# Sustainability Report 2026

UnUsUaL™

飛凡有限公司 LIMITED

www.unusual.com.sg

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# BOARD STATEMENT

UnUsUaL Limited continues to make steady progress in integrating sustainability into its business strategy and operations. In an increasingly complex global environment, the Board remains steadfast in its commitment to responsible business practices, environmental stewardship and strong governance. These principles have been integral to the Group since its establishment in 1997 and continue to underpin strategic decision-making and long-term value creation.

This year marks our first year working toward alignment with the International Financial Reporting Standards S2 Climate-related disclosures ("IFRS S2") set by the International Sustainability Standards Board ("ISSB"). The Group's approach to sustainability and climate-related financial disclosures is designed to provide decision-useful information to investors, while reinforcing the linkage between sustainability considerations, financial performance and enterprise value.

The Board continues to consider sustainability issues in the Group's business and strategy, determined the material Environmental, Social and Governance ("ESG") factors and overseen the management and monitoring of the material ESG factors. Our governance structure — anchored by the Code of Corporate Governance 2018 — remains a cornerstone in supporting effective oversight and accountability. The Champion Team, led by Senior Management and the Chief Executive Officer ("CEO"), plays a pivotal role in translating strategy into action, embedding sustainability considerations across our operations, and reviewing initiatives to ensure their ongoing relevance, effectiveness and alignment with our strategic priorities.

The Group recognises that sustainability is a shared responsibility, and the progress achieved would not have been possible without the continued commitment and collaboration of our employees, business partners, customers and shareholders. We extend our sincere appreciation to all stakeholders for their trust, engagement and ongoing support.

Looking ahead, the Board remains committed to strengthening the Group's sustainability performance and the quality of its disclosures. The Group will continue to refine its strategies, enhance transparency, improve reliability of sustainability-related information, and leverage innovation to support resilient and responsible growth. Stakeholder feedback remains an important part of this journey, enabling us to respond effectively to evolving expectations and emerging challenges. Guided by strong governance and shared values, the Group remains focused on creating long-term value and contributing to a sustainable future for UnUsUaL Limited.

Leslie Ong Chin Soon

**Director and CEO**

10 July 2026

# ABOUT THIS REPORT

UnUsUaL Limited (the "Company" or the "Group") is pleased to present our annual Sustainability Report for the financial year from 1 April 2025 to 31 March 2026 ("FY2026"). This report sets out our progress and key achievements across the Economic, Environmental, Social and Governance ("EESG") pillars.

This report covers the Company and its subsidiaries—UnUsUaL Entertainment Pte. Ltd., UnUsUaL Productions Pte. Ltd., UnUsUaL Development Pte. Ltd., UnUsUaL Productions (M) Sdn. Bhd., UnUsUaL Entertainment International Limited, and UnUsUaL Culture Development Co., Ltd.—as well as our joint ventures, White Mount International Pte. Ltd. and Isotope Productions Pte. Ltd.

This report has been prepared with reference to the Global Reporting Initiative ("GRI") Universal Standards 2025 and in compliance with the requirements stated in Rules 711A and 711B under Section B: Rules of Catalist of Singapore Exchange Securities Trading Limited ("SGX-ST"). We have adopted the GRI Standards as our reporting framework as they are globally recognised and provide structured guidance that supports clarity, transparency and comparability. For reference, the GRI Content Index can be found on pages 21, which outlines the locations of all relevant disclosures in the Report.

Additionally, the Group will be adopting a phased approach to progressively align with the full disclosure requirements of the International Financial Reporting Standards S2 Climate-related Disclosures ("IFRS S2") by the International Sustainability Standards Board ("ISSB disclosures") by FY2031, to meet the SGX-ST's reporting requirements.

Through this report, we share the progress of our sustainability journey and highlight the material EESG factors that are most relevant to our business and stakeholders. The reporting content is guided by the following four principles:

- Stakeholder inclusiveness: In addition to identifying stakeholders and responding to their expectations and interests, we actively involve our employees, third-party suppliers, contractors and artistes in the reporting process.
- Sustainability context: Presenting our performance through comprehensive analysis within the broader context of sustainability.
- Materiality: Emphasising matters that influence business growth and are of greatest importance to our stakeholders.
- Completeness: Providing comprehensive coverage of material topics and their boundaries that have significant economic, environmental and social impacts, enabling stakeholders to assess UnUsUaL's performance for the reporting period.

To minimise our environmental footprint, we have not printed hard copies of this report. A digital copy is available at:

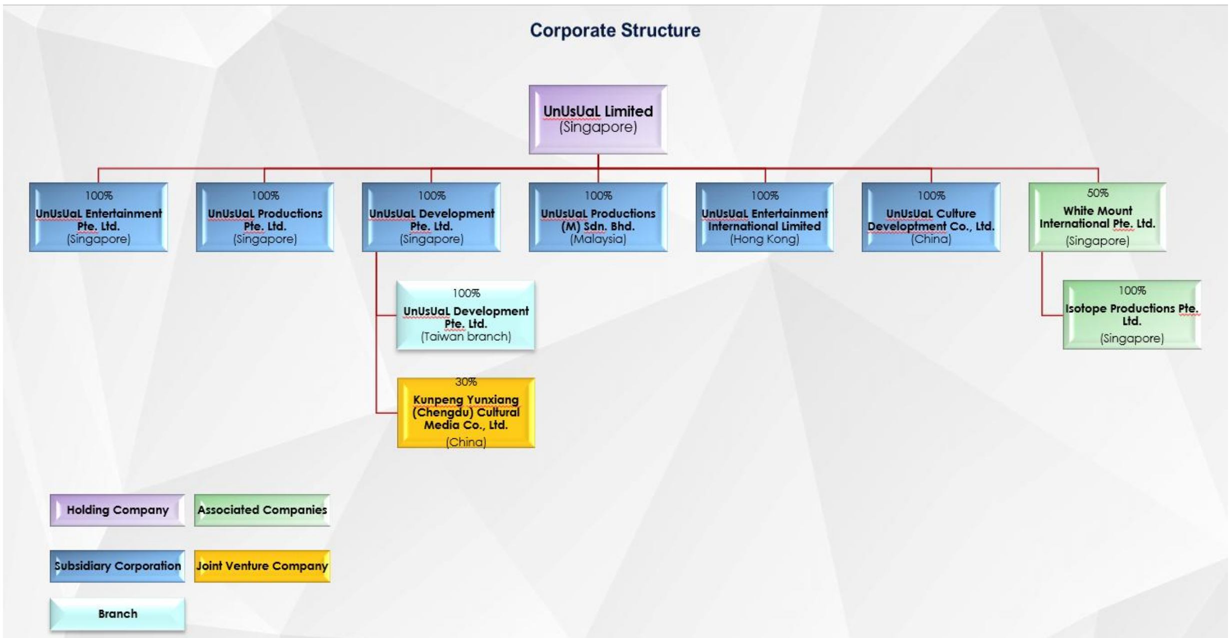
- Our website: [www.UnUsUaL.com.sg](www.UnUsUaL.com.sg)
- SGXNet: [https://www.sgx.com/securities/company-announcements](https://www.sgx.com/securities/company-announcements)

The information in this report is presented in good faith and to the best of our knowledge. External assurance has not been obtained for this report; however, we may consider seeking assurance in future publications. We welcome stakeholders' feedback on all aspects of our sustainability performance, which may be submitted to ir@UnUsUaL.com.sg.

# CORPORATE PROFILE

Founded in 1997, UnUsUaL Limited started out as a business that provided stage, sound, and lighting equipment rental services. Since then, we have grown into one of Asia's leading organisations in producing and organising large-scale live concerts and events that showcases both regional and international artists. With established operations across Singapore, Malaysia, Australia, China, and Hong Kong, we have firmly positioned ourselves as a major force in the live entertainment industry.

As of 31 March 2026 our Group structure is as follows:

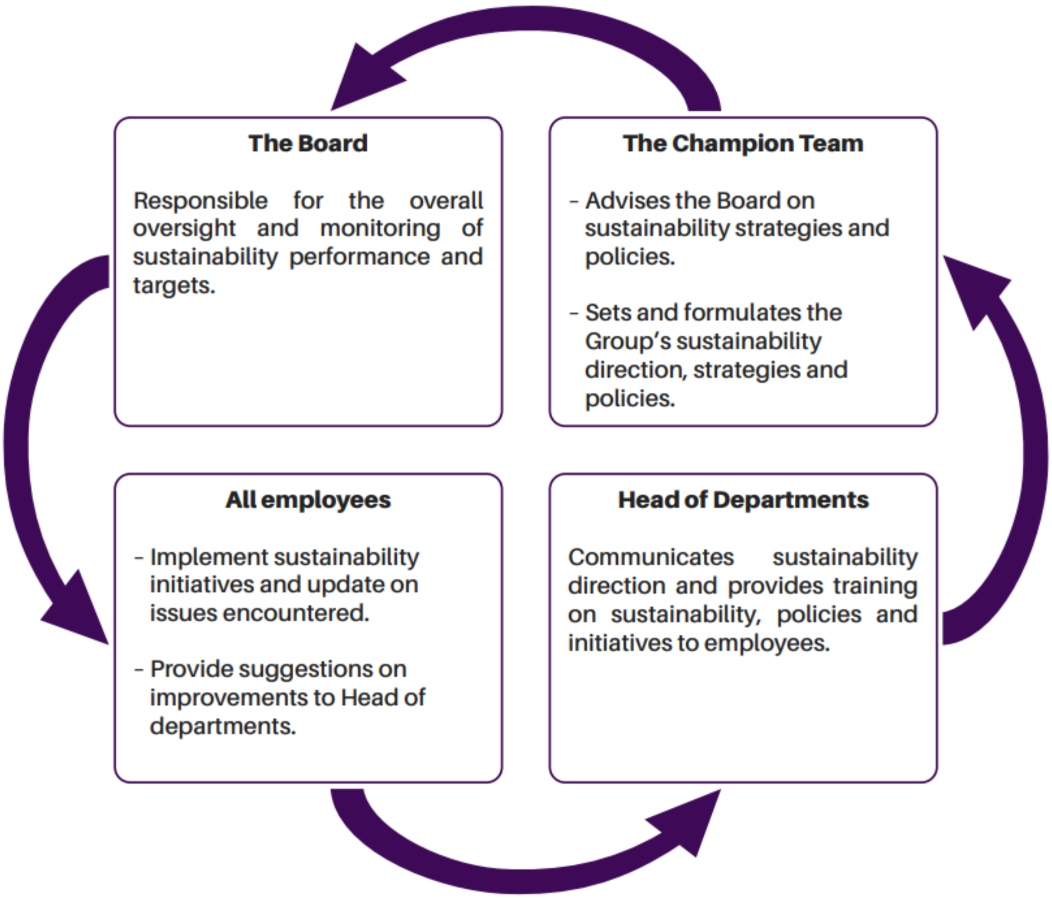



In 2016, UnUsUaL was acquired by mm2 Asia Limited, a Singapore-based producer of films, TV, and online content listed on the SGX Mainboard. UnUsUaL was subsequently listed on the SGX-ST Catalist Index on 10 April 2017 following the acquisition.

# SUSTAINABLE GOVERNANCE

UnUsUaL places strong importance on sound corporate governance as a foundation for accountability, regulatory compliance and ethical conduct. The Group recognises that a well-established governance framework is fundamental to long-term business resilience and sustainable growth. This framework is supported by internal policies, including the Code of Conduct and Whistle-Blowing Policy, which are aligned with the principles set out in the Code of Corporate Governance 2018.

Oversight of material ESG matters rests with the Board, which provides strategic direction on corporate governance and sustainability priorities. The Board is supported by the Champion Team, comprising the CEO and Senior Management, who are responsible for driving the development, implementation and ongoing review of sustainability-related policies, practices and initiatives. This governance structure is reinforced through regular monitoring, periodic reviews and the active participation of employees across the organisation, as illustrated below.




**Training and Updates for the Board**

In compliance with the enhanced SGX-ST sustainability reporting rules announced in December 2021, all directors on the Board have successfully completed the mandatory ESG training course as of the date of this report.

## STAKEHOLDER ENGAGEMENT

By leveraging multiple engagement channels, we maintain regular communication with a wide range of stakeholders and incorporate their input to guide our strategic direction and enhance transparency. Our key stakeholder groups, engagement channels and engagement frequency, as well as the stakeholders' primary concerns and expectations, are set out in the table below.

| List of stakeholder groups | Engagement Channels/ Type of stakeholder engagement | Frequency of Engagement | Key topics/ concerns | Organisation's response |
|---|---|---|---|---|
| **Artistes and agents** | Informal dialogues/ discussions and phone calls | Ad-hoc | Quality management, price negotiation | Pricing |
| **Consumers and customers** | Email enquiries, social media, and phone calls | Regularly throughout the year | Availability and quality of events | |
| **Employees** | Performance appraisal, informal dialogues and phone calls, whistle-blowing channel | Annually | Employee compensation, benefits, equal employment opportunities | 1. Welfare benefits<br>2. Career progression |
| **Government and regulators** | Regular reporting | Ad-hoc | Regulatory matters | 1. Regulatory compliance<br>2. International Organisation for Standardisation (ISO) Certifications |
| **Investors and shareholders** | Company's website and annual general meeting | Yearly | Financial and economic performance, strategic planning, sustainability reporting | 1. Business performance<br>2. Financial results<br>3. Business development |
| **Media and entertainment companies** | Media releases | Regularly throughout the year | Advertising | Product |
| **Venue managers and contractors** | Meeting, informal dialogues and phone calls | Regularly throughout the year | Quality management, price negotiation | Product pricing |

# MATERIAL TOPICS

We conducted our inaugural materiality assessment in FY2018 with reference to the GRI Standards, identifying key stakeholders and the EESG topics most relevant to both stakeholders and the Company. Since then, annual reviews of material EESG topics have been undertaken, supported by research and validated through structured focus group discussions facilitated by the Sustainability Reporting Champion Team. These discussions involve both internal and external stakeholders to ensure an inclusive and balanced identification and validation of material sustainability issues.

These stakeholder engagements sharpen our understanding of priority issues and ensure our materiality assessment remains relevant and accurate. We remain committed to reassessing these factors periodically to keep up with evolving stakeholder expectations and business priorities.

| **Step 1**<br>**Identification** | **Step 2**<br>**Prioritisation** | **Step 3**<br>**Validation** | **Step 4**<br>**Review** |
|---|---|---|---|
| • Identified our key material factors through Focus Group Discussion<br>• Researched on a wide range of ESG issues, considering feedback from both internal and external stakeholders | • Prioritised the material factors identified in the previous step based on their materiality levels, the impact and importance to stakeholders | • The prioritised material factors were presented to the Board of Directors of the Group for endorsement to be disclosed | • These material factors will be reviewed and reassessed for its relevance to the Group<br>• Feedback is gathered on the Report to improve future sustainability reporting |

The four-step process outlined above forms the foundation of the Group's approach to identifying and managing material EESG matters. Through the systematic assessment of sustainability-related risks and their potential impacts, we gained clarity on the issues of greatest importance to both stakeholders and business operations, consistent with the GRI framework.

Close collaboration across relevant departments supports the implementation of approved strategies and action plans, with oversight provided by the Board. The material topics identified for the current reporting period remain unchanged from prior years, affirming their continued relevance. The identified material topics are set out below.

1. Procurement practices
2. Anti-corruption
3. Emissions
4. Employment
5. Diversity and equal opportunities
6. Non-discrimination
7. Supplier social assessment

# PROCUREMENT PRACTICES

The Group is committed to engaging reputable and reliable suppliers and contractors who operate in compliance with applicable laws and regulations. We recognise that long-term, sustainable partnerships are critical to the success of our operations and place emphasis on working with partners who share our values, performance expectations and commitment to quality.

UnUsUaL works closely with a network of established third-party suppliers and contractors to support the delivery of high-quality live events and concerts. These partners provide essential services across sound, lighting and video equipment, stage production, venue operations, ticketing and security. Many of these relationships are long-standing, with a significant proportion of suppliers sourced from local communities where events are held. This approach supports local economic participation while ensuring consistent operational standards and service quality.

Proportion of spending on local suppliers

| GRI 204-1 | FY2025 | | FY2026 | | |
|---|---|---|---|---|---|
| | Singapore | Malaysia | Singapore | Malaysia | Australia |
| **a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).** | 90% | 10% | 90% | 90% | 90% |
| **b. The organization's geographical definition of 'local'.** | Local representative of the supplier in Singapore, Malaysia and Australia | | | | |
| **c. The definition used for 'significant locations of operation'.** | Singapore, Malaysia, Australia | | | | |

## Target

Going forward, the Group is committed to progressively strengthening the ESG performance of its supply chain. The Group will conduct ESG screening for new key suppliers from FY2027. By FY2028, at least 50% of key suppliers are expected to meet the Group's ESG assessment criteria. In addition, the Group is committed to maintaining zero confirmed incidents of material negative social practices among key suppliers on an annual basis.

# ANTI-CORRUPTION

UnUsUaL upholds integrity, accountability and responsible conduct as fundamental principles guiding its operations. To reinforce ethical behaviour and a zero-tolerance stance towards corruption and bribery, the Group has implemented an Employee Code of Conduct that sets clear expectations for interactions with customers, business partners and colleagues, providing a consistent framework for ethical behaviour across the organisation.

## Anti-Corruption Policy and Compliance (GRI 205-2, 205-3)

The Group adopts a zero-tolerance approach towards bribery, corruption, extortion and embezzlement, which is communicated to business partners prior to the commencement of engagements. Employees are required to comply with the Group's anti-bribery and anti-corruption policies to ensure consistent understanding of ethical standards and regulatory obligations. In FY2026, all business operations were assessed for corruption-related risks, and no confirmed incidents of corruption or major regulatory non-compliance were identified.

## Whistle Blowing Policy

To strengthen transparency and accountability, UnUsUaL has in place a whistle-blowing policy that provides internal and external stakeholders with confidential channels to report suspected misconduct or unethical behaviour. Reports are independently reviewed by the Audit Committee, with appropriate actions taken where necessary. The Group is committed to protecting whistle-blowers from retaliation when disclosures are made in good faith. No whistle-blowing reports were received in FY2026.

## Target

Moving forward, annual reminders will be issued to all staff for them to disclose any actual or potential conflicts of interest in a timely manner. This process supports early identification and management of corruption-related risks and reinforces a strong ethical culture. In line with our commitment to accountability and good governance, the Group aims to maintain zero confirmed incidents of corruption on an annual basis.

# EMISSIONS

As climate change continues to drive the increasing frequency and severity of extreme weather events—such as droughts, floods, and heatwaves—UnUsUaL remains committed to minimising our environmental footprint to align with global efforts in reducing Greenhouse Gas ("GHG") emissions. The Group actively monitors its emissions to identify opportunities for impactful GHG reduction, thereby strengthening the long-term resilience of our business, stakeholders, and the communities we serve.

Fuel and electricity consumption data relate to the Group's Singapore operations only. Overseas subsidiaries do not have employees or physical office presence and therefore do not generate any reportable emissions. The Group also has dormant associates in Singapore and 1 China joint venture that is not in operation yet, as such emissions from these companies are not included in this report.

## Scope 1 Emissions[1]

The Company relies on diesel and petrol-powered vehicles in its operations. The table below demonstrates the direct GHG emissions measured in metric tons (MT) of carbon dioxide equivalent (MT $CO_2$e) based on the fuel consumption in litres of diesel-powered vehicles (i.e. lorries) and petrol-powered vehicles owned by the Company in FY2026.

| (GRI 305-1) | FY2025 | | FY2026 | |
|---|---|---|---|---|
| **Type** | Fuel Consumption (litres) | Direct GHG emissions (MT $CO_2$e) | Fuel Consumption (litres) | Direct GHG emissions (MT $CO_2$e) |
| **Diesel-powered vehicles** | 5,061,078 | 15,879.33 | 4,272,722 | 11,372.10 |
| **Petrol-powered vehicles** | 6,289,762 | 19,181.15 | 3,315,639 | 7,758.06 |
| **Total** | **11,349,840** | **35,060.48** | **7,588,361** | **19,130.16** |

The Group recorded a reduction in fuel consumption and Scope 1 emissions in FY2026 compared to FY2025 across both diesel-powered and petrol-powered vehicles. This decline was observed consistently for both fuel types, reflecting a lower overall operational fuel demand during the year. Overall, combined efficiency gains and good energy use management across both diesel and petrol usage were the key drivers behind the notable reductions in consumption and GHG emissions in FY2026.

[1] Emissions factors taken from United Kingdom Department for Energy Security and Net Zero Greenhouse gas reporting: conversion factors 2025 Version 1.1 Greenhouse gas reporting: conversion factors 2025 - GOV.UK

## Scope 2 Emissions

Our Scope 2 emissions primarily consist of electricity consumption in our Singapore premises. We do not have Renewable Energy Certificates; hence our market-based Scope 2 emissions are the same as our location-based Scope 2 emissions. The following table illustrates the electricity consumption during the two reporting periods.

| (GRI 305-2) | FY2025 | FY2026 |
|---|---|---|
| **Electricity consumption (kWh)** | 50,846.30 | 40,931.04 |
| **Scope 2 location-based Indirect GHG emissions (MT $CO_2e$)[2]** | 20.95 | 16.45 |

In FY2026, the amount of purchased electricity consumption decreased, which translated into a corresponding reduction in Scope 2 greenhouse gas emissions. This was due to the firm-wide practice of setting air conditioners to 25°C or higher.

UnUsUaL continues to encourage energy-saving practices across the workplace, including setting notebooks to power-saving mode during periods of inactivity and switching off air conditioning and lighting during lunch breaks and after office hours. The Group will also continue to monitor electricity usage to support ongoing efficiency improvements. To maintain transparency and comparability, updates to methodology of assessment and calculation will be updated such as changes to grid emission factors.

## GHG Emissions Intensity

During FY2026, the Group recorded a decline in total direct and indirect greenhouse gas emissions, reflecting improved management of operational activities and electricity consumption. While revenue decreased slightly during the year, emissions intensity also improved, indicating enhanced efficiency in emissions relative to business performance. Overall, the Group's emissions profile demonstrates progress in strengthening environmental performance and managing its carbon footprint.

| (GRI 305-4) | FY2025 | FY2026 |
|---|---|---|
| **Scope 1 Direct GHG emissions (MT $CO_2e$)** | 35,060.48 | 19,130.16 |
| **Scope 2 location-based Indirect GHG emissions (MT $CO_2e$)** | 20.95 | 16.45 |
| **Revenue (S$'000)** | 53,219 | 43,639 |
| **Emission intensity ratio (MT/S$'000)** | 0.659[3] | 0.439 |

[2] Emission factor for purchased electricity taken from Singapore's Energy Market Authority ("EMA"), EMA | SES Chapter 2: Energy Transformation

[3] This figure has been restated due to previous calculation error.

## Emissions of ozone-depleting substances and other significant air emissions (GRI 305-6, GRI 305-7)

In both FY2026 and FY2025, we did not use any ozone-depleting substance and other significant air emissions.

## Target

Looking ahead, the Group remains committed to strengthening the management of its GHG emissions within defined and acceptable thresholds, in alignment with our broader sustainability strategy and commitment to environmental stewardship. The Group has designated FY2026 as the baseline year for measuring Scope 1 and Scope 2 GHG emissions. Building on this baseline, we target a 1% reduction in electricity consumption intensity by FY2028. To support the achievement of this target, the Group continues to identify, implement and monitor targeted energy-efficiency initiatives aimed at reducing overall energy consumption and associated GHG emissions across our operations.

# EMPLOYMENT

Employees have played a critical role in the Group's growth and development since its establishment. The Group is committed to supporting both the physical and mental well-being of its workforce and strives to foster a workplace that is fair, safe and inclusive, guided by principles of equality, diversity and inclusion. While employees are not covered by collective bargaining agreements, they retain the freedom to associate in accordance with applicable laws and regulations.

## New Employee Hires and Turnover (GRI 2-7, GRI 401-1)

As at end of 31 March 2026 our workforce comprised 18 permanent employees based in Singapore. Our new hire[4] and turnover[5] rates were 15% and 25% (FY2025: 20% for both) respectively, reflecting the Group's ongoing efforts to balance workforce stability with organisational flexibility in support of long-term objectives.

A detailed overview of our retention and recruitment metrics is presented below:

Total employees by gender

| | FY2025 | FY2026 |
|---|---|---|
| **Female** | 9 | 8 |
| **Male** | 11 | 10 |
| **Total** | 20 | 18 |

New employee hires by gender

| | FY2025 | FY2026 |
|---|---|---|
| **Female** | 3 | 3 |
| **Male** | 1 | 0 |
| **Total** | 4 | 3 |

New employee hires by age group

| | FY2025 | FY2026 |
|---|---|---|
| **Below 30** | 1 | 1 |
| **30-50 years** | 3 | 2 |
| **Above 50 years** | 0 | 0 |
| **Total** | 4 | 3 |

In FY2026, the Group recorded a slight reduction in total headcount, with decreases observed across both genders. Recruitment activity moderated compared to the prior year, with new hires primarily among female employees. By age profile, hiring remained focused on younger and mid-career employees, with no recruitment among older employees. Overall, the workforce and hiring trends reflect a cautious and targeted approach to talent management, aligned with operational needs and organisational stability.

The Group recognises that employee retention is essential to ensuring operational continuity. The Human Resources department continues to implement supportive

[4] Overall new hire rate = total number of new hires/total employees as at the end of the previous reporting period
[5] Overall turnover rate = total number of resignees/total employees as at the end of the previous reporting period

policies and initiatives aimed at strengthening retention, promoting open communication and fostering an inclusive workplace culture.

Employee turnover by gender

| | FY2025 | FY2026 |
|---|---|---|
| **Female** | 1 | 4 |
| **Male** | 3 | 1 |
| **Total** | 4 | 5 |

Employee turnover by age group

| | FY2025 | FY2026 |
|---|---|---|
| **Below 30** | 0 | 0 |
| **30-50 years** | 3 | 5 |
| **Above 50 years** | 1 | 0 |
| **Total** | 4 | 5 |

Employee turnover during the reporting periods remained limited and broadly stable. Changes in turnover patterns by gender and age profile were monitored, with departures primarily concentrated within the mid-career segment, while retention among more experienced employees remained strong. Overall, the turnover profile reflects the Group's efforts to maintain continuity, preserve institutional knowledge and support sustainable growth.

## Employee Benefits (GRI 401-2)

In line with our commitment to employee well-being, the Group provides a range of benefits in compliance with labour regulations to support employees' health and effectiveness. These include life insurance coverage, healthcare benefits and parental leave entitlements for all full-time employees in Singapore. The Group employs full-time staff and does not engage part-time employees.

## Parental Leave (GRI 401-3)

The Group encourages eligible employees to utilise their statutory parental leave entitlements and ensures appropriate handover arrangements are in place to minimise work disruption. No parental leave was taken in FY2026.

| | FY2025 | FY2026 |
|---|---|---|
| **Return to work rate** | 100% | NIL[6] |

## Target

Looking forward, we aim to maintain an annual staff retention rate of at least 80%, reflecting our commitment to employee engagement, well-being and organisational continuity. In addition, we are committed to maintaining zero major workplace injuries each year through the implementation of appropriate health and safety policies and procedures.

[6] No employees took parental leave in FY2026

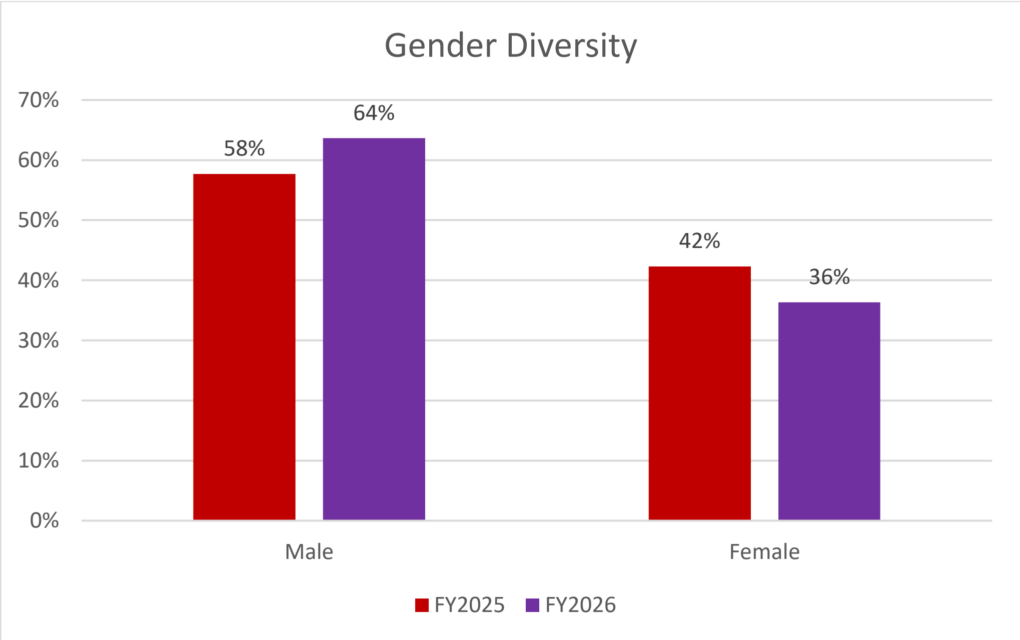
# DIVERSITY AND EQUAL OPPORTUNITIES

At UnUsUaL, we believe that a positive work culture is crucial in fostering a strong sense of belonging, which in turn maximises employee potential. We are committed to creating an inclusive and equitable work environment where all employees are treated fairly and respectfully. Discrimination of any kind is strictly prohibited, and we aim to provide equal opportunities to all employees.

UnUsUaL recognises, embraces and values the diversity of cultures, perspectives and experiences in the workforce. Our employment practices are rooted in meritocracy, ensuring that we recruit, train and assess employees based solely on their skills and abilities, without bias towards age, gender or nationality.

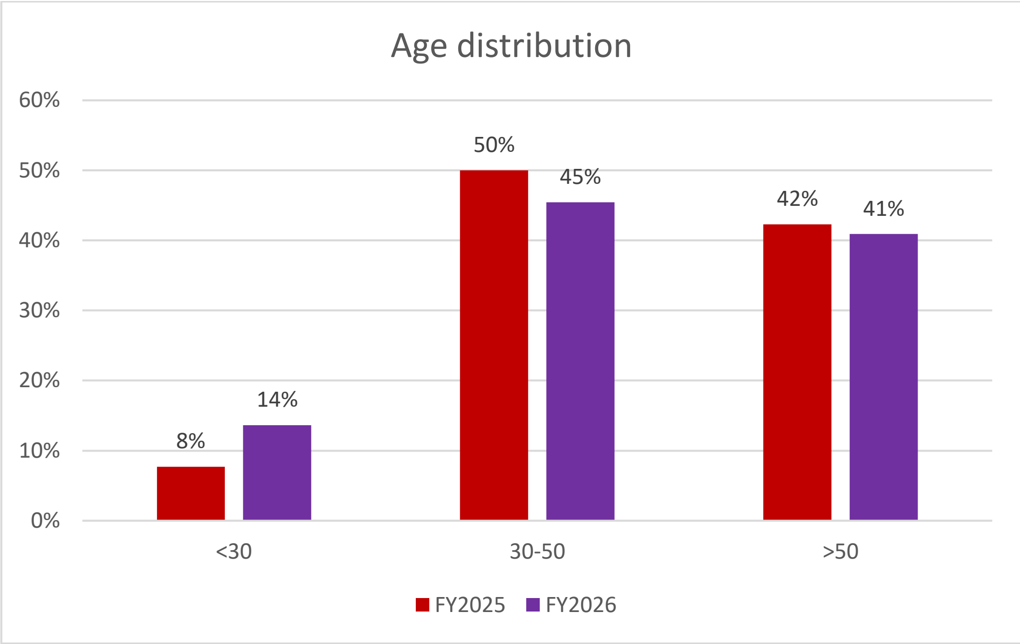
## Diversity of governance bodies and employees (GRI 405-1)

Our commitment to diversity extends to both our workforce and our Board of Directors. The diverse backgrounds of our directors provide a wide range of perspectives at the highest level, strengthening the strategic guidance of the Group. To support our diversity objectives, the Board adopted a Board Diversity Policy on 25 April 2023.




Over the reporting period, the overall gender composition remained relatively stable, with slightly lesser female representation as compared to FY2025. Minor shifts observed between the periods indicate natural workforce movements rather than structural changes, and the Group remains mindful of ensuring equitable opportunities and an inclusive workplace culture.

The chart below represents our commitment to developing a diverse and inclusive workforce, exemplified by a workforce comprising individuals across three generations: Baby Boomers (>50), Gen X (30-50), and Gen Z (<30).




In terms of age distribution, the workforce continues to benefit from a blend of mid-career and more experienced employees, complemented by a smaller proportion of younger talent. The presence of experienced employees contributes to institutional knowledge and operational stability, while the inclusion of younger employees supports succession planning and long-term capability development. This balanced age profile positions the Group to manage business continuity effectively while adapting to evolving business needs.

Overall, the Group's workforce diversity profile supports its strategic objectives by fostering collaboration, knowledge transfer and innovation. The Group will continue to monitor workforce composition as part of its human capital management approach, recognising that diversity and inclusion are integral to sustaining long-term organisational performance and value creation.

## Target

UnUsUaL values the strengths that arise from a diverse talent pool and is dedicated to cultivating an inclusive environment that fosters innovation, encourages collaboration and supports sustainable long-term growth.

# NON-DISCRIMINATION

At UnUsUaL, we provide a safe, respectful, and inclusive working environment, supported by a strict zero-tolerance policy towards all forms of workplace misconduct. This includes discrimination, sexual harassment, and bullying. Any violations of this policy are addressed promptly and may result in disciplinary action, up to and including termination of employment.

We also uphold fair and equitable compensation practices, ensuring equal pay for all employees regardless of gender or age. In FY2026, no incidents of workplace misconduct or discrimination were reported.

# SUPPLIER SOCIAL ASSESSMENT

The organisation adopts a stringent New Supplier Assessment process to evaluate third-party suppliers and contractors involved in project-related procurement, guided by a clearly defined set of criteria. This includes the collection of the supplier's ACRA Business Profile, informal background checks, and a review of historical performance records. Key assessment criteria include, but are not limited to:

- Track record and reputation
- Business registration number,
- Financial strength
- Size of operations
- Ability to meet supply requirements of company
- Adherence to quality standards/ accreditations

This comprehensive evaluation ensures that all approved suppliers align with UnUsUaL's unwavering commitment to quality and excellence.

In FY2026, no new suppliers were onboarded; therefore, no new supplier assessments were conducted during the reporting period. While social criteria were not considered during our new supplier assessment process, we plan to incorporate these criteria into the evaluation process starting from FY2027.

## Target

To ensure compliance with relevant ESG laws, regulations, industry codes, practices, and standards, we aim to conduct necessary background checks and review the performance records for all new suppliers prior to engagement. The New Supplier Assessment would incorporate social criteria as part of the assessment starting from FY2027. In addition, the Group aims to conduct social compliance screening for at least 50% of the existing key suppliers by FY2028 as part of its efforts to strengthen responsible sourcing practices.

# CLIMATE RELATED DISCLOSURES

Climate change presents a significant global challenge, with increasingly evident shifts in weather patterns and a rising frequency of extreme weather events worldwide. The World Economic Forum's 2023 Global Risks Report highlights the urgency for immediate action to mitigate potentially severe impacts on societies, economies, and natural ecosystems over the next five to ten years.

As UnUsUaL Limited continues to embed sustainability more deeply into our corporate strategy, we recognise the importance of robust, consistent and transparent climate-related financial disclosures. This report represents the inaugural year of our initiative to align with IFRS S2 Climate Related Disclosures, which we are targeting for full compliance by FY2031 in accordance with SGX requirements.

## Climate-Related Risks and Opportunities

UnUsUaL Limited remains committed to addressing the challenges associated with a changing climate while maintaining a strong focus on sustainability. We have assessed both the current and projected impacts of climate-related risks and opportunities across our operations. These assessments enhance our readiness for upcoming mandatory climate-related disclosure requirements and strengthen our ability to anticipate and manage environmental factors that may affect our business performance.

For the purposes of our climate-related assessments and disclosures, we define short-term as 0-3 years, medium-term as 3-10 years, and long-term as over 10 years.

| **Climate-related risk** | **Scope and time horizon** | **Potential (financial) impact** | **Risk management and mitigation** |
|---|---|---|---|
| Higher energy costs and potential environmental taxes (e.g., carbon tax). | Medium- and long-term. | Higher costs of doing business due to increased energy costs and potential environmental taxes such as carbon tax. | Evaluate and establish a viable strategy for renewable energy adoption, if deemed feasible.<br><br>Reduce carbon emissions by improving facilities and using renewable energy.<br><br>Raise employee awareness on energy conservation and sustainability. |
| Increased operational costs due to climate change | Short, medium, and long-term. | Higher operational costs driven by climate change, particularly rising labour expense, pose a risk to market competitiveness | Continue innovating to keep business competitive. |

| Climate-related risk | Scope and time horizon | Potential (financial) impact | Risk management and mitigation |
|---|---|---|---|
| | | by straining margins and reducing operational efficiency. | |

| Climate-related opportunity | Scope and time horizon | Potential (financial) impact | Management approach |
|---|---|---|---|
| Usage of renewable energy source and use of energy saving facility equipment to reduce emissions. | Medium, and long-term. | Utilising renewable energy and energy efficient equipment can lower energy costs and potentially provide access to government incentives or tax benefits.<br><br>Reducing $CO_2$ emissions can enhance brand reputation and potentially attract environmentally conscious customers, leading to increased sales and revenue. | Invest in energy-efficient equipment, including the usage of LED and motion sensors.<br><br>Explore the usage of energy generated from solar panels or other renewable sources. |

## METRICS AND TARGETS

### Greenhouse Gas Emissions:

In line with our commitment to sustainability and transparency, UnUsUaL Limited has established a baseline inventory for Scope 1 and Scope 2 greenhouse gas emissions covering all entities under our operational control, with FY2026 as the baseline year. These emissions serve as a key metric in our assessment of climate-related risks and our ability to mitigate them.

GHG emissions are calculated in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2015).

We are continually refining our carbon accounting methodologies to improve the accuracy and coverage of emissions data. For a more detailed overview of our emissions performance, please refer to the “**Emissions**” section of this report.

# GRI CONTENT INDEX

| | |
|---|---|
| **Statement of use** | UnUsUaL Limited has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards. |
| **GRI 1 used** | GRI 1: Foundation 2021 |

| GRI Standard | Disclosure | Page reference |
|---|---|---|
| **General Disclosures 2021** | | |
| **2-1** | Organisational details | AR: 15 |
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