

LIST OF PROPERTIES WITH GREEN BUILDING CERTIFICATIONS

Property	Certification	Year of Certification
Retail		
Rock Square	LEED Gold	2022
CapitaMall Wangjing	LEED Gold	2022
CapitaMall Xizhimen	LEED Gold	2023
CapitaMall Nuohemule	LEED Gold	2024
CapitaMall Xuefu	LEED Gold	2024
Business Park		
Singapore-Hangzhou Science & Technology Park (Plot 1B)	LEED Gold	2014
Singapore-Hangzhou Science & Technology Park (Plot 1A)	LEED Gold	2023
Ascendas Innovation Tower	LEED Gold	2023
Ascendas Innovation Hub	LEED Gold	2023
Ascendas Xinsu Portfolio (Research & Development Block 1 to 6)	LEED Gold	2024
Singapore-Hangzhou Science & Technology Park Phase II	LEED Gold	2024
Ascendas Xinsu Portfolio (Industrial Block A to D)	LEED Gold	2025

ENVIRONMENTAL DATA

Note: Numbers may not add up due to rounding

Metric	Unit	2019	2020	2021	2022	2023	2024	2025
Greenhouse Gas Emissions								
Scope 1	tonnes CO ₂ e	978	881	1997	2,557	2,296	5,747	6,212
Scope 2 (Location-based)	tonnes CO ₂ e	30,261	32,310	38,700	39,143	39,324	38,988	37,192
Scope 2 (Market-based)	tonnes CO ₂ e					38,222	35,341	33,112
Scope 3ⁱ comprising of the following:	tonnes CO ₂ e	52,682	48,917	86,500	91,404	98,035	120,825	116,091
Category 3: Fuel- and energy-related activities	tonnes CO ₂ e	-	-	-	-	-	10,422	9,792
Category 5: Waste generated in own operations	tonnes CO ₂ e	-	-	-	-	-	3,276	2,823
Category 6: Corporate air travel ⁱⁱ	tonnes CO ₂ e	-	-	-	5	28	35	64
Category 13: Tenants' energy consumption	tonnes CO ₂ e	52,682	48,917	86,500	87,328	94,763	103,442	97,791
Category 13: Properties managed by third-party	tonnes CO ₂ e	-	-	-	4,071	3,245	3,650	5,621
Total Carbon Emission (Scope 1 and 2)	tonnes CO ₂ e	31,239	33,190	40,698	41,700	40,518	41,088	39,324
Emission intensity, Scope 1 and Scope 2 (Annual)	kgCO ₂ e/m ²	53.0	44.1	30.5	29.3	30.2	29.6	29.3
Emission intensity, Scope 1 and Scope 2 (Monthly)	kgCO ₂ e/m ² /month	4.42	3.68	2.54	2.44	2.52	2.46	2.44
Energy Consumption								
Total energy consumption	MWh	60,853	70,231	85,176	88,029	88,584	92,880	90,304
	GJ	219,017	252,833	306,633	316,904	318,901	334,366	325,094
Direct fuel combustion ⁱⁱⁱ	MWh	5,315	4,785	10,850	13,899	12,549	12,829	12,871
	GJ	19,134	17,226	39,059	50,036	45,176	46,184	46,336
Purchased energy	MWh	55,538	65,446	74,326	74,130	76,035	80,051	77,433
	GJ	199,937	235,607	267,574	266,868	273,726	288,183	278,758
Heating	MWh	10,274	18,681	16,532	16,521	16,771	20,347	20,726
	GJ	36,986	67,251	59,514	59,476	60,376	73,250	74,615
Electricity	MWh	45,264	46,766	57,795	57,609	59,264	59,704	56,706
	GJ	162,950	168,356	208,060	207,392	213,350	214,933	204,143
Renewable energy - electricity	% of total electricity	-	-	-	-	3.0	10.3	12.2
Purchased Renewable Energy	MWh	-	-	-	-	1,798	5,717	6,678
Self-generated Renewable Energy	MWh	-	-	-	-	-	445	250
Energy consumption intensity (Annual)	kWh/m ²	103.3	93.4	65.6	61.8	66.1	66.8	67.2
Energy consumption intensity (Monthly)	kWh/m ² /month	8.61	7.78	5.47	5.15	5.51	5.57	5.60
Downstream energy consumption	MWh	84,131	79,380	140,074	145,395	162,050	184,329	174,572

Water Consumption								
Total water consumption ^{iv}	m ³	507,493	514,263	866,520	711,010	695,401	719,969	632,236
	ML	507.5	514.3	866.5	711.0	695.4	720.0	632.2
Water consumption intensity (Annual)	m ³ /m ²	0.86	0.68	0.69	0.50	0.52	0.52	0.47
Water consumption intensity (Monthly)	m ³ /m ² /month	0.072	0.057	0.058	0.042	0.043	0.043	0.039
Waste and Recycling								
Total waste generated	tonnes	1,579	6,891	8,513	8,125	8,139	7,701	7,115
Hazardous waste generated	tonnes	-	-	-	-	-	-	1
Non-hazardous waste generated	tonnes	-	-	-	-	-	-	7,114
Waste disposed	tonnes	1,578.8	6,514.6	7,467	7,104	6,629	6,231	5,610
Waste diverted from disposal by recycling	tonnes	0.2	376.4	1,046	1,021	1,511	1,470	1,505
Waste recycling rate	%	0.0	5.5	12.3	12.6	18.6	19.1	21.2
Waste intensity (Annual)	kg/m ²	4.3	7.4	6.7	5.7	6.1	5.5	5.3
Waste intensity (Monthly)	kg/m ² /month	0.36	0.77	0.57	0.48	0.51	0.46	0.44

i This is based on currently available data and deemed to be material and or optical Scope 3 categories. CLCT aims to conduct a comprehensive review of its Scope 3 emissions to better track and disclose its material Scope 3 emissions.

ii Air travel from Singapore

iii Natural gas and small amount of diesel fuel.

iv Municipal water supply.

SOCIAL DATA

Note: Numbers may not add up due to rounding

Metric	Unit	2024 ⁱ	2025 ⁱ
Diversity			
Employees			
Total Employees	Number	443	13
Employment Contract and Employee Type			
Full-Time, Permanent	Number, (%)	234 (52.8%)	12 (92.3%)
Region			
Singapore	Number, (%)	20 (8.5%)	12 (100%)
China ⁱⁱ	Number, (%)	214 (91.5%)	0 (0%)
Gender			
Male	Number, (%)	127 (54.3%)	5 (41.7%)
Female	Number, (%)	107 (45.7%)	7 (58.3%)
Full-Time, Contract	Number, (%)	209 (47.2%)	1 (7.7%)
Region			
Singapore	Number, (%)	1 (0.5%)	1 (100%)
China ⁱⁱ	Number, (%)	208 (99.5%)	0 (0%)
Gender			
Male	Number, (%)	106 (50.7%)	0 (0%)
Female	Number, (%)	103 (49.3%)	1 (100%)
Gender			
Male	Number, (%)	233 (52.6%)	5 (38.5%)
Female	Number, (%)	210 (47.4%)	8 (61.5%)
Gender by Employee Categoryⁱⁱⁱ			
Non-Executive			
Male	Number, (%)	270 (60.9%)	0 (0%)
Female	Number, (%)	167 (61.9%)	0 (0%)
Female	Number, (%)	103 (38.1%)	0 (0%)
Executive			
Male	Number, (%)	117 (26.4%)	2 (15.4%)
Female	Number, (%)	44 (37.6%)	0 (0%)
Female	Number, (%)	73 (62.4%)	2 (100%)
Management			
Male	Number, (%)	56 (12.6%)	11 (84.6%)
Female	Number, (%)	22 (39.3%)	5 (45.5%)
Female	Number, (%)	34 (60.7%)	6 (54.5%)
Age Group			
<30 years old	Number, (%)	38 (8.6%)	0 (0%)
30-50 years old	Number, (%)	348 (78.5%)	11 (84.6%)
>50 years old	Number, (%)	57 (12.9%)	2 (15.4%)
Age Group by Employee Categoryⁱⁱⁱ			
Non-Executive			
<30 years old	Number, (%)	-	0 (0%)
30-50 years old	Number, (%)	-	0 (0%)
>50 years old	Number, (%)	-	0 (0%)
Executive			
<30 years old	Number, (%)	-	2 (15.4%)
30-50 years old	Number, (%)	-	0 (0%)
>50 years old	Number, (%)	-	1 (50.0%)
Management			
<30 years old	Number, (%)	-	11 (84.6%)
30-50 years old	Number, (%)	-	0 (0%)
>50 years old	Number, (%)	-	10 (90.9%)
>50 years old	Number, (%)	-	1 (9.1%)
New Hires^{iv}			
Total New Hires	Number, (New hire rate [%])	38 (8.58%)	1 (7.7%)
Region			
Singapore	Number, (%)	0 (0.0%)	1 (7.7%)
China ⁱⁱ	Number, (%)	38 (9.0%)	0 (0%)
Gender			
Male	Number, (%)	16 (6.9%)	1 (20%)
Female	Number, (%)	22 (10.5%)	0 (0%)
Age Group			
<30 years old	Number, (%)	14 (36.8%)	0 (0%)
30-50 years old	Number, (%)	23 (6.6%)	1 (9.1%)
>50 years old	Number, (%)	1 (1.8%)	0 (0%)

Turnover^{iv}			
Total Turnover	Number, (Turnover rate [%])	88 (19.9%)	2 (15.4%)
Region			
Singapore	Number, (%)	0 (0.0%)	2 (15.4%)
China ⁱ	Number, (%)	88 (20.9%)	0 (0%)
Gender			
Male	Number, (%)	63 (27.0%)	1 (20%)
Female	Number, (%)	25 (11.9%)	1 (12.5%)
Age Group			
<30 years old	Number, (%)	14 (36.8%)	0 (0%)
30-50 years old	Number, (%)	55 (15.8%)	2 (18.2%)
>50 years old	Number, (%)	19 (33.3%)	0 (0%)
Development & Training			
Employees			
Average training hours per employee	Hours/ employee	75.3	61.3
Average training hours by gender			
Male	Hours/ employee	92.0	32.4
Female	Hours/ employee	56.7	79.5
Average training hours by age groupⁱⁱⁱ			
<30 years old	Hours/ employee	62.5	0.0
30-50 years old	Hours/ employee	71.5	65.6
>50 years old	Hours/ employee	106.9	19.2
Average training hours by employee categoryⁱⁱⁱ			
Non-Executive	Hours/ employee	86.0	0.0
Executive	Hours/ employee	62.7	16.2
Management	Hours/ employee	49.7	69.6
Occupational Health and Safety			
CLCTML Employees			
Fatalities	Number of cases	0	0
High-consequence injuries (Injuries resulting in permanent disability)	Number of cases	0	0
Recordable injuries	Number of cases	0	0
Recordable work-related ill health cases (Occupational disease)	Number of cases	0	0
Total manhours worked ⁱⁱⁱ	Hours	41,832	25,792
Injury Rate ^v	per million manhours worked	0.00	0.00
Lost Day Rate ^{vi}	per million manhours worked	0.00	0.00
Absentee Rate ^{vii}	% of total scheduled workdays	1.18	0.84
Property Management Teams^{i,iii}			
Fatalities	Number of cases	0	0
High-consequence injuries (Injuries resulting in permanent disability)	Number of cases	0	0
Recordable injuries	Number of cases	1	5
Total manhours worked ⁱⁱⁱ	Hours	840,624	733,096
Injury Rate ^v	per million manhours worked	1.19	6.82
Lost Day Rate ^{vi}	per million manhours worked	109.44	167.78
Contractors			
Fatalities	Number of cases	0	0
High-consequence injuries (Injuries resulting in permanent disability)	Number of cases	0	0
Recordable injuries ⁱⁱⁱ	Number of cases	0	0
Total manhours worked ⁱⁱⁱ	Hours	3,097,044	2,618,567
Injury Rate ^v	per million manhours worked	0	0
Lost Day Rate ^{vi}	per million manhours worked	0	0

i In 2024 data, the total employee headcount includes both CLCTML employees and the property management teams in China. In 2025, the employees in China are reclassified as 'workers who are not employees' as they are not directly under CLCT's employment.

ii All employee headcounts in China refer to the property management teams.

iii This is a new disclosure in FY 2025.

iv This percentage is calculated against total headcount of the respective breakdown, and includes both voluntary and involuntary turnover.

v Number of work-related injuries over total scheduled work hours for all employees for the year have been calculated per million hours worked.

vi Number of lost man-days over total scheduled work hours for all employees for the year have been calculated per million hours worked.

vii Absentee rate is based on number of medical/hospitalisation leave taken, regardless of whether it was a work-related illness or not.

GOVERNANCE DATA

Note: Numbers may not add up due to rounding

Metric	Unit	2022	2023	2024	2025
Board Composition					
Board independence	%	62.5	70.0	62.5	66.7
Women on the board	%	25.0	40.0	37.5	33.3
Management Diversity					
Female representation in CLI's senior management team	%	40	38	37	36
Female representation in CLCT's key management team	%	33.3	33.3	40.0	25.0
Ethical Behaviour					
Anti-corruption disclosures	Discussion and number of substantiated cases	ISR 2022 (Pg 48 - 50)	ISR 2023 (Pg 59 - 61)	ISR 2024 (Pg 38 - 41)	SR 2025 (Pg 40 - 42)

GHG EMISSIONS DATA METHODOLOGY

CLCT's methodology for computing Scope 1, 2 and 3 GHG emissions are listed below.

GHG Emissions Data Methodology

Approach	<p>CLCT computes Scope 1, 2 and 3 emissions using Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004), and Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011), unless otherwise stated.</p> <p>CLCT use operational control approach as defined by the GHG Protocol and determined that it has operational control over the properties that it operationally manages.</p> <p>Gases included in computation are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆), where applicable, and where the relevant emission factor inclusive of these gases is available in the emission factor databases used by CLCT.</p>
Scope 1 GHG Emissions	<p>Scope 1 GHG emissions relate to direct emissions from direct fuel combustion (Natural Gas, Diesel) and fugitive emissions from refrigerant use from chiller top-ups and refrigerant leakage.</p> <p>Emission and Conversion factors UK Dept. for Energy Security and Net Zero (DESNZ) GHG Conversion Factors for Company Reporting 2025. Global warming potential (GWP) rates used were from IPCC Assessment Report 5.</p> <p>Changes in reporting period No significant changes.</p>
Scope 2 GHG Emissions	<p>Scope 2 GHG emissions relate to indirect emissions from purchased electricity, district heating and district cooling. Scope 2 GHG emissions were calculated with both location-based and market-based approach.</p> <p>Emission and Conversion factors International Energy Agency (IEA) 2025 (AR6 Applied). Renewable energy, including offsite renewable energy via retired Renewable Energy Certificates (RECs) and virtual PPAs, have an emissions factor of 0 for market-based emissions reporting.</p> <p>Changes in reporting period No significant changes.</p>

Scope 3 emissions measure the indirect emissions resulting from value chain activities. CLCT has been reporting Scope 3 Category 3 (Fuel-and energy-related activities), Category 5 (Waste generated in own operations), Category 6 (Business travel – corporate air travel) and Category 13 (Downstream leased assets – landlord and tenant emissions of owned properties not accounted for in Scope 1 and 2).

Cat 3 Fuel- and energy-related activities

Relates to emissions from the production and transmission and distribution of fuels and energy consumed by CLCT, that are not accounted for in Scope 1 and 2.

Emission and Conversion factors

Well-to-Tank emission factor and transmission and distribution loss emission factors used for computation of 2025 emissions were from UK Dept. for Energy Security and Net Zero (DESNZ) GHG Conversion Factors for Company Reporting 2025 and UK Dept. for Energy Security and Net Zero (DESNZ) GHG Conversion Factors for Company Reporting 2021 where country-specific emission factor was unavailable in the 2025 database.

Changes in reporting period

No significant changes.

Cat 5 Waste generated in own operations

Relates to emissions from the disposal of landlord and tenant waste generated at properties. For non-recycled waste, the disposal methods include incineration and landfill.

Emission and Conversion factors

US EPA Emission Factors Hub 2025.

Scope 3 GHG Emissions

Changes in reporting period

No significant changes.

Cat 6 Business travel (Corporate air travel)

Relates to emissions from corporate air travel by CLCT employees booked from Singapore headquarters, based on air travel emission provided by air travel agency.

Emission and Conversion factors

UK Dept. for Energy Security and Net Zero (DESNZ) GHG Conversion Factors for Company Reporting 2025.

Changes in reporting period

No significant changes.

Cat 13 Downstream leased assets – landlord and tenant emissions of owned properties not accounted for in Scope 1 and 2

Relates to landlord and tenant in-use operational emissions of CLCT-owned but third-party operationally managed and tenant in-use operational emissions of CLCT-owned and -operationally managed properties.

Emission and Conversion factors

International Energy Agency (IEA) 2025 (AR6 Applied).

UK Dept. for Energy Security and Net Zero (DESNZ) GHG Conversion Factors for Company Reporting 2025.

Changes in reporting period

No significant changes.

IFRS S2: CLIMATE-RELATED DISCLOSURES

IFRS S2 INDICATOR	DESCRIPTION	SECTION & PAGE REFERENCE	REMARKS
GOVERNANCE			
6 (a)	<i>To achieve this objective, an entity shall disclose information about the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:</i>		
6 (a) (i)	How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s)	Sustainability Governance, page 8 - 9	
6 (a) (ii)	How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities	Sustainability Governance, page 8 - 9	
6 (a) (iii)	How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities	Sustainability Governance, page 8 - 9	
6 (a) (iv)	How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities	Climate Transition Plan - Governance, page 20	
6 (a) (v)	How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies	Sustainability Governance, page 8 - 9	
6 (b)	<i>To achieve this objective, an entity shall disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</i>		
6 (b) (i)	Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee	Sustainability Governance, page 9	
6 (b) (ii)	Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions	Sustainability Governance, page 8 - 9 Climate Transition Plan - Strategy, page 21 - 22	
STRATEGY			
CLIMATE-RELATED RISKS AND OPPORTUNITIES			
10	<i>An entity shall disclose information that enables users of general-purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:</i>		
10 (a)	Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	Climate Transition Plan - Strategy, page 21 - 22	
10 (b)	Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	Climate Transition Plan - Strategy, page 21 - 22 CLCT SR 2023 - page 65 - 75	
10 (c)	Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons — short, medium or long term — the effects of each climate-related risk and opportunity could reasonably be expected to occur.	Climate Transition Plan - Strategy, page 21 - 22 CLCT SR 2023 - page 65 - 75	
10 (d)	Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making	Climate Transition Plan - Strategy, page 21 - 22 CLCT SR 2023 - page 65 - 75	

BUSINESS MODEL AND VALUE CHAIN			
13	<i>An entity shall disclose information that enables users of general-purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:</i>		
13 (a)	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	Climate Transition Plan - Strategy, page 21 - 22 CLCT SR 2023 - page 65 - 75	
13 (b)	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).		
STRATEGY AND DECISION-MAKING			
14	<i>An entity shall disclose information that enables users of general-purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically:</i>		
14 (a) (i)	Information about current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities.	Climate Transition Plan - Strategy, page 21 - 22	
14 (a) (ii)	Information about current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications).		
14 (a) (iii)	Information information about current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains).		
14 (a) (iv)	Information about any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.		
14 (a) (v)	Information about how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with indicators 33 – 36.		
14 (b)	Information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with 14 (a)		
14 (c)	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with 14 (a)	-	FY2025 is the first year of reporting in line with IFRS S2
FINANCIAL POSITION, FINANCIAL PERFORMANCE AND CASH FLOWS			
15	<i>An entity shall disclose information that enables users of general-purpose financial reports to understand:</i>		
15 (a)	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects).	Climate Transition Plan - Strategy, page 21 - 22	More detailed quantitative information regarding climate-related risks and opportunities are not disclosed as the financial effects of each identified risk and opportunity are not separately identifiable at the present and contain an inherent level of measurement uncertainty.
15 (b)	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).		

16	<i>Specifically, an entity shall disclose quantitative and qualitative information about:</i>		
16 (a)	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	Climate Transition Plan - Strategy, page 21 - 22	More detailed quantitative information regarding climate-related risks and opportunities are not disclosed as the financial effects of each identified risk and opportunity are not separately identifiable at the present and contain an inherent level of measurement uncertainty.
16 (b)	The climate-related risks and opportunities identified in 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;		
16 (c) (i)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to		
16 (c) (ii)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration the entity's planned sources of funding to implement its strategy		
16 (d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower- carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation)		
22	<i>An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances. In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose:</i>		
22 (a)	<i>The entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand:</i>		
22 (a) (i)	The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis.	Climate Transition Plan - Strategy, page 21 - 22 CLCT SR 2023 - page 65 - 75	
22 (a) (ii)	The significant areas of uncertainty considered in the entity's assessment of its climate resilience.		
22 (a) (iii)	<i>The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including:</i>		
22 (a) (iii) (1)	the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities	Climate Transition Plan - Strategy, page 21 - 22	
22 (a) (iii) (2)	the entity's ability to redeploy, repurpose, upgrade or decommission existing assets		
22 (a) (iii) (3)	the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience		
22 (b) (i)	<i>How and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including:</i>		
22 (b) (i) (1)	Which climate-related scenarios the entity used for the analysis and the sources of those scenarios	Climate Transition Plan - Strategy, page 21 - 22 CLCT SR 2023 - page 65 - 75	
22 (b) (i) (2)	Whether the analysis included a diverse range of climate-related scenarios		
22 (b) (i) (3)	Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks		
22 (b) (i) (4)	Whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change		
22 (b) (i) (5)	Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties		
22 (b) (i) (6)	The time horizons the entity used in the analysis		
22 (b) (i) (7)	What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis).		

22 (b) (ii)	<i>How and when the climate-related scenario analysis was carried out, including the key assumptions the entity made in the analysis, including assumptions about:</i>		
22 (b) (ii) (1)	Climate-related policies in the jurisdictions in which the entity operates	CLCT SR 2023 - page 65 - 75	
22 (b) (ii) (2)	Macroeconomic trends		
22 (b) (ii) (3)	National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources)		
22 (b) (ii) (4)	Energy usage and mix		
22 (b) (ii) (5)	Developments in technology		
22 (b) (iii)	The reporting period in which the climate-related scenario analysis was carried out		
RISK MANAGEMENT			
25	<i>To achieve this objective, an entity shall disclose information about the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:</i>		
25 (a) (i)	The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	Climate Transition Plan - Risk Management, page 22 Sustainability Governance, page 7-10 CLCT AR 2025 - Risk Management, page 80 - 84 CLCT SR 2023 - Risk Management, page 74 - 75	
25 (a) (ii)	Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks		
25 (a) (iii)	How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria)		
25 (a) (iv)	Whether and how the entity prioritises climate-related risks relative to other types of risk		
25 (a) (v)	How the entity monitors climate-related risks		
25 (a) (vi)	Whether and how the entity has changed the processes it uses compared with the previous reporting period.		
25 (b)	The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.	Sustainability Governance, page 7-10 CLCT AR 2025 - Risk Management, page 80 - 84 CLCT SR 2023 - Risk Management, page 74 - 75	
25 (c)	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.		
METRICS AND TARGETS			
CLIMATE-RELATED METRICS			
29 (a)	<i>An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gas. Specifically, the entity shall disclose:</i>		
29 (a) (i)	Absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent, classified as: <ul style="list-style-type: none"> • Scope 1 greenhouse gas emissions. • Scope 2 greenhouse gas emissions. • Scope 3 greenhouse gas emissions. The entity shall measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless the entity is required, in whole or in part, by a jurisdictional authority or an exchange on which it is listed to use a different method for measuring its greenhouse gas emissions	Climate Transition Plan - Metrics and Targets, page 23 Carbon Emissions and Intensity, page 23 Data Pack, Environmental Data Pack, GHG Emissions Data Methodology	
29 (a) (iii)	The approach used to measure greenhouse gas emissions including: <ul style="list-style-type: none"> • The measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions. • The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions. • Any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes. 	Data Pack, GHG Emissions Data Methodology	
29 (a) (iv)	For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i), disaggregate emissions between: <ul style="list-style-type: none"> • The consolidated accounting group. • Other investees excluded from the consolidated accounting group (for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries). 	About this report, Page 1 Data Pack, GHG Emissions Data Methodology	
29 (a) (v)	Location-based Scope 2 greenhouse gas emissions, and the information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions.	Carbon Emissions and Intensity, page 23 Data Pack, Environmental Data Pack, GHG Emissions Data Methodology	

29 (a) (vi)	For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i): • The categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). • Additional information about the entity's financed emissions (part of Category 15 greenhouse gas emissions), if the entity's activities include asset management, commercial banking or insurance.	Data Pack, GHG Emissions Data Methodology Data Pack, Environmental	
29 (b)	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	We are actively developing an approach to provide financially material quantitative information on CLCT's exposure to climate-related risks and opportunities. Current trials of multiple climate-scenario tools have yielded materially inconsistent outputs, limiting our confidence in their reliability and decision-usefulness.	
29 (c)	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	We will provide such disclosures once we have sufficient confidence in the models, data, and supporting analysis.	
29 (d)	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities.		
29 (e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Climate Transition Plan - Strategy, page 21	
29 (f) (i)	An explanation of whether and how the entity is applying an internal carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis).	Climate Transition Plan - Metrics and Targets, page 23	
29 (f) (ii)	The internal carbon price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions.		
29 (g)	<i>An entity shall disclose information relevant to the cross-industry metric categories of remuneration prices. Specifically, the entity shall disclose:</i>		
29 (g) (i)	A description of whether and how climate-related considerations are factored into executive remuneration	Sustainability Governance, page 9 Climate Transition Plan - Metrics and Targets, page 23	
29 (g) (ii)	The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	Climate Transition Plan - Metrics and Targets, page 23	
32	An entity shall disclose industry-based metrics associated with disclosure topics described in the Industry-based Guidance on Implementing IFRS S2.	Data Pack, IFRS S2 Volume 36 - Real Estate	
CLIMATE-RELATED TARGETS			
33	<i>An entity shall disclose the qualitative and quantitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas</i>		
33 (a)	The metric used to set the target.		
33 (b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).		
33 (c)	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).		
33 (d)	The period over which the target applies.	Climate Transition Plan - Metrics and Targets, page 23	
33 (e)	The base period from which progress is measured.	Carbon Emissions and Intensity, page 23	
33 (f)	Any milestones and interim targets.		
33 (g)	If the target is quantitative, whether it is an absolute target or an intensity target.		
33 (h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.		
34	<i>An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:</i>		
34 (a)	Whether the target and the methodology for setting the target has been validated by a third party.	Climate Transition Plan - Metrics and Targets, page 23	
34 (b)	The entity's processes for reviewing the target.	The target is set in line with SBTi and SMP 2030 and will be updated if revisions of these approaches are made	
34 (c)	The metrics used to monitor progress towards reaching the target.	Carbon Emissions and Intensity, page 23 Data Pack, Environmental	
34 (d)	Any revisions to the target and an explanation for those revisions.	No revisions have been made in FY2025	
35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	Carbon Emissions and Intensity, page 23	
36	<i>For each greenhouse gas emissions target disclosed in accordance with 33–35, an entity shall disclose:</i>		
36 (a)	Which greenhouse gases are covered by the target.	Climate Transition Plan - Metrics and Targets, page 23	
36 (b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	Carbon Emissions and Intensity, page 23	
36 (c)	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.	Carbon Emissions and Intensity, page 23	
36 (d)	Whether the target was derived using a sectoral decarbonisation approach.		

36 (e)	<i>For each greenhouse gas emissions target, an entity shall disclose the planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the entity shall disclose information including:</i>	Environmental, page 17	
36 (e) (i)	The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.		
36 (e) (ii)	Which third-party scheme(s) will verify or certify the carbon credits		
36 (e) (iii)	The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.		
36 (e) (iv)	Any other factors necessary for users of general-purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).		

IFRS S2 VOLUME 36 - REAL ESTATE METRICS

Code	Metric	Unit	Property Subsector	2025
Energy Management (Note 1)				
IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property sector	Percentage (%) by floor area	Retail	100%
			Business Park	100%
	(1) Total energy consumed by portfolio area with data coverage,	Gigajoules (GJ)	Retail	254,258
			Business Park	70,836
IF-RE-130a.2	(2) percentage grid electricity, and	Percentage %	Retail	66%
			Business Park	51%
	(3) percentage renewable, by property sector	Percentage %	Retail	7%
			Business Park	35%
IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Percentage %	Retail	-4%
			Business Park	1%
	Percentage of eligible portfolio that:	Percentage (%) by floor area	Retail	100%
			Business Park	100%
IF-RE-130a.4	(1) has an energy rating and	Percentage (%) by floor area	Logistic Park	100%
			Retail	n/a
	(2) is certified to ENERGY STAR, by property sector	Percentage (%) by floor area	Business Park	n/a
			Logistic Park	n/a
IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	n/a	Applicable to all assets in CLCT's portfolio	Aligned to CLI, CLCT integrates energy management considerations in all stages of the real estate life cycle, from investment, design, development to operation. This can be seen in our life-cycle management for sustainable building guidelines on page 20 of SR 2025.

Water Management (Note 1)

IF-RE-140a.1	Water withdrawal data coverage as a percentage of:	Percentage (%) by floor area	Retail	100%
	(1) total floor area and,		Business Park	100%
IF-RE-140a.2	(2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector	Percentage (%) by floor area	Retail	100% (Note 2)
	(1) Total water withdrawn by portfolio area with data coverage and	Thousand cubic metres (m ³)	Retail	430
IF-RE-140a.3	(2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Percentage %	Business Park	202
	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Percentage %	Retail	52.9% (Note 2)
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	Business Park	-14%
			Applicable to all assets in CLCT's portfolio	-9%
CLCT takes a strategic approach to water management to enhance the efficiency, resilience and long-term value of the CLCT's portfolio.				

Management of Tenant Sustainability Impacts

IF-RE-410a.1	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements and (2) associated leased floor area, by property sector	Percentage (%) by floor area, Square metres (m ²)	CLCT currently does not utilise cost-recovery clauses in its lease agreements for resource efficiency-related capital improvements. Capital improvements are funded through efficiencies gained in operational expenditure. CLCT will continue to monitor the evolution of green lease standards to ensure our approach remains aligned with market best practices.	
IF-RE-410a.2	Percentage of tenants that are separately metered or sub metered for (1) grid electricity consumption and (2) water withdrawals, by property sector	Percentage (%) by floor area	100% of our tenants have individual electricity and water meters.	
IF-RE-410a.3	Discussion of approach to measuring, incentivising and improving sustainability impacts of tenants	n/a	Beyond operating environmentally sustainable properties, CLCT recognises the significant roles played by end-users of our properties. We collaborate with our tenants closely to align with both CLCT's sustainability goals. As of 31 December 2025, all CLI-managed properties in our portfolio have implemented green leases. Additionally, a green fit-out guide is provided to new tenants to encourage greener fit-outs and promote sustainable practices and behaviour.	

Climate Change Adaptation

IF-RE-450a.1	Area of properties located in 100-year flood zones, by property sector	Square metres (m ²)	CLCT finalised its climate scenario analysis in 2023, which includes the assessment across asset-level exposure over fluvial flooding and coastal flooding. This analysis considered the 1.5°C, 2°C and 3°C scenarios for current to long term time frames. The risks level for fluvial flooding is low in each scenario, whereas the risk level for coastal flooding is significant in all three scenarios. We have developed mitigation measures for the identified risks and will continuously review them on a regular basis. For further details, please refer to specific exposures in CLCT's SR 2023 on pages 63-64.
IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	n/a	CLCT's climate change risk exposure analysis, including our strategies for mitigating the risks for all assets in our portfolio are disclosed on CLCT's SR 2023 pages 69-73 and on pages 21-22 of SR 2025.

Code	Activity Metric	Unit	2025
IF-RE-000.A	Number of assets, by property sector	Number	Retail: 8 Business Parks: 5 Logistics Parks: 4
IF-RE-000.B	Leasable floor area, by property sector	Square metres (m ²)	Retail: 358,391 Business Parks: 712,358 Logistics Parks: 262,470
IF-RE-000.C	Percentage of indirectly managed assets, by property sector	Percentage (%) by floor area	Retail: 0% Business Parks: 0% Logistics Parks: 100%
IF-RE-000.D	Average occupancy rate, by property sector	Percentage (%)	Retail: 97.2% Business Parks: 86.7% Logistics Parks: 98.1% (Note 3)

Table Notes:

Note 1 – The energy consumption and water management data for the four logistic parks within CLCT's portfolio are excluded. The logistic parks are managed by third parties, hence CLCT has no operation control over them.

Note 2 – CLCT's properties are primarily located in Tier 1 and leading cities in China. Based on the Aqueduct Water Risk Atlas, CLCT's properties have been identified to be ranging between the medium to extremely high-water stress areas.

Note 3 – This refers to the committed occupancy rate as at 31 December 2025.