

Sustainability Report 2025

UnUsUaL™
飛凡有限公司 LIMITED

www.unusual.com.sg

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BOARD STATEMENT

At UnUsUaL Limited, our journey of embedding sustainability into the core of our business continues to gain strength. As we navigate an evolving global landscape, the Board remains steadfast in our commitment to corporate responsibility, environmental stewardship, and strong governance practices. These values have been at the heart of UnUsUaL since our founding in 1997, and they continue to guide our strategic direction today.

Over the past year, we have made steady progress in advancing our sustainability agenda, deepening our alignment with internationally recognised frameworks such as the Task Force on Climate-related Financial Disclosures (TCFD). Our phased approach to climate-related disclosures ensures that we remain adaptive, transparent, and aligned with best practices as we work to address climate risks and seize new opportunities that contribute to long-term value creation.

The Board continues to play a critical role in overseeing our climate strategy and sustainability efforts, ensuring that they are both effective and aligned with our broader business goals. Our governance structure — anchored by the Code of Corporate Governance 2018 — remains a key enabler of this work. The Champion Team, led by Senior Management and the CEO, remains instrumental in operationalising sustainability across all business units, regularly reviewing and refining our initiatives to ensure relevance and impact.

We recognise that sustainability is a shared journey. Our achievements to date would not be possible without the continued support and collaboration of our employees, partners, customers, and shareholders. To all our stakeholders, we extend our deepest appreciation.

Looking ahead, the Board is committed to further strengthening our sustainability performance. We will continue to refine our strategies, enhance transparency, and embrace innovation as we strive for resilient, responsible growth. As always, we welcome feedback and insights from our stakeholders, which help us evolve and respond meaningfully to emerging challenges.

Together, we move forward — with purpose, with integrity, and with confidence in a sustainable future for UnUsUaL Limited.

Leslie Ong Chin Soon

Director and CEO

11 July 2025

ABOUT THIS REPORT

UnUsUaL Limited (the “Company” or the “Group”) is pleased to present our Sustainability Report for the financial year from 1 April 2024 to 31 March 2025 (“FY2025”). This report provides a detailed account of our progress and key achievements across Economic, Environmental, Social, and Governance (“EESG”) dimensions.

The scope of this report encompasses 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 2021, and in compliance with the requirements of Rules 711A and 711B under Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited (“SGX-ST”). The GRI Standards were selected as our reporting framework for their widely recognised global best practices and structured guidance, ensuring clarity, transparency, and comparability.

Through this report, we aim to share the progress of our sustainability journey and present the material EESG factors that are most relevant to our business and stakeholders. The four reporting principles for defining reporting content for this report are:

- **Stakeholder inclusiveness:** Beyond identifying our stakeholders and responding to their expectations and interests, we actively engage our employees, third-party suppliers, contractors and artistes in the reporting process.
- **Sustainability context:** Providing a comprehensive analysis of performance within the broader framework of sustainability.
- **Materiality:** Focusing on issues that impact business growth and of utmost importance to our stakeholders.
- **Completeness:** Including full coverage of material topics and boundaries that have significant economic, environmental, and social impacts to enable stakeholders to assess UnUsUaL’s performance in the reporting period.

UnUsUaL Limited is dedicated to aligning its reporting practices with the TCFD recommendations, which provide guidance for the effective disclosure of the financial impacts of climate change on our operations. We have adopted a phased approach to the TCFD and climate-related disclosures within this report. We are committed to the continuous enhancement of our data quality to satisfy evolving disclosure requirements.

In our effort to conserve the environment, no hard copies of this report are printed. The digital copy of the report is available at the following links:

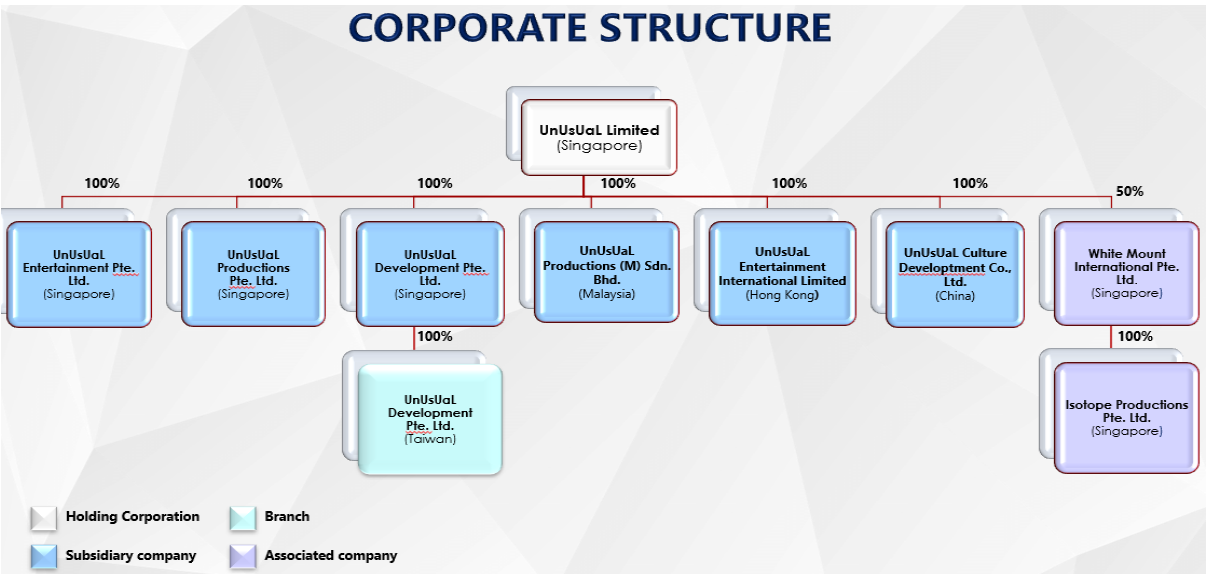
1. Our website: www.UnUsUaL.com.sg
2. SGXNet: <https://www.sgx.com/securities/company-announcements>

We have presented our data in this report in good faith and to the best of our understanding. External assurance has not been obtained for this report; however, we will consider pursuing such assurance in future publications. We are committed to listening to our stakeholders' feedback on all aspects of our sustainability performance, which can be submitted at ir@unusual.com.sg.

CORPORATE PROFILE

Founded in 1997, UnUsUaL Limited began as a provider of stage, sound, and lighting equipment rental services. Since then, we have grown into one of Asia’s leading names in the organisation and production of large-scale live concerts and events, showcasing both regional and international artists. With established operations across Singapore, Malaysia, China, and Hong Kong, we have firmly positioned ourselves as a major force in the live entertainment industry.

As of 31 March 2025, our Group structure is as follows:

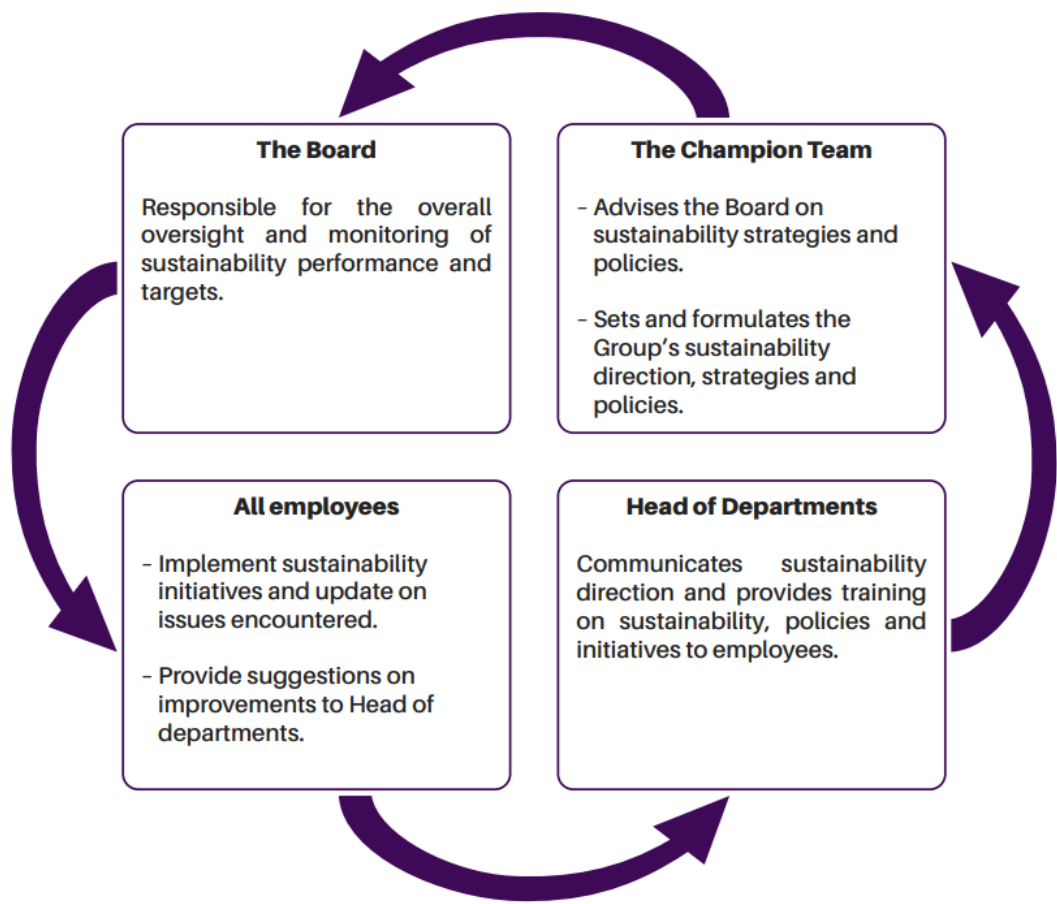


In 2016, UnUsUaL was acquired by mm2 Asia Limited, a Singapore-based producer of films, TV, and online content listed on the SGX Mainboard. Following this acquisition, UnUsUaL was listed on the SGX-ST Catalist Index on 10 April 2017.

SUSTAINABLE GOVERNANCE

UnUsUaL places strong emphasis on upholding robust corporate governance practices, grounded in accountability, legal compliance, and integrity. We recognise that a well-structured governance framework is essential to ensuring the long-term success and sustainability of our business. Our governance system is built upon a comprehensive set of 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.

The Board provides oversight of material ESG factors by guiding the development of the Group’s corporate governance and sustainability strategies. Supporting this effort is the Champion Team—comprising the CEO and Senior Management—which is responsible for the formulation, implementation, and review of the Group’s sustainability policies, practices, and development initiatives. These efforts are strengthened through periodic reviews and the active participation of employees across all levels of 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 of the Board have successfully completed the mandatory ESG training course as at the date of this report.

STAKEHOLDER ENGAGEMENT

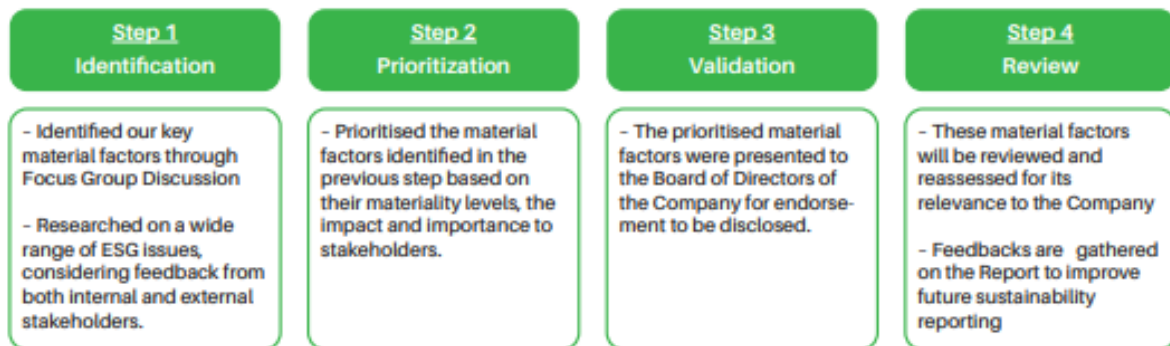
Through multiple channels, we maintain consistent interaction with a broad range of stakeholders, leveraging their input to guide our strategic direction and promote transparency. Our principal stakeholders, our engagement methods, and their respective concerns and expectations are detailed in the following table.

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 2. Career progression
Government and regulators	Regular reporting	Ad-hoc	Regulatory matters	1. Regulatory compliance 2. ISO Certifications
Investors and shareholders	Company's website and annual general meeting	Yearly	Financial and economic performance, strategic planning, sustainability reporting	1. Business performance 2. Financial results 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

Our inaugural materiality assessment, conducted in FY2018 with reference to the GRI Standards, aimed to identify key stakeholders and determine the most relevant EESG factors for both our stakeholders and the Company. Since then, we have conducted annual reviews of EESG topics, supported by focused research and validated through structured focus group discussions led by our Sustainability Reporting Champion Team. These discussions involve both internal and external stakeholders to ensure a well-rounded, inclusive approach to identifying and validating material sustainability issues.

These stakeholder engagements are instrumental in refining our understanding of priority issues and in ensuring the continued relevance and accuracy of our materiality assessment. We remain committed to periodically reassessing these factors to align with evolving stakeholder expectations and business priorities.



The four-step process illustrated above has been central to identifying and managing our material EESG issues. We began by thoroughly analysing potential sustainability risks and their implications, which allowed us to better understand the concerns most important to our stakeholders. Based on this insight, we identified key material factors and evaluated their impact within the context of our business operations, following the GRI framework.

Collaboration with relevant departments enabled the effective implementation of endorsed strategies and action plans, all of which are overseen by the Board. Our commitment to continually refining our approach ensures that our material topics remain relevant and reflective of both stakeholder interests and business imperatives.

We note that the material topics identified for the current reporting year remain consistent with previous years, reaffirming their sustained relevance and influence on both our stakeholders and our operations. The material topics identified are listed 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

We are committed to working with high-quality suppliers and contractors who demonstrate reliability and adhere to all relevant laws and regulations. We recognise that building sustainable and long-term partnerships is essential to our industry’s success, and we prioritise collaboration with partners who share our values and standards.

At UnUsUaL, we work closely with trusted third-party suppliers and contractors to deliver exceptional live events and concerts. These partners support various aspects of our operations, including the provision of sound, lighting, and video equipment, stage construction, venue management, ticketing, and security services. Many of these partners are long-standing collaborators, and a significant number are sourced from the local communities in which our events are held—further reinforcing our commitment to supporting local economies while maintaining operational excellence.

Proportion of spending on local suppliers

GRI 204-1	FY2025		FY2024	
	Singapore	Malaysia	Singapore	Malaysia
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%	70%	30%
b. The organization’s geographical definition of ‘local’.	Local representative of the supplier in Singapore and Malaysia			
c. The definition used for ‘significant locations of operation’.	Singapore and Malaysia			

Target

Looking ahead, we are committed to increasing the number of suppliers who satisfy our assessment criteria and have zero reported negative social practices. We are currently setting quantitative targets for this and will share them in our subsequent sustainability report.

ANTI-CORRUPTION

At UnUsUaL, integrity, responsibility, and accountability form the bedrock of our operations. To reinforce our firm stance against corruption and bribery, we have established a comprehensive Employee Code of Conduct (“the Code”). The Code outlines the expected standards of behaviour in all interactions with customers, business partners, and colleagues, serving as a framework to uphold ethical practices across the organisation.

The Champion Team, together with relevant departments, is responsible for monitoring financial, operational, and compliance risks, and for evaluating the adequacy and effectiveness of our mitigation strategies. This risk management process is further supported by our external consultant, BDO LLP.

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

UnUsUaL adopts a zero-tolerance approach to bribery, corruption, extortion, and embezzlement. This position is clearly communicated to all business partners prior to the initiation of any business engagements. Internally, we ensure that every employee is aware of and adheres to our anti-bribery and anti-corruption policies through ongoing education and acknowledgement of our internal procedures.

All operations were assessed for corruption-related risks in FY2025, and we are pleased to report that no significant incidents of corruption were identified. Additionally, UnUsUaL recorded zero major legal or regulatory non-compliance incidents in FY2025, further affirming our commitment to ethical business conduct.

Whistle Blowing Policy

To promote transparency and accountability, UnUsUaL has implemented a whistle-blowing policy that allows both internal and external stakeholders to report suspected fraud or misconduct confidentially. This includes concerns relating to malpractice, impropriety, regulatory breaches, or any unethical behaviour.

The policy is readily accessible through the administration department for all directors, officers, employees, and relevant external parties. Reports submitted through our whistle-blowing channels are thoroughly investigated by the Audit Committee, and appropriate disciplinary actions are taken where necessary. We are committed to protecting whistle-blowers from retaliation, discrimination, or victimisation when reports are made in good faith. In FY2025, no whistle-blowing reports were received.

Target

The Audit Committee will continue to support the Board in overseeing anti-corruption measures and strengthening UnUsUaL’s compliance and governance framework. We are in the process of establishing quantifiable targets for anti-corruption performance and will provide updates in the next sustainability report.

EMISSIONS

As climate change drives an increase in extreme weather events—including droughts, floods, and heatwaves—UnUsUaL remains committed to minimising our environmental impact to ensure the long-term resilience of our business, stakeholders, and the communities we serve. In alignment with global efforts to curb Greenhouse Gas ("GHG") emissions, we actively monitor our emissions to identify key opportunities for meaningful reduction.

Scope 1 Emissions¹

In FY2025, the Company relies on diesel and petrol-powered vehicles. The table below demonstrates the direct GHG emissions measured in metric tons of carbon dioxide equivalent (MT CO₂e) based on the fuel consumption² in litres of diesel-powered vehicles (i.e. lorries) and petrol-powered vehicles owned by the Company.

(GRI 305-1)		FY2025		FY2024	
Type	Fuel Consumption (litres)	Direct GHG emissions (MT CO ₂ e)	Fuel Consumption (litres)	Direct GHG emissions ³ (MT CO ₂ e)	
Diesel-powered vehicles	5,061,078	15,879.33	3,871,970	11,758.04	
Petrol-powered vehicles	6,289,762	19,181.15	6,551,350	18,792.01	
Total	11,349,840	35,060.48	10,423,320	30,550.04	

In FY2025, UnUsUaL Limited reported a total fuel consumption of 11.35 million litres, resulting in 35,060.48 MT of CO₂e in direct GHG emissions. This represents a 14.8% increase compared to FY2024. This is primarily due to increase in projects which demand frequent on-site inspections and maintenance checks to ensure equipment is functioning properly. As a result, operational teams are required to travel more often and over wider geographic areas, leading to higher fuel usage. Diesel-powered vehicles increased by 35.1% in emissions compared to FY2024. The increase in emissions was driven by a 30.7% rise in fuel consumption compared to the previous year.

Scope 2 Emissions

Our Scope 2 emissions primarily consist of electricity consumption in our Singapore premises. The following table illustrates the electricity consumption during the two reporting periods.

¹ Emissions factors taken from United Kingdom Department for Energy Security and Net Zero Greenhouse gas reporting: conversion factors 2024 Version 1.1 <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024>

² Fuel Consumption has been restated in litres instead of kilolitres.

³ FY2024 emissions have been restated to reflect updated emissions factors

(GRI 305-2)	FY2025	FY2024
Electricity consumption (kWh)	50,846.30	43,652.20
Scope 2 Indirect GHG emissions (MT CO₂e)⁴	20.95	18.20

In FY2025, electricity consumption increased from 43,652.20 kWh to 50,846.30 kWh, thus resulting in higher GHG emissions by 15.11%. This is due to the increase in site visits requiring teams to return to the office regularly for reporting, coordination and equipment handling, resulting in higher electricity consumption from extended working hours and greater use of lighting, air conditioning, and electronic equipment.

Despite the increase in emissions, we remain steadfast in our commitment to energy conservation. Our employees continue to actively implement energy-saving practices, such as 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 Company also acknowledges the importance of addressing energy consumption and emissions beyond our direct operations. As part of our broader sustainability efforts, we recognise the need to account for the environmental impact of external stakeholders, including suppliers and customers.

GHG Emissions Intensity

In FY2025, the GHG emissions intensity stood at 0.000659 MT CO₂e/S\$'000, representing an increase of 91.01% compared to the previous year's figure of 0.000345 MT CO₂e/S\$'000. This increase was due to the increase in fuel and electricity consumption.

(GRI 305-4)	FY2025	FY2024
Scope 1 Direct GHG emissions (MT CO₂e)	35,060	30,550
Scope 2 Indirect GHG emissions (MT CO₂e)	20.95	18.20
Revenue (S\$'000)	53,219	74,428
Emission intensity ratio (MT/S\$'000)	0.000659	0.000345

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

In both FY2025 and FY2024, we did not use any ozone-depleting substance and other significant air emissions.

Target

Looking ahead, we remain firmly committed to enhancing our efforts in managing GHG emissions within acceptable thresholds, in line with our broader sustainability strategy centred on environmental stewardship. The Company is dedicated to identifying and implementing targeted measures for reducing energy consumption and GHG emissions.

⁴ Updated emission factor for purchased electricity taken from Singapore's Energy Market Authority ("EMA"), which has been updated due to EMA updating their Grid Emission Factor. Therefore, the emission figures for FY2023 have also been restated.

We are also progressing towards the development of a monitoring system to track these reductions effectively. Quantitative targets are currently being established and will be disclosed in our next sustainability report.

EMPLOYMENT

Our workforce has been pivotal in the advancement of our business since its inception. In line with our dedication to the physical and mental wellness of our employees, we endeavour to cultivate a workplace that is equitable, secure, and welcoming, promoting values of equality, diversity, and inclusion. While our employees are not governed by collective bargaining agreements, they are granted the autonomy to associate as they deem appropriate.

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

At UnUsUaL, we are committed to both retaining existing talent and attracting new professionals who align with our organisational values and strategic direction. As of 31 March 2025, our workforce comprised 20 permanent employees, all of whom are based in Singapore.

During the reporting year, our new hire⁵ and turnover⁶ rates were both 20%, with four employees hires and four employees resigning. These figures reflect our ongoing efforts to foster a stable yet adaptable workforce capable of supporting the Group's long-term goals.

We continue to refine our talent management strategies with the aim of enhancing employee retention, strengthening team cohesion, and sustaining our growth trajectory. A detailed overview of our retention and recruitment metrics is presented below:

Total employees by gender

	FY2025	FY2024
Female	9	13
Male	11	7
Total	20	20

New employee hires by gender

	FY2025	FY2024
Female	3	2
Male	1	1
Total	4	3

New employee hires by age group

	FY2025	FY2024
Below 30	1	1
30-50 years	3	2
Above 50 years	0	0
Total	4	3

The Company recognises that staff retention is critical to ensuring the seamless operation of our business. In response, our Human Resource department remains dedicated to

⁵ New hire rate = number of new employee hires/total employees

⁶ Turnover rate = number of resignees/total employees

enhancing retention rates through the implementation of supportive HR policies and initiatives. These efforts are complemented by the promotion of a positive and inclusive workplace culture — one that encourages open and transparent communication between employees and management. This approach aims to nurture a strong sense of belonging and shared purpose across the organisation.

Employee turnover by gender

	FY2025	FY2024
Female	1	3
Male	3	1

Employee turnover by age group

	FY2025	FY2024
Below 30	0	0
30-50 years	3	4
Above 50 years	1	0

By thoughtfully balancing the retention of experienced employees with the recruitment of new talent, we are well-positioned to navigate periods of uncertainty. This approach enhances the organisation's resilience and supports our ongoing growth and development.

Employee Benefits (GRI 401-2)

In alignment with our commitment to fostering a positive and supportive workplace, we place a high priority on the well-being of our employees. To support this, we offer a comprehensive range of employee benefits in compliance with labour regulations, designed to enhance their overall health and effectiveness. These benefits include life insurance, healthcare coverage, disability and invalidity benefits, and parental leave for all full-time employees based in Singapore. We do not employ part-time staff.

Parental Leave (GRI 401-3)

At our Company, we strongly encourage working parents to take the legally entitled parental leave they are due. To ensure minimal disruption to their roles and responsibilities during this time, we have implemented effective handover procedures. In FY2025, one employee was eligible for parental leave and has since returned to work following the completion of her leave.

	FY2025	FY2024
Return to work rate	100%	NIL ⁷

Target

Looking forward, UnUsUaL is actively recruiting new talent to strengthen our team and support our future growth. We also aim to achieve a staff retention rate of over 90% in the upcoming financial year. We are in the process of setting both medium- and long-term quantitative targets, which will be disclosed in our next sustainability report.

⁷ No employees took parental leave in FY2024

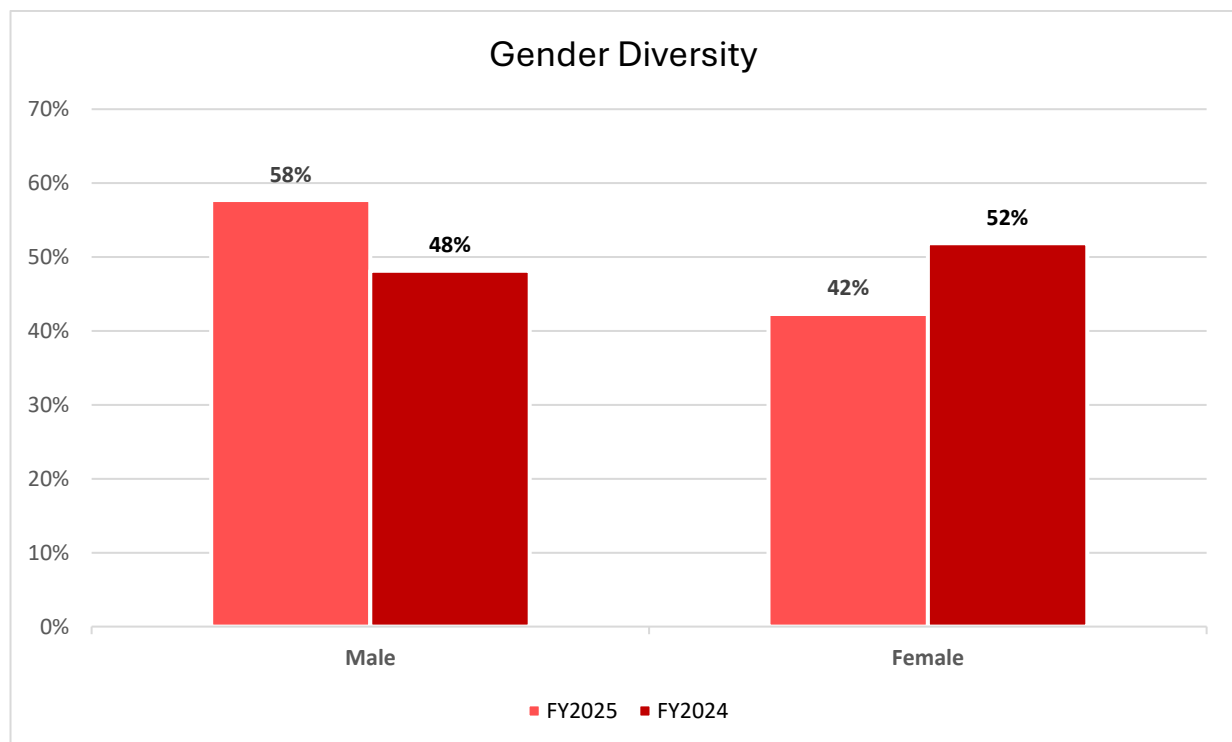
DIVERSITY AND EQUAL OPPORTUNITIES

At UnUsUaL, we believe that a positive work culture is fundamental to maximising employee potential and fostering a strong sense of belonging. 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 are dedicated to providing equal opportunities to every member of our team.

UnUsUaL embraces and values diversity, recognising the variety of cultures, perspectives, and experiences that our workforce brings. Our fair 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.

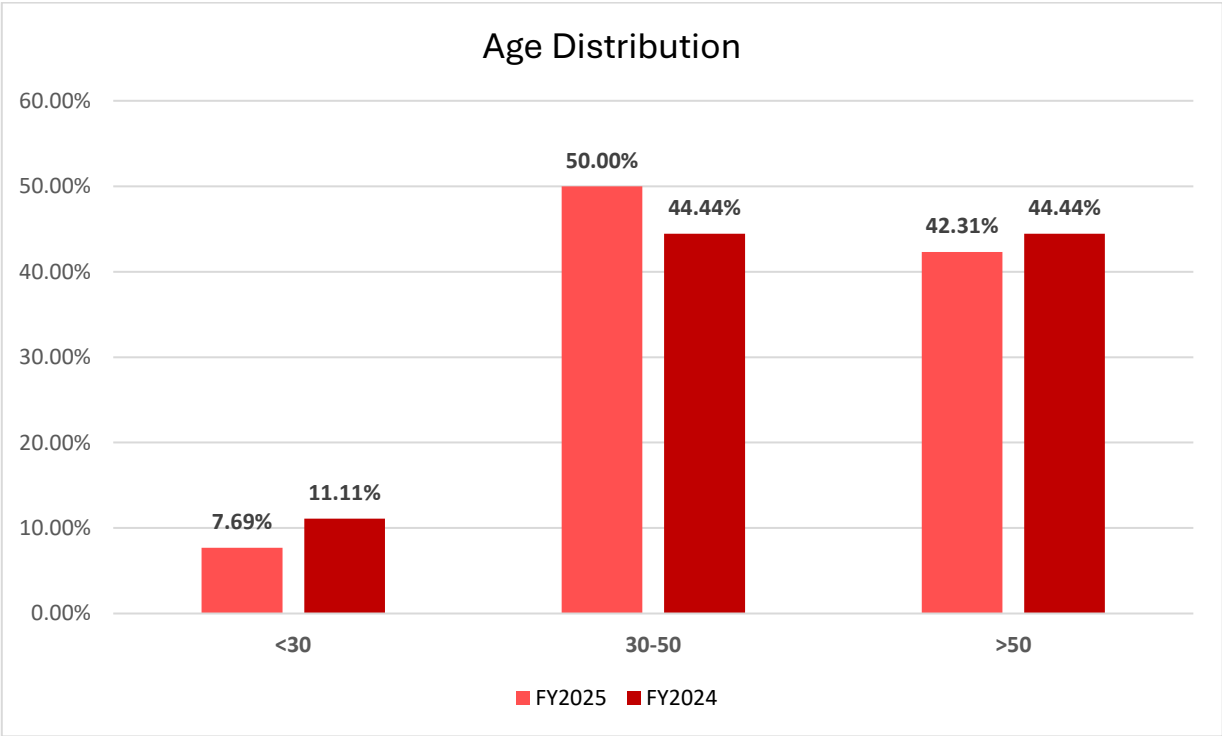
Diversity of governance bodies an employees (GRI 405-1)

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 April 25, 2023.



In FY2025, UnUsUaL observed a notable shift in its gender ratio, with the proportion of female employees decreasing to 42%, a change from the 52% recorded in FY2024. Recognising the importance of a balanced and diverse workforce, we are firmly committed to actively fostering and enhancing gender balance throughout our organisation as we progress. This commitment underscores our belief that a more equitable gender representation is crucial for promoting a vibrant and inclusive workplace culture, ultimately contributing to enhanced creativity, broader perspectives in decision-making, and the overall success of UnUsUaL in the long term.

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



In FY2025, employees under the age of 30 made up 7.69% of the workforce, reflecting a decrease from 11.11% in FY2024. The majority of employees fell within the 30 to 50 age bracket, comprising 50.00% of the workforce—an increase from 44.44% in the previous year. Meanwhile, employees aged over 50 accounted for 42.31% in FY2025, showing a slight decline from 44.44% in FY2024. This age diversity within our organisation highlights our strong appreciation for the broad range of experiences and insights that each age group brings to the workplace.

Target

We remain fully dedicated to preserving and nurturing this diversity, recognising its vital role in shaping a dynamic and future-ready workforce. We take pride in the benefits that stem from embracing a diverse talent pool and are committed to fostering an inclusive environment—one that encourages innovation, supports collaboration, and drives sustainable growth.

NON-DISCRIMINATION

At UnUsUaL, we are deeply committed to maintaining a safe, respectful, and inclusive working environment. We enforce a strict zero-tolerance policy towards all forms of workplace misconduct, including discrimination, sexual harassment, and bullying. Any breaches of this policy are addressed promptly and may result in disciplinary action, including dismissal.

We also uphold the principle of fair and equitable compensation, ensuring equal pay for all employees regardless of gender or age. We are pleased to report that there were no reported cases of workplace misconduct or discrimination during this reporting period.

SUPPLIER SOCIAL ASSESSMENT

The organisation adopts a stringent New Supplier Assessment process to evaluate third-party suppliers and contractors involved in project-related procurement. This process is guided by a clearly defined set of criteria and 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 FY2025, 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 such criteria into the evaluation process within the next 2 years.

Target

The Group aims to conduct thorough background checks and review the performance records of all new suppliers in order to ensure 100% compliance of our key suppliers with the relevant ESG laws, regulations, industry codes, practices, and standards. We plan to incorporate social criteria in our New Supplier Assessment within the next 2 years. We are currently in the process of establishing quantitative targets and will disclose them in the subsequent sustainability report.

TCFD REPORT

As UnUsUaL Limited continues to embed sustainability more deeply into our corporate strategy, we recognise the critical importance of robust and transparent climate-related financial disclosures. In alignment with the recommendations of the TCFD, this section of our Sustainability Report outlines our approach to governance, strategy, risk management, and the metrics and targets that steer our climate-related initiatives.

Our alignment with the TCFD framework reflects our proactive stance in identifying, assessing, and managing climate-related risks and opportunities that may influence our operational and financial performance. Through these disclosures, we aim to provide stakeholders with a transparent understanding of how UnUsUaL Limited is preparing to address both the transitional and physical risks posed by climate change, while also positioning ourselves to harness opportunities arising from the global shift towards a low-carbon, sustainable economy.

In accordance with the Singapore Exchange Securities Trading Limited (SGX-ST) Sustainability Reporting Guide Practice Note 7.F, the Group will implement a phased approach to climate-related disclosures in our sustainability reporting. Our climate reporting roadmap, structured around the four core pillars of the TCFD, is presented below. This roadmap will be reviewed and updated regularly to remain responsive to evolving business dynamics and regulatory requirements.

	YEAR 1 (FY2024)	YEAR 2 (FY2025)	YEAR 3 (FY2026)
Governance	Described the governance structures, including Board oversight and management's role.	-	-
Strategy	-	Identified the climate-related risks, opportunities, and impacts.	Scenario analysis with quantitative outcomes.
Risk Management	-	-	Describe the processes for identifying, assessing, and managing climate related risks and how this is integrated with the organisation's overall risk management.
Metrics and Targets	Computed and disclosed UnUsUaL Limited's operational carbon footprint (Scope 1 and Scope 2 GHG emissions).	Identified metrics used for the assessment.	Identify targets in quantitative terms.

GOVERNANCE

Overview Of Board Oversight:

At UnUsUaL Limited, the Board plays a central role in overseeing climate-related risks and opportunities as an integral component of our corporate governance. This oversight ensures that climate considerations are embedded within our strategic framework, reflecting our commitment to fostering sustainable business practices across the organisation.

Frequency of Board Involvement

The Board and its relevant committees receive updates on climate-related matters either annually or as required. This regular engagement enables members to stay informed about emerging trends and evolving strategies, thereby maintaining a consistent focus on sustainability within the company's governance processes.

Strategic Review and Integration

Climate-related factors are actively considered in the Board's review of the Company's overall strategy, major action plans, risk management approaches, and financial planning. This occurs on an annual basis and, where necessary, is incorporated into quarterly board discussions.

Performance Objectives and Monitoring

The Board is closely involved in guiding the integration of climate-related risks and opportunities into the Company's performance objectives. Progress is monitored through the use of key performance indicators (KPIs), which are aligned with relevant industry benchmarks. This ongoing review enables the Company to refine performance targets and ensure alignment with broader sustainability goals.

Capital Expenditures, Acquisitions, and Divestitures

To date, there have been no capital investments, acquisitions, or divestitures that have been directly influenced by climate-related considerations. Nonetheless, the Board remains vigilant and is prepared to incorporate such considerations into future decisions to support the Group's long-term sustainability objectives.

Skills Matrix for Board Members

In recognition of the increasing importance of climate literacy in governance, UnUsUaL Limited has developed a Board Skills Matrix that includes climate change competencies. This initiative is part of our broader strategy to enhance Board's capability and ensure continued professional development in climate-related areas, in alignment with the TCFD recommendations.

Through these structured mechanisms and strategic oversight, UnUsUaL Limited continues to strengthen its governance to effectively manage the evolving challenges and opportunities related to climate change, reinforcing our commitment to sustainability at the highest levels.

Management's roles and responsibilities:

At the management level, UnUsUaL Limited actively engages in the identification, assessment, and management of climate-related risks and opportunities. This

responsibility is centralized to the successful implementation of our environmental and sustainability strategy and is executed through well-defined roles and accountability structures, all of which report to the Board.

Responsibilities and Reporting

Specific management roles and committees are assigned direct responsibility for climate-related matters, including the preparation and analysis of detailed reports outlining relevant risks and opportunities. These findings are submitted to a designated Board committee, ensuring that strategic decisions are both informed and aligned with governance objectives.

Informed Decision-Making

Management ensures continuous awareness of climate-related developments through the preparation of comprehensive internal reports. These documents underpin our strategy formulation and facilitate timely and effective responses to climate-related challenges.

Monitoring Climate-Related Issues

The Financial Controller is tasked with reporting on climate-related matters either annually or on an ad hoc basis, depending on necessity. This process ensures that accurate, timely data is available to inform Board-level decisions and support strategic planning.

Integration into Management Functions

Climate-related issues are embedded within core management functions through regular monitoring and consultation with external experts. This hybrid approach allows for the refinement of internal strategies and enables the Company to respond effectively to new risks and opportunities.

Expertise and Strategic Approach

While UnUsUaL Limited does not currently have a dedicated sustainability or climate expert in its management team, we draw upon the collective knowledge and commitment of our leadership to drive climate governance. This approach ensures that environmental considerations are well integrated into all operational and strategic planning efforts.

Commitment to TCFD Recommendations

UnUsUaL Limited's management approach reflects our alignment with the TCFD framework, emphasising the need to embed climate-related risks and opportunities within our business model and long-term strategic planning. This underscores our broader pledge to responsible environmental stewardship and corporate governance.

STRATEGY

The Champion Team actively engages with a diverse range of stakeholder groups to gather feedback and identify priority sustainability issues. While our operations are predominantly people-centric, with a strong emphasis on social and governance matters, the Group is equally aware of the growing risks associated with climate change. These risks include potential disruptions to our supply chains, increased operational costs, and pressure on profit margins.

In response, we are currently undertaking a climate scenario analysis to assess the potential impacts of different climate trajectories. The findings from this analysis will inform our long-term strategy, which we will disclose in due course.

Climate-Related Risks and Opportunities

UnUsUaL Limited remains committed to addressing the challenges of a shifting climate landscape while upholding our dedication to sustainability. We have conducted an assessment of both the current and projected impacts of climate-related risks and opportunities across our operations. This proactive evaluation strengthens our preparedness for upcoming mandatory climate-related reporting requirements and enhances our ability to manage the environmental factors that may influence our business performance.

We define short-term as 0-3 years, medium-term as 3-10 year, and long-term as over 10 years.

Climate-related risk	Scope and time horizon	Potential (financial) impact	Risk management and mitigation
Higher energy cost and potential environmental taxes (for eg carbon tax).	Medium, and long-term.	Higher cost of business due to higher energy cost and potential environmental taxes such as carbon tax.	<p>Evaluate and establish a viable strategy for renewable energy adoption, if deemed feasible.</p> <p>Reduce carbon emissions by improvement of facility & usage of renewable energy.</p> <p>Raise employee awareness on energy conservation and sustainability.</p>
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 by straining margins and reducing operational efficiency.	Continue innovating to keep business competitive.

Climate-related opportunity	Scope and time horizon	Potential impact (financial)	Management approach
Usage of renewable energy source and use of energy saving facility equipment to reduce emissions.	Medium, and long-term.	<p>Utilising renewable energy and energy efficient equipment can lower energy costs and potentially provide access to government incentives or tax benefits.</p> <p>Reducing CO2 emissions can enhance brand reputation and potentially attract environmentally conscious customers, leading to increased sales and revenue.</p>	<p>Invest in energy-efficient equipment, including the usage of LED and motion sensors.</p> <p>Explore the usage of energy generated from solar panels or other renewable sources.</p>

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. These emissions serve as a key metric in our assessment of climate-related risks and our ability to mitigate them.

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.

While we have not yet defined quantitative emissions reduction targets, we are committed to enhancing our disclosure quality and establishing measurable goals in our FY2025 reporting cycle. The Group is currently assessing suitable targets and frameworks to further reinforce our commitment to reducing climate impacts as part of our long-term sustainability strategy.

GRI CONTENT INDEX

Statement of use	UnUsUaL Limited has reported the information cited in this GRI content index for the period 1 April 2024 to 31 March 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Page reference
2-1	Organisational details	Annual Report page 15
2-2	Entities included in the organisation's sustainability reporting	Page 4
2-3	Reporting period, frequency, and contact point	Page 2-3
2-4	Restatements of information	Page 10-11
2-5	External assurance	Page 3
2-6	Activities, value chain and other business relationships	Page 4-6
2-7	Employees	Page 13-14
2-15	Conflicts of interest	Annual Report page 19
2-17	Collective knowledge of the highest governance body	Page 5
2-19	Remuneration policies	Annual Report page 31 – 35
2-20	Process to determine remuneration	Annual Report page 31 - 35
2-21	Annual total compensation ratio	Information is not provided due to confidentiality constraints
2-22	Statement on sustainable development strategy	Page 1
2-28	Membership of associations	Nil
2-29	Stakeholder engagement	Page 6
2-30	Collective bargaining agreements	NA
3-1	Process to determine material topics	Page 7
3-2	List of material topics	Page 7
Procurement Practices		
204-1	Proportion of spending on local suppliers	Page 8

GRI CONTENT INDEX (CONT'D)

GRI Standard	Disclosure	Page reference
Anti-corruption		
205-2	Communication and training about anti-corruption policies and procedures	Page 9
205-3	Confirmed incidents of corruption and actions taken	Page 9
Emissions		
305-1	Direct (Scope 1) GHG emissions	Page 10
305-2	Energy indirect (Scope 2) GHG emissions	Page 11
305-4	GHG emissions intensity	Page 11
305-5	Reduction of GHG emissions	Page 10-11
305-6	Emissions of ozone-depleting substances	Page 11
305-7	Nitrogen oxides, sulphur oxides, and other significant air emissions	Page 11
Employment		
401-1	New employee hires and employee turnover	Page 13-14
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 14
401-3	Parental leave	Page 14
Diversity and Equal Opportunities		
405-1	Diversity of governance bodies and employees	Page 15-16
Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	Page 17
Supplier Social Assessment		
414-1	New suppliers that were screened using social criteria	Page 18

TCFD CONTENT INDEX

Disclosure Focus Area	Recommended Disclosure	Location/Remarks
Governance		
Disclose the organisation's governance around climate-related risks and opportunities.	a. Describe the board's oversight of climate-related risks and opportunities.	Page 20
	b. Describe management's role in assessing and managing climate-related risks and opportunities.	Page 20-21
Strategy		
Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material.	a. Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Page 21-23
	b. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	Page 21-23
	c. Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	As part of reporting in our phased approach, UnUsUaL Limited will be disclosing this in 2026.
Risk Management		
Disclose how the organisation identifies, assesses, and manages climate-related risks.	a. Describe the organisation's processes for identifying and assessing climate-related risks.	As part of reporting in our phased approach, UnUsUaL Limited will be disclosing this in 2026.
	b. Describe the organisation's processes for managing climate-related risks	
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	

TCFD CONTENT INDEX (CONT'D)

Disclosure Focus Area	Recommended Disclosure	Location/Remarks
Metrics and Targets		
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a. Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	Page 23
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Page 10-11
	c. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	As part of reporting in our phased approach, UnUsUaL Limited will be disclosing this in 2026.