BUILDING STRENGTHS CULTIVATING OPPORTUNITIES

Sustainability Report 2025

CAPALLIANZ HOLDINGS LIMITED
(Company Registration No. 199905693M)

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This sustainability report has been reviewed by the Company's sponsor, ZICO Capital Pte. Ltd. (the "**Sponsor**").

This sustainability report has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") and the SGX-ST assumes no responsibility for the contents of this sustainability report, including the correctness of any of the statements or opinions made or reports contained in this sustainability report.

The contact person for the Sponsor is Ms. Goh Mei Xian, ZICO Capital Pte. Ltd. at 77 Robinson Road, #06-03 Robinson 77, Singapore 068896, telephone (65) 6636 4201.

CORPORATE PROFILE

CapAllianz Holdings Limited 共享资本集团 ("**CapAllianz**" or the "**Company**", and together with its subsidiaries, the "**Group**") is an investment holding company that oversees and manages a diverse portfolio of investments. The Group aims to leverage the expertise of its team to identify and invest in promising businesses, while also enhancing the operational efficiency of investee companies, with the objective of maximising investment returns on its investment portfolio.

The Group's current investment portfolio comprises (i) a wholly-owned subsidiary focusing on software and application development, as well as information technology consulting, with the goal of delivering artificial intelligence technical services; and (ii) a 20% equity interest in onshore oil concessions situated at Phetchabun Basin, Thailand. These onshore oil concessions have consistently generated income from existing oil-producing wells. Given the substantial proven reserves available for production and the significant potential exploration upside, this investment promises value enhancement and sustainable long-term growth as the joint operators of the oil concessions continue to strive towards unlocking the untapped reserves.

The Group is committed to achieving sustainable, long-term growth in the financial performance of its investee companies within its investment portfolio.

CapAllianz is listed on the Catalist board of the Singapore Exchange Securities Trading Limited under stock code 594.

BOARD STATEMENT

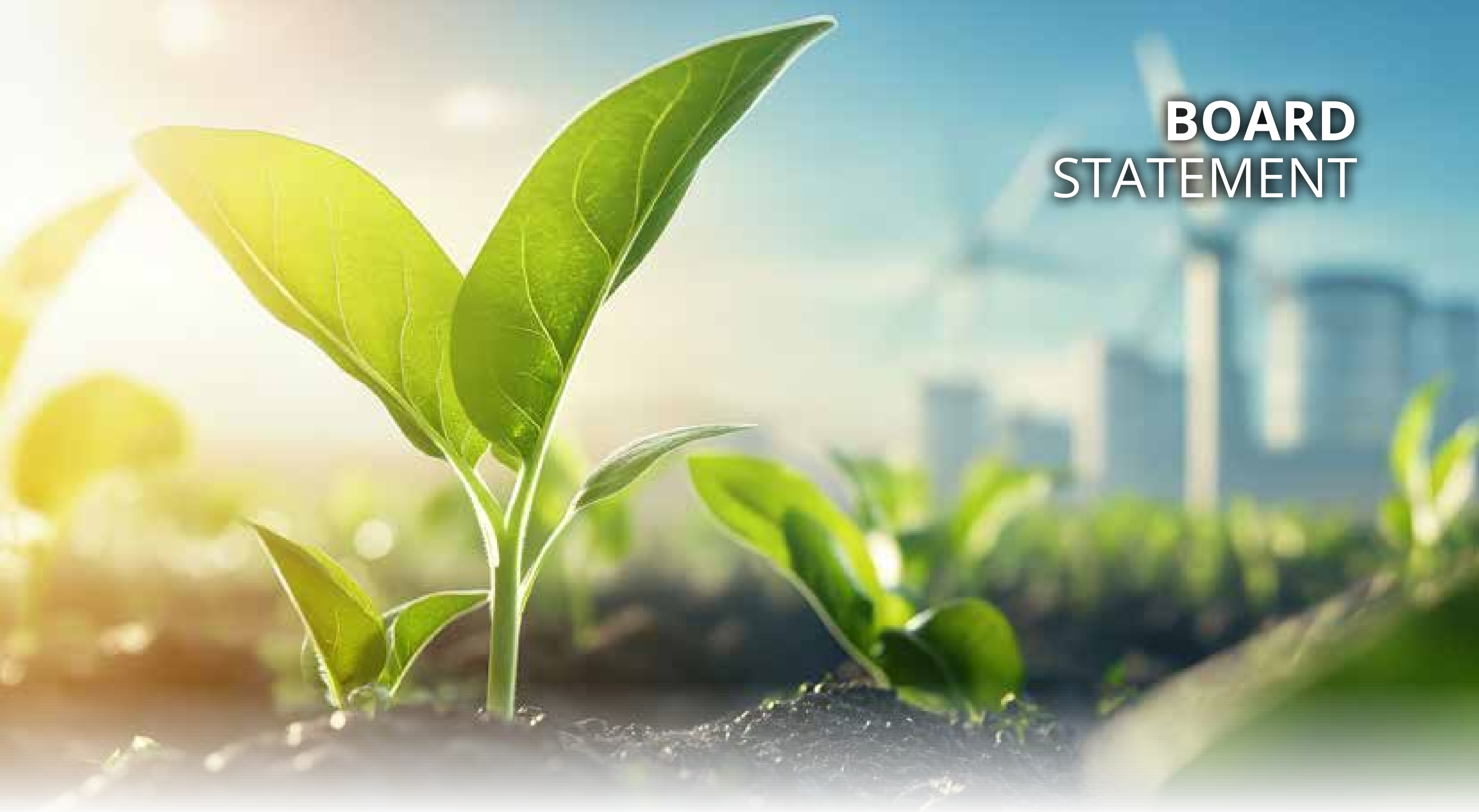
The board of directors (the "**Board**") of CapAllianz Holdings Limited ("**CapAllianz**" or the "**Company**", and together with its subsidiaries, the "**Group**") is pleased to present the annual sustainability report for the financial year ended 30 June 2025 ("**FY2025**").

The Company welcomes new directors to the Board following the extraordinary general meeting of the Company held on 9 June 2025, and new additions to the management team of the Company. The refreshed Board and our management team continue to emphasise the significance of effective corporate policies and practices in addressing potential economic, environmental, social, and governance ("**EESG**") factors that may affect the business operations of our investments. The Group remains committed to conducting our business responsibly, aiming to generate sustainable value for our stakeholders.

Notwithstanding that the Group's sustainability is dependent on the business performances of our investee companies, we remain committed to upholding our integrity and business ethics in accordance with the rules and regulations of the respective countries in which our investee companies operate and have business dealings. We maintained our commitment to the effective management of possible EESG related risks and opportunities, collaborating with our teams within the Group and our stakeholders in Singapore and abroad to overcome geopolitical and economic challenges.

During FY2025, efforts to enhance our investment in the digital development and information technology sector saw growth. However, we encountered challenges stemming from economic slowdown and tariff uncertainties in late 2024, which adversely affected our customers. This led to the subsequent suspensions of our provision of technical services to these customers in November 2024 and August 2025. Therefore, this sustainability report will continue to address our sustainability initiatives and performance concerning the Group's investment management operations at the holding level in Singapore and our key investment – the 20% equity interest in the onshore oil concessions located in Thailand ("**Thailand Operations**") held by our wholly-owned subsidiary, Loyz Oil Pte. Ltd. ("**Loyz Oil**"), for the 12 months from 1 July 2024 to 30 June 2025.

This sustainability report has been prepared with reference to the 2021 Global Reporting Initiative ("**GRI**") Sustainability Reporting Standards ("**GRI Standards**") and in compliance with Rules 711A and 711B of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") Listing Manual Section B: Rules of Catalist (the "**Catalist Rules**") as well as the SGX-ST's Sustainability Reporting Guide under Practice Note 7F of the Catalist Rules. We have chosen the GRI Standards as the sustainability reporting framework as it is a well-known and globally recognised sustainability reporting standard. In view of the latest enhancement to the sustainability reporting regime announced by the SGX-ST on 25 August 2025, the Company endeavours to work towards greater maturity of its climate-related disclosures by incorporating climate-related requirements in the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board ("**ISSB**") in the subsequent sustainability reports.



This sustainability report was prepared with the involvement of an independent consultant – Octave FinComm Private Limited in compliance with the SGX listing rules and we did not seek external assurance. Our sustainability reporting processes are subject to internal oversight through the Company's internal control and audit planning framework, and as part of our internal audit plan, we will engage our internal auditors to conduct an internal review of our sustainability reporting processes in accordance with the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors. Our internal auditors have conducted an internal review of our sustainability reporting processes in accordance to the Company's internal audit cycle.

The Company publishes its sustainability report annually and makes it available on both its corporate website, https://capallianzholdings.com/, and the SGXNet.

We would like to convey our gratitude to our stakeholders for their support, and welcome any feedback and suggestions in relation to our sustainability practices, as these insights could potentially assist us in improving our efforts. You may reach out to us at enquiries@capallianzholdings.com.

On behalf of the Board

MR. SONGTAO JIA
Non-Executive Chairman and Independent Director

8 December 2025

SUSTAINABILITY GOVERNANCE

At CapAllianz, we are dedicated to generating stable and sustainable value for our key stakeholders, which include the Board, customers, employees, business partners, and shareholders. We believe that our approach to sustainability, focused on managing the potential impacts of material EESG factors and addressing concerns regarding risks and opportunities in our business, will empower our Board and management team to guide the Group towards long-term stability and sustainability.

We are committed to maintaining the relevance of the EESG factors and will continue managing their impacts by integrating and implementing policies, systems and processes targeted to address potential risks and opportunities within our business operations. Our new Board directors will be attending the required training programmes within one year from their respective date of appointment.

The Thailand Operations remain the Group's core investment, while we continue to diversify our revenue streams with new potential businesses, including the technical service business segment. As a minority stakeholder in the Thailand Operations, we do not engage in the day-to-day operations of the joint operation. However, our close working relationship with the majority stakeholder and joint operator, ECO Orient Energy (Thailand) Limited and ECO Orient Resources (Thailand) Limited (collectively known as "ECO Orient"), ensures that we are updated regularly on sustainable operating efforts. These updates are integral to our review and deliberation at the investment holding level.

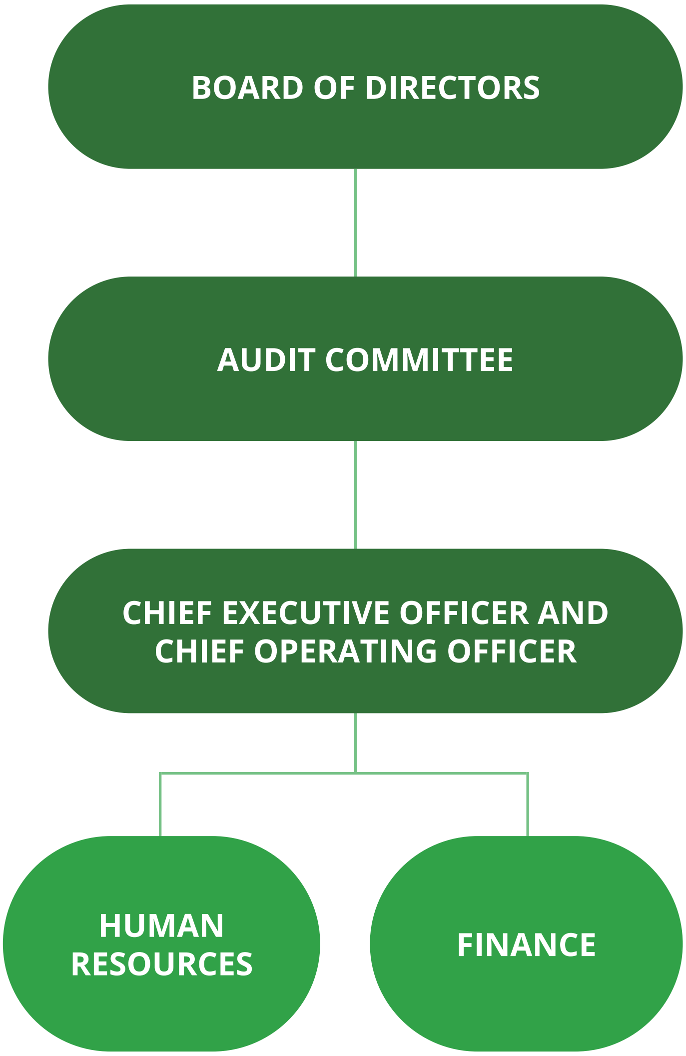
The Company's Audit Committee ("**AC**"), which consists of Non-Executive Independent Directors, oversees the organisation's sustainability reporting. The AC, which represents the majority of the Board, will review and deliberate on sustainability issues with the Executive Directors, who also function as the Chief Executive Officer and Chief Operating Officer, to ensure ongoing monitoring and proper management of the EESG factors. The AC, with the assistance of the finance team within the organisation, evaluates the Group's sustainability performance and material topics, assesses and analyses possible climate-related risks and opportunities, addresses stakeholder concerns, sets targets for material factors, and establishes processes to collect, verify, monitor, and report information that is necessary for the sustainability report. The AC meets to discuss, propose, coordinate, and promote the Group's sustainability practices in accordance with the internal audit plan on a cycle basis.

Sustainability concerns with respect to the possible risks and opportunities of the Group will be brought to the attention of the AC. The AC will then conduct an enterprise risk management assessment on the raised concerns at Board meetings. Together with the AC, the Board maintains efficient oversight by reviewing and considering the relevance and adequate practices in place to address potential sustainability issues. The Board will also integrate these findings into the strategies and policies to effectively handle potential risks and opportunities the Group may face. This process helps in considering and adequately addressing the EESG and climate-related matters significant to our business.

We believe that internal management of potential EESG impacts will effectively manage the risks and opportunities inherent in our business, generating sustainable value for our stakeholders. In view of the latest enhancement to the sustainability reporting regime announced by the SGX-ST on 25 August 2025, the Company endeavours to work towards greater maturity of its climate-related disclosures by incorporating climate-related requirements in the IFRS Sustainability Disclosure Standards issued by the ISSB in the subsequent sustainability reports.

SUSTAINABILITY GOVERNANCE

SUSTAINABILITY REPORTING STRUCTURE



The Board reviews and considers the relevance and adequacy of the Group's practices in addressing possible sustainability issues, ensuring internal policies and practices are effectively implemented and compliance to regulations, as well as approving general policies and strategies.

Set priority areas for sustainability improvements. Reviews and evaluates sustainability performance and possible impact of climate-related risks and opportunities, as well as stakeholder concerns and integrates information with the Board to formulate policies and procedures to address operational gaps to enhance the Group's risk management.

Set targets and priorities for sustainability initiatives and take corrective action as required. Ensure that the Group develops capabilities and capacity around sustainability. Maintain overall governance.

Implements systems and practices throughout the organisation to achieve goals for the identified material topics, collate and monitor information, assessment on materiality and potential operational risks and opportunities.

SUSTAINABILITY
GOVERNANCE

STAKEHOLDER ENGAGEMENT

At CapAllianz, we believe that sustainable operations require regular communication with both internal and external stakeholders. Our commitment focuses on understanding the concerns of our stakeholders, addressing them adequately, and engaging them in the Group's sustainable business journey.

When physical meetings were limited, we enhanced our interactions with stakeholders through various online communication methods to convey and align our vision, sustainable growth strategies, and practices. The Group has evaluated the relevance of the material topics that are important to our business and stakeholders, and we remain committed to cultivating mutually beneficial relationships while striving for shared long-term goals.

Our engagements with our key stakeholders are summarised as follows:

OUR STAKEHOLDERS	AREAS OF CONCERNS	OUR ENGAGEMENTS	OUR ACTIONS
BOARD OF DIRECTORS	• Effectiveness of internal policies and systems • Compliance with relevant laws and regulations	• Board meetings • Regular updates via electronic communications (emails, phone calls, virtual meetings)	• Regular updates on corporate activities, developments, and financial performance • Seek advice and approvals from the Board on all material proposed developments
EMPLOYEES	• Career growth • Training and education opportunities • Competitive remuneration and incentives • Pleasant and safe working environment	• Regular internal communications through staff meetings and electronic communications (emails, phone calls, virtual meetings) • Regular review of working environment and welfare • Training and development programmes • Performance appraisal • Employee feedback	• Ensure effective implementation of human resources policies, internal systems and procedures • Regular internal meetings to review safety and healthy work environments • Staff training and development programmes • Sponsor employees to attend courses and conferences • Annual review on performance

OUR STAKEHOLDERS	AREAS OF CONCERNS	OUR ENGAGEMENTS	OUR ACTIONS
GOVERNMENTS & REGULATORS	• Good governance practices • Compliance with laws and regulations	• Meetings • Mails • Electronic communications (emails, phone calls, video conferencing) • Announcements on SGXNet	• Ensure compliance with applicable laws and regulations • Correspondences with relevant authorities and agencies as and when necessary • Consistent update on relevant laws and regulations through seminars and training • Close monitoring on developments in laws and regulations in countries where we have invested • Ensure all public disclosures on corporate results and material developments are disclosed accurately and timely via official announcements as and when appropriate
INVESTEE COMPANIES / BUSINESS PARTNERS	• Compliance with applicable laws and regulations • Regular updates on operations and financial performance • Long-term working relationship	• Regular meetings • Electronic communications (emails, phone calls, virtual meetings)	• Regular assessment and analysis of risks and opportunities • Regular reviews on operations and financial performance
INVESTMENT COMMUNITY / SHAREHOLDERS	• Financial performance • Dividends/ investment returns • Market presence • Sustainability • Good corporate governance	• Announcements on SGXNet • General meetings • Company's corporate website • Emails • Annual reports • Sustainability reports	• Ensure all public disclosures on corporate results and developments are disclosed accurately and timely via official announcements as and when required • Conduct general meetings with shareholders at least once a year • Ensure sustainable business operations

SUSTAINABILITY GOVERNANCE

OUR STAKEHOLDERS	AREAS OF CONCERNS	OUR ENGAGEMENTS	OUR ACTIONS
EXTERNAL PROFESSIONALS / SERVICE PROVIDERS	• Risk management • Compliance with laws and regulations • Timely payment and adherence to agreed terms • Long-term working relationship	• Regular meetings • Electronic communications (emails, phone calls, virtual meetings)	• Regular review and feedback on the quality, pricing, and evolving requirements • Ensure compliance with all relevant laws and regulations in countries as well as good corporate practices • Perform periodic evaluation
COMMUNITY	• Social and financial contributions at large	• Meetings • Community activities	• To address potential ESG issues arising from oil production operations • Engage in community activities, including donations to help the local community

MATERIALITY ASSESSMENT

The Group conducted an internal review to assess the relevance of material topics in relation to the latest requirements of the GRI Standards and the Catalist Rules. We assessed the material analysis criteria based on industry standards and analysed peer benchmarking information from companies with comparable operations. The relevant material topics identified align with those presented in FY2024, thereby enabling a consistent analysis of our performance in FY2025. Furthermore, we have presented these material topics to the Board for their review and approval for inclusion in this sustainability report.

As a minority stakeholder in the Thailand Operations and not directly involved in the day-to-day operations of the joint operation, our ability to set targets is confined to the Singapore operations. Nevertheless, we will continue to collaborate closely with ECO Orient, who provides us regular updates on sustainable operating efforts at the Thailand Operations. These updates allow us to monitor and manage the potential risks and opportunities associated with the Thailand Operations at our investment holding level.

Notwithstanding the changes to the Board and employees at the Singapore operations, we ensure that data is collected in accordance with the selected material topics relevant to our business operations in order to analyse our sustainability performance for FY2025. We believe that integrating data monitoring into our operational activities enables regular monitoring and an efficient response should any events arise. Our focus remains on addressing material topics that are relevant and important to the Group's business operations, while we are also striving to meet the new reporting standards in the near future. Furthermore, the analysis of our performance enables us to establish targets for the relevant material topics for the financial year ending 30 June 2026 ("**FY2026**").

The Group is committed to enhancing our engagement with stakeholder groups concerning the material topics we have identified, particularly as we navigate to strengthen our fundamentals amidst global economic and geopolitical challenges. We will continue our internal dialogue and assessment regarding the potential impacts of climate-related risks and opportunities on our investments and business operations. We will maintain our progressive approach and make the best use of our available resources to improve the disclosures in our upcoming sustainability reports.

The sustainability reporting process and specific disclosures for each GRI Standard reported under the various material topics are set out in the chart below.

REVIEW MATERIAL TOPICS	EVALUATE & PRIORITISE MATERIAL TOPICS	VALIDATE MATERIAL TOPICS	KEY MATERIAL TOPICS
Review and Analysis • Review and assess the relevance of material topics • Monitor and verify data information collected according to the identified material factors for review and analysis • Identify climate-related risks and opportunities, as well as the potential impact of the risks and opportunities that are of relevance to the Group's business operations	**Materiality Assessment** • Benchmarking analysis against similar listed companies and/or nature of business • Evaluate material factors that are of priority to the sustainability of the Group's business • Conduct internal discussion on potential sustainability issues and potential impact of climate-related risks and opportunities	**Report to the Board for advice and review, and obtain approval** • Raise concerns to the AC to evaluate • Update and report to the Board on sustainability performance, sustainability issues, update on material factors, and potential impact of climate-related risks and opportunities that are of relevance to the Group's business • Seek advice and obtain approval	**ECONOMIC** *GRI 201-1, 201-2* √ Economic Performance √ Climate-related Risks and Opportunities **ENVIRONMENTAL** *GRI 302-1, 305-1, 305-2* √ Energy Efficiency *GRI 306-2, 306-3* √ Waste **SOCIAL** *GRI 401-1, 405-1* √ Employment, Diversity and Equal Opportunity *GRI 403-2, 403-5, 403-9* √ Occupational Health & Safety *GRI 404-3* √ Performance Appraisal *GRI 413-1* √ Engagement with Local Communities **GOVERNANCE** *GRI 2-27* √ Regulatory Compliance *GRI 205-3* √ Anti-corruption

MATERIAL TOPIC: ECONOMIC

ECONOMIC PERFORMANCE

GRI 201-1

The macroeconomic challenges and geopolitical tensions, along with tariff uncertainties and weaker demand for crude oil, continued to undermine the Group's operations and adversely affected our financial performance in FY2025.

Revenue from the newly established technical service business segment increased by 25.8% year-on-year from US$1.35 million in FY2024 to US$1.82 million in FY2025. Conversely, revenue from the oil and gas business segment decreased by 35.1% year-on-year from US$2.74 million in FY2024 to US$1.78 million in FY2025. As a result, the Group's aggregate revenue decreased by 12.0% year-on-year from US$4.09 million in FY2024 to US$3.60 million in FY2025.

Revenue generated from the oil and gas business segment was primarily attributed to the sale of crude oil derived from our 20% equity interest in the Thailand Operations. The reduction in the oil production volume by 26.6% year-on-year, decreasing from 32,928 barrels in FY2024 to 24,171 barrels in FY2025, coupled with the decrease in the average oil price from US$85.63 per barrel in FY2024 to US$74.58 per barrel in FY2025, resulted in the decline in revenue in FY2025.

Although the technical service business segment performed relatively better in FY2025, the Group has suspended the provision of technical services to both customers, GPT Desk Pte. Ltd. and Shenzhen Shoutou Industrial Co., Ltd., effective from 29 August 2025 and 29 November 2024, respectively. These suspensions were due to ongoing non-compliance with their respective payment obligations in accordance with the terms outlined in their respective technical service agreements. Consequently, the Group has initiated the recovery of these outstanding debts and, as a prudent measure, the Group has recognised an expected credit loss of approximately US$2.99 million for the technical service business segment in FY2025.

After accounting for the income tax credit of US$2.43 million in FY2025, which arose from increased in tax credits from higher deferred tax assets related to the Thailand Operations, and was partially offset by an impairment loss on exploration, evaluation and development assets and oil and gas properties of approximately US$1.62 million and tax expenses, the Group recorded a net loss attributable to shareholders of US$5.04 million in FY2025, an increase from a net loss of US$0.56 million in FY2024.

In a strategic shift to expand its revenue streams, the Group has entered the wholesale trading business through Number One Supermarket Pte. Ltd. by raising its stake from 40% (in July 2025) to a majority stake of 51% (in November 2025).

This turns the joint venture into a subsidiary of the Company, which requires full financial results of the subsidiary to be consolidated into the Group's financial statements.

PERFORMANCE IN FY2025

- Did not achieve the profitability target in FY2025.
- Achieved target of no incident of non-compliance with management controls and procedures.
- Recorded a 12.0% year-on-year decline in revenue from US$4.09 million in FY2024 to US$3.60 million in FY2025.

TARGETS FOR FY2026

- To maintain no incident of non-compliance with management controls and procedures.
- To strive to improve our financial performance by exploring business opportunities that could potentially expand revenue streams amid the ongoing global trade tensions, geopolitical uncertainties, economic slowdown, and rising costs of operations.

MATERIAL TOPIC: ECONOMIC

Please refer to the following sections in our annual report for further details on our operations and financial information:

- Letter to Shareholders on pages 3 to 4 of AR2025
- Operations and Financial Review on pages 6 to 8 of AR2025
- Business Operations on pages 9 to 10 of AR2025
- Financial Statements on pages 68 to 135 of AR2025

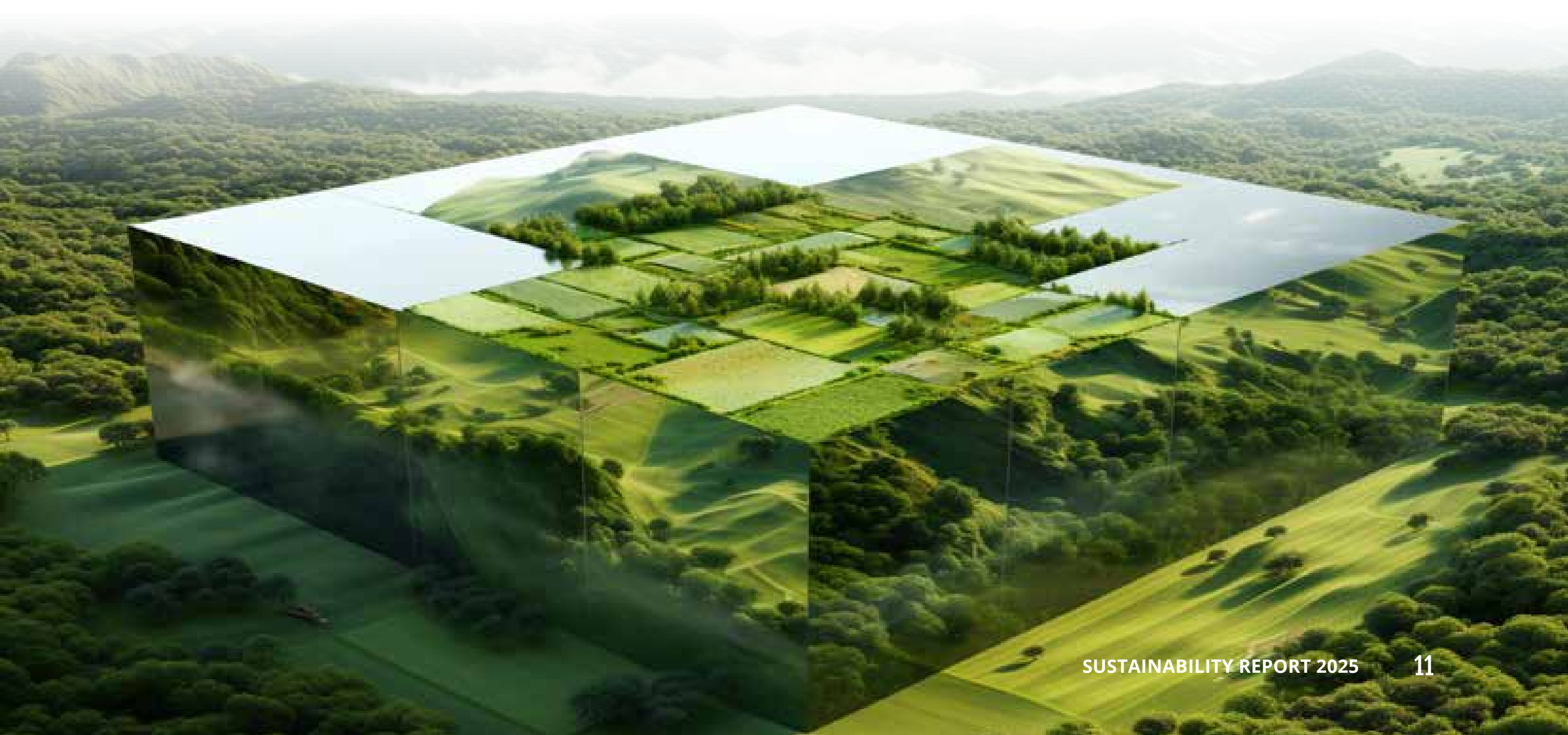
The table below provides an analysis of our economic value distributed to various stakeholders, and the economic value retained over the last three financial years.

DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

GRI 201-1

FOR FINANCIAL YEAR ENDED 30 JUNE (IN USD THOUSANDS)	FY2023 (restated)	FY2024 (restated)	FY2025
Economic value generated	3,315	4,087	**3,598**
Economic value distributed			
Operating costs	(3,537)	(3,249)	**(7,433)**
Employee wages and benefits	(1,254)	(1,279)	**(1,033)**
Payments to government by country (taxes)	(173)	(116)	**(169)**
Economic value retained	(1,649)	(557)	**(5,037)**

Notes:
- Operating costs include cost of sales, marketing and distribution expenses, other expenses and exclude employee wages and benefits.
- Employee wages and benefits include Directors' remuneration and employee salaries.
- Payments to government by country (taxes) denotes income taxes paid.



MATERIAL TOPIC: ECONOMIC

CLIMATE-RELATED RISKS AND OPPORTUNITIES

GRI 201-2

The Group is aware of the recent changes to the SGX-ST's framework for sustainability reporting. This framework now requires the incorporation of the IFRS Sustainability Disclosure Standards (IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2: Climate-related Disclosures), which were issued by ISSB, build on the Task Force on Climate-related Financial Disclosures ("**TCFD**") recommendations. We comprehend that these standards will establish a global standard for sustainability-related disclosures and for disclosing the impact of climate-related risks and opportunities on a company's prospects.

The Group is conscious of the potential hazards that climate change poses to our investee companies and businesses, as well as to society at large. We are committed to comprehending climate-related risks and opportunities and integrating contingency planning into our Group's strategy and operations for risk management and sustainability.

Over the last two financial years, we have carefully followed the TCFD recommendations and tracked our Scope 1 and Scope 2 greenhouse gas emissions ("**GHG**") as the Group endeavours to overcome recent challenges and steers the business operations back on track amid ongoing global trade issues and political uncertainties.

The following table sets out the summary of the climate-related risks and opportunities that have been identified and reviewed for the Group's business exposure in the oil and gas and digital development and IT sectors for FY2025. However, the Group endeavours to review and assess these risks and opportunities, as well as incorporate our relevant disclosures in accordance with IFRS S1 and IFRS S2 in the subsequent sustainability reports.

PERFORMANCE IN FY2025

- Achieved target in reporting Scope 1 and Scope 2 of GHG emissions under IFRS S2.
- In view of the change in the management team, it did not expand coverage on possible climate-related risks and opportunities, and did not explore and consider the evaluation of the financial implications of the possible risks and opportunities, as well as the approach, and potential costs to manage these possible risks.

TARGETS FOR FY2026

- To conduct internal discussion to identify and assess climate-related risks and opportunities that may impact the Group's sustainability.
- To explore and consider scenario analysis to assess climate resilience in a progressive manner.

TYPE	Climate-related Risk	Potential Financial Impact
Policy and Legal	• The government may increase taxes or pricing on greenhouse gases to encourage companies to reduce emissions.	• Incur higher operating costs for companies in the oil and gas business, which will affect profitability.
	• Increase GHG emissions reporting requirements on a regular and transparent basis.	• This will increase the administrative burden and compliance costs.
	• The government may impose stricter regulations on petroleum products and services, such as restricting the production or sale of certain high-emission products or requiring companies to adopt more environmentally friendly production processes.	• This may result in the need to adjust production processes and increase investment in research and development to meet new regulatory requirements.
	• As global concern over climate change increases, companies may face lawsuits from investors, consumers, or environmental organisations.	• These lawsuits could result in the Group incurring significant legal costs and damage to the Group's reputation.
Technology	• The development of low carbon and renewable energy technologies, petroleum products are likely to be replaced by greener, low carbon alternatives.	• This will result in a reduction in the Group's market share in the oil and gas business and thereby an impact on our revenue.
	• To adapt to a low-carbon economy and policy requirements, the Group may need to adjust our existing production and operation processes and invest in research and development of low-carbon technologies.	• This will result in the Group incurring higher transformation costs in the short term, which may affect our financial position and profitability.
Acute	• Extreme weather events are likely to become more frequent and severe as a result of global climate change.	• This will cause damage to the Group's production, transportation, and infrastructure, increase our maintenance and recovery costs, and impact business continuity.
	• Extreme weather events may also have an impact on our digital development and information technology operations, such as operational stability of data centres, equipment damage, and supply chain disruptions.	• This will cause disruptions to our customers and thereby, affect our profitability and business continuity.

MATERIAL TOPIC: ECONOMIC

TYPE	Climate-related Opportunity	Potential Financial Impact
Energy Source	• Utilising the government's incentive policies to participate in renewable energy projects.	• The Group is able to reduce investment costs and generate economic efficiency.
	• Application of new technologies.	• The Group can improve energy utilisation efficiency, reduce energy costs, and enhance our market competitiveness.
	• Participate in the carbon trading market.	• The Group would be able to increase our profitability, decrease the cost of carbon emissions, and monetise the sale and purchase of carbon emission rights.
Products and Services	• Develop new environmentally friendly products and services through R&D and innovation. • Diversify business activities with a broader range of products and services that address environmental concerns. • Capitalize on the consumer trend toward environmental protection and sustainability and meet with consumer demand for such products and services.	• The Group could enhance our market competitiveness, reduce market risks, improve profitability, and achieve sustainable development.

Our key investment is our 20% equity interest in the Thailand Operations, held through our wholly-owned subsidiary, Loyz Oil. As a minority partner, our ability to influence operational or climate-related decisions within the Thailand Operations is limited.

Nevertheless, we continue to monitor potential climate-related opportunities that may arise as the industry transitions towards lower-carbon practices. These may include improved energy efficiency, potential cost reductions, and measures that could contribute to lower greenhouse gas (GHG) emissions, should such initiatives be considered and implemented by the majority operator.

The Group does not have direct control over operational decisions, but we remain committed to constructively engaging the majority operator and sharing relevant perspectives on sustainability, where appropriate.

ENERGY EFFICIENCY

GRI 302-1, 305-1, 305-2

The Group's oil and gas business segment in Thailand continues to dominate our performance, while activities in the technical service business segment in Singapore declined in FY2025.

We continue to monitor and measure our environmental footprint together with our joint partners in the Thailand Operations, as well as our operations in Singapore. Energy consumption at our Singapore office primarily comprises electricity, while our joint operation in Thailand includes electricity and diesel. Amid the macroeconomic challenges, we endeavour to improve the consistency of our performance data as well as energy efficiency over time.

Our total energy consumption from non-renewable sources decreased by 7.0% year-on-year, declining from 8,896.0 gigajoules ("**GJ**") in FY2024 to 8,271.8 GJ in FY2025. Fuel consumption in the Thailand Operations saw a reduction of 3.4% year-on-year, decreasing from 7,042.7 GJ in FY2024 to 6,803.9 GJ in FY2025, primarily due to a decline in drilling activities. The Group's electricity consumption experienced a decrease of 20.8% year-on-year, declining from 1,853.3 GJ in FY2024 to 1,467.9 GJ in FY2025. This reduction was attributed to lower electricity usage in both the Singapore and Thailand operations, largely resulting from reduced activity levels. This decrease was particularly evident in the Singapore operations, where electricity usage significantly declined from 36.7 GJ in FY2024 to 12.8 GJ in FY2025, primarily due to the suspension of technical services to customers in the digital development and information technology sector.

The Group's overall greenhouse gas ("**GHG**") emissions decreased by 4.1% year-on-year from 19,703.4 tonnes CO_2e ("**tCO_2e**") in FY2024 to 18,904.4 tCO_2e in FY2025.

PERFORMANCE IN FY2025

- Recorded a decrease of 7.0% in total energy consumption from 8,896.0 GJ in FY2024 to 8,271.8 GJ in FY2025.
- Overall GHG emissions decreased by 4.1% from 19,703.4 tCO2e in FY2024 to 18,904.4 tCO2e in FY2025.

TARGETS FOR FY2026

- To continue to monitor our overall energy consumption performance data for operations in Singapore and Thailand.

ENERGY CONSUMED FROM NON-RENEWABLE SOURCES

GRI 302-1

Energy Sources (in GJ)	Singapore		Thailand*		Group Consumption		
	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	Variance
Fuel (Diesel)	-	**-**	7,042.7	**6,803.9**	7,042.7	**6,803.9**	(3.4)%
Electricity	36.7	**12.8**	1,816.6	**1,455.1**	1,853.3	**1,467.9**	(20.8)%
Total consumption	**36.7**	**12.8**	**8,859.3**	**8,259.0**	**8,896.0**	**8,271.8**	**(7.0)%**

Notes: Thailand* denotes the 20% equity interest in the Thailand Operations.

MATERIAL TOPIC:
ENVIRONMENTAL

DIRECT (SCOPE 1) AND ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS
GRI 305-1, GRI 305-2

GHG Emissions (in tCO_2e)	FY2024	FY2025	Variance
Scope 1	18,961.5	18,318.5	(3.4)%
Scope 2	741.9	585.9	(21.0)%
Total emissions	**19,703.4**	**18,904.4**	**(4.1)%**

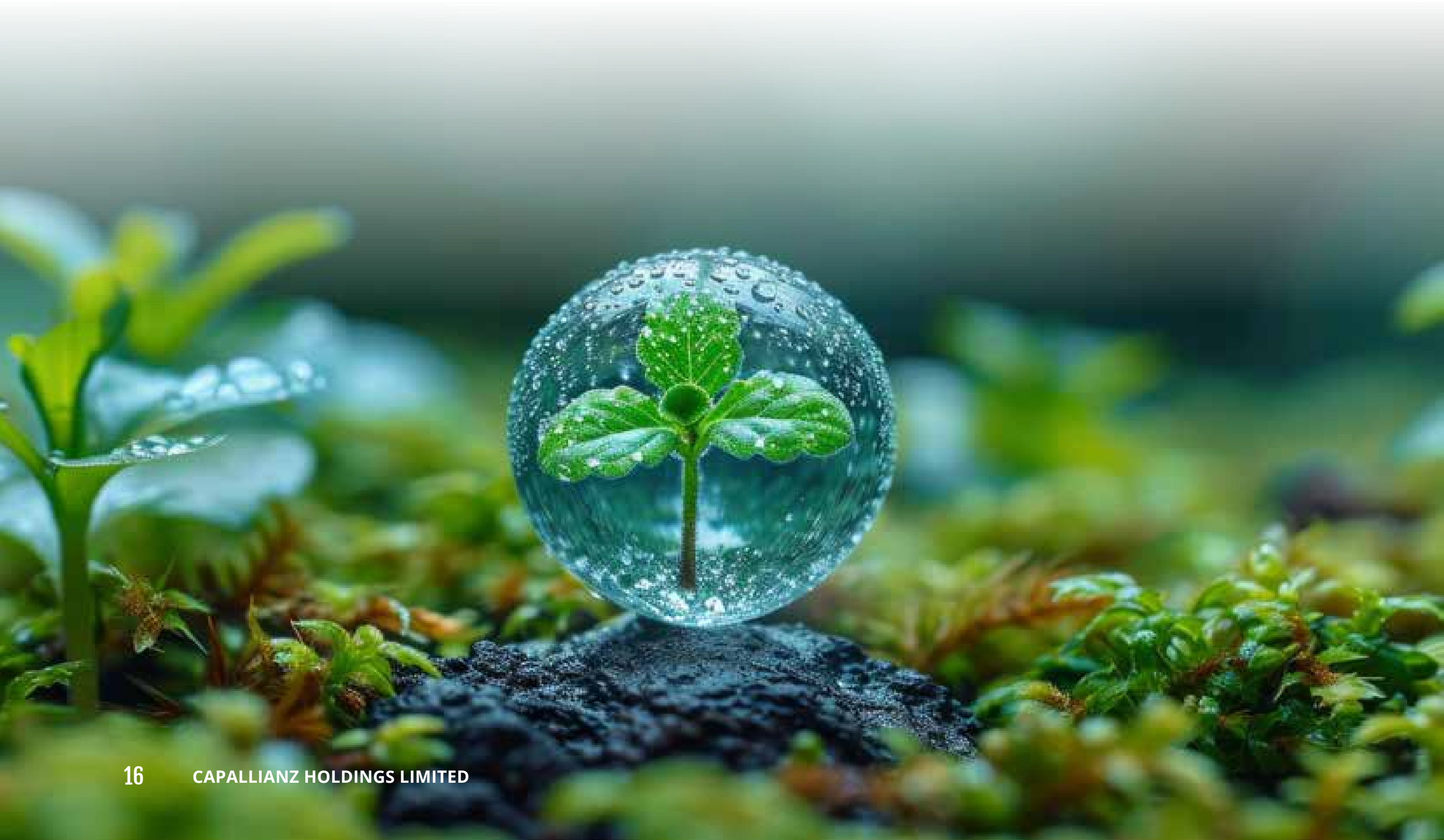
Notes:

1. Scope 1 covers emissions from sources that an organisation owns or controls directly, and Scope 2 are emissions that a company causes indirectly and come from where the energy it purchases and uses is produced.

2. Conversion factors are based on published statistics from CEIC and Institute for Global Environmental Strategies.

.

Given the ongoing challenges at the Company's holding level, coupled with the current macroeconomic environment, which includes trade tensions and a global economic slowdown, we believe it is both fair and reasonable to establish our targets once we have gained a more comprehensive understanding of our baseline. This understanding will come when our Group's business operations, along with those of our investee companies, stabilise.



WASTE

GRI 306-2, 306-3

The Group continues to demonstrate our commitment to environmental preservation and protection by adhering to all relevant environmental requirements and standards. Our joint operation in the Thailand Operations primarily produces waste materials, which we categorise into hazardous and non-hazardous categories to ensure proper disposal and management.

The joint operation is obligated to adhere to local laws and regulations regarding wastewater management and the segregation of waste materials in accordance with the waste codes and management protocol set forth by Thailand's Department of Mineral Fuels ("**DMF**"), Ministry of Energy.

Hazardous waste encompasses contaminated materials such as drilling mud, chemicals, hardware, and sewage water generated from oil production and drilling activities. In contrast, non-hazardous waste includes drilling cuttings, general waste, and recyclable waste, such as plastic bottles and paper. These recyclable materials will be sold to partially offset disposal expenses.

It is essential to monitor and document the quantity of each waste type, particularly hazardous waste, in the waste manifest system prior to transportation and treatment by registered waste transporters and waste disposers. Waste from each well site will be collected and recorded for the monthly report to DMF, and the hazardous waste will be managed by the certified third-party service provider every quarter. We consistently engage third-party service providers to ensure the proper disposal of all our waste materials.

PERFORMANCE IN FY2025

- Achieved target for FY2025.
- Record no incidents of non-compliance with the relevant laws and regulations of environmental protection, which could result in penalty and public allegation.
- The total amount of waste generated increased from 93.7 tonnes in FY2024 to 1,419.2 tonnes in FY2025, due to the substantial disposal of non-hazardous concrete scrap despite reduced drilling and production activities.

TARGETS FOR FY2026

- To maintain our record of no incident of non-compliance with the relevant laws and regulations of the environmental protection.
- To monitor waste generation in the event of workovers and testing for discoveries of oil and gas reserves, as well as new drilling campaign.

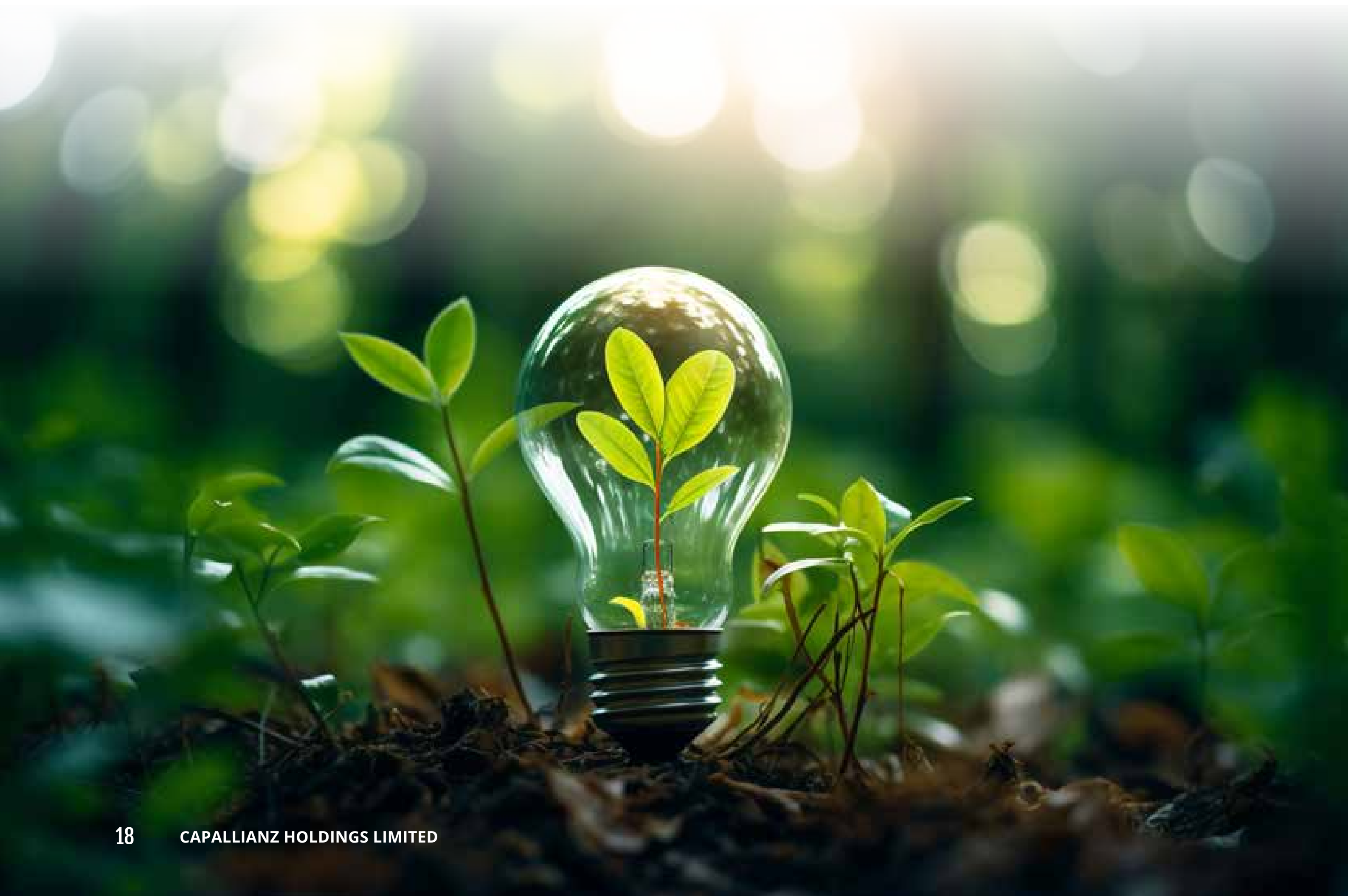
MATERIAL TOPIC: ENVIRONMENTAL

TOTAL AMOUNT OF WASTE GENERATED
GRI 306-3

Types of Waste (in tonnes)	FY2023	FY2024	FY2025
Hazardous	2,481.5	91.4	31.1
Non-hazardous	1,885.2	2.3	1,388.1
Total waste generated	**4,336.7**	**93.7**	**1,419.2**

The total amount of waste generated increased from 93.7 tonnes in FY2024 to 1,419.2 tonnes in FY2025. This substantial year-on-year increase was primarily due to the disposal of 1,386.0 tonnes of non-hazardous concrete scrap. However, overall waste generated (excluding the aforementioned non-hazardous concrete scrap) continued to decline, attributed to reduced drilling and production activities during FY2025.

We continued to maintain our record of zero incidents of non-compliance with the relevant laws and regulations regarding environmental protection in FY2025. Together with our joint operators, we will continue to adhere to all laws and regulations related to the environment.



EMPLOYMENT, DIVERSITY AND EQUAL OPPORTUNITY

GRI 401-1, 405-1

The Group is steadfast in our commitment to fair employment practices, fostering a healthy workplace that values equality and non-discrimination among our employees. We believe the well-being of our employees is integral to the sustainable growth of our business.

While we have in place our staff handbook and human resources ("**HR**") manual that adhere to the legislation and guidelines in the country of operations, we are committed to conducting engagement sessions on a regular basis. We establish efficient communication within the organisation to foster effective interactions and cultivate the responsibility, involvement, and motivation of employees who contribute to the Group's overall success.

Our Group's recruitment, remuneration, promotion, and benefits are required to be handled based on objective assessment, equal opportunity, and non-discrimination regardless of gender, race, marital status, pregnancy, disability, age, or family status. Remuneration packages which include the necessary social benefits are reviewed periodically to ensure consistency with the employment market and industry benchmark.

In FY2025, we witnessed considerable movement in our human capital, particularly within our Singapore operations. The newly established technical service business segment experienced suspensions of contractual services due to customers' failure to meet payment obligations, leading to both resignations and terminations of employees. As a result, the Group saw a 10.9% decline in full-time headcount, which decreased from 64 employees in FY2024 to 57 employees in FY2025. In contrast, the full-time headcount in the Thailand Operations remained stable.

We believe that comparing permanent employment with contractual employment is not meaningful, as the contractual roles pertain solely to the Thailand Operations and depend on the level of drilling activity.

The nature of the profession continues to foster male dominance in terms of gender diversity, particularly in the oil and gas sector. Therefore, we have revised our data to focus exclusively on full-time headcount. We have made this adjustment to ensure fairness and reasonableness in our approach to gender diversity. In FY2025, the Group's full-time headcount comprises approximately 57.9% male employees and 42.1% female employees, an improvement from 60.9% male employees and 39.1% female employees in FY2024. However, the Group anticipates that the proportion of male employees will likely remain above 60% in the near-to medium term as we continue to explore potential business opportunities to expand our revenue and income streams.

PERFORMANCE IN FY2025

- Recorded zero incidents of non-compliance with the relevant laws and regulations relating to fair employment practices.
- Maintained relatively young workforce with 86.0% of the Group's full-time employees is under the age of 50 in FY2025, compared to 89.1% in FY2024.
- Restated gender diversity data to reflect only full-time employees. Male employees comprised of 57.9% of our total headcount in FY2025, a marginal decrease from 60.9% in FY2024.
- Did not achieve target of low employee turnover in FY2025. Employee turnover increased from 9.8% in FY2024 to 19.8%in FY2025.

TARGETS FOR FY2026

- Continue to maintain a record of zero incidents of non-compliance with relevant laws and regulations concerning fair employment practices.
- Continue to monitor and review recruitment procedure and system to ensure fairness and non-discrimination in the hiring process.
- Aim to maintain gender diversity within the Group's workforce so that male employees comprise less than 75% of the total headcount.
- Strive to achieve low employee turnover.

MATERIAL TOPIC:
SOCIAL

Based on the Group's full-time headcount, we continue to maintain a relatively young workforce, with approximately 86.0% of our Group's headcount under the age of 50 in FY2025, as compared to 89.1% in FY2024. Our employee turnover rate increased significantly from 9.8% in FY2024 to 19.8% in FY2025, attributed to human capital movement in our Singapore operations.

The demographics of our employees for our operations in both Singapore and Thailand are as follows:

FULL-TIME EMPLOYEES BY GENDER

FYE 30 June / Gender	FY2023		FY2024		FY2025	
Male	39	61.9%	39	60.9%	33	57.9%
Female	24	38.1%	25	39.1%	24	42.1%
Group Headcount	**63**	**100.0%**	**64**	**100.0%**	**57**	**100.0%**

FULL-TIME EMPLOYEES BY AGE GROUP

FYE 30 June / Age Group	FY2023		FY2024		FY2025	
Below 30-year-old	1	1.6%	1	1.6%	0	0.0%
Between 30-50- year-old	55	87.3%	56	87.5%	49	86.0%
Above 50-year-old	7	11.1%	7	10.9%	8	14.0%
Group Headcount	**63**	**100.0%**	**64**	**100.0%**	**57**	**100.0%**

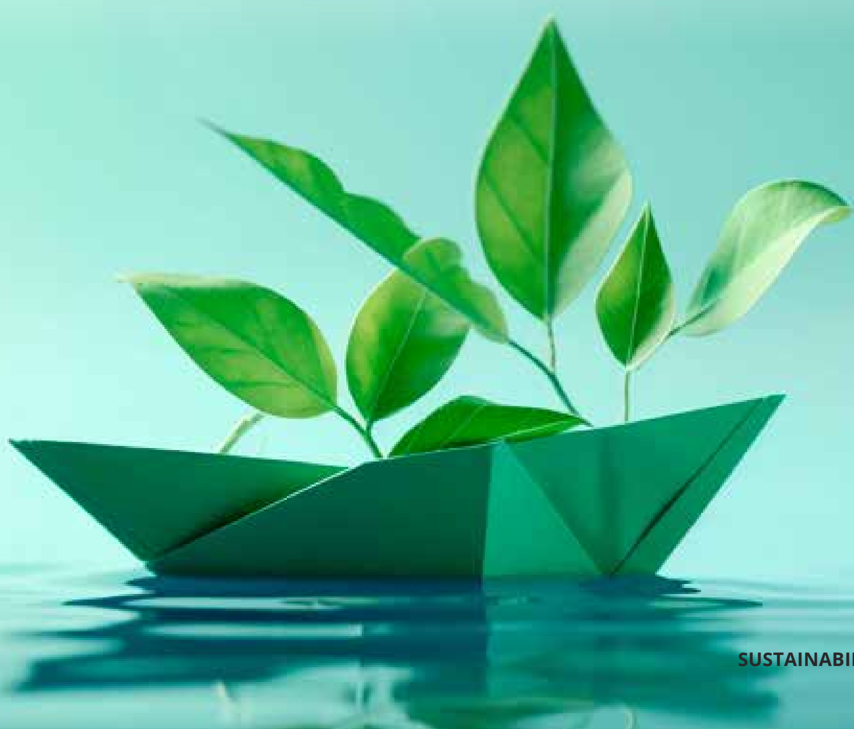
MATERIAL TOPIC: SOCIAL

NEW FULL-TIME EMPLOYEES BY GENDER AND AGE GROUP

FYE 30 June	FY2023	FY2024	FY2025
By Gender			
Male	100.0%	66.7%	40.0%
Female	0.0%	33.3%	60.0%
By Age Group			
Below 30-year-old	0.0%	0.0%	0.0%
Between 30-50- year-old	66.7%	100.0%	60.0%
Above 50-year-old	33.3%	0.0%	40.0%
Total New Hires	**3**	**3**	**5**

EMPLOYEE TURNOVER

Gender	New Hires		Resigned		Employee Turnover	
	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Male	66.7%	40.0%	100.0%	66.7%	15.4%	22.2%
Female	33.3%	60.0%	0.0%	33.3%	0.0%	16.3%
				Group Average	**9.8%**	**19.8%**



MATERIAL TOPIC: SOCIAL

OCCUPATIONAL HEALTH AND SAFETY

GRI 403-2, 403-5, 403-9

We are committed to ensuring a healthy and safe working environment for all members of the Group. We manage and monitor our operations in accordance with the national health and safety guidelines and regulations that are applicable in the locations where we operate.

We remain vigilant in managing and monitoring health and safety risks through the enforcement of policies and procedures, including the Workplace Safety Policy, as well as the employee behaviour and responsibility guidelines outlined in the Employees Handbook. This is part of our ongoing commitment to maintaining a healthy and safe working environment for all members of our organisation. Furthermore, all new employees are required to participate in orientation sessions led by the human resources personnel, which will cover health and safety topics relevant to the workplace.

Our joint operator, ECO Orient, conducts extensive safety training programmes to ensure that all employees at the Thailand Operations are well-informed about the latest safety protocols.

The field operators are to report directly to the Shift Supervisor or Health and Safety ("**HSE**") Officer if they identify a hazard or risk incident. The Shift Supervisor will implement the standard procedure, which includes:

- issuing safety alert to line management, HSE, and all staff; and
- preparing an incident report within 24 hours, along with a root cause analysis and/or investigation report within 48 hours, for the various departments, including HR, Administrative, HSE, Production, Engineering, and representatives of the Safety Committee.

The Safety Committee regularly reviews and updates the relevance and currency of training courses, policies, and procedures. We believe that fostering self-responsibility, complemented by regular reminders and education, will help minimise work-related injuries and accidents in the workplace.

At our joint operation in the Thailand Operations, refresher training courses will be conducted every quarter for all workers. These courses will cover first aid, basic firefighting, safety measures, and the precautions necessary for chemical usage and handling, along with driver safety training for forklift operators. The aim is to ensure that every employee understands the policies and standard procedures while consistently emphasising the importance of adhering to workplace safety standards and regulations to minimise work-related injuries. Additionally, the HSE team will provide annual refresher training for the drivers of the road tanker company, focusing on road safety and the company's policy.

PERFORMANCE IN FY2025

- Achieved targets set for FY2025.
- Recorded zero incidents resulting in fatality and permanent disability.
- Conducted training and refresher courses regularly for employees in the Thailand Operations.
- Recorded zero incidents of non-compliance with the relevant laws and regulations relating to occupational health and safety.

TARGETS FOR FY2026

- Continue to conduct refresher training courses regularly for our employees.
- To achieve zero incidents resulting in fatality and permanent disability.
- Maintain zero incidents of non-compliance with the relevant laws and regulations relating to occupational health and safety, providing a safe working environment, and protecting our employees from occupational hazards

In FY2025, we successfully achieved our target of zero incidents resulting in fatality and permanent disability, however, we recorded two incidents of recordable work-related injuries that required medical treatment in our Thailand Operations. While we have made progress, we remain committed to minimising all work-related injuries and maintaining zero incidents resulting in fatality and permanent disability for FY2026.

PERFORMANCE APPRAISAL

GRI 404-3

Our Group conducts annual performance evaluations for our employees based on their roles and responsibilities within the organisation, a practice that will be maintained indefinitely. We believe this approach promotes a culture of accountability and encourages professional growth through constructive feedback. This, in turn, empowers employees to establish personal goals that align with the Group's objectives.

The employee performance review primarily comprises quantitative evaluation criteria that are based on specific positions and responsibilities. We actively gather performance information through inputs from direct supervisors and periodical employee communication sessions. We believe regular communication with employees fosters better working relationships and helps us to stay informed about our employees' growth and well-being, which will improve talent retention.

Discretionary incentives, such as bonuses, are awarded to eligible employees based on their performance, contributions to the Group and the overall performance of the Group. Remuneration policies and packages are regularly reviewed to ensure they remain competitive within the industry. This process also supports the Group's efforts in talent acquisition and retention.

In FY2025, the performance evaluation of full-time employees in our joint operation in Thailand was 100%. In contrast, all employees in the Singapore operations, with the exception of the CEO, left the Group before the end of FY2025. This was mainly due to the suspension of services in the technical service business segment and natural attrition at the Company's holding level.

PERFORMANCE IN FY2025

- Did not achieved target of annual performance evaluation for all employees set for FY2025.
- All full-time employees of the Group's joint operation in Thailand received performance evaluations.
- The suspension of services in the technical service business segment, along with natural attrition in the Singapore operations, has resulted in the inability to conduct annual performance evaluations.

TARGETS FOR FY2026

- To continue to conduct interactive meetings for employees on regular basis to encourage active participation in the business operations.
- To achieve annual performance evaluation for all employees.

MATERIAL TOPIC:
SOCIAL

ENGAGEMENT WITH LOCAL COMMUNITIES

GRI 413-1

The Group remains committed to fostering mutually beneficial relationships with the local communities in the surrounding areas of our Thailand Operations. We believe that sustainable business practices should enhance the livelihoods and living standards of these communities. Therefore, our joint operator, ECO Orient, maintains a proactive approach to engaging with the local communities from the outset.

The stakeholder engagement plan includes individuals, small groups, communities or villages, sub-districts, districts, and provincial levels, as well as public forums. It involves sharing information about oilfield operations and defining preventive measures and resolutions for potential impacts on the environment and local communities. We believe engaging the local communities helps us understand and address their concerns in response to our operations and thus enhances solidarity.

Our joint operator, ECO Orient, has implemented a structured mechanism that includes the Grievance and Issue Handling Guideline, Grievance and Issue Handling Flow Chart, and Monitoring Workflow to effectively address disputes or grievances. This system is aimed at resolving issues before they escalate to more serious conflicts and utilises a system to record, track, and manage grievances, ensuring they are handled appropriately and followed-up. In FY2025, a grievance case from local communities was successfully addressed and resolved.

We believe our corporate social responsibility ("**CSR**") initiatives and our commitment to enhancing the quality of life in the local communities near our site operations in Thailand, in a sustainable manner, are both motivational and well supported by the participants in these targeted areas.

During FY2025, our joint operator, ECO Orient, continued to implement community enhancement programmes across all operating sites near to our Thailand Operations. These programmes include (i) Education support where scholarships were provided to 400 students in 24 schools covering two districts, (ii) Social Investment Projects where infrastructure enhancements were done for five villages and two schools, improving quality of life for 1,044 residents, and (iii) Environmental and Health Promotion where funds were raised for improving medical and healthcare capacity and services. In FY2025. the Group was involved in an aggregate of 37 community and charitable events with a total contribution in excess of THB 400,000 (equivalent to approximately USD 12,417), an increase from 33 events in FY2024.

PERFORMANCE IN FY2025

- Achieved the target set for FY2025 concerning our involvement in making a positive impact on the livelihoods and living standards of local communities.
- Participated in a total of 37 community and charitable events in FY2025, as compared to 33 events in FY2024.

TARGETS FOR FY2026

- Continue to uphold our commitments and efforts to enhance the livelihoods and living standards of the local communities, especially in regions near to the Group's Thailand Operations.

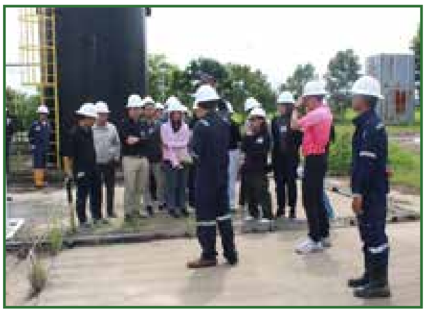
Some of the notable community and charitable events include:

- Collaborated with transportation contractors to clean up a communal road used by petroleum transport vehicles in August 2024. This “Big Cleaning Day” event focused on prevention, mitigation, and remediation of road safety concerns.



- Collaborated with contractors on a “Tree Planting Project” in August 2024 to highlight the significance of natural resources, promote environmental stewardship, and enhance green spaces for the local communities.


- Sharing of knowledge and experience about petroleum and production, safety protocols, and site visits with students from Chulalongkorn University in September 2024.



MATERIAL TOPIC:
SOCIAL

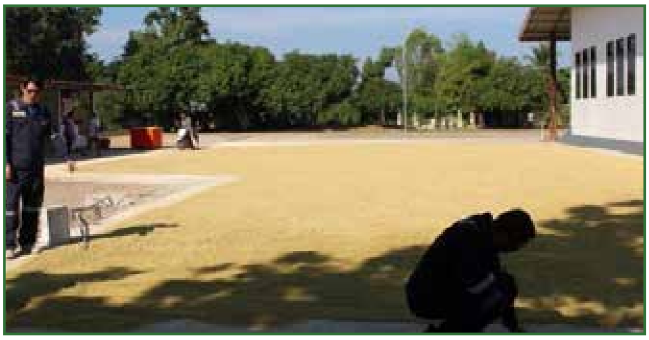
- Our employees participated in the annual "Candle Festival" and "Kathinna Ceremony" with the local communities in support of the conservation effort toward their tradition and culture.



- Social investment support towards:

    1. Village development projects

    Financial assistance is being provided to two villages for the construction of a community "rice drying yard" capable of accommodating 230 residents. This facility will enable them to dry freshly harvested rice, thereby reducing moisture in the grains and improving their storage and milling quality




    2. School development projects

    Enhance the perimeter fencing of "Bannongbuakaow School" to deter unauthorised access, minimise vandalism, and improve overall safety for students and teachers.



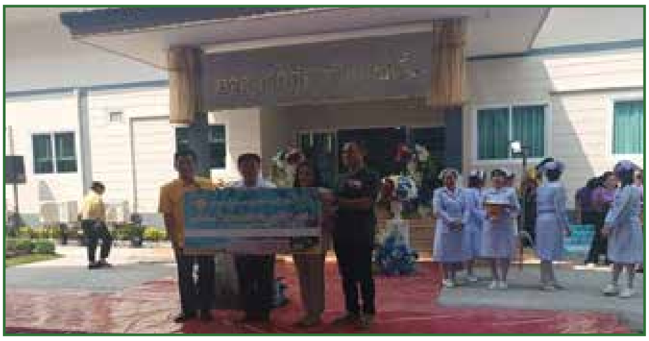
Upgrade the parking area of "Banmaiwilanwan School" with an emphasis on improving safety and overall organisation.





Scholarship programmes to foster educational opportunities for underprivileged children in 24 schools across operating areas in Wichian Buri and Si Thep District.

3. Health promotion projects




Donations to Wichianburi Hospital for the purposes of improving the patient centre and upgrading medical facilities to enhance patient care in December 2024.

MATERIAL TOPIC:
SOCIAL

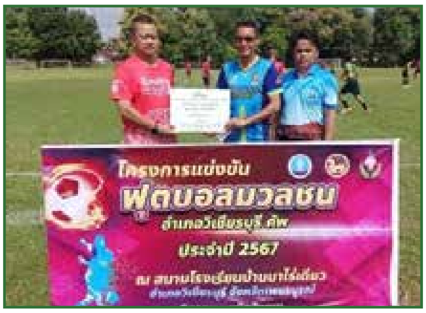
Provided funding support to the Wichianburi Public Health Office to organise the "To be Number One" activity, aimed at promoting a drug-free lifestyle among youth and fostering positive self-esteem in January 2025.

Supported the Bannongbuakaow village community of the L44V and Bo Rang 1 petroleum operation well sites, and implemented the "Community Health Watch Program" to support community members in monitoring people's health conditions in November 2024.

4. Sports activity projects

On 6 August 2024, provided budget support to Wichianburi Police Station for organize annual sport activity

On 8 August 2024, Provided budget support group of Village Headman on Village Headman Day on August 2024



On 10 August 2024, provided budget support sports of public relations, "Masses Football Game of Wichian Buri District"

On 19 September 2024, provided budget support sports of public relations, "Masses Football Game of Srithep District"

On 7 October 2024, participated in sport activity of Bar Rang Education Development Center, Wichianburi District and provided fund support to this activity

On 8 October 2024, participated in sport activity of Nasanoon Education Development Center. Srithep District and provided fund support to this activity.

MATERIAL TOPIC: GOVERNANCE

REGULATORY COMPLIANCE

GRI 2-27

The Group is committed to operating our business in accordance with relevant social, economic, and environmental regulations and standards. Although there has been a breach of the Catalist Rules with regards to holding the AGM and the issuance of the sustainability report for FY2025, which occurred beyond the stipulated timeline following the financial year, the Group remains committed to upholding excellent corporate governance. We will continue to adhere to applicable laws and regulations while striving to exceed these requirements.

ECO Orient is accountable for the management, monitoring, and verification of environmental and social impacts at our joint operation in Thailand to ensure compliance to environmental regulations. The Office of Natural Resources and Environmental Policy and Planning ("**ONEP**") has accredited a third-party organisation to conduct assessments every six months. The results of environmental and social impact assessments on the Thailand Operations are submitted to the appropriate government sections and communities on a biannual basis. These assessments are made available on the Smart EIA Plus website at https://eia.onep.go.th/.

We are pleased to report that there were no violations of environmental or socioeconomic laws and regulations during FY2025. We continue to uphold our consistent goal of ensuring that there are no instances of non-compliance in either the socioeconomic or environmental aspect.

CORPORATE GOVERNANCE

CapAllianz's Board and management team are committed to ensuring the Group's operations are sustainable and protecting the interests of all stakeholders by adhering to rigorous corporate governance and transparency standards.

We believe our commitment not only fosters trust and accountability but also positions CapAllianz as a corporate citizen who takes pride in responsible business practices. By prioritising ethical decision-making, the Group aims to create long-term value while minimising the risks associated with unsustainable practices.

We are dedicated to maintaining the highest standards of corporate transparency and disclosures, and we have reviewed and ensured the relevance of our policies and procedures that govern our adherence to risk management guidelines and compliance with applicable legislation. Our pursuit of corporate excellence continually motivates us to enhance our performance by fostering a system that is more transparent, accountable, and equitable.

Please refer to our annual report for FY2025 from pages 19 to 55 for more details on the Group's corporate governance practices, precautionary measures, and risk management structure.

PERFORMANCE IN FY2025

- Achieved targets set in FY2025.
- Recorded zero incidents of non-compliance with the relevant laws and regulations in the social, economic, and environmental areas that could potentially result in internal disciplinary action or public allegation.
- Complied with the principles and provisions set out in the Singapore Code of Corporate Governance 2018, where appropriate.
- Recorded zero incidents of non-compliance with management controls and procedures.

TARGETS FOR FY2026

- Maintain zero incidents of non-compliance with the relevant laws and regulations in the social and economic aspect.
- Maintain zero incidents of non-compliance with management controls and procedures.
- Continue to review, monitor and update the adequacy of the management controls and procedures as the Group reviews the possible impacts of climate-related issues on our operations.
- Continue to comply with the principles and provisions as set out in the Singapore Code of Governance 2018.

MATERIAL TOPIC: GOVERNANCE

ANTI-CORRUPTION

GRI 205-3

The Group maintains a strict zero-tolerance policy towards fraudulent and corrupt practices that could disrupt our business operations and hinder growth. We are dedicated to conducting our business with integrity and transparency, with an unwavering stance against corruption.

In Singapore, we have implemented a Whistleblowing Policy that allows stakeholders to report any illegal or unethical conduct without fear of retaliation. Our joint operator, Eco Orient, requires all new employees to acknowledge and agree to its Code of Business Ethics before commencing their employment. We also encourage all members of the organisation to take proactive steps to prevent, manage, and facilitate the reporting of any illegal or unethical practices within the organisation.

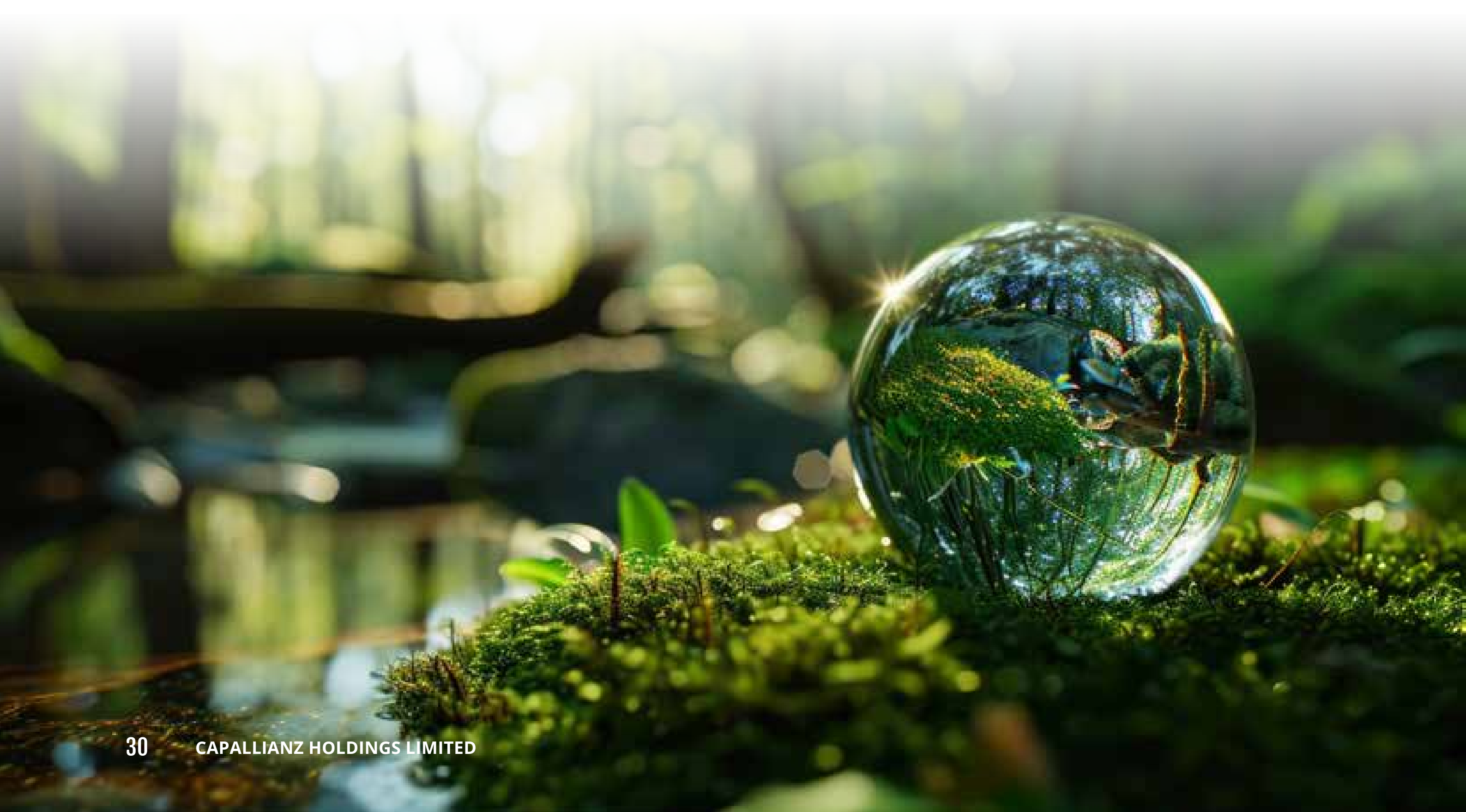
The Group continued to uphold a record of zero incidents of corruption, bribery, extortion, fraud, or money laundering in FY2025. We will remain vigilant in monitoring our policy and practices to ensure they remain relevant and up to date.

PERFORMANCE IN FY2025

- Achieved targets set in FY2025.
- Recorded zero incidents of non-compliance with the relevant laws and regulations regarding corruption, bribery, extortion, fraud, and money laundering.

TARGETS FOR FY2026

- To monitor and maintain our policy and practices such that they are relevant and up to date.
- To maintain zero incidents of non-compliance with the relevant laws and regulations in relation to corruption, bribery, extortion, fraud, and money laundering.



GRI
CONTENT INDEX

Statement of use	CapAllianz Holdings Limited has reported this information cited in this GRI Content Index for the period from 1 July 2024 to 30 June 2025 (“**FY2025**”) with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standards	Disclosure	Reference
GRI 2: General Disclosures 2021	2-1: Organisational details	Sustainability Report (“**SR**”) – Company Profile, page 1
	2-2: Entities included in the organisation’s sustainability reporting	SR - Board Statement, pages 2 to 3
	2-3: Reporting period, frequency and contact point	SR - Board Statement, pages 2 to 3
	2-6: Activities, value chain, and other business relationships	Annual Report (“**AR**”) – Letter to Shareholders, pages 3 to 4 AR – Operations and Financial Review, pages 6 to 8 AR – Business Operations, pages 9 to 10
	2-9: Governance structure and composition	SR – Sustainability Governance, pages 4 to 9 AR – Board of Directors, pages 13 to 15 AR – Corporate Governance, pages 19 to 55
	2-27: Compliance with laws and regulations	SR – GOVERNANCE: Regulatory Compliance, page 29
	2-29: Approach to stakeholder engagement	SR – SUSTAINABILITY GOVERNANCE: Stakeholder Engagement, pages 6 to 8
GRI 3: Material Topics 2021	3-1: Process to determine material topics	SR – SUSTAINABILITY GOVERNANCE: Materiality Assessment, pages 8 to 9
	3-2: List of material topics	
	3-3: Management of material topics	
GRI 201: Economic Performance	201-1: Direct economic value generated and distributed	SR – ECONOMIC: Economic Performance, pages 10 to 11
	201-2: Financial implications and other risks and opportunities due to climate change	SR – ECONOMIC: Climate-related Risks and Opportunities, pages 12 to 14
GRI 205: Anti-corruption 2016	205-3: Confirmed incidents of corruption and actions taken	SR – GOVERNANCE: Anti-corruption, page 30
GRI 302: Energy 2016	302-1: Energy Consumption	SR – ENVIRONMENTAL: Energy Efficiency, page 15
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	SR – ENVIRONMENTAL: Energy Efficiency, page 16
	305-2: Energy Indirect (Scope 2) GHG emissions	SR – ENVIRONMENTAL: Energy Efficiency, page 16

GRI
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GRI Standards	Disclosure	Reference
GRI 306: Waste 2020	306-2: Management of significant waste-related impacts	SR – ENVIRONMENTAL: Waste, page 17
	306-3: Waste generated	SR – ENVIRONMENTAL: Waste, page 18
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	SR – SOCIAL: Employment, Diversity and Equal Opportunity, pages 19 to 21
GRI 403: Occupational Health and Safety 2018	403-2: Hazard identification, risk assessment, and incident investigation	SR – SOCIAL: Occupational Health and Safety, pages 22 to 23
	403-5: Worker training on occupational health and safety	
	403-9: Work related injuries	
GRI 404: Training & Education 2016	404-3: Percentage of employees receiving regular performance and career development reviews	SR – SOCIAL: Performance Appraisal, page 23
GRI 405: Diversity and equal opportunity 2016	405-1: Diversity of governance bodies and employees	SR – SOCIAL: Employment, Diversity and Equal Opportunity, pages 19 to 21
GRI 413: Local Communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	SR – SOCIAL: Engagement with Local Communities, pages 24 to 28

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