading services is sent to a licensed waste disposal facility for recycling.

Strategic Partnership to Champion Circular Economy

STIPL signed a strategic Memorandum of Understanding with GIIB Rubber Compound Sdn. Bhd., a rubber compound technology company and subsidiary of SIIB Holdings Bhd., to promote significant green initiatives and accelerate the adoption of circular economy practices for truck and bus tyres in Singapore.

Performance

Segregation of Aluminium Chips for Recycling

We recycled 88% (FY2025: 88%) of the 3,140 (FY2025: 3,640) tonnes of aluminium chips generated from production.

Support Singapore's Zero Waste Nation

We engaged licensed waste collectors to dispose of 100% (FY2025: 100%) of the waste generated from our warehouse in Singapore and sent 100% (FY2025: 100%) of the rubber waste generated from our tyre retreading process to licensed waste disposal facilities for recycling.

9.5 Energy Conservation and GHG Emissions Reduction

Commitment

We are committed to reducing our carbon footprint whilst open to capitalising on opportunities that may arise as we transit towards becoming a low-carbon organisation.

Approach

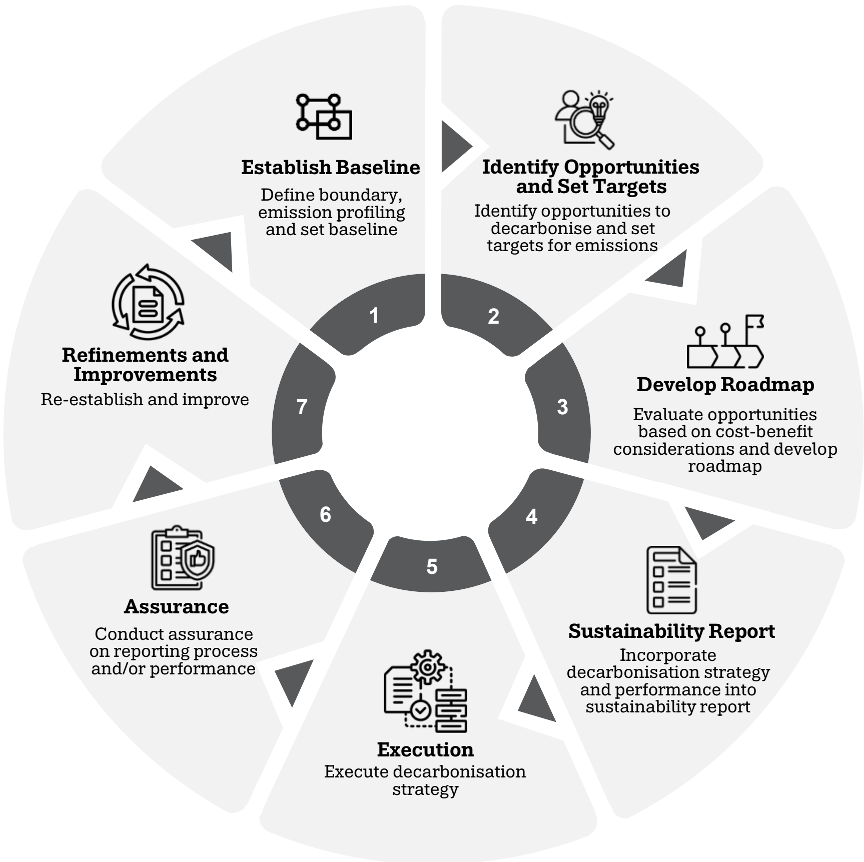
We aim to reduce our environmental footprint and at the same time, establish operational resilience to deliver long-term and sustainable value to our stakeholders. We adopt a balanced approach to effectively manage and minimise the impacts arising from our business operations.

We are dependent on energy resources in the following areas:

- Fuel for operating generators in our Wheel Factory and motor vehicles such as trucks and forklifts;
- Liquefied petroleum gas ("**LPG**") for machineries used in the manufacturing of aluminium alloy wheels, specifically for wheel casting;
- Electricity for machineries used in the manufacturing of aluminium alloy wheels and equipment used in our offices such as lighting, cooling and office electronics.

Decarbonisation Approach

To conserve energy and manage our GHG emissions, we set up a seven (7) step continuous circular process as follows:



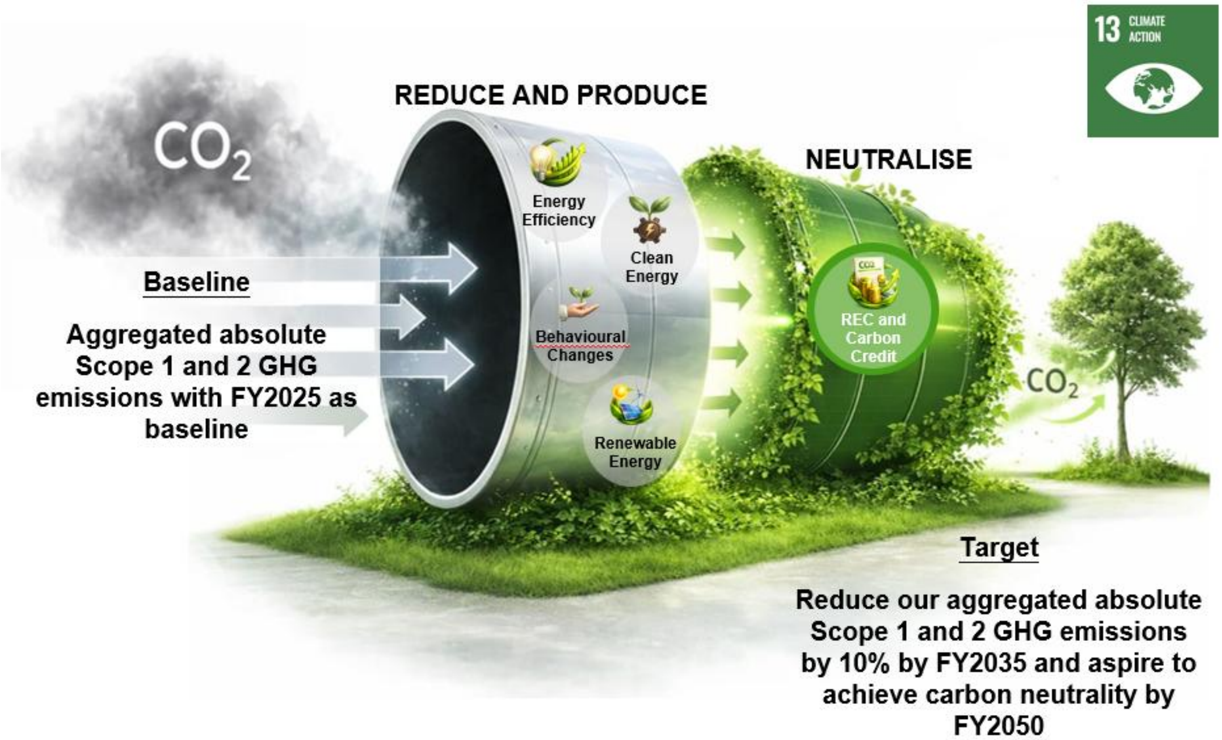
On a yearly basis, we update our GHG emissions profile for our Scope 1, 2 and 3 GHG emissions based on defined organisational boundaries. We will also conduct a GHG emissions profiling exercise whenever there are significant changes to our business models and work processes.

We closely track and monitor our Scope 1, 2 and certain categories of Scope 3 GHG emissions, and are in the process of developing mechanisms to track additional Scope 3 GHG emissions, where relevant and feasible. We developed a climate change transition plan which will be refined and improved as it is progressively implemented, by considering changes in business operations, environmental factors and market trends. Progress updates and performance will be provided in our future sustainability reports.

We measure our GHG emissions in alignment with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004). We adopted the operational control approach as a basis to determine GHG emissions data consolidation boundaries across our reporting entities. This approach is selected as it allows us to manage emissions from our operations where we have practical control to introduce relevant measures and implement operating policies. We assessed that we have operational control over all reporting entities covered in this Report.

Climate Change Transition Plan

Our climate change transition plan guides us on our decarbonisation journey. Under this strategy, we commit to reducing our aggregated absolute Scope 1 and 2 GHG emissions by 10% by FY2035 and aspire to achieve carbon neutrality by FY2050, with FY2023 as our baseline. Our climate change transition plan is focused on three (3) strategic levers of reduce, produce and neutralise as follows:



Our climate-related targets and methodology have not been validated by a third party.

Our action plans by lever and focus areas adopted in our climate change transition plan are as follows:

Lever	Focus Area	Action Plan
Reduce	Energy efficiency – machinery and equipment	Our initiatives on this front include: ▪ Maintaining machinery and equipment regularly to ensure good working conditions to optimise energy efficiency; ▪ Cleaning of filters for air-conditioning systems regularly to reduce air flow resistance. Our generators in Thailand are currently powered by diesel which emit more GHG emissions than eco-friendly generators available in the market. We plan to replace our current diesel-powered generators to eco-friendlier generators, subject to market conditions and technological

Lever	Focus Area	Action Plan
		advancements.
	Energy efficiency – lighting	We adopt energy-efficient fixtures and fittings such as using energy saving light emitting diode and installing motion sensors in our lighting system.
	Clean energy – Cleaner-Energy Vehicle (“**CEV**”)	Our action plans on this front include: ▪ Adopting a CEV conversion plan to convert our internal combustion engine vehicles to CEVs, by FY2035, with a goal of achieving 100% conversion by FY2050, subject to market conditions and technological advancements; ▪ Our fleet of forklifts are currently powered by: (i) diesel; or (ii) electricity. As the diesel-powered forklifts emit more carbon dioxide than electrical forklifts, we will consider switching the diesel-powered forklifts to electric-powered ones where practicable.
	Clean energy	We constantly explore opportunities to use clean energy available in the locations where we operate.
	Behavioural changes	We constantly remind our employees of basic and socially responsible habits at their workplaces such as adopting greener work ethics, switching off appliances when not in use and enabling power saving modes.
Produce	Renewable Energy – Solar energy	Solar panels are installed on the rooftop of our buildings at STIPL and SSW to generate electricity. The solar panels help to bring down the roof surface’s temperature and cool the facilities. We generated 13,272 GJ (FY2025: 12,894 GJ) of electricity from the installed solar panels.  *Solar panels on the vast rooftops of STIPL and SSW*
Neutralise	▪ Renewable energy certificates (“**REC**”) ▪ Carbon credits	We plan to explore the use of REC and carbon credits to offset unavoidable residual GHG emissions when the market matures.

<u>Internal Carbon Pricing Assessment (“**ICP**”)</u>

Where applicable, the internal carbon price per metric tonne of emissions is referenced to relevant prevailing regulatory or market-based carbon pricing assumptions and is used as an input to assess the potential financial implications of climate-related risks and opportunities, in line with the metrics and targets disclosure requirements of IFRS S2.

We will continue to refine our methodology for the application of ICP, increase awareness of carbon-related costs, and integrate the ICP into decision making when practicable.

Refer to section ‘Climate-related Disclosures’ and ‘Key Assumptions’ for further details.

Performance

Key statistics on energy consumption and GHG emissions are as follows:

(i) Energy Consumption

Sustainability Metric	FY2026		FY2025	
	GJ	%	GJ	%
Diesel consumption	15,787	12	18,204	14
Petrol consumption (fleet)	10,166	8	11,306	9
LPG consumption	50,438	37	44,852	35
Purchased electricity consumption	51,883	38	48,469	37
Solar energy consumption	6,543	5	6,509	5
Total energy consumption	**134,817**	**100**	**129,340**	**100**

(ii) Energy Consumption Intensity

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Diesel consumption intensity	GJ/ revenue S$'000	0.09	0.10
Petrol consumption intensity	GJ/ revenue S$'000	0.06	0.06
LPG consumption intensity	GJ/ revenue S$'000	0.28	0.25
Purchased electricity consumption intensity	GJ/ revenue S$'000	0.29	0.27
Solar energy consumption intensity	GJ/ revenue S$'000	0.04	0.04

(iii) GHG Emissions and Intensity

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Direct GHG emissions (Scope 1)[15]	tCO_2e	5,095	5,006
Indirect GHG emissions (Scope 2)[16]	tCO_2e	6,544	6,133
Aggregated absolute GHG emissions (Scope 1 and 2)	tCO_2e	11,639	11,139
GHG emissions intensity	tCO_2e / revenue S$'000	0.064	0.063

The increase in aggregated absolute GHG emissions (Scope 1 and 2) was mainly attributed to the higher LPG consumption arising from the increase in production of larger size wheels, the commissioning and testing of the new aluminium melting machine at our Wheel Factory.

The indirect GHG emissions (Scope 3)[17] in our operations are as follows:

Category	Coverage	FY2026	FY2025
		tCO_2e	
Category 1: Purchased goods and services	Tyres and wheels	66,703	82,479[18]
Category 5: Waste generated in operations	Aluminium chips	15	23
Category 6: Business travel	Business air travel	81	64
Category 7: Employee commuting	Transportation of employees between their homes and their worksites	1,098	1,719

Category 1: Purchased Goods and Services

The reduction in the indirect GHG emissions (Scope 3) was primarily due to a reduction in amount spent on purchasing tyres and wheels during the Reporting Period as compared to the prior Reporting Period.

[15] The direct GHG emissions from diesel, petrol and LPG consumption reported by a reporting entity (Scope 1) are calculated based on the 2006 Intergovernmental Panel on Climate Change Guidelines for National Greenhouse Gas Inventories.
[16] The indirect GHG emissions from the consumption of electricity purchased by a reporting entity (Scope 2) are calculated using the market-based method based on the emissions factors published by the relevant local authorities.
[17] The indirect GHG emissions (Scope 3) are calculated using calculation tools which include the U.S. Environmental Protection Agency, U.K. Department for Environment, Food and Rural Affairs, International Civil Aviation Organization Carbon Emissions Calculator, GHG Protocol Transport Tool and a mix of GHG emissions factors published by Ministry of Transport, Singapore.
18 Data is restated as a correction.

9.6 Employee Health, Safety and Wellness

Commitment

We are committed to maintaining the highest standards of occupational health and safety, ensuring a safe and healthy work environment for all employees. This commitment reflects our proactive approach to safeguarding employee well-being, minimising workplace risks, and fostering a culture where safety remains a fundamental priority in our daily operations.

Approach

As part of the Group's daily operations, our employees are responsible for operating heavy lifting equipment, such as forklifts, to manage inventory. In our Wheel Factory's manufacturing operations, our workers face several hazards, including prolonged exposure to high noise levels, contact with hazardous chemicals, risks of burns and heat stress from molten metal handling, and inhalation of dust and particulates from cutting and grinding.

We recognise the importance of ensuring the health and safety of our employees and we strive to foster a strong safety culture by promoting awareness, accountability and continuous improvement across all our operations. Our occupational, health and safety ("**OHS**") practices are aligned with the applicable local OHS regulations and industry standards, ensuring that workplace hazards are systematically identified, assessed and mitigated. Our retail and fleet operations in Singapore are bizSAFE 3 certified by the Workplace Safety and Health Council of Singapore.

To manage health and safety, we implemented the following measures:

- Maintain a set of safety rules and comply with applicable regulations;
- Track and monitor workplace accidents;
- Perform safety inspections by the Safety Committee, and the results are reported to designated senior managers;
- Implement corrective action plans to prevent recurrences of accidents;
- Brief new employees on safety procedures during orientation;
- Maintain a dedicated first-aid room at our Wheel Factory to provide immediate and effective medical treatment to injured personnel.

First aid room in SSW Wheel Factory, Thailand

Performance

Key statistics on health and safety of our employees are as follows:

Sustainability Metric	FY2026	FY2025
Number of workplace fatalities	-	-
Number of high consequence work-related injuries[6]	-	-
Number of recordable work-related injuries	10	21
Number of recordable work-related ill health cases[7]	-	-
Work injury rate[19]	1.09	2.31

[19] Work injury rate is computed based on the number of recordable work-related injuries divided by the total number of hours worked by employees on a full-time equivalent basis and based on every 200,000 hours worked.

The number of recordable work-related injuries decreased as a result of enhanced safety controls and targeted training programmes. While this represents a significant improvement in workplace safety, the Group continues to promote open communications and encourage employees to report all work-related injuries, regardless of severity.

The recordable work-related injuries mainly arose from improper handling of heavy machinery, which resulted in burns, wounds, and fractures. In response, the Group strengthened its safety controls, targeted training programmes, and focused on timely follow-up and appropriate corrective actions to prevent reoccurrence.

9.7 Employee Retention and Development

Commitment

We are committed to retaining and developing our valuable human resources as a key driver of our long-term success. By investing in talent development, fostering employee engagement, and supporting continuous growth, we aim to build a capable and motivated workforce that enhances the efficiency and effectiveness of our business operations while contributing to sustainable organisational performance.

Approach

Performance-Based Rewards

We recognise that employees are key to the sustainability of our business operations, and we are determined to reward capable and dedicated employees.

Remuneration for key executives is based on corporate and individual performance with certain key executives entitled to profit-sharing bonuses when profit targets are realised. There are appropriate and meaningful measures in place for assessing the performance of Executive Directors and key management personnel. Although the recommendations are made in consultation with Management, their remuneration packages are ultimately approved by the Board.

You may refer to ‘Remuneration Framework’ of AR 26 for further details of our Remuneration Policy.

Workplace Culture and Employee Benefits

Our Employee Handbook provides guidance on corporate culture. We also care for our employees through a comprehensive benefit scheme covering healthcare insurance, maternity leave and paternity leave.

Establish a Quality Team

We encourage continual learning and leadership development for our employees by offering various training programmes to upgrade their skillsets. Our full-time employees attended in-house and external training programmes covering areas such as workplace safety, machine operations and work processes, quality awareness, product specification, accounting and excel skills, supervisory skills, marketing skills and interpersonal skills development.

Through the above initiatives, we aim to equip our employees with the necessary skills as well as to attract and retain talent for our business sustainability.

Performance

Key statistics on new employee hires and employee turnover are as follows:

New Hire[20]

Key statistics on new hire by gender and age group are as follows:

Sustainability Metric	FY2026		FY2025	
	Number of New Hire	Rate of New Hire	Number of New Hire	Rate of New Hire
Overall	154	19%	123[21]	16%
Gender				
Male	114	19%	89[21]	15%
Female	40	19%	34	16%
Age				
Below 30	54	50%	41[21]	31%
30 to 50	92	18%	80	15%
Above 50	8	5%	2	2%

Turnover[22]

Key statistics on employee turnover by gender and age group are as follows:

Sustainability Metric	FY2026		FY2025	
	Number of Turnover	Rate of Turnover	Number of Turnover	Rate of Turnover
Overall	170	21%	152[21]	19%
Gender				
Male	119	20%	108[21]	19%
Female	51	24%	44	20%
Age				
Below 30	54	50%	36[21]	27%[21]
30 to 50	100	19%	93[21]	18%
Above 50	16	9%	23	18%[21]

Training Hour

Key statistics on training hours are as follows:

Sustainability Metric	FY2026	FY2025
Overall		
Total training hours	4,518	4,756
Average training hours per employee	6	6
Male		
Total training hours	3,967	4,023
Average training hours per employee	7	7
Female		
Total training hours	551	733
Average training hours per employee	3	3
Management		
Total training hours	258	152
Average training hours per employee	3	2
Non-management		
Total training hours	4,260	4,604
Average training hours per employee	6	6

[20] New hire related statistics are calculated based on the number of new hires over total employees by gender and age.

[21] Data is restated as a correction.

[22] Turnover related statistics are calculated based on the number of turnovers of confirmed employees over total employees by gender and age.

Performance Appraisal

Key statistics on performance and career development appraisal are as follows:

Sustainability Metric	FY2026	FY2025
Overall	63%	53%
Gender		
Male	58%	51%
Female	76%	59%
Employee Category		
Management	57%	43%
Non-management	64%	54%

The increase in the overall performance appraisal rate was mainly due to the expanded scope of employee coverage for the performance appraisal process. This expansion allowed more employees to receive formal feedback on their work performance, areas for development, and career progression, reflecting the Group's continued efforts to strengthen employee engagement.

Parental Leave

Key statistics on maternity leave and paternity leave (collectively as "**Parental Leave**") taken by confirmed full-time employees are as follows:

Sustainability Metric	FY2026		FY2025	
	Male	Female	Male	Female
Number of employees entitled to Parental Leave	1	4	3	9
Number of employees who took Parental Leave	1	4	3	9
Number of employees who returned to work after Parental Leave ended	1	4	3	8
Return to work rate of employees who took Parental Leave	100%	100%	100%	89%
Retention rate of employees 12 months after they returned to work from Parental Leave[23]	67%	63%	100%	100%

9.8 Equality and Diversity in the Workplace

Commitment

We are committed to the goals of diversity and equal opportunity in employment by providing an environment for our employees that fosters fairness, equality and respect for individuals from diverse backgrounds.

Approach

We promote equal opportunities and prohibit all forms of discrimination, harassment and unfair treatment and our practices are aligned with applicable local labour laws and employment act. STIPL adopted the Tripartite Standards, a set of good employment practices and is recognised as a progressive employer.

To promote equal opportunity, we implemented various human resource measures as follows:

- Human Resources Policy and Employee Handbook are maintained for recruiting and promoting employees based on merit and competency;
- Regular performance assessments are conducted to evaluate the employees' performance and provide them with a sense of self-awareness to undertake training that will improve their skills and abilities;
- Recruitment advertisements do not state age, race, gender or religion preferences as a requirement.

Performance

As at 30 April 2026, the Group has a total of 801 (FY2025: 793[18]) full-time employees with the following breakdown:

Singapore	Malaysia	Thailand	Indonesia	Others[24]	Total
229	77	332	125	38	801

[23] Retention rate is calculated based on employees who took Parental Leave in the preceding reporting period.

[24] Countries include South Africa, Hong Kong and Vietnam.

(i) Gender Diversity

On gender diversity, we view diversity on the Board level as an essential element in supporting sustainable development with three (3) (FY2025: three (3)) female Board members or 50% (FY2025: 50%) female representation on the Board.

Key statistics on gender diversity of our employees are as follows:

Sustainability Metric	FY2026		FY2025	
	Male	Female	Male	Female
Overall	74%	26%	73%	27%
Management	61%	39%	67%	33%
Non-management	79%	21%	76%	24%

(ii) Age Diversity

Key statistics on age diversity of our employees are as follows:

Sustainability Metric	FY2026			FY2025		
	Below 30	30 – 50	Over 50	Below 30	30 – 50	Over 50
Overall	14%	65%	21%	17%	67%	16%
Management	-%	55%	45%	1%	59%[18]	40%[18]
Non-management	15%	66%	19%	16%	67%	17%

(iii) Educational Diversity

Key statistics on educational diversity of our employees are as follows:

Sustainability Metric	FY2026	FY2025
Tertiary	29%	26%
Non-tertiary	71%	74%

Due to the nature of our business, most of our employees are male and non-tertiary educated, deployed at our service outlets and Wheel Factory, and recruited based on their skills and competencies.

There were zero (FY2025: zero) reported incidents of unlawful discrimination against an employee.

9.9 Ongoing Community Engagement

Commitment

We recognise that the long-term success of our business is closely related to the health and prosperity of the communities that we operate in. Accordingly, we are committed to contributing back to the communities.

Approach

We aligned our community engagement approach with The Sustainable Philanthropy Framework Playbook issued by the Singapore's National Council of Social Service ("**Philanthropy Framework**"), and as a supporting framework to guide our community engagement. The Philanthropy Framework articulates the 'Social' aspect of our sustainability goals. Under the Philanthropy Framework, the three (3) main components of 'Why', 'What' and 'How' are defined as follows:

WHY should businesses do philanthropy to impact Society?	**Business Purpose, Vision and Mission** Contributing to the Society in which the business operated by enhancing: **Value Protection:** Improve Reputation, Employee Engagement, Customer Loyalty, Investor Perception Value Creation: Generate Long-term Outcomes, Growth Potential				
	Priority Areas				
WHAT issues can my business make an impact on, or vice versa?	**Promoting Equitable Opportunities**	Empowering Through Education, Awareness and Skillsets	**Enhancing Mental and Physical Well-Being**	**Improving Financial Resilience and Self-Reliance**	Facilitating Access to Technology
	Topic				
HOW can businesses make an impact?	Giving		Volunteering		Socially Responsible Business Practices

Source: The Sustainable Philanthropy Framework by National Council of Social Service

As part of our commitment to enriching the lives of communities, we ran various corporate social responsibility ("**CSR**") projects to: (i) promote equitable opportunities; (ii) enhance mental and physical well-being; and (ii) improve financial resilience and self-reliance. Details of our CSR projects are as follows:

(i) Promoting Equitable Opportunities

We aim to provide greater accessibility and opportunities for persons with disabilities. Limited access to resources may hinder their economic progress and perpetuate a vicious cycle of hardship and poverty.

The Discovery Shop

Since January 2025, the expansive second floor of our Retail headquarters at 19 Lok Yang Way has been transformed into a charity thrift store**,** The Discovery Shop. This CSR initiative reflects our commitment to giving back to the community, with full proceeds from the sale of donated items going directly to charitable causes.

Our proceeds are donated to ARTDIS (Singapore) Ltd., a charity organisation focusing on advocating and creating opportunities for persons with disabilities.

Executive Chair Mrs. D Wee joined a coffee chat with business leaders

The first beneficiary, from January through September 2025, is the Singapore General Hospital's Advancing Resources for Kidney Diseases Fund ("**ARK**"). The ARK fund supports kidney patients across Singapore by providing better access to comprehensive and holistic care. Its scope ranges from prevention and early diagnosis to advanced treatment and research, with the aim of enhancing patient outcomes and overall kidney health.

Building Skills and Employment Opportunities

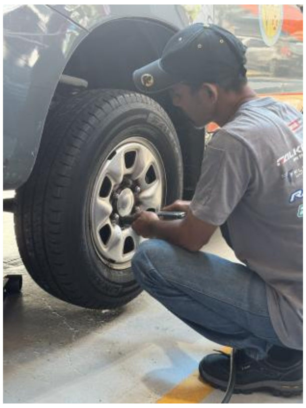
We provided competency training to two Indigenous Papuan participants, covering technical and non-technical skills such as tyre maintenance and workplace safety practices. Through formal competency certification, the programme aims to enhance participants' employability, expand access to local employment opportunities and support pathways to self-employment, contributing to broader economic empowerment within the community.

(ii) Enhancing Mental and Physical Well-being

We aim to support, promote, and uplift the physical wellbeing of the local communities where we operate in.

Tyres and Servicing Sponsorships in Malaysia

By contributing to the maintenance and mobility of their vehicles, Stamford Tyres (M) Sdn Bhd is dedicated to supporting community-based charities and promoting social welfare.



Charity vehicles supported by STM

(iii) Improving Financial Resilience and Self-Reliance

We aim to equip communities with the necessary resources to withstand financial shocks and improve the financial resilience and self-reliance through sponsorships.

School Supplies Sponsorships

SSW Thailand supports students from DeemakUpatum School through the sponsorship of school supplies to 90 students. These school supplies encourage recipients to pursue and complete their education.

Beneficiaries from Deemak Upatum together with employee volunteers from SSW

Enhancing Access to Quality Education
In partnership with MZS Tembagapura and YPJ Kuala Kencana, we provided uniforms, bags, books, carpets and projectors to 385 students at SD Negeri Pomako. The initiative aims to enhance the learning environment, support student motivation and reduce socioeconomic barriers to education, while contributing to the long-term development of students and the wider community.

Strengthening Local Food Security
To support the basic needs of the local community and help address economic challenges in Tipuka Village, PTSTI provided food assistance packages to 106 households. This initiative contributes to household food security while strengthening positive and harmonious relationships with the local community.

Performance

Key Statistics on community engagements are as follows:

S/N	Initiative	Sustainability Metric	FY2026	FY2025
1	Tyre Sponsorship	Number of tyres sponsored	8	18
2	Donation to Communities	Total monetary contribution (SGD)	20,156	80

9.10 Commitment to Quality Products

Commitment

We are committed to delivering the best to our customers by providing them with quality and safe products for our long-term business sustainability.

Approach

Our Proprietary Brands

Our Proprietary Brands:
- Stamford Sport Wheels, or SSW brand, for alloy wheels which are designed, manufactured and tested in our Wheel Factory;
- Sumo Firenza and Sumo Tire brands for tyres which are produced by our contract manufacturers.

Key measures on quality and safety are as follows:

Adoption of Market Standards on Product Quality and Safety
To maintain product quality and safety, our Suppliers and Wheel Factory are certified under the following international quality standards:

Production Line	Brand	Standard Adopted	Certification Centre
Contract manufacturers	▪ Sumo Firenza ▪ Sumo Tire	ECE certification	TUV Rheinland, TUV SUD
Wheel Factory	SSW	IATF 16949:2016	TUV Rheinland
		ISO 9001: 2015	TUV Rheinland
		VIA/JWL	Japanese Vehicle Inspection Association/Japan Light Alloy Automotive Wheel Testing Council
		SNI Marking Product Certificate	Center for Material and Technical Product, Product Certification Body B4T LSPRO Bandung, Indonesia

Robust Quality Control

To uphold high standards on product quality and safety, we implemented the following operational measures:

- Maintain a Manufacturing Management Policy for compliance with the production standards;
- Maintain a Procurement Policy to ensure that procurement teams work closely with Partners to comply with our requirements;
- Conduct regular Supplier evaluations through measures such as annual assessments, sampling tests and visits to Suppliers' premises; and
- Support production lines with a team of experienced engineers and designers to maintain product quality.

Performance

There were zero (FY2025: zero) safety-related defects which caused an accident and/or injury.

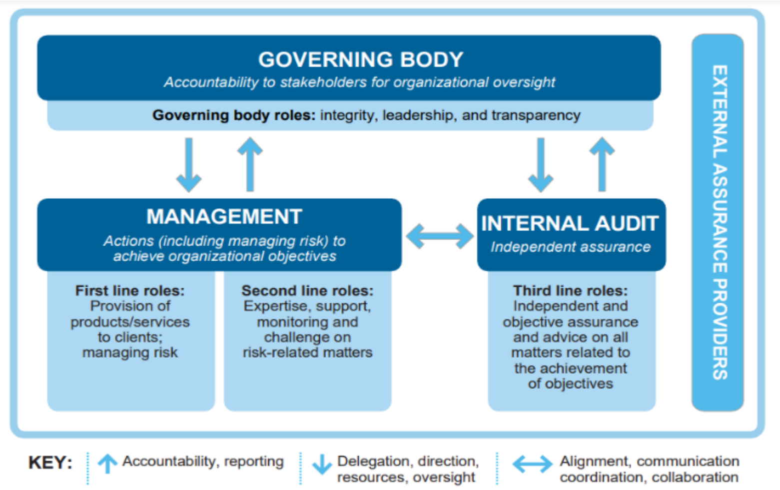
9.11 Corporate Governance and Code of Ethics

Commitment

We adhere to the principles and guidelines of the Code of Corporate Governance and are committed to responsible business practices and long-term value creation for all stakeholders.

Approach

We aligned our corporate governance and risk management approach with the Three Lines Model issued by the Institute of Internal Auditors ("**IIA**"). The Three Lines Model serves to identify structures and processes that best assist the achievement of organisational objectives and facilitate strong governance and risk management. Under the Three Lines Model, the roles and responsibilities of governing body, management (first line and second-line roles), internal audit (third-line roles) and the relationship among them are defined as follows:



Source: Three Lines Model issued by the IIA

Our policies and commitments to ethical business practices are as follows:

- A Code of Conduct that outlines expectations for employees and the consequences for any violations of rules or standards not met. Additionally, clear and fair grievance procedures are detailed in the employee handbook;
- A Whistleblowing Policy that offers a mechanism for employees to report concerns about alleged wrongful acts. Procedures for whistleblowing are accessible to employees, who can file complaints directly via email to members of the AC. Follow-up procedures regarding matters raised are also stated, and whistleblowers are assured that complaints made in good faith will not adversely affect their work or performance evaluations;
- A Conflict-of-Interest Policy has been established to safeguard against situations where personal interests may conflict with professional responsibilities, with clear procedures for the disclosure and resolution of any potential conflicts;

- An ERM framework is in place to assess and review of our business and operational environment to identify and manage emerging and strategic risks that may impact our sustainability.

Performance

Key statistics relating to corporate governance are as follows:

Sustainability Metric	FY2026	FY2025
Number of incidents of serious offence[9]	-	-
Number of incidents of non-compliance with any applicable laws and regulations[10] that resulted in significant fines or non-monetary sanctions	-	1

You may refer to 'Corporate Governance Report' in the Annual Report FY2026 for details for our corporate governance practices.

10. Targets and Performance Highlights

To measure our ongoing sustainability performance and drive continuous improvement, we developed a set of targets related to our material Sustainability Factors. Our progress against these targets is reviewed and reported on an annual basis as detailed below:

Legend	Progress Tracking
○○○	New target
●●●	Target achieved
●●○	On track to meet target
●○○	Not on track, requires review

S/N	Material Sustainability Factor	Target[25]	Performance in FY2026
Economic			
1	Sustainable Business Performance	Short-term Maintain or improve economic value generated subject to market conditions	●○○ Our economic value generated decreased.
2	Total Customer Satisfaction	Ongoing and long-term Maintain or increase market presence subject to market conditions	●●● We maintained market presence and continued to be one of the largest independent tyre and wheel distributor in SEA.
Environmental			
3	Water Conservation and Wastewater Treatment	Short-term Maintain or reduce water usage intensity Ongoing and long-term Maintain 100% wastewater treatment for our Wheel Factory	●●● We maintained our water usage intensity. ●●● We maintained 100% wastewater treatment for our Wheel Factory.
4	Waste Optimisation	Short-term Maintain or improve the recycling rate for aluminium chips generated from production Medium-term Achieve 90% recycling rate for aluminium chips generated from production.	●●● We maintained the recycling rate for aluminium chips generated from production. ●●○ We continued to work on improving the recycling rate for aluminium chips generated from production.
5	Energy Conservation and GHG Emissions Reduction	Short-term Maintain or reduce GHG emissions intensity by FY2026, with FY2023 as our baseline Medium-term Reduce aggregated absolute Scope 1 and 2 GHG emissions by 10% and by FY2035, with FY2023 as our baseline	●○○ Our GHG emissions intensity increased. ●○○ Our aggregated absolute Scope 1 and 2 GHG emissions increased.

[25] The time horizons for target setting to: (1) short-term: within 5 years (until FY2028); (2) medium-term: between 5 to 20 years (FY2029 and FY2043); (3) long-term: above 20 years (FY2044 onwards); and (4) ongoing: encompassing short, medium and long-term.

S/N	Material Sustainability Factor	Target[25]	Performance in FY2026
		Long-term Aspire to achieve carbon neutrality by FY2050	●●○ We plan to use REC and carbon credits to offset unavoidable residual GHG emissions by FY2050, subject to market maturity.
Social			
6	Employee Health, Safety and Wellness	Short-term Reduce the number of recordable work-related injuries Ongoing and long-term Maintain zero incidents of workplace fatalities, high consequence work-related injuries and ill health cases	●●● We reduced the number of recordable work-related injuries. ●●● We maintained zero incidents of workplace fatalities, high consequence work-related injuries, and ill health cases.
7	Employee Retention and Development	Short-term Maintain or improve employee retention rate subject to market conditions	●○○ Our turnover rate increased.
8	Equality and Diversity in the Workplace	Ongoing and long-term Maintain zero reported incident of unlawful discrimination against an employee	●●● We maintained zero reported incident of unlawful discrimination against an employee.
9	Ongoing Community Engagement	Short-term Continue to engage in various campaigns to help the communities	●●● We continued to engage in various campaigns to help the communities.
10	Commitment to Quality Products	Ongoing and long-term Maintain zero safety-related defects which may cause an accident and/or injury	●●● We maintained zero safety-related defects which may cause an accident and/or injury.
Governance			
11	Corporate Governance and Code of Ethics	Ongoing and long-term ▪ Maintain zero incidents of serious offence ▪ Maintain zero incidents of non-compliance with any applicable laws and regulations that resulted in significant fines or non-monetary sanctions	●●● ▪ We maintained zero incidents of serious offence ▪ We maintained zero incidents of non-compliance with any applicable laws and regulations that resulted in significant fines or non-monetary sanctions.

For certain material Sustainability Factors identified above, we are still in the process of setting the related medium and long-term targets as their historical data trends have yet to stabilise. We will disclose these targets in our future sustainability reports when the data trends have stabilised and subject to prevailing market conditions.

11. Climate-related Disclosure

We are committed to supporting the recommendations by the TCFD and have disclosed our climate-related financial disclosures in the following key areas:

GOVERNANCE

(a) Describe the board's oversight of climate-related risks and opportunities.
(b) Describe management's role in assessing and managing climate-related risks and opportunities.

Refer to Section 8.2 'Sustainability Governance Structure' for more information.

STRATEGY

(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.
(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

We recognise that climate change poses different types of risks to our business. We conducted a climate scenario analysis to evaluate the climate-related risks across different time horizon and scenarios across all reporting entities covered in this Report. Our assessment on potential implication of these risks, was undertaken based on internationally recognised frameworks such as the NGFS range of climate scenarios and the Paris Agreement, underpinned by scientific and economic modelling. These scenarios provide a comprehensive range of transition pathways and temperature outcomes for us to better evaluate potential impacts under different scenarios.

Scenario	Description
Hot House World (Current Policies)	Whilst many countries have started to introduce climate policies, they remain insufficient to achieve official commitments and targets. If additional measures are not implemented, global temperature could rise 3 °C or more by 2100. This would likely result in deteriorating living conditions in many parts of the world and lead to some irreversible impacts like sea-level rise. Physical risks to the economy could result from disruption to ecosystems, health, infrastructure and supply chains.
Orderly (Net Zero 2050)	Achieving a target of net-zero global CO2 emissions by 2050 will require an ambitious transition across all sectors of the economy. This scenario highlights the importance of decarbonising the electricity supply, increasing electricity use, increasing energy efficiency, and developing new technologies to tackle hard-to-abate emissions. Transition risks to achieving the target could result from higher emissions costs, and changes in business and consumer preferences, whilst minimising physical risks.

We selected the NGFS' hot house world and orderly scenarios for the purpose of our climate scenario analysis as these scenarios provide a comprehensive and policy aligned approach towards the assessment of physical and transition risks as well as supports the evaluation of potential impacts on our operations and strategic planning.

The impact of the climate-related risks is analysed on group-wide activities in the short term (by FY2028), medium term (between FY2029 and FY2043) and long term (FY2044 onwards). Based on the above-mentioned scenarios, the climate-related risks and opportunities identified by the Group during a risk assessment exercise includes the following:

Physical Risk

<table>
<tr><th colspan="4">Physical Risk 1: Increased Severity of Extreme Weather Events</th></tr>
<tr><td>Description</td><td colspan="3">Adverse changes in climate patterns, including rising temperatures and the increasing frequency and severity of extreme weather events such as storms, floods, and droughts may cause disruptions in the cultivation of natural rubber, supply chains, and reduction in labour productivity.

(i) <u>Disruptions in Cultivation of Natural Rubber</u>

Natural rubber is a key raw material used in tyres. Prolonged rainfall and floods may reduce the yield of rubber latex and productivity of the rubber plantation, reduce the availability of supply and increase procurement costs.

As we procure tyres from original equipment manufacturers, the increased procurement costs may be passed on by the suppliers resulting in higher purchase costs and potential margin compression.

(ii) <u>Supply Chain Disruptions</u>

As an international Group, our operations span across the globe with multiple logistics partners and distribution networks. Prolonged storms may lead to severe supply chain disruptions such as delays in freight transportation and port congestions, forcing us to increase safety stock levels, and an increase in detention and demurrage costs.

(iii) <u>Reduction in Labour Productivity</u>

Furthermore, rising temperatures and more frequent heatwaves may result in increased energy consumption for cooling in warehouses and retail outlets, leading to higher operating costs. Elevated temperatures may also impact working conditions, potentially reducing labour productivity and increasing health and safety risks, thereby requiring additional measures to safeguard workforce well-being.

We remain vigilant in monitoring the impact of climate change on our operations, mindful of the USD 162 billion in global economic losses from natural catastrophes recorded in the first half of 2025[26].</td></tr>
<tr><td rowspan="5">Financial Impact</td><td>Short-term</td><td>Medium-term</td><td>Long-term</td></tr>
<tr><td colspan="3">Scenario: Hot House World</td></tr>
<tr><td>●</td><td>●</td><td>●</td></tr>
<tr><td colspan="3">Scenario: Orderly</td></tr>
<tr><td>●</td><td>●</td><td>●</td></tr>
<tr><td>Mitigation Measure</td><td colspan="3">We put in place a climate change transition plan to steer us on our decarbonisation journey. You may refer to section ‘Energy Conservation and GHG Emissions Reduction’ for further details.

The Group maintains enduring partnerships with key principals and prioritises suppliers with robust sustainability and risk management practices.

We also implemented prudent supply chain management practices, including: (i) strategic pricing mechanisms; (ii) maintaining adequate safety stock levels; and (iii) optimise our logistics and distribution network to elevate supply chain strains, minimise disruptions, and ensure business continuity.

Elevated temperatures may have an amplified effect at our Wheel Factory. Employees are regularly reminded to stay vigilant, monitor their own health and well-being as well as wear the appropriate personal protective equipment while working.</td></tr>
</table>

[26] https://www.weforum.org/stories/2025/08/global-insurance-industry-gap/

Climate-related Opportunity	Adverse changes in climate patterns may present opportunities for the Group to strengthen its operational resilience and capture evolving market demand. Increasing climate variability and extreme weather conditions may result in change in consumer preferences for environmentally friendly products and drive-up demand from retread tyres. Additionally, elevated temperatures may accelerate the adoption of energy-efficient technologies and streamline operations across warehouses and retail outlets and potential cost savings in the long term. We may also strengthen its sustainability position by integrating climate-related considerations into its procurement, operations, and financial decision-making in the short medium and long-term, aligning with stakeholders' expectations and increasing its competitiveness. Refer to sections 'Energy Conservation and GHG Emissions Reduction' and 'Waste Optimisation' for further details.

Transition Risk

<table>
<tr><th colspan="4">Transition Risk 1: Enhanced GHG Emissions Reporting Obligations</th></tr>
<tr><td>Description</td><td colspan="3">With rising concerns over the effects of climate change, key stakeholders such as the Regulators and Shareholders are requiring reporting of climate-related information.

With the introduction of an updated climate reporting requirements and the publication of new standards, organisations are required to provide more comprehensive, accurate, and timely disclosures. Failure to comply with enhanced GHG emissions reporting obligations may lead to adverse impacts on the Group's reputation and financial performance.

These enhanced requirements necessitate strengthening of data collection, validation, and reporting across our operations and may require additional human capital and oversight. In addition, the Group may incur additional costs relating to sustainability advisory, system upgrades, and employee trainings to ensure compliance with reporting standards and improve data quality.

Over time, the increasing complexity of reporting obligations may also require increase in investments in systems, processes, and greater coordination between business functions to support accurate and timely disclosures.</td></tr>
<tr><td rowspan="5">Financial Impact</td><td>Short-term</td><td>Medium-term</td><td>Long-term</td></tr>
<tr><td colspan="3">Scenario: Hot House World</td></tr>
<tr><td>●</td><td>●</td><td>●</td></tr>
<tr><td colspan="3">Scenario: Orderly</td></tr>
<tr><td>●</td><td>●</td><td>●</td></tr>
<tr><td>Mitigation Measure</td><td colspan="3">To strengthen our sustainability governance structure, we established a SC to oversee the identification, management, and monitoring of our material Sustainability Factors. The SC works closely with various business units and corporate functions to ensure sustainability strategy is aligned across business segments, practices are aligned with the sustainability strategy and agenda, and a consistent approach is adopted across the organisation.

In addition, we established terms of reference for component parties involved in the sustainability reporting process, for clarity and accountability purposes. The terms of reference include clearly defined reporting structure, roles, and responsibilities, enhancing accountability, improving cross teams' coordination, and ensuring clarity in the execution of sustainability-related practices.

Refer to the section 'Sustainability Governance Structure' for further details.</td></tr>
</table>

Climate-related Opportunity	The enhanced emissions reporting obligations and increase in regulatory costs will raise climate awareness among our employees. With more defined job responsibilities and training, the Group will also be better positioned to use energy resources responsibly and adopt environmentally friendly practices. As regulatory authorities commit to international goals, financial institutions increasingly weigh climate-related disclosures and may pass down disclosure requirements to their customers. With the increase in disclosure requirements, we may improve our operational productivity efficiency to lower cost of capital as we open up access to green bonds, sustainability-linked loans, and preferential interest rates that are tied to our disclosures.

<table>
<tr><th colspan="4">Transition Risk 2: Expansion of Carbon Pricing Mechanisms</th></tr>
<tr><td>Description</td><td colspan="3">As regulatory authorities tighten carbon pricing mechanisms such as carbon taxes and emission trading systems to meet their relevant nationally determined contributions, the cost of carbon emissions may increase significantly and we may face high operating expenses, particularly in energy intensive activities.
In addition, rising carbon taxes may lead to higher procurement cost as suppliers pass through their carbon-related expenses, fundamentally altering cost structures and profit margins.
We operate in multiple countries with each of the government bodies adopting varying approaches to carbon pricing and continues to develop their respective frameworks. While we are not required to comply with the current regulatory frameworks, we remain vigilant and responsive to the evolving landscape of emissions regulations.</td></tr>
<tr><td rowspan="5">Financial Impact</td><td>Short-term</td><td>Medium-term</td><td>Long-term</td></tr>
<tr><td colspan="3">Scenario: Hot House World</td></tr>
<tr><td>●</td><td>●</td><td>●</td></tr>
<tr><td colspan="3">Scenario: Orderly</td></tr>
<tr><td>●</td><td>●</td><td>●</td></tr>
<tr><td>Mitigation Measure</td><td colspan="3">As an increasing number of governmental bodies impose levies in direct GHG emissions and introduce carbon pricing mechanisms, we are mindful of the potential financial impact relating to these regulations.

Based on the NGFS framework, we conducted an ICP assessment to estimate the potential financial impact of evolving carbon pricing policies on our operations. The assessment provided us a better understanding of our emission hotspots, exposure to rising carbon costs, and facilitates the integration of climate-related considerations into financial planning and strategic decision-making.

We will continue to refine our ICP assessment methodology and use it to raise awareness of carbon prices internally while continue to integrate environmental considerations into our financial decision-making.</td></tr>
<tr><td>Climate-related Opportunity</td><td colspan="3">As carbon pricing may impact the cost of carbon intensive products, the market may shift towards low carbon alternatives.

While retreading business segment primarily revolve around the fleet management services, potential shifts in market demand may pose an opportunity for us to build on our foundation and expand into different markets. Retread tyres are also made with fewer natural resources as compared to new tyres, giving it a new lease of life that is gentle on the environment.

With the ICP assessment conducted, we were able to gather insights on the potential impacts in the short, medium, and long-term. These insights allow us to make informed investment decisions and capture long-term value in a heavily regulated environment.

Overall, increasing carbon prices may incentive innovations, drive operational efficiency, and support our transition towards a low carbon economy.</td></tr>
</table>

Legend

- Minor
- Moderate
- Major

Based on the scenarios above, we will continue to formulate adaptation and mitigation plans and allocate resources towards transitioning to a low or net zero carbon operations, through optimal business strategy and effective financial planning. We strive to minimise climate risks associated with our business and will seize opportunities such as expanding collaboration and partnership with key stakeholders to innovate and develop low carbon goods and services for the market.

(c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

The resilience of an organisation's strategy is dependent on its ability to adapt and thrive in the face of changing circumstances and emerging risks. Climate scenario analysis plays a key role in providing insights into the potential extent of the climate-related risks and opportunities for our business.

Through our climate scenario analysis, we concluded that under hot house world scenario (>3°C warming), unmitigated risks of increased severity of extreme weather events may lead to moderate and major financial impacts in the medium and long-term. Under the orderly scenario (<2°C warming), the climate-related risks identified are not expected to result in significant financial impacts in the short, medium, or long term. To address the risks and capitalise on opportunities associated with climate change, we will continuously refine our strategy to remain resilient throughout our sustainability journey.

RISK MANAGEMENT

(a) Describe the organization's processes for identifying and assessing climate-related risks
(b) Describe the organization's processes for managing climate-related risks.
(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Climate-related risk management is integrated into our ERM framework, where potential climate-related risks are identified, assessed, monitored and managed. Each business unit and function are responsible for identifying and documenting the climate-related risks that may impact their progress towards contributing to the Group's business objectives. These risks, along with corresponding opportunities and treatment plans, are reviewed and updated during the ERM exercise. The updated information is then presented to the AC alongside other key enterprise-wide risks. Additionally, climate-related risks are continuously monitored through the analysis of climate-related Sustainability Metrics.

METRICS AND TARGETS

(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

We track, measure and report on our environmental performance, including energy, GHG emissions, water and waste management and disclose related metrics in our sustainability reports. Monitoring and reporting these metrics help us in identifying areas with key climate-related risks and enabling us to be more targeted in our efforts.

(b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks.

To support the climate change agenda, we disclose our Scope 1, 2 and selected categories of Scope 3 GHG emissions in this Report and set climate-related targets such as those related to energy, GHG emissions, water and waste management. We will continue to monitor our emissions and expand our disclosure for our Scope 3 GHG emissions wherever applicable and practicable.

Our disclosure on indirect GHG emissions (Scope 3) includes purchased goods and services (category 1), waste generated in operations (category 5), business travel (category 6) and employee commuting (category 7) in FY2026.

(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

As a commitment towards mitigating climate change, we set climate-related targets related to GHG emissions. For further details, please refer to section 'Targets and Progress'.

12. Industry-based Guidance on Implementing Climate-related Disclosure Metrics

The sustainability disclosure metrics are based on the IFRS Sustainability Disclosure Standards Industry-Based Guidance for implementing climate-related disclosure (Volume 6- Multiline and Specialty Retailers & Distributors and Volume 62 - Auto Parts), which covers the distribution and manufacturing business segments.

Sustainability Disclosure Topics and Metrics

Topic	Sustainability Metric	Unit of Measurement	FY2026	FY2025
Energy Management	Total energy consumed	GJ	Refer to section 'Energy Conservation and GHG Emissions Reduction'	Refer to section 'Energy Conservation and GHG Emissions Reduction'
	Percentage grid electricity	%		
	Percentage renewable	%		
Design for Fuel Efficiency	Revenue from products designed to increase fuel efficiency or reduce emissions	S$	This information is not available as we do not track it. We will develop the necessary tracking mechanism.	This information is not available as we do not track it. We will develop the necessary tracking mechanism.

Activity Metrics

(i) Multiline and Specialty Retailers & Distributor

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Number of retail locations	Number	16	17[1]
Number of distribution centres	Number	3	3
Total area of retail locations	m^2	12,425	NA[27]
Total area of distribution centres	m^2	12,000	12,000

(ii) Auto Parts

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Number of parts produced	Number	394,974	398,651
Weight of parts produced	Metric tons	3,976	3,700
Area of manufacturing plants	m^2	15,244	15,244[28]

[27] Data is not available as it was not tracked previously.
[28] Data is restated as a correction.

13. Key Assumptions

The key assumptions reflect the current market conditions, regulatory landscapes and stakeholder expectations. Details of the scope and assumptions for our scenario analysis and climate change transition plan are as follows:

Disclosure	Assumption
Climate Change Transition Plan	Our climate change transition plan, including levers and detailed action plans, assumed certain future events, trends, plans, expectations and objectives relating to the Group's business operations, in setting our targets. It is also prepared based on the current operating environment, which includes policies and plans undertaken by governments and other stakeholders. Accordingly, these assumptions are subjected to inherent uncertainties including (but not limited to) changes in regulatory requirements, progress in technological developments, stakeholders' action and reaction and other external factors that are beyond the Group's control. As such, our climate change transition plan may be reviewed and updated over time to reflect evolving circumstances and availability of new information.
Scenario Analysis	▪ In assessing the potential implications of climate-related risks based on NGFS range of climate scenarios, we also considered alternate range of climate scenarios from the International Energy Agency and the Representative Framework, and made various assumptions adopted in such frameworks. ▪ The scenario analysis performed is dependent on the said assumptions under the NGFS range of scenarios. Key assumptions are as follows: (i) Orderly (Net Zero 2050): Assumes that ambitious climate policies and technological shifts are introduced immediately and forcefully impact the economy. (ii) Hot House World (Current Policies): Assumes that only currently implemented policies are preserved, leading to high physical risks. Emissions grow leading to about 3 °C. Investments allocation and energy mix do not change. ▪ Constant growth is assumed when assessing financial and environmental impact. ▪ The scenario analysis includes a modelling process, which is constantly changing as the operating environment evolves, and contains uncertainties and limitations that are commonly associated with scenario analysis.
ICP	The ICP assessment was modelled based on the NGFS framework, assumptions, and relevant scenarios. The assessment applied a range of forward-looking carbon price assumptions derived from the selected NGFS scenarios to the Group's direct GHG emissions (Scope 1) to estimate the potential financial impact of increased pricing under the different transition pathways, regional and international carbon pricing developments, and time horizons. The internal carbon price per metric tonne of emissions is referenced to relevant regulatory authority and is used as an input to assess the potential financial implications of climate-related risks and opportunities.

14. GRI Content Index

Statement of use	Stamford Tyres Corporation Limited has reported the information cited in the GRI Content Index for the period from 1 May 2025 to 30 April 2026 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	AR 1, 12-13
	2-2 Entities included in the organisation's sustainability reporting	AR 12-13, 128-131, SR 3
	2-3 Reporting period, frequency and contact point	SR 3
	2-4 Restatements of information	SR 3, 12, 18, 21, 35
	2-5 External assurance	SR 4
	2-6 Activities, value chain and other business relationships	SR 5
	2-7 Employees	SR 22-23
	2-8 Workers who are not employees	We have 258 workers who are not employees. They are mainly contract workers in warehouses, drivers and cleaners.
	2-9 Governance structure and composition	AR 1, 4-5, SR 7-8
	2-10 Nomination and selection of the highest governance body	AR 32-35
	2-11 Chair of the highest governance body	AR 4-5
	2-12 Role of the highest governance body in overseeing the management of impacts	AR 4-10, 21-32, SR 7-8
	2-13 Delegation of responsibility for managing impacts	AR 4-10, 21-32, SR 7-8
	2-14 Role of the highest governance body in sustainability reporting	SR 7-8
	2-15 Conflicts of interest	AR 21-22, SR 27-28
	2-16 Communication of critical concerns	SR 27-28
	2-17 Collective knowledge of the highest governance body	AR 22-23, SR 7-8
	2-18 Evaluation of the performance of the highest governance body	AR 36
	2-19 Remuneration policies	AR 37-41
	2-20 Process to determine remuneration	AR 37-41
	2-21 Annual total compensation ratio	Information is not provided due to confidentiality constraints.
	2-22 Statement on sustainable development strategy	SR 1
	2-23 Policy commitments	SR 6-9, 20-23, 27-28
	2-24 Embedding policy commitments	SR 6-9, 20-23, 27-28
	2-25 Processes to remediate negative impacts	AR 41-49, SR 27-28
	2-26 Mechanisms for seeking advice and raising concerns	AR 41-49, SR 27-28
	2-27 Compliance with laws and regulations	SR 12-23, 26-28
	2-28 Membership associations	None
	2-29 Approach to stakeholder engagement	SR 5-10
	2-30 Collective bargaining agreements	None of our employees are covered by collective bargaining agreements.
	3-1 Process to determine material topics	SR 6-10

GRI Standard	Disclosure	Location
GRI 3: Material Topics 2021	3-2 List of material topics	SR 9-10
	3-3 Management of material topics	SR 10-28
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	SR 10-11
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	SR 27-28
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	SR 15-18
	302-2 Energy consumption outside of the organisation	
	302-3 Energy intensity	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	SR 12-13
	303-2 Management of water discharge-related impacts	
	303-3 Water withdrawal	
	303-4 Water discharge	
	303-5 Water consumption	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR 15-18
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	
	305-5 Reduction of GHG emissions	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	SR 13-15
	306-2 Management of significant waste-related impacts	
	306-3 Waste generated	
	306-4 Waste diverted from disposal	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SR 20-22
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	401-3 Parental leave	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR 19-20
	403-2 Hazard identification, risk assessment, and incident investigation	
	403-3 Occupational health services	
	403-4 Worker participation, consultation, and communication on occupational health and safety	
	403-5 Worker training on occupational health and safety	
	403-6 Promotion of worker health	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
	403-8 Workers covered by an occupational health and safety management system	
	403-9 Work-related injuries	
	403-10 Work-related ill health	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SR 20-22

GRI Standard	Disclosure	Location
	404-2 Programmes for upgrading employee skills and transition assistance programmes	
	404-3 Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SR 22-23
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SR 22-23
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	SR 23-26
	413-2 Operations with significant actual and potential negative impacts on local communities	
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SR 26-27