

Tye Soon Limited

Sustainability Report

FY2025

Contents

About This Report	3
Sustainability Strategy Overview	5
Stakeholder Engagement.....	6
Materiality Assessment	7
Focus 1: Responsible Business Practices	8
Focus 2: Environmental Stewardship	10
Focus 3: Social Responsibility	22
ESG Performance Summary.....	24
GRI Standards Content Index	27
IFRS ISSB Content Index	32

About This Report

This Sustainability Report (the “**Report**”) covers Environment, Social, and Governance (“**ESG**”) strategy, goals, policies, initiatives, and performance that are material to our business and stakeholders, organised as follows:

1. Tye Soon’s sustainability strategy provides an overview of our strategy in sync with the latest industry best practices.
2. The three (3) focus areas supporting the Company’s sustainability strategy: (i) Responsible Business Practices, (ii) Environmental Stewardship and (iii) Social Responsibility.

This Report contains data from 1 January to 31 December 2025 (“**FY2025**”), which aligns with Tye Soon’s financial year. Therefore, it should be read in conjunction with the FY2025 Annual Report, available at <https://www.tyesoon.com/investor-relations/>.

We welcome feedback and suggestions relating to our Report. Please email us at: investor_relations@tyesoon.com.

Reporting Principles and Statement of Use

This Report is prepared with reference to the Global Reporting Initiative (“**GRI**”) Standards 2021. The GRI standard is the most widely adopted global sustainability reporting standard. Since our inaugural Report in 2018, we have adopted GRI Standards to understand our impact on ESG topics and meet our sustainability reporting obligations.

The Group will partially adopt and have begun to provide our climate-related disclosures with reference to the International Financial Reporting Standards (“**IFRS**”) Sustainability Disclosure Standards (“**SDS**”) ahead of Singapore Exchange Limited (“**SGX**”)’s regulatory timeline, allowing us additional time to prepare and remain ahead of evolving regulatory requirements, specifically IFRS S1 (insofar as they relate to the disclosure of information on climate-related risks and opportunities) and IFRS S2. Per SGX Practice 7.6, a statement of compliance is not required for issuers to adopt IFRS S1 and S2, and we will continue to assess our subsequent implementation of IFRS S2 and IFRS S1 in accordance with the latest SGX guidance on reporting timelines.

In prior years, we had aligned our climate-related disclosures with the TCFD recommendations, which have since been incorporated into IFRS S2. Accordingly, while this is our first year applying the IFRS SDS framework, all relevant prior-year TCFD-related disclosures and information, as well as the GRI Standards, have been provided for reference where applicable. Furthermore, this sustainability report is produced in line with the reporting requirements of Practice Note 7.6 and Rules 711A and 711B of the Singapore Stock Exchange Securities Trading Limited (“**SGX-ST**”).

Forward-Looking Statements

This Report presents the Group’s future aspirations based on our current industry knowledge and sustainability objectives. While these statements reflect our best estimations, they inherently involve some level of uncertainty. Actual results may differ due to unforeseen circumstances. The Group will provide the necessary updates when relevant.

Reporting Scope

We are taking a phased approach to implementing the IFRS Sustainability Disclosure Standards, aiming to gradually expand our reporting scope in future disclosures and better align with reporting best practices. The entities included at this stage represent our key active operations where ESG impacts are most significant. Dormant entities, holding companies, and smaller operations have been excluded for now, as they do not have a material ESG impact at this time.

Name of Entities	Principal Activity	Country
Tye Soon Limited	Parent Company, including import/export and distribution of automotive parts	Singapore
Sejong Parts Plus Limited Liability Company (“ Sejong ”)	Distribution of automotive parts	South Korea
Imparts Automotive Pty Ltd (“ Imparts ”)	Distribution of automotive parts	Australia
Naga Jaya Automotive Sdn. Bhd. (“ Naga Jaya ”) and major Malaysian subsidiaries	Distribution of automotive parts	Malaysia

Notwithstanding the above, the disclosures related to climate-related risks and opportunities under Focus 2: Environmental Stewardship cover all entities within the Group.

Restatements

There are no restatements for this Report.

Assurance

We conducted an internal review of the sustainability reporting process as stipulated by SGX-ST Listing Rule 711B (3).

We also considered the recommendations of an external ESG consultant, RSM SG Risk Advisory Pte Ltd, for the selection of material topics, the relevant reporting framework, and SGX-ST Listing Rules. Management considers these to fulfil the Listing Rules requirements and disclosure obligations to sustainability reporting. The Sustainability Steering Committee (“**SSC**”), delegated by the Board to oversee the management of ESG impacts, has reviewed the Report and determined that independent external assurance will be implemented in a phased approach at a later stage.

Sustainability Strategy Overview

Board Statement

The Board of Directors recognises sustainability's critical role in shaping our long-term business strategy and the way we do business. Pursuant to this, we have identified the material ESG factors that impact our business and have integrated these into our overall strategic framework.

The SSC has reviewed the Group's ESG performance, including climate change management practices, and convenes periodically to assess the Group's overall ESG-related metrics.

In FY2025, we have reviewed and validated our materiality assessment to ensure our sustainability objectives remain relevant and aligned with evolving regulatory standards.

Strategic Focus Area

We have identified three (3) ESG focus areas to guide our sustainability strategy.

1. Responsible Business Practices

This area emphasises the importance of strong corporate governance and transparent business practices. It also covers our economic contributions, including our impact on job creation and fostering long-term growth through sustainable business models.

2. Environmental Stewardship

This focus revolves around minimising the environmental footprint of our operations. It includes efforts to reduce emissions, manage waste responsibly, promote energy efficiency, and implement sustainable sourcing where possible.

3. Social Responsibility

This area relates to employee welfare and safety and includes initiatives that promote fair labour practices. It also encompasses efforts to foster meaningful relationships with customers, building trust and delivering positive experiences.

Our focus areas are supported by ESG material topics relevant to our stakeholders, outlined in the "**Materiality Assessment**" section in this Report.

Stakeholder Engagement

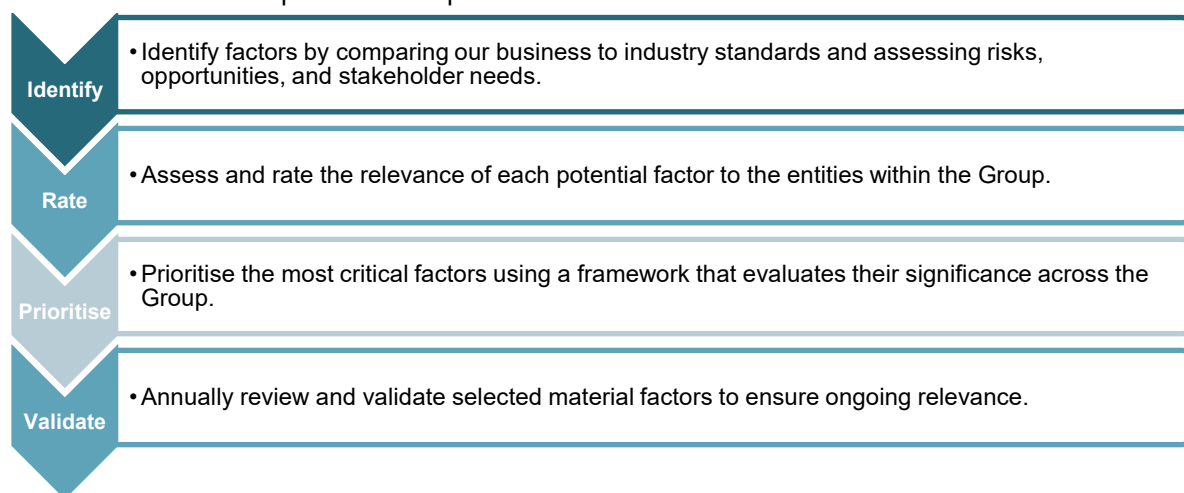
Stakeholders play an important role in the Group's business operations and long-term strategy. Through effective communication, we seek to understand the concerns of our stakeholders and consider incorporating them in our decision-making processes. These stakeholders have been identified based on the extent to which they affect or are affected by our business activities.

Stakeholders	Engagement platforms	Issues of concern	Our Responses	Refer to Section(s)
Customers	<ul style="list-style-type: none"> Feedback from customers 	<ul style="list-style-type: none"> Product range and safety Competitive pricing 	<ul style="list-style-type: none"> Updating our product range Complying with relevant safety regulations 	<ul style="list-style-type: none"> Social Responsibility
Employees	<ul style="list-style-type: none"> Ad hoc training and career development opportunities 	<ul style="list-style-type: none"> Remuneration and benefits Training and development Safety and welfare 	<ul style="list-style-type: none"> Provision of training and career development opportunities Building a safe workplace 	<ul style="list-style-type: none"> Social Responsibility
Suppliers	<ul style="list-style-type: none"> Supplier evaluation and negotiations 	<ul style="list-style-type: none"> Supply chain resilience Competitive assessment process 	<ul style="list-style-type: none"> Collaborate with suppliers to improve our visibility across the supply chain 	<ul style="list-style-type: none"> Responsible Business Practices
Government and regulators	<ul style="list-style-type: none"> Stay informed about relevant ESG regulations and guidelines 	<ul style="list-style-type: none"> Compliance with laws and regulations Climate management practices 	<ul style="list-style-type: none"> Ensuring compliance with local laws and regulations Disclosing climate-related disclosures 	<ul style="list-style-type: none"> Responsible Business Practices Environmental Stewardship
Investors	<ul style="list-style-type: none"> Annual general meeting Investor relations 	<ul style="list-style-type: none"> Economic performance Corporate governance 	<ul style="list-style-type: none"> Provide informative and quality corporate communication and reports 	<ul style="list-style-type: none"> Responsible Business Practices

Materiality Assessment

The Group's material topics are reviewed annually and identified based on their actual and potential impacts on our internal and external stakeholders. We focus on reporting on risks and opportunities arising from our key environmental, social, and governance issues, which may ultimately affect our financial performance.

With the assistance of our ESG consultant, we have taken the following steps to identify and present the relevant material topics in this Report:



The material ESG focus areas identified are outlined below. These areas reflect the most significant impacts and priorities across our active operations, consistent with the Group's sustainability strategy. A detailed breakdown of the underlying topics and corresponding GRI Topic Standards is provided in the GRI Standards Content Index.

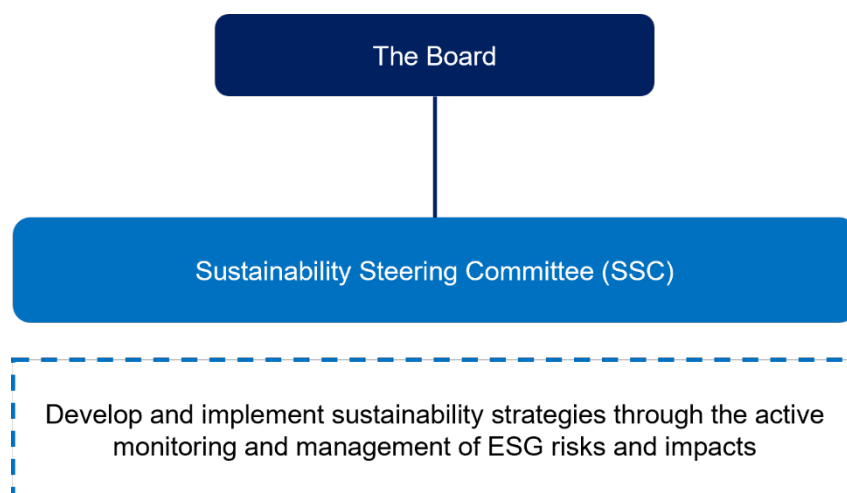
Focus Areas	Material Topics
Responsible Business Practices	Corporate Governance and Ethical Conduct
Environmental Stewardship	Climate Change Resilience
	Circular Economy
	Sustainable Supply Chain Management
Social Responsibility	Fair Employment Practices
	Health, Safety and Wellbeing

Focus 1: Responsible Business Practices

Corporate Governance and Ethical Conduct

Sustainability Governance

The Board and senior management incorporate sustainability considerations into the Group’s strategic direction, ensuring alignment with long-term business objectives. Supported by the SSC, comprising two (2) Executive Directors and one (1) Executive Officer, we develop and implement sustainability strategies while actively monitoring and managing ESG risks and impacts. The sustainability performance of our employees has not been linked to any remuneration.



All Board directors have completed the SGX-mandated sustainability training except for one (1) director who joined the Board in March 2026. The Company will make arrangements for the newly appointed director to attend the relevant training, reinforcing our dedication to strong governance and sustainable business practices. Although currently no specific climate-focused training is provided beyond the SGX-mandated training, the Board remains committed to fulfilling its governance responsibilities with ongoing awareness of evolving sustainability standards.

Corporate Compliance

Tye Soon adheres to a comprehensive framework of laws and regulations, including the Code of Corporate Governance 2018, the Singapore Financial Reporting Standards (International), SGX-ST Rules, the Accounting and Corporate Regulatory Authority (“ACRA”), and the Securities and Futures Act 2001, amongst others.

We conduct regular reviews of new and updated regulations, ensuring that our employees are promptly informed of any relevant changes. In line with our commitment to compliance, we implement due diligence processes to uphold regulatory standards.

The Corporate Secretarial Service Provider will circulate articles, reports, and press releases from the SGX-ST and ACRA that are pertinent to the Board's oversight responsibilities. Building on this achievement, we aim to sustain this record of adherence to governance principles.

Anti-corruption

The Group upholds the highest standard of business and personal ethics for its directors, managers, and employees in their duties and responsibilities. The Group communicates these values to all employees, including prohibiting the involvement in activities such as the misappropriation of cash sales or collections, unauthorised discounts, falsification of attendance records, pilferage of stocks, abuse of authority for personal gain, and fraudulent activities.

Whistle-blowing Policy

We have implemented robust escalation mechanisms, including a whistleblowing policy that provides employees and stakeholders with a safe and confidential channel to report any incidents of corruption or non-compliance. Reports of violations or suspected violations may be submitted confidentially by the complainant to the Audit and Risk Committee (“**ARC**”) Chairperson. All reports will be investigated promptly, and appropriate action will be taken.

For further details, please refer to the Group’s whistleblowing policy available on our website at: <https://www.tyesoon.com/whistleblowing/>.

Economic Performance

The Group believes good economic performance is important for our stakeholders. More information regarding the Group’s economic performance can be found in the FY2025 Annual Report in the Five-Year Financial Summary (page 3), Chairman’s Statement, Business Review and Notes from the Executives (pages 8 to 13) and the Financial Statement section (pages 24 to 85).

Customer Privacy

The Group identifies and assesses potential data-related risks as part of our broader risk management framework, and we implement practical controls to mitigate them. We also ensure that our staff understand their role in protecting the company and customer data.

Focus 2: Environmental Stewardship

We have applied all four (4) climate-related disclosure pillars in this Report: governance, strategy, risk management, and metrics & targets, as part of our ongoing commitment to comprehensive climate-related reporting.

Climate Governance

The Board recognises climate change as a major challenge confronting the world, and that this challenge presents risks and possible opportunities to the Group. It aims to make decisions relating to the Group's business strategy and operational matters consistent with the Group's efforts to mitigate climate-related risks and pursue climate-related opportunities.

The Board maintains oversight of climate-related issues pertaining to the Group and has designated the SSC to assist in carrying out its duties. With the support of RSM, the Board, including members of the SSC, has identified an initial set of climate-related risks and opportunities. These are regularly reviewed and discussed as part of the agenda during designated Board meetings, at least annually, to ensure continued alignment with the Group's strategic direction.

Recognising that climate-related risks and opportunities evolve, the SSC plays an ongoing role in assessing the relevance of the identified risks and opportunities as the Group's businesses develop. With the help of other executives and members of staff, the SSC is in the process of developing and maintaining policies and procedures to both mitigate climate-related risks as well as to pursue identified opportunities.

The Board has adopted a phased approach to climate-related target setting, allowing the SSC and the rest of the team to have more time to further establish the necessary procedures and systems to support data gathering and analysis.

In addition, the SSC also considers trade-offs associated with climate-related decisions. For example, locating premises in areas with lower exposure to extreme weather events often involves a price premium (e.g. higher rent/land cost). These considerations are integrated into the Group's strategic discussions to balance financial performance with climate resilience.

Climate Strategy and Business Resilience

The Board maintains oversight of climate-related risks to ensure business continuity, with the SSC responsible for the close monitoring of potential impacts on the Group's operations, including extreme weather events affecting warehouses and distribution routes. The SSC has noted the increasing frequency and severity of extreme weather events, such as typhoons, cyclones, floods and bush fires, and will incorporate discussions on these in Board agendas from FY2026 onwards.

While we remain focused on our core business activities, climate-related considerations are considered when making strategic and operational decisions. We also acknowledge that some factors, such as supplier practices or property infrastructure, are outside of our direct control. However, we aim to continue identifying and highlighting potential risks that could affect the Group's operations and assets. These are reviewed as part of the Group's regular risk management processes.

Although our ability to enforce climate resilience across all aspects of the value chain may be limited, we remain committed to integrating climate-related risk considerations into our business planning and controls.

We utilised climate scenario analysis to evaluate the resilience of the Group's strategy and business model against climate-related changes, developments, and uncertainties, considering the risks and opportunities we have identified.

The Network for Greening the Financial System ("**NGFS**") offers widely used climate scenarios to assist the Group in evaluating climate risks and transition pathways aligned with the latest international agreement on climate change. Among these, two scenarios were selected.

- The Net Zero 2050 scenario, reflecting a stringent low-carbon transition consistent with the goals of the Paris Agreement. It assumes strong policy action, technological innovation, and behavioural shifts to meet climate targets.
- The Current Policies scenario reflects the trajectory based on existing policies and measures, without significant additional climate action. This scenario assumes higher temperature increases (above 3°C) by the end of the century and a more adverse physical climate risk outlook.

These scenarios incorporate factors such as regulatory developments, energy mix evolution, technological progress, and shifting consumer behaviours to evaluate strategic implications of climate-related risks and opportunities.

Macroeconomic effects of climate change, such as changes to consumer demand patterns or distribution of income and industry costs affecting consumer demand, are not quantified in this study, given the high uncertainty of the magnitude and timing of these effects.

The Group has identified and prioritised two (2) climate-related risks and one (1) climate-related opportunity, based on an assessment of the likelihood and potential severity of their impacts. These have been incorporated into the Group's risk management framework, and the assessment process and methodology will be further refined and formalised in future reporting periods.

The identified risks relate to (i) potential exposure to carbon taxes in the countries and territories where the Group operates, and (ii) the impact of extreme weather events on operations. The identified opportunity arises from the growing demand for new energy vehicles. Details on the nature of these risks and opportunities, their potential business impacts, and the Group's response are set out in the table on the ensuing pages.

Known carbon-related costs are incorporated into the Group's annual financial budgeting process, while longer-term impacts are currently assessed on a qualitative basis¹. Although extreme weather events cannot be predicted, their potential impacts are factored into operational decision-making, including the selection of warehouse locations based on flood risk assessments.

The increasing demand for new energy vehicles may create opportunities for the Group to collaborate with existing principals and suppliers on replacement parts for these vehicles.

To support a comprehensive risk inventory, the assessment drew on relevant IFRS S2 industry-based guidance² and cross-industry metrics, as well as peer analysis. Identified climate-related risks and

¹ The Group's budgeting and planning processes operate on an annual cycle; the assessment of climate-related risks and opportunities is primarily focused on short-term impacts.

Time horizons:

- Short term: Less than five years
- Medium-term: Five to ten years
- Long-term: More than ten years

² The Group has considered the IFRS S2 industry guidance Volume 6: Multiline and Speciality Retailers & Distributors.

opportunities were subsequently evaluated for their current and potential impacts on the Group's business model and value chain.

Climate-related financial impacts are currently assessed and disclosed on a qualitative basis, reflecting the Group's existing resource and capability constraints. In particular, the quantification of current and anticipated financial effects from identified climate-related opportunities is not yet available, as it remains challenging to isolate climate-driven impacts from other business opportunities. These impacts will be assessed as the Group's climate strategy continues to develop.

The Group considers its automotive parts trading business model to be resilient to climate-related risks. This resilience is underpinned by existing operational practices, including the careful selection of warehouse locations, diversification of supply chains, and optimisation of transport routes. As these measures are already embedded within the Group's strategy and operations, a separate transition plan is not considered necessary at this stage.

Consistent with the proportionality principle under IFRS S2, disclosures are provided to the extent supported by the Group's current level of information and expertise. Accordingly, a quantitative assessment of the impacts on the Group's financial position is not undertaken at this stage. However, the Group acknowledges that such disclosures will be considered as its climate strategy matures, to enhance transparency and alignment with stakeholder expectations.

Based on the Group's current analysis and to the best of its informed judgment, the identified climate-related risks and opportunities are not expected to result in a material impact on the carrying amounts of the Group's assets and liabilities in the next reporting period. Nevertheless, given the inherent uncertainties associated with climate-related factors, actual impacts may differ.

The following **transition risk** applies to our business operations.

Impact of carbon taxes in the operating regions may lead to an increase in operational costs to manage the business facilities and transport

Risk Driver	Current and emerging carbon tax and carbon pricing mechanisms (i.e. fuel excise taxes) across operating markets.
Risk Description	The introduction of carbon taxes and carbon pricing mechanisms may raise the operating costs of Tye Soon's operations primarily through higher logistics expenses, as well as indirect costs associated with fuel and electricity usage.
Risk Impact on Value Chain	The potential impacts are primarily concentrated within the Group's distribution channels in Singapore, South Korea and Australia, while effects on operations in Thailand, Indonesia, Malaysia, and Hong Kong are expected to be relatively limited.
Risk Impact Horizon	Short-, Medium- and Long-term

Risk Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Response
<p>Countries such as Singapore, South Korea and Australia have currently implemented a form of carbon tax/carbon pricing mechanism, and more are expected to be implemented in the future.</p> <p>These policy shifts signal tightening national and regional commitments toward decarbonisation and may be expected to indirectly increase the Group's operating costs through higher energy tariffs, transportation costs, and supplier pricing adjustments.</p>	<p>At present, the financial impact of carbon taxes/fuel excise taxes on utility expenses is not material, given the Group's leased premises and relatively low energy intensity. However, transport-related costs are expected to become material in the medium-term, given the reliance on fleet operations for distribution.</p> <p>The Group recognises that the escalating cost of transport could influence delivery pricing, warehouse distribution strategies, and overall logistics efficiency. It continues to evaluate trade-offs between expanding the number of premises to shorten delivery routes and the increased overhead of operating additional facilities.</p> <p>Additionally, factory suppliers may face the same risks of higher utility expenses and transportation costs. As production and transportation costs</p>	<p>The significance of the risk impact is largely dependent on the timeline and scale of future carbon price increases, potential changes in regulatory enforcement, and the extent to which suppliers will pass through cost increases. With that in mind, the Group intends to take a proactive and adaptive approach to managing its carbon-pricing exposure and related uncertainties, ensuring business continuity under evolving carbon-pricing scenarios through the following measures.</p> <p>Evolving solutions to work smart</p> <p>This involves a continuous review of the way workspaces are arranged, and tasks are conducted, such that utility expenses and transportation costs are minimised. For instance, comparing open-plan configurations with more partitioned layouts can help reduce utility expenses. Additionally, consolidating incoming and outgoing goods from suppliers and to customers can decrease the number of separate shipments and deliveries, thus lowering transportation costs.</p> <p>Use of technology</p> <p>Over time, this approach can develop into a comprehensive strategy. Initially, it begins with choosing more energy-efficient options for any device or process utilising electricity, such as LED lighting and energy-efficient HVAC systems. Another avenue involves considering hybrid electric or battery electric</p>

Risk Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Response
	increase, the total costs incurred by these suppliers may also increase, and hence their prices passed on to our Group may become higher.	<p>vehicles and material handling equipment. This aims to reduce the long-term exposure to fuel cost volatility.</p> <p>Pricing policy</p> <p>Continuation of the Group's pricing policy that allows for the passing on of price increases from suppliers to the demand channel. The Group will continue to do so as competitive peers, who also source brands from the same factory suppliers, and largely operate under similar terms and conditions.</p> <p>Monitoring and Resource Allocation</p> <p>The compliance and finance functions will continue to track regional carbon policy developments and assess operational implications. The Group is prepared to allocate additional internal and technical resources if significant regulatory or cost impacts emerge.</p>

The following **physical risk** applies to our business operations.

Increase in frequency and severity of extreme weather events may disrupt the Group's supply chains and distribution routes

Risk Driver	Increasing frequency and severity of extreme weather events (i.e. hurricanes, floods, storms) across the supply chain.
Risk Description	The increasing frequency and severity of extreme weather events, particularly storms and hurricanes, in specific regions may damage the Group's warehouses and disrupt the shipping routes and storage of the automotive parts.
Risk Impact on Value Chain	The potential impacts are primarily concentrated in our warehouses and distribution location networks in South Korea, Australia, Malaysia, Hong Kong and Thailand.
Risk Impact Horizon	Medium- and Long-term

Risk Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Response
Global temperatures have been reaching record highs and are likely to exceed the 1.5°C warming threshold above the pre-industrial levels by 2050.	The Group had recently experienced the impact of severe storms, triggering temporary facility closures in Hong Kong due to national mandates, demonstrating its exposure to increasing physical climate volatility.	Accurately predicting the locations, timing, and intensity of extreme weather events remains uncertain. Accordingly, the Group maintains the ability to strengthen its mitigation measures if risk exposure increases, thereby supporting operational flexibility and continuity through the following actions.

Risk Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Response
<p>Hence, the frequency and severity of extreme weather events are likely to worsen in the future as well. Supply chain facilities and transportation routes may expect higher rates and severity of disruption. This may directly impact the Group's business operations and value chain in the future, as the Group mainly offers distribution and trading of car parts</p>	<p>However, current supply disruptions are typically short-term and mitigated by diversified suppliers and healthy stock levels. Loss of saleable inventory has also been assessed as low due to distributed warehousing arrangements and built-in safeguards. Hence, financial impacts remain limited and unlikely to significantly affect the Group's operations.</p> <p>Nevertheless, if extreme weather events intensify over time:</p> <ul style="list-style-type: none"> • Revenue exposure may arise where prolonged supply delays result in insufficient stock availability to meet customer demand • Cost escalation is likely due to higher freight expenditure when expedited shipping is required, especially through air freight • Capital expenditure relating to facility repairs or preventative enhancements may increase over time • Asset write-offs could occur where inventory or infrastructure is damaged beyond recovery <p>Overall, climate-related disruptions may exert pressure on margins and working capital efficiency if not adequately mitigated.</p>	<p>Strategic Site Selection and Business Continuity Planning The Group's major business operations are in areas where extremely severe storm events are less common, with South Korea and Hong Kong being exceptions due to annual typhoons. In markets where flood events are more prevalent, business sites have been intentionally selected with stronger drainage conditions or sited on higher ground to reduce flood exposure. Business continuity procedures are in place to support the safe shutdown and recovery of operations when required under national weather advisories.</p> <p>Supply Risk Management and Inventory Buffering A diversified supplier portfolio reduces reliance on any single factory or region, lowering the risk of prolonged supply disruption. The Group's business model distributes inventory across nearly 90 warehouse and storage locations throughout South Korea, Australia, Malaysia and Singapore. This dispersion significantly limits the potential for concentrated inventory loss in any single event. The Group maintains healthy stock levels to provide buffer capacity against supply delays arising from weather-related interruptions, supporting ongoing fulfilment of customer demand. Comprehensive insurance coverage is maintained to protect against financial losses from physical damage to stock or infrastructure.</p> <p>Continuous Climate Resilience Assessment Existing safeguards have proven effective, and the current risk of inventory loss is assessed as low. However, the Group recognises that certain location assessments may become outdated as climate risks evolve. While relocation may further reduce exposure, such decisions require careful evaluation of strategic positioning, higher land or rental costs, proximity to customers, and logistical efficiency. The Group expects that increases in extreme weather events will impact all industry participants to a similar extent. Its distributed operational footprint and diversified supplier network provide a strong foundation for resilience, ensuring that any weather-related disruption is contained in scope and duration rather than systemic.</p>

The following **opportunity** applies to our relevant business operations.

Potential capitalisation on the growing demand for new-energy vehicles

Opportunity Driver	Transitioning to cleaner transport solutions, resulting in a shift in consumer and regulatory preference toward lower-emission vehicles, such as electric or hybrid.
Opportunity Description	New-energy vehicles (NEVs), including Hybrid Electric Vehicles (HEVs) and Battery Electric Vehicles (BEVs), are seeing growing demand as consumers become more environmentally conscious. Tye Soon can leverage this trend to support both NEVs and traditional Internal Combustion Engine (ICE) vehicles, while navigating varying government regulations and incentives.
Opportunity Impact on Value Chain	Potential opportunity may impact the countries across our value chain in Singapore, South Korea, Australia, Malaysia, Hong Kong and Thailand.
Opportunity Impact Horizon	Medium- and Long-term

Opportunity Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Response
<p>Government involvement in emission standards and incentives varies across countries, influencing consumer demand for NEVs. As NEV adoption grows, demand for compatible automotive parts is expected to rise, with low-carbon policies potentially increasing the share of NEV-related sales.</p>	<p>Currently, many of the products and parts the Group distributes are common across both NEVs and ICEs; hence, any change in demand toward NEVs will remain market competitive for Tye Soon. While there may be differences in design, the fundamental nature of these parts remains the same.</p> <p>Tye Soon's suppliers are also manufacturing the parts for NEVs. The production processes involved are largely unchanged, supporting a smooth transition.</p> <p>Tye Soon may face long-term impacts from low-carbon policies, including upfront investment and employee training, but could benefit from expanded NEV-related revenue. While the Group remains competitive due to part similarities across ICE and NEV models, limited data on part durability currently prevents clear revenue visibility.</p>	<p>Tye Soon remains confident in its resilience under business-as-usual conditions and is well-positioned to support both NEVs and traditional ICE vehicles.</p> <p>Continue to work with top-tier manufacturers</p> <p>The Group has, for many years, worked with top-tier automotive parts manufacturers to distribute their brands in the region and beyond. Many of these top-tier parts manufacturers are also the ones working closely with vehicle manufacturers, both those that are historically established as well as the newer vehicle makers which have become more well-known in recent years (e.g. Tesla and BYD). The Group considers the longstanding relationships with the above-mentioned top-tier parts manufacturers to be an advantage and intends to extend the range of parts purchased from them to include parts for NEVs. The mentioned advantage will become more pronounced if some of the Group's current competitive peers are unable to access the same parts for NEVs due to their lack of relationships with top-tier parts manufacturers.</p> <p>Market positioning</p> <p>If the above-mentioned competitive peers assess that they will not be in a</p>

Opportunity Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Response
		<p>position to access as broad a range of parts as the Group, they may reinvest less in their businesses over time in anticipation that they would be less competitive in the future. This assessment could also deter new entrants. If these scenarios eventuate, the Group's efforts to enhance its business presence and relative market positioning will be made easier.</p> <p>To support this transition, the Group will invest in staff training to ensure safe and proper handling of electrical components used in NEVs. The Group will also continue to monitor policy and regulatory developments related to low-carbon products, enabling timely adjustments to its product offerings and operational plans.</p>

Risk Management

Climate-related risks are integrated into the Group's existing Enterprise Risk Management ("**ERM**") framework. The Group identifies and assesses both current and emerging climate risks by considering relevant climate scenarios, analysing regulatory developments, monitoring market transitions, and benchmarking against peers. Risks are evaluated based on their potential financial and operational impacts on the business and value chain.

Physical climate risks, such as the increased severity of extreme weather events, are monitored through national weather advisories and mandatory facility closure announcements in each operating market. Transition-related risks, including carbon pricing and market shifts toward low-carbon products, are assessed through ongoing regulatory and sector-specific research.

The Group has tailored mitigation responses to the nature of each identified risk. The risk register is maintained and periodically reviewed to reflect changes in environmental conditions, regulatory requirements, and commercial dynamics, ensuring risks remain actively monitored and managed.

Climate-related risks and opportunities are reviewed and discussed annually with the Board as part of the ERM process, including updates on mitigation strategies and resilience measures. These risks are incorporated into business continuity risk assessments, with appropriate business continuity plans ("**BCP**") in place, and are considered in strategic decisions such as the selection of locations for distribution hubs. At present, no significant changes have been made to the Group's risk management processes compared with the previous reporting period.

Metrics and Targets

The Group measures its GHG emissions in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004), applying the operational control approach as this best reflects the Group's ability to influence operational performance and deliver emissions reductions.

Scope 1 and Scope 2 emissions are calculated based on energy use from operations we manage, with Scope 2 emissions derived from purchased electricity using country-specific grid emission factors ("**GEFs**"). For further reference, please see the ESG Performance Summary – Environmental. These values may be refined as the Group continues to enhance the completeness and accuracy of its energy consumption records. In line with the SGX phased implementation approach, the Group is currently evaluating the materiality and availability of data required to quantify Scope 3 emissions. Assumptions used in calculating emissions will continue to be reviewed and validated as measurement capabilities mature.

No changes have been made to the Group's measurement approach, inputs, or assumptions during the reporting period. The Group will progressively improve its GHG accounting processes and aims to provide broader and more detailed quantitative emissions disclosure in future reporting cycles. The Group currently does not use any contractual instruments (e.g. renewable energy certificates) that would affect Scope 2 reporting as well.

Quantitative information on assets or business activities exposed to climate-related transition or physical risks, capital deployment toward climate-related initiatives, and the use of internal carbon pricing is not reported at this stage.

Lastly, the Group has not yet set climate-related targets and will be taking a phased approach to ensure the necessary processes, data reliability and internal capabilities are established before defining suitable targets.

Climate Change Resilience

Energy Consumption

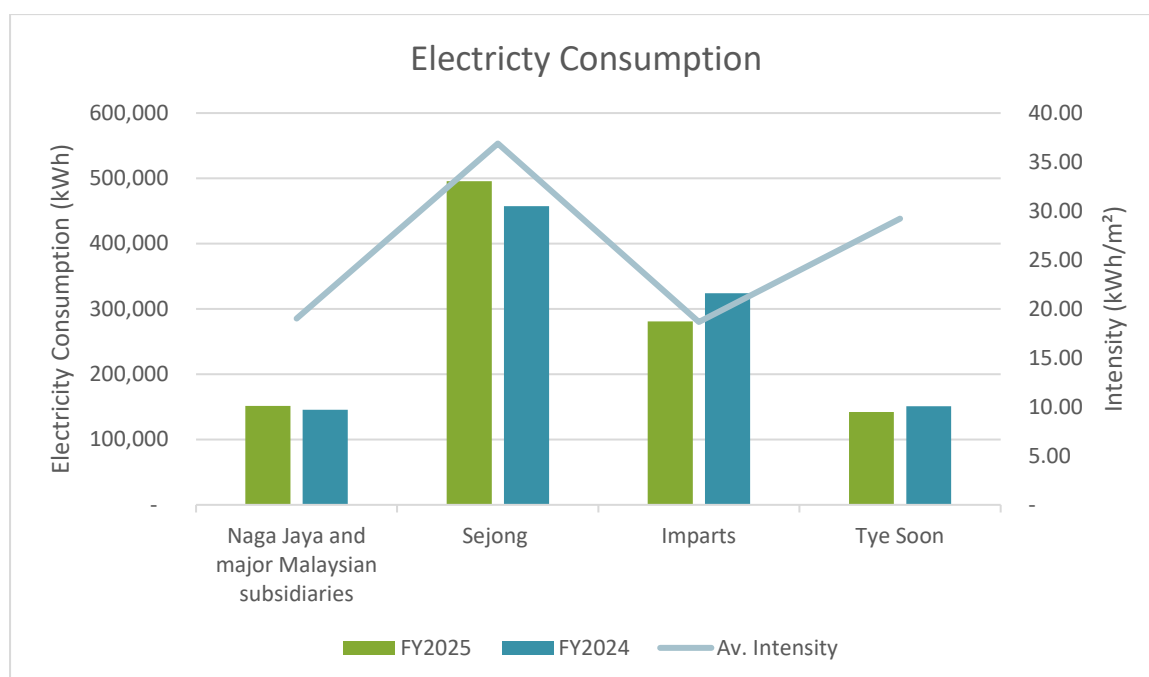
The Group's energy consumption consisted of both fuel and electricity consumption. In FY2025, we expanded our energy consumption inventory to include fuel consumption. The recorded total energy consumption was 15,648 GJ with an energy intensity of 0.38 GJ/m².

Fuel Consumption

Fuel is a key component of the Group's energy mix and primarily supports our transport and distribution activities. Diesel and petrol are used in the Group's vehicle fleet (e.g. cars and vans) to transport automotive parts between warehouses and customer sites. The total fuel consumption was 11,794 GJ in FY2025, with a fuel intensity of 0.19 GJ/m². The inclusion of fuel data provides a more comprehensive view of the Group's operational energy footprint and lays the groundwork for future initiatives aimed at improving energy efficiency.

Electricity Consumption

Electricity consumption comes from our offices and warehouses and is supplied through the local grid. In FY2025, total electricity consumption decreased by 0.72% to 3,854 GJ (FY2024: 3,882 GJ), while electricity intensity decreased by 0.73% to 25.91 kWh/m² (FY2024: 26.10kWh/m²).



Energy conservation remains a core operational priority for the Group, and we collaborate closely with property owners to drive continual improvements in energy efficiency across our leased offices and warehouses. To achieve this, we have implemented several key initiatives:

1. Raise environmental awareness

We believe that fostering a sustainability-focused corporate culture leads to both operational cost savings and enhanced brand value. To promote environmental awareness, we engage our employees and building user awareness in energy-saving and waste-management initiatives through targeted communication efforts.

2. Invest in energy-efficient technologies

Recognising that lighting contributes significantly to electricity consumption, we have progressively introduced energy-efficient LED lighting in our offices and warehouses.

3. Conduct regular maintenance

Additionally, we prioritise ongoing maintenance to ensure that equipment operates optimally and to mitigate the risk of failure. Our staff are encouraged to report any malfunctioning equipment, ensuring prompt repairs. We also closely monitor our monthly utility consumption to identify potential opportunities for further improvements in energy efficiency.

Greenhouse Gas Emissions

The Group's emissions in FY2025 accounted for both Scope 1 and 2 GHG emissions. A total of 1,514.9 tCO₂e emissions was recorded, of which 919.5 tCO₂e and 595.4 tCO₂e were from Scope 1 and 2, respectively.

Scope 1 emissions were derived from the use of fuels for transport and distribution, such as diesel and petrol for mobile combustion. Scope 2 emissions were derived from the purchased electricity consumption to power the Group's operations in the offices and warehouses³. The emissions intensity⁴ was calculated as 0.04 tCO₂e/m² (FY2024: ~0.01 tCO₂e/m²).

For further details on the GHG emissions released per entity, please refer to the ESG Performance Summary – Environmental.

Circular Economy

In line with our sustainability strategy, we are committed to designing processes that minimise waste generation and prevent pollution across our supply chain. Our waste management approach is focused on optimising stock and logistics, encouraging and adopting sustainable packaging, and implementing responsible disposal practices.

Our waste primarily consists of packaging materials, and overall waste generation remains minimal. Wherever possible, we recycle or reuse these materials appropriately.

Sustainable Supply Chain Management

While our operations do not directly cause any notable negative environmental or social impacts, we recognise that these issues can extend across our value chain. Upstream, raw material extraction and automotive parts manufacturing processes may lead to pollution, greenhouse gas emissions and labour concerns. Downstream, transportation emissions can harm the environment and communities.

We are committed to promoting sustainable practices by engaging with our suppliers on ESG matters and, when necessary, reassessing their performance to ensure alignment with our sustainability standards. This includes checking for certifications such as the International Organisation for

³ Currently, the Group does not utilise any renewable energy nor purchase any contractual instruments.

⁴ Fuel consumption was just included in the FY2025 energy inventory, hence no YOY comparison is applicable.

Standardisation (“**ISO**”). This evaluation procedure ensures that we maintain sustainability standards across our product range and supply chain.

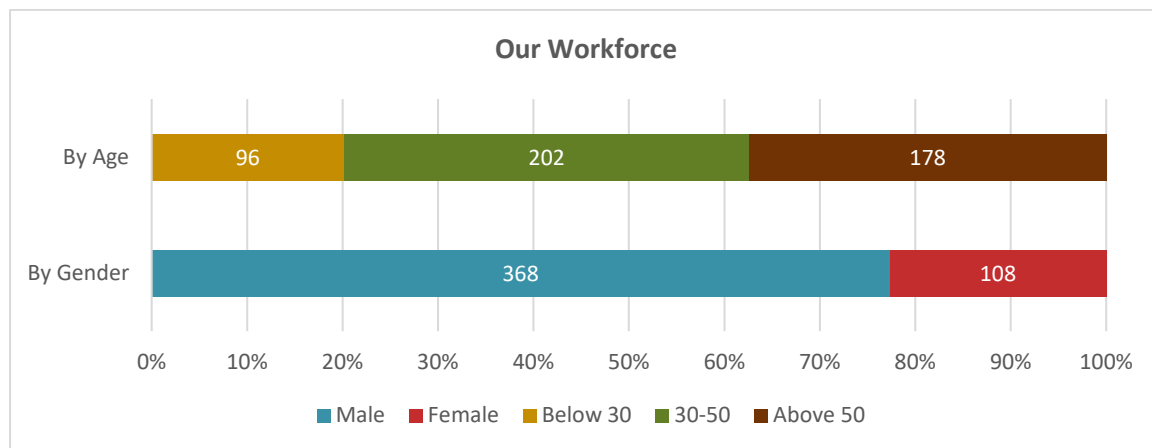
Focus 3: Social Responsibility

Fair Employment Practices

Employment and Diversity and Equal Opportunity

At Tye Soon, our employees are integral to the company's success. Retaining a dedicated workforce fosters a positive work environment, enhances operational stability, and strengthens stakeholder confidence. We recognise that leadership continuity, industry experience and work-related knowledge are key to long-term growth, and we are committed to rewarding employees based on their performance and contributions.

The Group has employed a total of 476 employees, of whom 393 are full-time, and 83 are part-time. We value the diversity of our workforce and are committed to fostering an inclusive work environment across our operations. Our workforce, categorised by age and gender across our entities, is represented below.



In our industry, the hiring trend has historically leaned toward a higher proportion of male employees, largely due to the relatively large manpower requirements in the warehousing and logistics functions and the physical nature of many roles within those functions. Jobs in warehousing, logistics, and transportation often involve tasks that are seen as requiring more physical strength. As a result, more males have applied for the jobs to fulfil these roles.

All our full-time and part-time employees are entitled to mandated employment benefits in their respective countries of operation, including appropriate leave and retirement provisions. To support employee engagement and retention, we prioritise open communication and continual dialogue through engagement sessions, allowing employees to voice concerns and provide feedback. These initiatives contribute to a stable and motivated workforce, helping to manage turnover and improve workplace conditions.

Training and Education

In a dynamic business landscape, the Group recognises the importance of continuous learning and development to equip employees with the necessary skills for growth. Employee training and development remain a key priority, as we believe that ongoing career progression enhances business performance and job satisfaction. To support our employees in reaching their full potential, we provide a range of training opportunities tailored to their roles and responsibilities.

Our employees are given on-the-job coaching as well as provided training that covers a wide range of relevant topics and skillsets, including personal data protection, occupational health and safety and cybersecurity.

In FY2025, a total of 8,442 hours of training (FY2024: 9,432 hours) were provided to employees, averaging 17.7 hours per employee (FY2024: 19.7 hours per employee).

Health, Safety and Wellbeing

Occupational Health and Safety

As a responsible employer, the Group is committed to maintaining a safe and healthy working environment across our operations. Minimising the risks of work-related injuries and illnesses is essential not only for employee well-being but also for operational efficiency and the Group's reputation. We adhere to local occupational health and safety laws and regulations in all our entities within our reporting boundary.

Employees are required to comply with established health and safety protocols and take all necessary precautions to ensure workplace safety. The Group maintains strict compliance with national safety regulations and monitors workplace conditions to uphold best practices in occupational health and safety.

In our industry, most workplace injuries are caused by improper lifting techniques or handling heavy loads. In order to avoid or minimise injuries, such as strains and sprains, especially in warehousing or logistics roles, our company prioritises safety training and the implementation of proper protocols, ensuring that all employees are equipped with the knowledge and mindset to handle work safely.

Procedures are in place to record work-related injuries, and follow-up actions, where applicable, are taken to implement corrective measures. In the event of an incident, employees must follow established procedures by informing their manager or supervisor to obtain the appropriate response. The Group remains committed to fostering a safety-first culture.

Customer Satisfaction

The Group recognises customer satisfaction as a key priority in our commitment to delivering quality automotive parts and solutions. To strengthen our customer service capabilities, we continually review the roles and skill sets of customer-facing employees, equipping them with the necessary product knowledge, technical expertise, and service competencies to effectively meet customer needs. Our approach focuses on both customer retention and acquisition, fostering long-term relationships while expanding our market reach.

We actively engage with customers through multiple communication channels, including regular direct contact either in person, via calls, emails or social media, follow the feedback mechanisms on our website and participate in customer events. This allows us to better understand customer expectations and respond effectively, ensuring that our products and services continue to meet evolving market demands.

ESG Performance Summary

Governance

Anti-Corruption and Compliance			
	UOM	FY2025	FY2024
Number of reported cases of whistle-blowing: <ul style="list-style-type: none"> Reported through the channel Followed up and responded 	Number	0	0
Instances of non-compliance that resulted in administrative or judicial sanctions, fines, or restrictions on operations	Number	0	0
Total number of confirmed incidents of corruption ⁵	Number	0	0
Customer Privacy			
Total number of substantial complaints received concerning breaches of customer privacy	Number	0	0

Environmental

Energy Consumption				
	UOM	FY2025	FY2024	YOY (%)
Total energy consumption	GJ	15,648	3,882	NA ⁶
Total fuel consumption ⁶	GJ	11,794	NA ⁶	NA ⁶
Total electricity consumption	GJ	3,854	3,882	-0.72
Total electricity consumption	MWh	1,071	1,079	-0.72
Total energy consumption intensity	GJ/m ²	0.38	NA ⁶	NA ⁶
Total fuel consumption intensity	GJ/m ²	0.19	NA ⁶	NA ⁶
Total electricity consumption intensity	kWh/m ²	25.91	~26.10	-0.73

⁵ Confirmed incidences of corruption include instances of employees dismissed/disciplined for corruption, business partners' contracts terminated due to corruption, and number of public legal cases regarding corruption brought against the organisation

⁶ In FY2025, Tye Soon has expanded its fuel consumption inventory to include fuel consumption and fuel consumption intensity, hence YOY comparison data is not available.

GHG Emissions				
	UOM	FY2025	FY2024	YOY
Total GHG Emissions (Scope 1 & 2)	tCO ₂ e	1,514.9	572.0	NA ⁷
Total Scope 1 emissions	tCO ₂ e	919.5	NA ⁷	NA ⁷
Total Scope 2 ⁸ emissions (location-based) ⁹	tCO ₂ e	595.4	572.0	4
Total Emissions (Scope 1 & 2) intensity	tCO ₂ e/m ²	0.04	~0.01	NA ⁷

Social

Employment				
	UOM	FY2025	FY2024	
Total number of employees	Number	476	478	
Total number of full-time employees ¹⁰	Number	393	449	
Total number of part-time employees ¹¹	Number	83	29	
Gender diversity (Male to Female for the total number of employees)	Ratio	3.41	3.73	
Age diversity (Below 30, 30 to 50, Above 50 for the total number of employees)	Ratio	1.0:2.1:1.9	1.0:2.0:1.6	
New employees				
Number of new employees	Rate	131	112	
New employee hire rate	Rate	27.5%	23.2%	
Employee turnovers				
Number of turnover	Rate	129	105	
Turnover rate	Rate	27.1%	22.0%	

⁷ In FY2025, Tye Soon has expanded its emissions inventory to include Scope 1 fuel combustion emissions; YOY comparison for Total GHG emissions and Total Emissions Intensity will not be available due to an expansion in emission sources.

⁸ Scope 2 emissions are derived from purchase electricity, calculated using country-specific grid emission factors ("GEFs").

⁹ Tye Soon does not utilise any contractual instruments; hence, Scope 2 market-based data is not applicable.

¹⁰ Full-time employees are employees whose working hours per week, month, or year are defined according to national law or practice regarding working time.

¹¹ Part-time employees are employees whose working hours per week, month, or year are less than the number of working hours for full-time employees.

Training and Education			
Total number of hours of training held ¹²	Hours	8,442	9,432
Average training hours per employee	Hours/employee	17.7	19.7
Occupational Health and Safety			
Total number of recordable workplace injuries ¹³	Number	14	18 ¹⁴
Total number of high-consequence workplace injuries ¹⁵	Number	13	10 ¹⁶
Total number of fatalities	Number	0	0
Rate of recordable workplace injuries¹⁷	Rate	15.1	18.8

¹² Training has been defined as any form of training in which the company pays for that produces a certification for full-time employees only. Online courses are included.

¹³ Total number of recordable workplace injuries is defined as injuries that resulted in employees receiving one (1) day or longer of medical leave.

¹⁴ In FY2025, Tye Soon refreshed its definition of types of workplace injuries from FY2024, in alignment with the GRI Standards.

¹⁵ Total number of high-consequence workplace injuries is defined as injuries that resulted in employees receiving five (5) days or longer medical leave.

¹⁶ Due to the refinement of the definition of high-consequence workplace injuries, an addition to FY2024's data was included.

¹⁷ Rate of recordable workplace injuries is calculated as the Number of recordable workplace injuries/Total number of man-hours worked * 1,000,000.

GRI Standards Content Index

Statement of use	Tye Soon Limited has reported with reference to the GRI Standards 2021 for the period from 1 Jan 2025 to 31 December 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI Standard/ Other Source	Disclosure	Location
General Disclosures		
GRI 2: General Disclosures 2021	2-1 Organisational details	Organisation Profile
	2-2 Entities included in the organisation's sustainability reporting	About This Report
	2-3 Reporting period, frequency and contact point	About This Report
	2-4 Restatements of information	Restatements
	2-5 External Assurance	About This Report
	2-6 Activities, value chain and other business relationships	Annual Report
	2-7 Employees	Focus 3: Social Responsibility
	2-8 Workers who are not employees	Focus 3: Social Responsibility

GRI Standard/ Other Source	Disclosure	Location
	2-9 Governance structure and composition	Annual Report - Corporate Governance Report
	2-10 Nomination and selection of the highest governance body	Annual Report - Corporate Governance Report
	2-11 Chair of the highest governance body	Annual Report - Corporate Governance Report
	2-12 Role of the highest governance body in overseeing the management of impacts	Focus 1: Responsible Business Practices
	2-13 Delegation of responsibility for managing impacts	Focus 1: Responsible Business Practices
	2-14 Role of the highest governance body in sustainability reporting	Focus 1: Responsible Business Practices
	2-15 Conflicts of interest	Annual Report - Corporate Governance Report
	2-16 Communication of critical concerns	Focus 1: Responsible Business Practices
	2-17 Collective knowledge of the highest governance body	Annual Report - Corporate Governance Report
	2-18 Evaluation of the performance of the highest governance body	Annual Report - Corporate Governance Report
	2-19 Remuneration policies	Annual Report - Corporate Governance Report
	2-20 Process to determine remuneration	Annual Report - Corporate Governance Report
	2-21 Annual total compensation ratio	Confidential
	2-22 Statement on sustainable development strategy	Sustainability Strategy Overview – Board Statement
	2-23 Policy commitments	<ul style="list-style-type: none"> • Focus 1: Responsible Business Practices

GRI Standard/ Other Source	Disclosure	Location
		<ul style="list-style-type: none"> Focus 2: Environmental Stewardship Focus 3: Social Responsibility
	2-24 Embedding policy commitments	<ul style="list-style-type: none"> Focus 1: Responsible Business Practices Focus 2: Environmental Stewardship Focus 3: Social Responsibility
	2-25 Processes to remediate negative impacts	Annual Report - Corporate Governance Report
	2-26 Mechanisms for seeking advice and raising concerns	Annual Report - Corporate Governance Report
	2-27 Compliance with laws and regulations	Focus 1: Responsible Business Practices
	2-28 Membership associations	Singapore Cycle & Motor Traders' Association (" SCMTA ")
	2-29 Approach to stakeholder engagement	Stakeholder Engagement
	2-30 Collective bargaining agreements	The Group is not involved in any form of collective bargaining agreements.
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment
	3-2 List of material topics	Materiality Assessment
Corporate Governance and Ethical Conduct		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report - Five-Year Financial Summary, Chairman's Statement, Business Review and Note from the Executives and the Financial Statement section.
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Focus 1: Responsible Business Practices - Corporate Governance and Ethical Conduct

GRI Standard/ Other Source	Disclosure	Location
	205-2 Communication and training on anti-corruption policies and procedures	
	205-3 Confirmed incidents of corruption and actions taken	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	
Climate Change Resilience		
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Focus 2: Environmental Stewardship – Climate Strategy and Business Resilience
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Focus 2: Environmental Stewardship – Energy Consumption and Greenhouse Gas Emissions
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	
	305-4 GHG emissions intensity	
Circular Economy		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Focus 2: Environmental Protection - Circular Economy
	306-2 Management of significant waste-related impacts	
Sustainable Supply Chain Management		

GRI Standard/ Other Source	Disclosure	Location
GRI 308: Supplier Environmental Assessment	308-2 Negative environmental impacts in the supply chain and actions taken	Focus 2: Environmental Protection – Sustainable Supply Chain Management
GRI 414: Supplier Social Assessment	414-2 Negative social impacts in the supply chain and actions taken	
Fair Employment Practices		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Focus 3: Social Responsibility – Fair Employment Practices
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	
	404-2 Programs for upgrading employee skills and transition assistance programs	
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	
Health, Safety and Wellbeing		
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Focus 3: Social Responsibility – Health, Safety and Wellbeing
GRI 416: Customer Health and Safety	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	

IFRS ISSB Content Index

IFRS S2 by Pillars	Guidance	Source	Relevant Sections
Governance	a) Governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities	IFRS S2 6 (a(i)-a(v))	Focus 1: Responsible Business Practices <ul style="list-style-type: none"> Sustainability Governance and Board Statement
	b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	IFRS S2 6 (b(i)-b(ii))	Focus 2: Environmental Stewardship <ul style="list-style-type: none"> Climate Governance
Strategy	a) the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	IFRS S2 10-12	Focus 2: Environmental Stewardship <ul style="list-style-type: none"> Climate Strategy and Business Resilience
	b) the current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain	IFRS S2 13	
	c) the effects of those climate-related risks and opportunities on the entity's strategy and decision-making , including information about its climate-related transition plan	IFRS S2 14	
	d) the effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning; and	IFRS S2 15-21	
	e) the climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities	IFRS S2 22-23	
Risk Management	(a) the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks.	IFRS S2 25 (a)	Focus 2: Environmental Stewardship <ul style="list-style-type: none"> Risk Management

	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; and	IFRS S2 25 (b)	<ul style="list-style-type: none"> Metrics and Targets
	c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring CRROs are integrated into and inform the entity's overall risk management process	IFRS S2 25 (c)	
Metrics and targets	Climate-related metrics	IFRS S2 29-32	
	Climate-related targets	IFRS S2 33-37	