



Abundance International Limited

Sustainability Report FY2025

*This sustainability report has been reviewed by the Company's sponsor, PrimePartners Corporate Finance Pte. Ltd. (the "**Sponsor**"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**Exchange**") and the Exchange assumes no responsibility for the contents of this sustainability report, including the correctness of any of the statements or opinions made or reports contained in this sustainability report.*

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Table of Contents

Message from the Board	3
About Abundance	4
About This Report	6
Sustainability Commitments	8
Sustainability Approach	9
Focus 1: Climate Change and Environment	14
Focus 2: Human Capital	21
Focus 3: Governance and Ethics	26
Appendix I: Sustainability Performance Data	28
Appendix II: SGX Six Primary Components Index	30
Appendix III: GRI Standards Content Index	31
Appendix IV: IFRS S2 Industry-based Guidance on implementing Climate-related Disclosure	34

Message from the Board

The Board of Directors (the “**Board**”) of Abundance International Limited (the “**Company**” or “**Abundance**”) and its subsidiaries (the “**Group**”) is pleased to present our annual Sustainability Report (the “**Report**”) for the financial year ended on 31 December 2025 (“**FY2025**”).

2025 was another year in which the impacts of climate change were clearly felt. Singapore experienced warmer days and nights, with temperatures reaching up to 35°C in some months, as reported by the National Environment Agency (“**NEA**”)¹. Extreme weather events, ranging from heatwaves to heavy rainfall, disrupted daily commutes and business operations across the island. These intensifying effects underscore the urgency of strengthening our climate mitigation efforts. With Singapore’s revised Nationally Determined Contribution (“**NDC**”) committing to emission reduction, the Group supports this national direction by aligning our sustainability strategy with Singapore’s climate ambitions while building resilience amid climate uncertainties.

This year, the Group is pleased to present our first climate disclosure based on the International Sustainability Standards Board (“**ISSB**”) standards, transitioning from the Task Force on Climate-related Financial Disclosures (“**TCFD**”) recommendations. Although the timeline for ISSB-based climate reporting in Singapore has been adjusted, the Group recognises the value and importance of adopting a globally consistent sustainability disclosure framework. This transition enhances the transparency of our reporting and reinforces our commitment to strong sustainability governance and performance.

Our sustainability journey advanced further in FY2025, marked by key achievements including the implementation of a formal Workplace Health and Safety Policy to provide a safe working environment for our employees. We are also reporting our Scope 3 Greenhouse Gas (“**GHG**”) emissions for the first time. Recognising the importance of emissions across our value chain, we aim to expand the Scope 3 categories reported in the future, wherever feasible, to better understand and manage the environmental impact of our business activities.

The Group remains steadfast in its commitment to responsible and sustainable practices and continues to seek opportunities to enhance and refine them. On behalf of the Board, I would like to express our appreciation to shareholders and stakeholders, including our employees, customers, and suppliers, for your ongoing support as we progress in our sustainability journey.

Lai Chin Yee

Independent Non-Executive Chairman

15 April 2026

¹ Source: National Environment Agency, “Singapore Records Wettest Ever March And Hottest Ever June And November In 2025,” 23 March 2026. Available at: <https://www.nea.gov.sg/media/news/news/index/spore-records-wettest-ever-march-and-hottest-ever-june-and-november-in-2025#:~:text=3...stress%20%5B4%5D%20in%202025>.

About Abundance

Corporate Structure and Business Scope

Abundance is headquartered in Singapore and listed on the Catalist Board of the Singapore Exchange (“**SGX**”). The Group started as a commercial printer of books, calendars and other publications. In 2015, the Group set up Orient-Salt Chemicals Pte. Ltd. (“**OSC Singapore**”) with subsidiaries in China - Orient-Salt Chemicals (Shanghai) Co., Ltd - and Japan - Touen Japan Co., Ltd (“**OSC Group**”). With this, the Group diversified its business scope to include the chemical trading business and investments. The Group aims to add new revenue streams for profitable and long-term value for our shareholders.



Chemical Trading Business

As the principal business activity of the Group, the Group focuses on trading chemicals for industrial applications, such as commodity chemicals and specialty chemicals.

OSC Group



Investments

The Group invests in other entities through equity and securities, with other instruments, such as funds and bonds.

Abundance Investments Pte. Ltd.



Paper Management Service

The Group provides paper management services, such as paper slitting and paper roll rewinding.

Abundance Resources Pte. Ltd.

The details of the Group structure, as of 31 December 2025, are available in the FY2025 Annual Report.

Business Value Chain

With chemical trading being our core business activity, all handling, transportation and storage of chemical products are outsourced to carefully selected partners that comply with the required safety regulations. To ensure smooth and hassle-free transactions with our suppliers and customers - comprising manufacturers and traders - the Group conducts vendor assessments, which include reviewing their reputation, past business experiences and financial standing. This practice ensures sustained economic performance and reduces our carbon footprint in managing and transporting chemical products. To date, we have not encountered any environmental, social, and governance (“**ESG**”)-related concerns with our long-standing and trusted business partners. We believe that maintaining a network of like-minded business partners who share our commitment to sustainability is essential in mitigating operational and reputational risks.

Membership Associations and Certifications

Abundance and one of its subsidiaries, OSC Singapore, are members of the Singapore Business Federation (“**SBF**”) as required by the SBF Act 2001 of Singapore. With Abundance and OSC Singapore being members of the SBF, the Group is frequently informed about the latest changes in governmental policies and can develop competencies for sustainable growth through seminars on human capital, sustainability programmes and access to business networks.

OSC Singapore is also a member of the Singapore Chemical Industry Council (“**SCIC**”), which facilitates regular engagement with the chemical industry supply chain. SCIC organises conferences and training courses on workplace health and safety performance and sustainability practices essential to the chemical trading business, which the company can attend to ensure compliance with relevant regulations.

About This Report

Reporting Practice

This Report covers the key ESG initiatives, strategies and performance of the Group in FY2025. It has been prepared with reference to the Global Reporting Initiative (“GRI”) Standards 2021, an internationally recognised sustainability reporting standard that supports comprehensive and comparable disclosure of the Group’s ESG impacts.

The following GRI principles were applied in determining relevant topics that define the report content and ensuring the quality of the information disclosed:

- a) GRI principles for defining report content: Stakeholder Inclusiveness, Sustainability Context, Materiality and Completeness; and
- b) GRI principles for defining report quality: Accuracy, Balance, Clarity, Comparability, Reliability and Timeliness.

For more information on GRI disclosures, please refer to the GRI Content Index in Appendix II of this Report.

This Report also presents the Group’s climate-related disclosures prepared by adopting the International Financial Reporting Standards Sustainability Disclosure Standards (“IFRS SDS”). The Group has conducted a preliminary review of IFRS S1, where applicable to the preparation of climate-related disclosures, including conceptual foundations and general requirements, and IFRS S2, which focuses on climate-related disclosures. As part of this review, a gap assessment was carried out against the TCFD-based disclosures reported in FY2024. The Group will consider further implementation of IFRS S1 and IFRS S2 when updates to the SGX guidance on climate reporting timelines are released.

This Report complies with Rules 711A and 711B of Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited (“SGX-ST”) (the “Catalist Rules”).

Reporting Scope

This Report covers the Group’s operations in Singapore, including its subsidiaries and associates in China and Japan. No operational data was obtained from the Group’s associate, Zhangjiagang Orient-hill Microorganisms Technology Co., Ltd, as the entity remained inactive during the reporting period.

Restatements

Restatements have been made for the Group’s FY2024 GHG emissions data. Please refer to Appendix I for more information.

Assurance

The Group has considered the recommendations of an external ESG consultant for the selection of material topics as well as compliance with sustainability reporting standards. Internal controls and verification mechanisms have been established by management to ensure the accuracy and reliability of narratives and data in this Report. For FY2025, the Group engaged One e-Risk Services Pte. Ltd. to undertake an internal review of our sustainability reporting process. As such, the Board concluded that external assurance is not required at this juncture.

Forward-looking statement

This Report contains forward-looking statements that illustrate the Group's expectations for sustainable business growth, and our performance projections are based on our current and planned sustainability initiatives and industry knowledge. Our statements are subject to uncertainties, assumptions, risks and unforeseen circumstances outside the Group's control, in which the actual results may differ. The Group is committed to transparency and will update these projections if there are any significant changes.

Availability and Feedback

This Report should be read in conjunction with the FY2025 Annual Report. Both the FY2025 Annual Report and this Report are available online on SGXNet at www.sgx.com and our website at <https://www.abundance.com.sg/>.

Abundance is committed to continuous development and improvement in the sustainability journey, and we welcome feedback on our Report. Please reach out to us at contact@abundance.com.sg.

Sustainability Commitments

Acknowledging the significance of sustainability in the current business landscape, Abundance has embedded it into the core of its business strategy. To demonstrate this commitment, we have identified three key ESG focus areas that guide our comprehensive sustainability strategies.

Strategic Focus Areas

Focus 1: Climate Change and Environment

As Abundance strives to create long-term value for its shareholders and employees through sustainable economic growth, the Group recognises the growing impact of climate change on business operations. We have integrated the identification and management of climate-related risks and opportunities into our business processes and strategic planning to enhance organisational resilience. To minimise environmental impact on the surrounding community, the Group continues to implement energy-saving initiatives and strengthen water management practices.

Focus 2: Human Capital

Abundance supports employee learning and development by facilitating participation in external training programmes. The Group is committed to fostering a diverse workforce and ensuring equal opportunity for all employees, regardless of age or gender. In addition, we have implemented safety measures in Singapore to safeguard our factory workers and maintain a secure working environment.

Focus 3: Governance and Ethics

Abundance remains committed to upholding high standards of corporate governance to ensure full compliance with ethical practices and all applicable regulatory requirements.

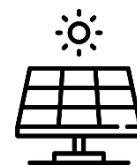
Performance Highlights



Implemented a formal Workplace Health and Safety Policy to strengthen safety management for employees.



Calculated Scope 3 GHG emissions for selected categories through a screening assessment.



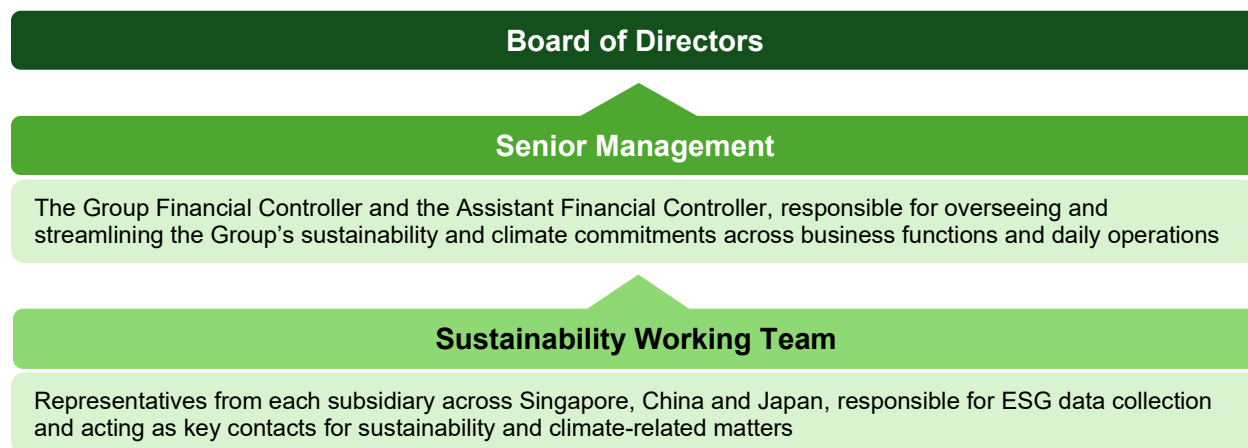
Achieved a continued increase in the proportion of on-site solar energy consumed within the Group's overall energy mix.

Sustainability Approach

Sustainability Governance Structure

At Abundance, sustainability and climate resilience efforts are led by the Board of Directors and Senior Management, who ensure alignment between the Group's business objectives and its sustainability commitments. The Group's sustainability and climate governance structure, including the delegation of roles and responsibilities, is outlined below:

Sustainability Governance at Abundance



The Board of Directors holds ultimate responsibility for the Group's sustainability and climate strategy. Oversight of climate-related risks and opportunities is delegated to the Managing Director. With updates from Senior Management, the Board reviews identified material ESG topics and considers climate-related risks and opportunities in the development of business strategies. The Board also provides overall oversight of the Group's sustainability and climate commitments, including monitoring performance against climate-related targets and guiding the setting and periodic review of such targets based on their continued appropriateness.

In recognition of the importance of sustainability in strengthening business resilience, the Group's remuneration framework incorporates climate-related consideration into performance evaluation. These include aspects of risk management and operational efficiency that contribute to reduced environmental impact. Further details are available in the "Remuneration Matters" section of the FY2025 Corporate Governance Report.

Senior Management is responsible for managing the Group's sustainability and climate-related initiatives and material ESG topics. This includes monitoring the integration and alignment of sustainability and climate considerations with the Group's business strategy and day-to-day operations. It provides periodic updates to the Board on sustainability and climate performance and prepares the annual Sustainability Report for the Board's review and approval, consolidating ESG data submitted by the Sustainability Working Team.

The Sustainability Working Team is responsible for collecting ESG data and information for reporting purposes and reporting material ESG findings, such as regulatory development or performance issues, to Senior Management. The team supports the implementation of the Group's sustainability and climate

resilience strategies in respective subsidiaries and proposes actions to address identified gaps and enhance the effectiveness of these initiatives.

Board Statement

We prioritise the integration of economic, environmental and social responsibilities into the Group's business operations. By minimising negative impacts on the environment and society, we aim not only to address potential future risks but also to continuously strengthen our financial performance.

In overseeing the Group's sustainability direction, the Board periodically reviews identified material ESG issues and their relevance to the Group and guides the integration of these considerations into business strategy and decision-making processes. Recognising the value that sustainability brings to the Group and all our stakeholders, we look forward to sharing continued progress on our journey towards a more sustainable future.

Stakeholder Engagement

The Group defines stakeholders as groups that significantly influence or are affected by our business. We believe that building and maintaining meaningful relationships with our stakeholders is key to achieving a sustainable business. We ensure that open, transparent and responsive communication is maintained between the Group and our stakeholders.

To address our stakeholders' concerns and align our sustainability strategy with their evolving needs, we actively engage with them through various channels and receive feedback. These processes allow us to note areas for improvement and enhance our ESG strategies and performances.

The table below summarises our stakeholders, their areas of concern, engagement platforms and the Group's response to those concerns and frequency of communication.

Stakeholders	Areas of Concern	Engagement Methods	Our Response	Frequency
Employees	<ul style="list-style-type: none"> • Training and career development opportunities • Workplace inclusivity and safety • Fair and competitive compensation 	<ul style="list-style-type: none"> • Annual performance review • Staff bonding activities • Training and development 	<ul style="list-style-type: none"> • Conduct training programmes for workplace safety 	<ul style="list-style-type: none"> • Once a year • Throughout the year
Government and regulators	<ul style="list-style-type: none"> • Compliance with laws and regulations 	<ul style="list-style-type: none"> • Annual audit and reporting 	<ul style="list-style-type: none"> • Complying with laws, regulations and policies 	<ul style="list-style-type: none"> • Once a year
Investors and shareholders	<ul style="list-style-type: none"> • Stable and sustainable growth and profitability • Reasonable returns to shareholders • Corporate Governance 	<ul style="list-style-type: none"> • Annual report • Sustainability report • Annual General Meetings • Extraordinary General Meeting • Investor circulars and press releases • SGXNet announcements 	<ul style="list-style-type: none"> • Provide timely and accurate information to shareholders • Ensuring strong oversight by a competent Board and management team 	<ul style="list-style-type: none"> • Once a year • Throughout the year
Business partners (suppliers)	<ul style="list-style-type: none"> • Financial performance and stability • Quality and business conduct 	<ul style="list-style-type: none"> • Meetings and correspondences • Vendor assessment 	<ul style="list-style-type: none"> • Ensure full compliance with all applicable regulations 	<ul style="list-style-type: none"> • Throughout the year
Customers	<ul style="list-style-type: none"> • Quality and pricing of products and services 	<ul style="list-style-type: none"> • One-on-one communication • Trade exhibitions • Company website 	<ul style="list-style-type: none"> • Continue to deliver quality and timely products and services 	<ul style="list-style-type: none"> • Throughout the year
Bankers	<ul style="list-style-type: none"> • Compliance with bank covenants • Financial performance and stability 	<ul style="list-style-type: none"> • Annual report • Sustainability report • Meetings and correspondences 	<ul style="list-style-type: none"> • Ensure full compliance with relevant laws, regulations and bank covenants • Disclose climate-related risks and opportunities 	<ul style="list-style-type: none"> • Once a year • Throughout the year
Tenants	<ul style="list-style-type: none"> • Financial performance and stability • Compliance with terms of lease contract 	<ul style="list-style-type: none"> • One-on-one communication 	<ul style="list-style-type: none"> • Ensure full compliance with relevant laws, regulations and lease contract 	<ul style="list-style-type: none"> • Throughout the year

Materiality Assessment

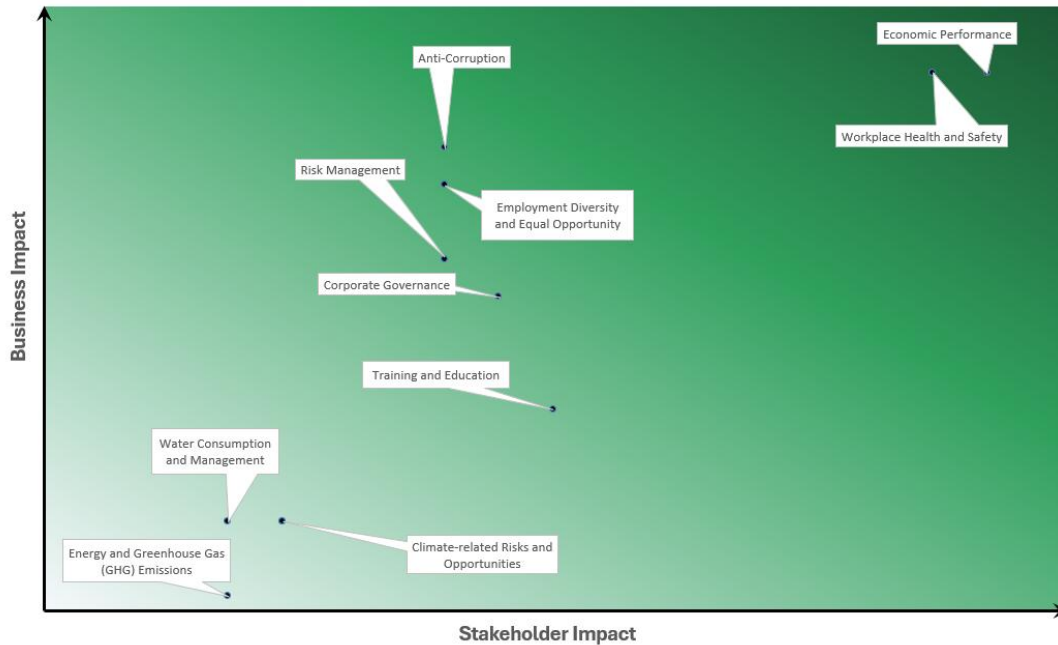
Following the stakeholder engagement, during which the Group collates concerns and feedback from both internal and external stakeholders, the Group conducts materiality assessments annually to identify relevant ESG factors that are relevant to its business operations and sustainability performance focus areas.

Guided by advice from an external ESG consultant, the Group has adopted the following approach to identify material sustainability topics and to review their ongoing relevance:



For FY2025, the Board reviewed the continued relevance of the material topics identified through materiality assessment conducted in FY2024, which involved employees, business partners, customers, regulators and shareholders, as reflected in the materiality matrix below. Following this review, “Waste Generation and Management” was removed from the list of material topics due to the low volume of waste generated by the Group’s operations. All other material topics remain unchanged.

The Group, however, recognises the increasing impact of environmental and climate-related topics on its business operations, including energy use, GHG emissions and climate-related risks and opportunities, and the need for further integration of environmental and climate-related factors into its business strategy and decision-making processes to enhance awareness among stakeholders.



The Group also revised its strategic focus areas to streamline its sustainability strategy and performance tracking. The previously separate focus areas of “Climate Resilience” and “Environment” were combined into a single focus area titled “Climate Change and Environment.” The table below sets out the Group’s strategic focus areas and corresponding material topics.

Sustainability Strategic Focus Areas	Material Topics
Focus 1: Climate Change and Environment	<ul style="list-style-type: none"> • Economic Performance • Climate-related Risks and Opportunities • Energy and Greenhouse Gas (GHG) Emissions • Water Consumption and Management
Focus 2: Human Capital	<ul style="list-style-type: none"> • Workplace Health and Safety • Training and Education • Employment Diversity and Equal Opportunity
Focus 3: Governance and Ethics	<ul style="list-style-type: none"> • Anti-corruption • Corporate Governance • Risk Management

Focus 1: Climate Change and Environment

Climate Management

The Group integrates climate-related risks and opportunities into its risk management policies. These are assessed and monitored alongside other key business risks, including inventory price fluctuations, foreign currency risk and credit risk, to ensure they are considered in strategic decision-making and operational planning.

In FY2024, with the support of an external consultant, the Group conducted a climate scenario analysis to evaluate exposure to physical and transition risks across all business activities and operating locations (Singapore, China and Japan) and to identify material climate-related risks and opportunities. The analysis considered short-term (≤ 3 years), medium-term (≤ 7 years) and long-term (≥ 10 years) horizons, using NGFS scenarios: Net Zero by 2050 (representing earlier adoption of climate policies) and Hot House World (reflecting current climate policy trends). The Group selected the former scenario, as it aligns with the latest international climate agreement and Nationally Determined Contributions (“NDCs”), while the latter provides an unfavourable outcome yet conservative comparative pathway.

Key assumptions included the projected share of renewable energy, carbon pricing, and anticipated policy responses. Extreme weather events and climate patterns were referenced from the IPCC Sixth Assessment Report (“AR6”). While physical climate impacts were assessed at a regional level, generalised assumptions regarding policy developments limit the precision of location-specific insights. To address this, desktop research was conducted to supplement the analysis and better reflect operational exposures of each location.

To ensure a comprehensive climate-related risk inventory, the Group’s assessment incorporated relevant IFRS S2 Industry-based Guidance (“IBG”), cross-industry metrics and peer benchmarking. For details on the Group’s relevant IBG metrics, refer to Appendix IV.

Identified climate-related risks are prioritised based on (1) potential financial impact and (2) likelihood of occurrence. The Board and Senior Management periodically review these risks and progress on material opportunities, evaluating mitigation measures to ensure their effectiveness and implementing additional safeguards as necessary to strengthen the Group’s financial stability and climate resilience. The Group does not currently apply internal carbon pricing in its decision-making, as the Group is not subject to Singapore’s carbon tax regime. Climate-related decisions, such as the implementation of mitigation measures, are assessed based on their feasibility and effectiveness, considering the in-house availability of human and financial resources required for implementation and ongoing maintenance. For more information on material climate-related risks and opportunities, see the “Climate Strategy and Business Resilience” section.

Climate Strategy and Business Resilience

The Group’s core business is chemical trading, complemented by its print and paper management services, while actively exploring opportunities to expand chemical-related investments. The Group seeks to achieve long-term sustainable profitability through these business activities, generating revenue to support shareholder values and employee income. For detailed economic performance, such as revenue per geographical location and business activity, please refer to the FY2025 Annual Report.

Given its transnational operations and diversified revenue streams, the Group recognises the potential impacts of climate change on its business. In line with IFRS S2 Climate-related Disclosure Standards, the

Group has assessed the qualitative impacts of climate-related risks on its operations and developed mitigation responses to address material risks.

The following tables outline the material climate-related physical and transition risks to the Group's business operations and strategic planning, identified through climate scenario analysis and reviewed for relevance and the effectiveness of corresponding mitigation measures.

Risk 1	Flooding events may damage properties and disrupt supply chains.	
Driver	Increasing frequency of extreme weather events and uncertainties in prediction.	
Description	Heavier rainfall is projected despite relatively consistent total annual precipitation. Greater rainfall intensity increases the risk of flooding, potentially damaging assets and disrupting business operations.	
Impact on Value Chain	Concentrated in Singapore and China; contracted third-party service providers (logistics and warehouse storage).	
Time Horizon	Short-term (≤ 3 years), Medium-term (≤ 7 years), Long-term (≥ 10 years)	
Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Responses
Flooding occurs in Singapore, Shanghai and Tokyo due to heavy rainfall exceeding drainage capacity, though impacts have been non-severe to date.	Flooding disrupts logistics services (transportation and warehouse storage for product delivery) and employee commute/business travel, particularly land transport. Recent flash flooding in Singapore and China did not result in material impacts on the Group's operations.	The Group includes force majeure clauses in contracts and maintains insurance coverage for third-party logistics providers. Delivery-related issues are escalated to the General Manager and, when necessary, to the Executive Director (Mr. Jiang Hao).
More frequent and intense rainfall may heighten flood risk, while increasing weather unpredictability challenges preparedness.	Greater intensity and frequency of flooding could cause severe business disruptions, such as delivery delays and contract breaches from impairment of the Group's assets (office building and equipment) and inventory (chemical products) stored in warehouses. The Group may incur higher input costs to mitigate these disruptions and could also face reputational damage, which may lead to a loss of business opportunities.	The Group engages third-party warehouse providers rather than owning a facility, as ownership is not considered feasible given the high maintenance resources required relative to the short storage period of chemical products. Warehouse providers are selected based on proximity to ports to support timely delivery.

Risk 2	Rapidly evolving climate-related regulations create compliance challenges.	
Driver	Stricter sustainability reporting requirements arising from enhanced national initiatives, such as Net-zero targets and NDCs.	
Description	Inability to promptly track and align with evolving climate-related regulations and disclosure requirements across jurisdiction may lead to strategic inefficiencies and reputational damage.	
Impact on Value Chain	Concentrated at the Group-level in Singapore (Catalist Rules).	
Time Horizon	Medium-term (≤ 7 years)	
Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Responses
Singapore, China and Japan have NDCs.	With Abundance being a SGX-listed company, the Group is	Senior Management and the Sustainability Working Team

<p>Mandatory climate reporting applies to listed issuers in Singapore, while phased requirements are being introduced for listed companies in China and Japan.</p> <p>Strengthened national targets to align with net-zero pathways may expand reporting obligations.</p>	<p>subject to mandatory climate disclosures, which have led to higher operating expenses from compliance costs and employee training. Current climate regulations in China and Japan are not yet applicable to the Group, as its subsidiaries are not listed and are therefore not subject to mandatory climate reporting requirements.</p> <p>As 2030 and 2050 emissions-reduction targets approach, regulatory requirements may become more stringent. A phased introduction of mandatory climate disclosures in China and Japan, initially targeting listed companies, could result in indirect costs, including potential fines or penalties, if regulatory developments are not adequately monitored.</p>	<p>participate in external climate reporting training, such as SGX webinars and the Institute of Singapore Chartered Accountants (“ISCA”) courses and engage external ESG specialists to strengthen internal capabilities. While engaging external ESG specialists incurs additional costs, the Group considers this necessary to obtain timely regulatory insights and to complement internal capacity building.</p> <p>The Group’s internal Sustainability Reporting Policy supports compliance with climate regulations by establishing requirements for complete and consistent data collection and management. Supported by internal audit and designated representatives in Singapore, China and Japan, the Group monitors regulatory developments and provides periodic updates to the Board through management meetings and reporting channels.</p>
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Risk 3	Growing awareness of product sustainability among business partners and consumers could impact business operations.	
Driver	Shift in industry trends and customer preferences towards sustainability and the circular economy.	
Description	Rising demand for product efficiency and sustainability is evident in the chemical industry’s shift toward sustainable specialty chemicals and in consumer behaviour moving toward digitalisation. Failure to track and adapt to these market shifts may devalue inventory and disrupt operations.	
Impact on Value Chain	Concentrated in Singapore and China; sales and customer service departments.	
Time Horizon	Medium-term (≤ 7 years; print and paper management business) Long-term (≥ 10 years; chemical trading business)	
Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Responses
<p>Digitalisation reduces reliance on hard-copy materials. Demand for sustainable specialty chemicals in product development is increasing.</p> <p>Stricter chemical regulations and growing consumer demand for</p>	<p>Demand for paper rolls has declined due to the shift to digital media, resulting in lower revenue from print and paper management business.</p> <p>While the chemical trading business remains largely unaffected, the Group notes growing demand for sustainable and green chemicals, which are not</p>	<p>The Group’s Executive Directors monitor market and technology developments to guide strategic decisions. In early FY2025, the Group explored a potential joint venture relating to sustainable chemicals in China; however, the project was subsequently discontinued following an assessment of its operational and commercial feasibility. The Group</p>

green chemicals may reduce demand and create oversupply risk for commodity chemicals.	<p>yet part of its inventory. These products have less hazardous and more sustainable lifecycles.</p> <p>Stricter emission reduction regulations may accelerate this trend, potentially reducing demand for traditional petrol chemicals, leading to inventory devaluation and higher capital expenditure for product diversification.</p>	<p>remains open to similar opportunities, subject to operational readiness and market conditions.</p> <p>The Group continues to focus on its core chemical trading business. Market insights are obtained through regular customer engagement led by the sales team, while the Managing Director monitors climate-related and market risks affecting both chemical trading and the print and paper management businesses.</p>
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Climate-related opportunities arise from actions taken to mitigate risks and adapt to the impact of climate change. The Group has identified investments in energy-efficient technologies as a key opportunity to strengthen its decarbonisation strategy and enhance business resilience to climate-related risks.

Opportunity	Investments in energy-efficient technologies can reduce operating expenses and enhance competitiveness.	
Driver	The availability of energy-efficient technologies available to leverage for the reduction of electricity usage, and Scope 2 emissions.	
Description	Increasing availability of energy-efficient fittings for use in building operations, allowing for reduced electricity consumption, and lowered electricity costs.	
Impact on Value Chain	Concentrated in Singapore.	
Time Horizon	Short-term (≤ 3 years), Medium-term (≤ 7 years)	
Hypothesis	Impact on Business Model and/or Value Chain	Mitigation Actions and Responses
<p>Net zero 2050 commitments, such as Singapore Green Plan 2030, are driving adoption of renewable energy (e.g., solar) and low-carbon alternatives for energy efficiency.</p> <p>Widespread renewable energy adoption in infrastructure, with GHG emissions and energy efficiency data expected to be increasingly considered in business partnership assessment criteria.</p>	<p>The Group installed rooftop solar panels at its Singapore building in FY2022. Through a government scheme allowing excess solar energy to be sold back to the grid, it benefits from incremental cash flow, while increased solar consumption also helps mitigate exposure to grid electricity price fluctuations.</p> <p>The Group is also investing in LED lighting projects to enhance energy efficiency.</p> <p>As energy efficiency and emissions performance increasingly influence partnership and supplier assessments, these initiatives are expected to enhance reputation and support potential business opportunities.</p>	<p>Renewable energy adoption has been identified as a strategic initiative to improve energy efficiency and manage long-term operating costs. The installation of solar panels was undertaken due to the favourable rooftop capacity and minimal additional structural cost.</p> <p>LED lighting has been implemented at the Singapore office to reduce electricity consumption and operating expenses, while installation at warehouse facilities has been deferred due to budget constraints arising from more complex installation requirements. In addition, existing air-conditioning units at the Singapore office have been replaced with a higher energy-efficient model with a 4-tick rating.</p>

At this stage, the Group has not disclosed quantitative expectations regarding any changes to its current and future financial positions resulting from climate-related risks and opportunities. While the Group has indicated potential directional changes to its financial position across certain time horizons and climate risk categories, the financial effects of some climate-related risks and opportunities cannot presently be reliably disaggregated from other factors influencing the Group’s financial performance. As the Group’s climate strategy and scenario analysis continue to develop, its climate-related financial disclosures and allocation of resources for climate assessments are expected to evolve.

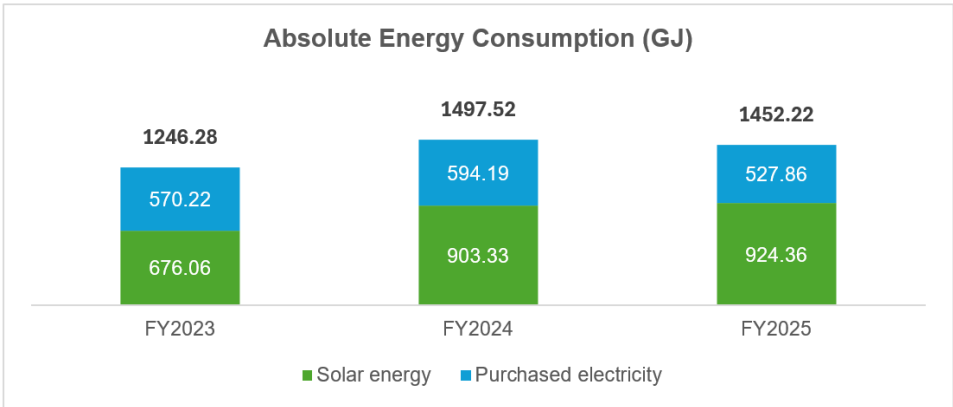
Energy and Emissions

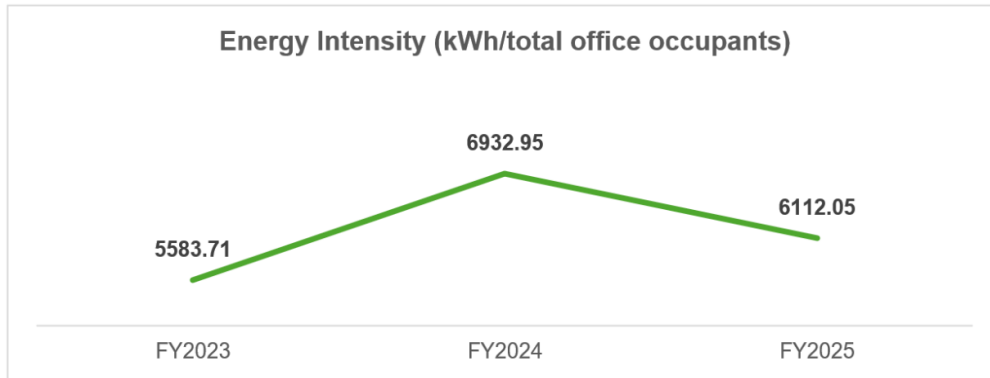
The Group’s primary energy use relates to electricity consumption for office-based operations supporting its chemical trading activities, as well as warehouse facilities, including paper rewinding machines. To monitor and manage climate-related risks and opportunities associated with energy consumption, the Group tracks total energy consumption, the proportion of renewable energy in its electricity mix and energy intensity.

The principal source of energy consumed is renewable electricity generated from on-site solar panels, which accounted for 64% of the Group’s total electricity mix in FY2025, up from 60% in FY2024. The solar panels were installed at the Singapore factory building in FY2022 with the objective of reducing reliance on purchased electricity and lowering GHG emissions. Excess solar energy not consumed on-site is sold to SP Services Ptd.

To ensure high productivity, efficiency and a long operational lifespan, the solar panels undergo regular maintenance by an external vendor twice a year, including panel cleaning and adjusting tilt angle. The Group aims to progressively increase the proportion of renewable energy within its total electricity consumption while reducing reliance on purchased electricity.

The Group has set a perpetual energy intensity target to limit year-on-year increase to no more than 10% compared to the previous financial year. Energy intensity is calculated as the sum of total purchased electricity across offices in Singapore, China and Japan, together with total on-site solar energy consumption in Singapore, divided by the total number of office occupants. Office occupants comprise on-site employees and tenants whose electricity consumption was absorbed by the Group as at the end of the reporting year. In FY2025, the Group reduced total purchased electricity consumption by 11% and achieved an 11.8% reduction in energy intensity compared to FY2024, thereby meeting its target.





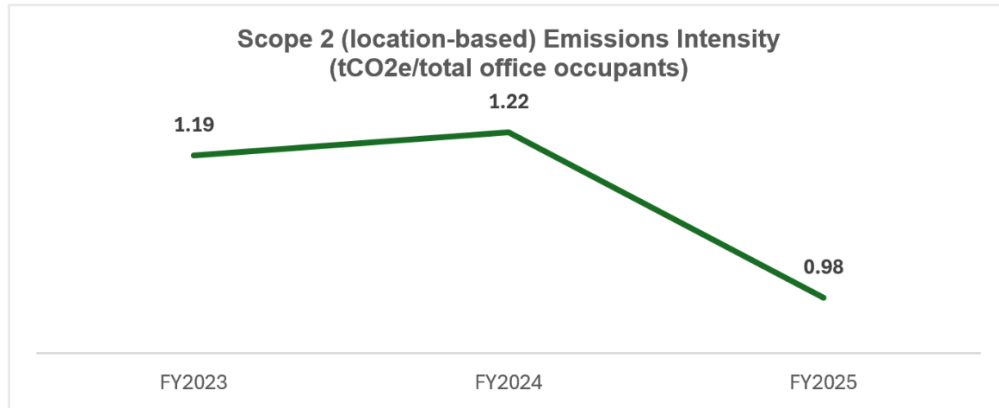
Energy-saving practices, such as switching off lights and electronics when not in use, are regularly communicated to employees, tenants and users through emails and verbal communications. LED lighting installations in the Singapore office have also been completed, contributing to improved energy efficiency. The Group will continue implement existing energy-saving practices and explore further opportunities to reduce energy intensity in subsequent years. The energy intensity target and the methodology used have not been validated by a third party. Refer to Appendix I for energy-related performance, and Appendix IV for relevant identified metrics based on the application of the IFRS S2 Industry-based Guidance.

The Group's GHG emissions are calculated in accordance with the Greenhouse Gas Protocol (2004), using the operational control approach. Scope 1 emissions comprise mobile combustion from the consumption of diesel and petrol, as well as fugitive emissions from refrigerants. Scope 2 emissions arise from purchased electricity consumed across the Group's operations in Singapore, China and Japan.

Following revisions to the SGX climate reporting timeline, Scope 3 emissions reporting remains voluntary for non-STI constituents. Nevertheless, recognising the significance of value chain emissions, the Group has commenced reporting selected material Scope 3 categories for which reliable data is available in the current reporting year. 82% of the Group's reported Scope 3 emissions arise from Category 1, followed by Category 4. These emissions primarily relate to the supply chain of the Group's chemical business. Category 3 and Category 13 each account for less than 1% of the Group's total Scope 3 emissions. The Group plans to progressively expand its Scope 3 reporting boundary over time as more accurate and complete activity data becomes available, and as internal capability and confidence in Scope 3 emissions calculations improve.

The Group is currently reviewing the applicability and setting of GHG emissions reduction targets, pending the availability of sufficient historical data and trend analysis to enable effective and manageable target setting. Future targets are expected to align with relevant jurisdictional net-zero ambitions, by 2050 in Singapore and Japan, and by 2060 in China, as well as national initiatives such as the Singapore Green Plan 2030, including the increase of solar energy deployment. Once established, these targets will form the basis of the Group's climate transition plan through a structured decarbonisation pathway.

In line with the Group's energy saving initiatives and its focus on reducing purchased electricity consumption as a key sustainability performance indicator, the Group has revised its GHG emissions intensity calculation. The calculation now uses Scope 2 (location-based) emissions only, instead of the combined total Scope 1 and Scope 2 (location-based) emissions, divided by the total number of office occupants across Singapore, Japan and China. This approach more accurately reflects emissions arising from the Group's purchased electricity consumption attributable to on-site operations and employees, further highlighting the importance of investing in energy efficiency measures and leveraging solar energy generated by the Group.

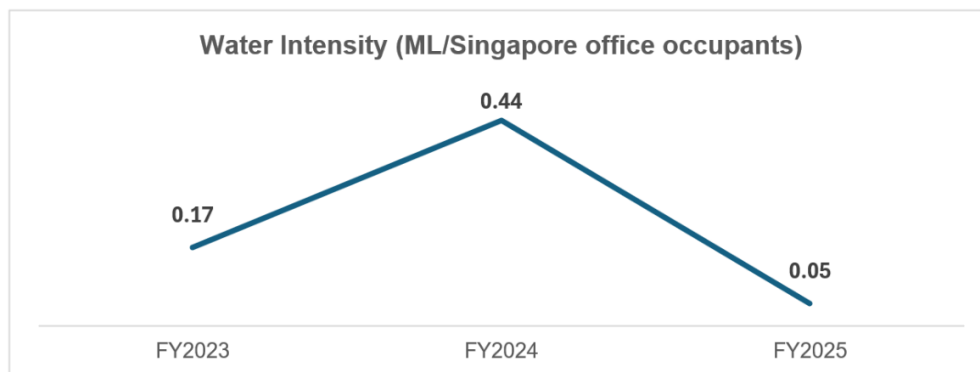


For more information on the Group's energy and emissions-related performance and emissions calculation methodology, please refer to Appendix I.

Water

The Group's water consumption primarily reflects cleaning activities within the factory and offices. In Singapore, water is supplied by the Public Utilities Board and used efficiently in the Group's daily operations. Regular inspections are conducted to promptly identify and rectify leaks, and water-efficient fittings are used where applicable. Water usage is minimised through routine efficiency measures, and all wastewater discharges comply with municipal requirements. Employees are encouraged to use water responsibly and report any faulty fittings.

For subsidiaries in China and Japan, water is supplied by local utilities and managed by the respective office building management, and water withdrawal data is not available. As such, water intensity is calculated based on office-based employee headcounts and tenant occupants at the Singapore office only.



Following the water pipe burst in FY2024, enhanced monitoring and corrective actions were implemented. Consequently, water consumption in FY2025 returned to historical levels, and water intensity was reduced to below 10% of FY2023 levels. Please refer to Appendix I for details of the Group's water withdrawal and intensity calculation.

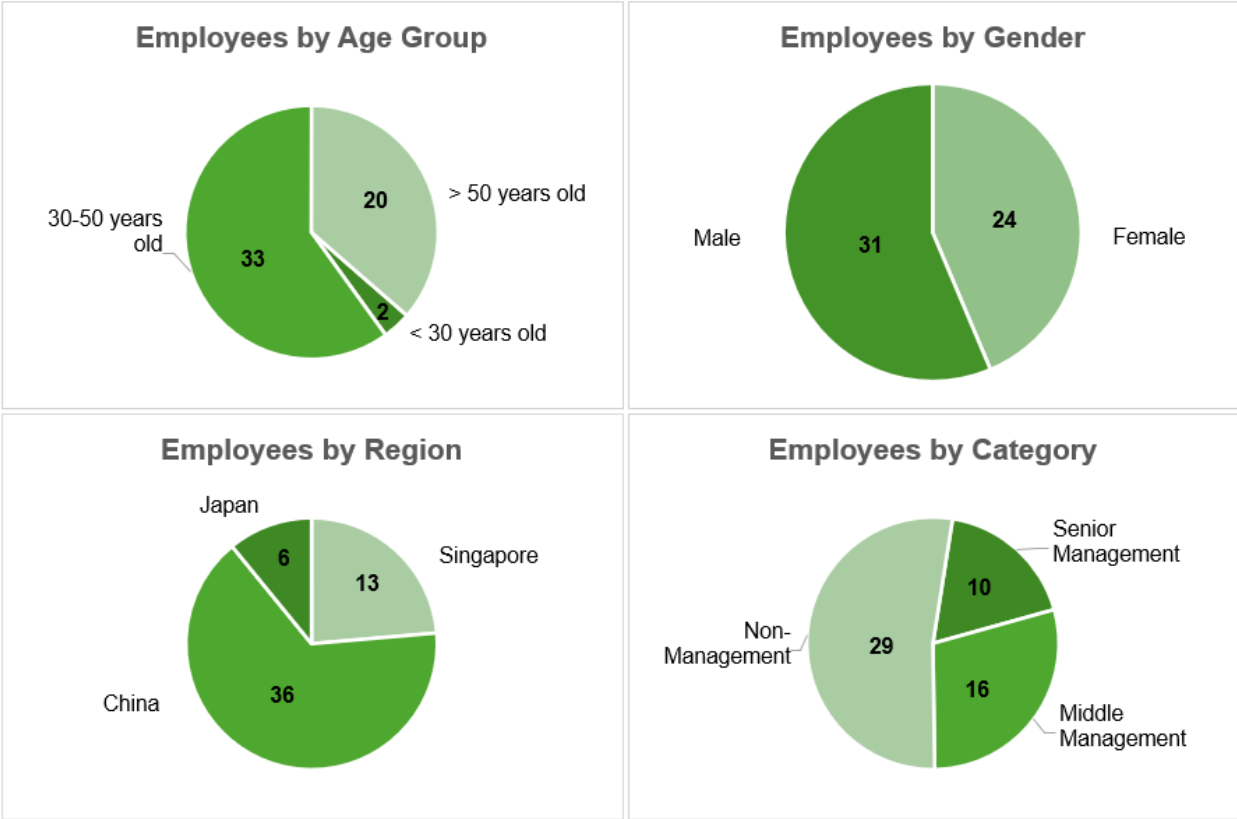
Focus 2: Human Capital

Employee Diversity and Equal Opportunities

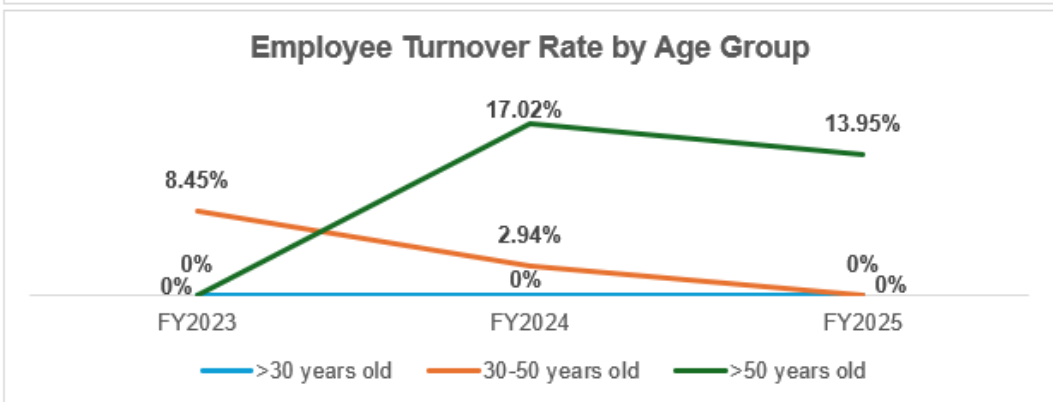
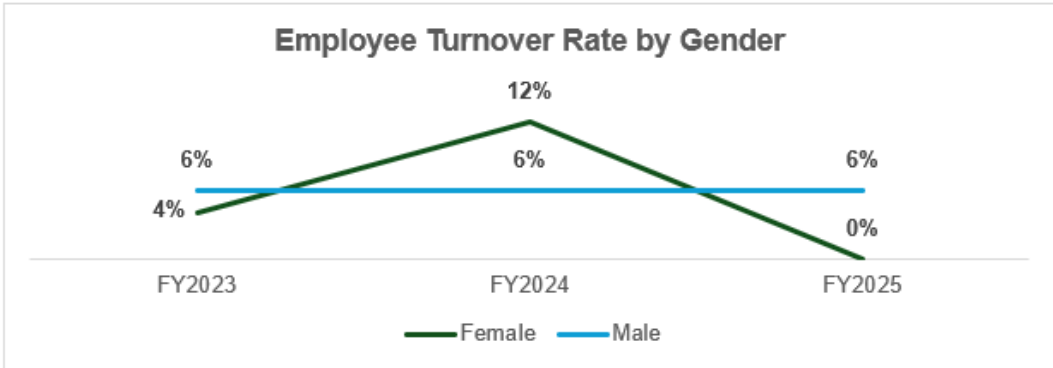
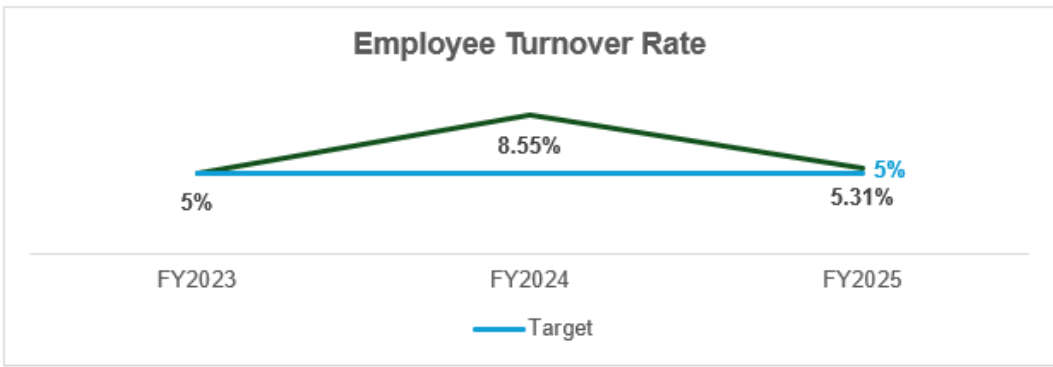
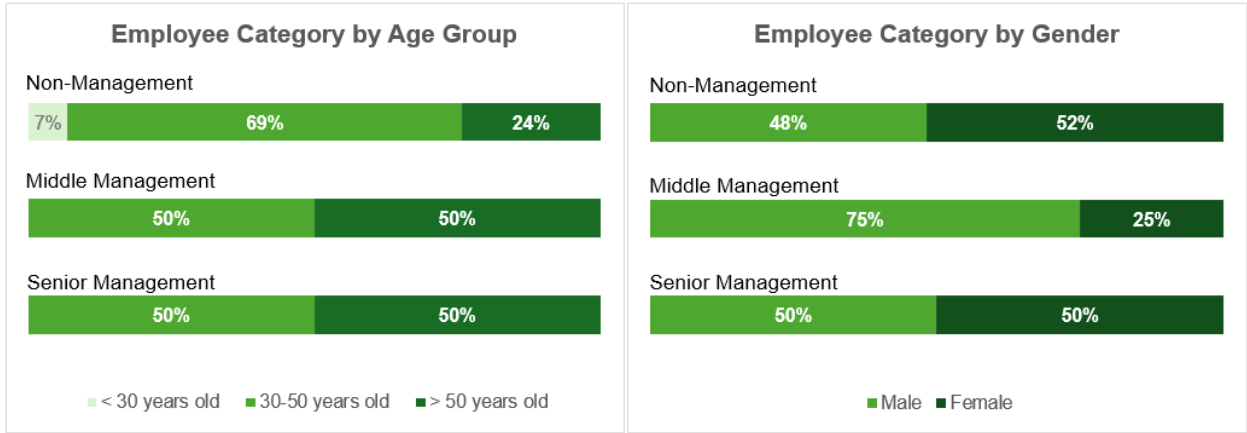
As of 31 December 2025, the Group employs 55 permanent full-time employees from a diverse range of nationalities, including Singaporean, People’s Republic of China (“**PRC**”) and Japanese employees. We view workforce diversity as a strategic strength that supports our operations across different markets and enhances our engagement with business partners. Diversity is also fundamental to fostering an inclusive, equitable and respectful workplace culture.

The Group maintains strict hiring and selection practices based solely on individual merit, such as skills, work experience and job performance capabilities, without regard to age, race, gender, religion or marital status. Our equal remuneration policy ensures that compensation is fair and consistent for employees performing similar roles, regardless of gender or nationality.

The Group’s employees comprise only full-time permanent employees, and the employee headcount is measured at the end of the reporting year. Three executive directors are noted under the senior management employee category. There were no new hires, and three employees left the Group in FY2025. The demographics of the Group’s workforce and employee turnover rates² are presented below:



² The employee turnover rate is calculated by dividing the total number of employees who resigned during the reporting year by the average number of employees, determined using the number of employees at the beginning and end of the reporting year.



To further promote inclusivity and effective governance, the Group adopted a Board Diversity Policy in FY2022. The policy highlights the importance of diversity in skills, experience, background, gender, age and ethnicity, recognising the value these factors bring to balanced decision-making and strong corporate stewardship. The table below provides the breakdown of the Board’s diversity by age group and gender.

FY2025 Board Diversity	Number	%
Total number of Board of Directors	6	100
Independent Board of Directors	3	50
Age Group		
<30 years old	0	0
30-50 years old	2	33.33
>50 years old	4	66.67
Gender		
Male	4	66.67
Female	2	33.33

The Group enforces a zero-tolerance approach towards any form of discrimination, including racial, sexual or workplace harassment. We take our responsibility to prevent unlawful behaviour seriously and continue to promote a workplace grounded in equality and mutual respect. There were no incidents of discrimination reported in FY2025, and we strive to maintain this standard in future years.

Employee Training and Development

The Group believes that business continuity and long-term success depend on the strength, depth and capabilities of its employees. The Group continuously provides opportunities for skills development through on-the-job training tailored to individual needs and job roles, while offering exposure to challenging projects and assignments to support employees in fulfilling their responsibilities.

Employees also participate in external training courses relevant to the Group’s business activities and daily operations. At the governance level, Executive Directors and Senior Management attended external courses on whistle-blowing policies and incident management. For sustainability and climate governance, they also attended sustainability and climate-related training programmes conducted by ISCA, covering topics such as climate change impacts, identification of climate-related risks, climate scenario analysis, carbon credits and the application of the ISSB and GRI Standards. The Finance Department participated in training on Goods and Services Tax and zero-rating processes organised by SBF. Further details on employee training and development are provided in Appendix I.

Workplace Health and Safety

Singapore operations have implemented a formal Workplace Health and Safety (“WHS”) Policy as part of its occupational health and safety management system. The policy covers 100% of Singapore employees involved in print and paper-related services and tenants. It requires employees, contractors and visitors to comply with applicable WHS laws and ensures that necessary safety resources are provided.

Workplace incidents, when they occur, are reported to the Managing Director, and reports are submitted to the Ministry of Manpower together with corrective action plans to address root causes. The Group also provides insurance coverage for workplace injuries in accordance with the Work Injury Compensation Act 2019. This WHS policy has been reviewed by the internal auditor.

For the fire prevention and building safety management, Singapore operations follow the framework set by Singapore’s Fire Safety Act, which includes:

- i. Establishing a Company Emergency Response Team (“**CERT**”)
- ii. Developing an Emergency Response Plan (“**ERP**”)
- iii. Appointing a Fire Safety Manager (“**FSM**”); and
- iv. Conducting annual fire and evacuation drills.

The Group involves both employees and professional vendors, such as the fire safety officer, fire maintenance vendor, Operations Manager and Managing Director, in developing and reviewing the on-site WHS management system. The CERT comprises 1 site main controller, 1 site incident controller, 4 Emergency Response Team (“**ERT**”) members—consisting of 2 Group’s employees and 2 tenants’ occupants—and 1 fire safety manager, an external vendor. CERT members undergo regular safety education and training to ensure they are equipped to respond effectively to emergencies and uphold workplace safety standards. The table below outlines the responsibilities of each CERT member and the training attended:

CERT	Responsibilities	Education and Trainings
Site Main Controller	<ul style="list-style-type: none"> • Key decision maker • Point of contact with government agencies • Authorises operation shutdown & evacuation 	<ul style="list-style-type: none"> • Workforce Skills Qualifications (“WSQ”) Implement Incident Management Processes (2018)
Site Incident Controller	<ul style="list-style-type: none"> • Response Team leader • Links between the site main controller and the response team and a fire safety manager 	<ul style="list-style-type: none"> • WSQ Implement Incident Management Processes (2018) • WSQ Respond to Fire (2018)
ERT Members	<ul style="list-style-type: none"> • Provide emergency response • Conduct evacuation • Implement In-Place Protection • Provide first aid 	<ul style="list-style-type: none"> • WSQ Respond to Fire Incident in Workplaces (Between 2018 to 2025) • CERT first aider course (Between 2018 to 2024)
Fire Safety Manager	<ul style="list-style-type: none"> • Ensures and enhances the fire safety standard within the building 	<ul style="list-style-type: none"> • Fire Safety Manager Accredited Training Institution (“ATI”) Certificate, Ngee Ann Polytechnic

The CERT has undergone an audit by the Singapore Civil Defence Force (“**SCDF**”), with no breaches noted.

Employees and occupants at the Group’s Singapore factory building are briefed on fire safety practices, including the use of portable fire extinguishers and fire hose reels, by the external fire safety officer. In addition, the Group engages an external fire maintenance vendor to carry out monthly fire safety maintenance to ensure that fire alarm systems, fire hose reels, portable fire extinguishers, dry riser systems, and fire hydrant systems remain in proper working conditions. An annual fire drill exercise was conducted in June 2025 under the supervision of the fire safety officer. Employees also participated in the Mass Fire Evacuation Drill organised by the National Fire and Emergency Preparedness Council in September 2025.

The Group’s ERP includes a formal hazard identification process under which employees are encouraged to report unsafe working conditions to management. Employees have the right to cease work or leave a hazardous area immediately if a task poses a health or safety risk and are required to notify the Operations Manager accordingly. Upon receiving a report, the Operations Manager conducts a thorough investigation, which may include site inspections, CCTV footage review and interviews with involved personnel and

witnesses. Investigation findings are reported to the Managing Director for appropriate action and are shared with relevant departments to update procedures and operational controls to prevent recurrence.

Employees in China and Japan comply with the safety management systems established by the respective building authorities at their leased offices.

In FY2025, the Group recorded one work-related injury incident in Singapore, resulting in an injury rate of 7.63 incidents per 100 employees in Singapore. The incident occurred while a Planning and Production Coordinator was adjusting a conveyor belt, resulting in third-degree burns that required surgery, 31 days of hospitalisation leave and follow-up treatment. No work-related injuries were reported in China and Japan, and no cases of work-related ill health or fatalities were reported across all locations during the reporting period. Further details on the injury rate calculation are provided in Appendix I.

Focus 3: Governance and Ethics

Anti-corruption Policy

The Group does not engage in bribery or any form of financial crime. We do not offer, promise, request or accept bribes in connection with our business activities.

The Group has formalised an anti-corruption policy, which has been reviewed and approved by the Managing Director. The policy sets out the Group's stance on anti-bribery and corruption, including guidance on gifts and hospitality, as well as measures to prevent conflicts of interest when dealing with business partners, such as suppliers and customers. Any suspicious or actual misconduct is reported to the Audit Committee and is subject to prompt investigation and appropriate disciplinary action. All reports are treated with strict confidentiality.

All Board members and employees are informed of the Group's anti-corruption policies and procedures. The policy is displayed on office notice boards as a daily reminder. In FY2025, one independent director and one member of senior management attended external anti-corruption training.

There were no incidents of corruption reported during the reporting period. The Group remains committed to maintaining zero incidents by complying with all applicable anti-corruption laws and regulations in the jurisdictions in which it operates, including the Singapore Prevention of Corruption Act.

Further details of the Group's Anti-Corruption policy are available on the Group's website under "Corporate Policies" in the "Investor Relations" section.

Whistle-blowing Policy

To reinforce a culture of strong business ethics and governance, the Group has established a whistle-blowing policy that provides clear and accessible channels for employees and stakeholders to raise concerns regarding potential improprieties, fraudulent activities or malpractices, and to facilitate the remediation of any adverse impacts on stakeholders.

Employees seeking guidance on responsible and ethical conduct may communicate with the designated officer, being the Group's Managing Director, and, where appropriate, with the Audit Committee. All reports and complaints are treated with strict confidentiality. Anonymous reporting is permitted, and access to reports is restricted to individuals responsible for investigating such matters. No whistle-blowing reports were received in FY2025.

The whistle-blowing policy was drafted by a professional company secretary with a legal background and was reviewed and approved by the Board. Further details are available on the Group's website under "Corporate Policies" in the "Investor Relations" section.

Risk Management Process

The Group has implemented risk management measures to address risks that may affect business resilience, including climate-related risks. The Group regularly reviews its business and operational activities to identify and assess significant risks through measures such as the careful selection of business partners, periodic vendor assessments, and the implementation of appropriate risk mitigation and monitoring controls. For further information on the Group's risk management framework and practices, please refer to the "Risk Management Policies and Processes" section in the Report on Corporate

Governance in the FY2025 Annual Report, as well as the “Focus 1: Climate Change and Environment” section of this Report.

Regulatory Compliance

The Board is committed to maintaining high standards of corporate governance to safeguard the interests of the Group's stakeholders. The Group adopts the Code of Corporate Governance 2018 as a reference for its governance practices, and both the Board and senior management regularly review these practices to ensure the highest standards of conduct and ethical behaviour are upheld.

The Group has obtained and maintained the necessary license for its chemical business operations. Our subsidiary in China, Orient-Salt Chemicals (Shanghai) Co., Ltd., acquired a “危险化学品经营许可证 (Hazardous Chemicals Business License)” as required under the Regulation on the Safety Management of Hazardous Chemicals in the PRC. This license permits companies to engage in chemical-related business activities while ensuring compliance with national and industry standards.

There were no instances of significant non-compliance in FY2025. The Group remains committed to full compliance with all applicable laws, regulations and regulatory requirements. For further details, please refer to the “Report on Corporate Governance” section in the FY2025 Annual Report.

Appendix I: Sustainability Performance Data

Focus 1: Climate Change and Environment

Energy Consumption (GJ)	FY2025	FY2024 ³	FY2023
Total energy consumption	1,780.02	1,838.40	1,575.14
Total fuel consumption	327.80	340.88	328.85
Diesel	187.36	195.60	177.62
Petrol	140.43	145.28	151.24
Total solar energy consumption	924.36	903.33	676.06
Total solar energy generated	2,814.88	2,815.05	2,844.90
Sold to SP Services Ltd	1,890.51	1,911.71	2,168.84
Total purchased electricity consumption	527.86	594.19	570.22

Energy Intensity (kWh/total office occupants) ⁴	FY2025	FY2024	FY2023
	6,112.05	6,932.95	5,583.71

GHG Emissions (tCO _{2e}) ⁵	FY2025	FY2024	FY2023
Total Scope 1 ⁶	29.02	25.08	24.13
Total Scope 2 (location-based) ⁷	64.78	73.38	73.72
Total Scope 2 (market-based) ⁸	63.87	72.52	73.05
Total Scope 3	76,812.44		
Category 1: Purchased goods and services ⁹	63,017.92		
Category 3: Fuel- and energy-related activities ¹⁰	15.95		
Category 4: Upstream transportation and distribution ¹¹	13,667.85		
Category 13: Downstream leased assets ¹²	110.72		

³ Recalculations were performed for FY2024 total fuel consumption and total energy consumption to include petrol consumption for vehicles in China.

⁴ Energy intensity calculation excludes fuel consumption, as fuel use does not accurately reflect employee-related energy usage. Fuel is primarily consumed by forklifts and intermittent management travel.

⁵ Recalculations were performed for FY2024 GHG emissions. Scope 1 emissions were updated to include petrol consumption in China. Scope 2 (location-based) emissions were updated using the latest available grid emission factors (2023 for China and Japan, 2024 for Singapore). Supplier-specific emission factor is available for Japan and has therefore been applied to Scope 2 (market-based) emissions. As a result, total GHG emissions and GHG emissions intensity figures have been restated.

⁶ Emission factors for Scope 1 emissions are sourced from the Singapore Emission Factors Registry ("SEFR") 2024, the Ministry of Ecology and Environment of China ("MEE") 2022 and IPCC AR6 2021 – 100-year time horizon figures.

⁷ Grid emission factors for Scope 2 emissions are sourced from the Energy Market Authority ("EMA") 2025 for Singapore (2024 grid factor), MEE 2025 for China (2024 grid factor) and the Ministry of Economy, Trade and Industry ("METI") 2025 for Japan (2023 grid factor, based on the Japanese fiscal year).

⁸ A supplier-specific emission factor from Tokyo Electric Power Company Energy Partner ("TEPCO EP") is used to calculate Scope 2 (market-based) emissions for the Japan office. As the Group generates and consumes solar energy from owned on-site solar panels, and residual mix emission factors are not available for Singapore and China, Scope 2 (market-based) emissions for the Singapore and China offices are equivalent to their respective Scope 2 (location-based) emissions.

⁹ Scope 3 Category 1 includes upstream emissions from purchased goods and services, comprising chemical products and related inspection surveyor services, as well as consumables and equipment repair services for the print and paper management business. Emissions are calculated using a spend-based method, with emission factors sourced from the US Environmental Protection Agency ("USEPA") 2024.

¹⁰ Scope 3 Category 3 includes well-to-tank emissions from purchased petrol, diesel and electricity, as well as transmission and distribution losses from purchased electricity consumed in Singapore, China and Japan. Emissions are calculated using an average-data method, with emission factors sourced from the UK Department for Environment, Food & Rural Affairs ("DEFRA") 2025.

¹¹ Scope 3 Category 4 includes emissions from outsourced third-party logistics services, including land and marine transportation and warehouse storage of chemical products prior to delivery to customers and business partners. Emissions are calculated using a spend-based method, with emission factors sourced from USEPA 2024.

¹² Scope 3 Category 13 includes emissions from fuel and electricity consumption of leased assets. Diesel consumption for leased forklifts is tracked through metering, while tenants' electricity consumption is measured via separate meters for leased office areas. Emissions are calculated using a lessee-specific method, with emission factors sourced from SEFR 2024 and EMA 2025.

Scope 2 (location-based) GHG Emissions Intensity (tCO ₂ e/total office occupants) ¹³	0.98	1.22	1.19
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Water Withdrawal (ML)	FY2025	FY2024	FY2023
Total water withdrawal	0.88	4.85	2.20
Water Intensity (ML/Singapore office occupants)	0.05	0.44	0.17

Targets	Time Period ¹⁴	Status
Energy intensity cap as < 10% of the energy intensity of the previous financial year	Perpetual	Met
Water intensity cap as < 10% of the water intensity of the previous financial year	Perpetual	Met
Zero incidences of non-compliance with environmental laws and/or regulations	Perpetual	Met

Focus 2: Human Capital

Employee Training Metrics	FY2025	FY2024
Total training hours conducted	90.5	97
Total number of employees attended training	6	7

Work-related Injuries Rate ¹⁵	FY2025	FY2024
Singapore	7.63	0
China	0	0
Japan	0	0

Targets	Time Period	Status
<5% employee turnover rate	Perpetual	Not Met
Zero reported incidents of discrimination	Perpetual	Met
<5 recordable workplace safety accidents (work-related injury and ill health)	Perpetual	Met

Focus 3: Governance and Ethics

Targets	Time Period	Status
Zero corruption reports	Perpetual	Met
Zero whistle-blowing reports	Perpetual	Met
Zero incidences of non-compliance with laws and/or regulations resulting in significant fines and sanctions	Perpetual	Met

¹³ Recalculations were performed for FY2023 and FY2024 GHG emissions intensity figures to reflect the revised components of the intensity metrics for comparability purposes.

¹⁴ The Group's perpetual targets cover short- (≤ 3 years), medium- (≤ 7 years) and long-term (≥ 10 years) horizons, as defined by the Group. A year-on-year comparison is conducted each reporting year to track target performance.

¹⁵ The Group calculates the work-related injury rate for each operating geographical location using the standard formula of incidents per 200,000 hours worked. The 200,000-hour benchmark reflects the equivalent of 100 employees working 40 hours per week for 50 weeks per year. Total working hours were derived based on the standard number of working days in Singapore, China and Japan, after excluding weekends and public holidays from the calendar year.

Appendix II: SGX Six Primary Components Index

	Primary Components	Section Reference
1	Material environmental, social and governance factors	<ul style="list-style-type: none"> • Sustainability Approach
2	Climate-related disclosures	<ul style="list-style-type: none"> • Focus 1: Climate Change and Environment
3	Policies, practices and performance	<ul style="list-style-type: none"> • Sustainability Commitments • Focus 1: Climate Change and Environment • Focus 2: Human Capital • Focus 3: Governance and Ethics • Appendix I: Sustainability Performance Data
4	Targets	<ul style="list-style-type: none"> • Appendix I: Sustainability Performance Data
5	Sustainability reporting framework	<ul style="list-style-type: none"> • About This Report
6	Board statement and associated governance structure for sustainability practices	<ul style="list-style-type: none"> • Sustainability Approach

Appendix III: GRI Standards Content Index

Statement of use	Abundance International Limited has reported with reference to the GRI Standards 2021 for the period from 1 January 2025 to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not Applicable.

GRI Standards	Disclosure Content	Section Reference
GRI 2: General Disclosures 2021	2-1 Organizational details	About Abundance
	2-2 Entities included in the organization's sustainability reporting	About This Report: Reporting Scope
	2-3 Reporting period, frequency and contact point	About This Report: Reporting Practice; Availability and Feedback
	2-4 Restatements of information	About This Report: Restatements
	2-5 External assurance	About This Report: Assurance
	2-6 Activities, value chain and other business relationships	About Abundance
	2-7 Employees	Focus 2: Human Capital <ul style="list-style-type: none"> Employee Diversity and Equal Opportunities
	2-9 Governance structure and composition	Sustainability Approach: Sustainability Governance Structure
	2-10 Nomination and selection of the highest governance body	FY2025 Annual Report: Corporate Governance Report
	2-11 Chair of the highest governance body	
	2-12 Role of the highest governance body in overseeing the management of impacts	
	2-13 Delegation of responsibility for managing impacts	Focus 1: Climate Change and Environment Focus 3: Governance and Ethics
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Approach: Sustainability Governance Structure
	2-15 Conflicts of interest	FY2025 Annual Report: Corporate Governance Report
	2-16 Communication of critical concerns	Focus 3: Governance and Ethics <ul style="list-style-type: none"> Whistle-blowing Policy
	2-17 Collective knowledge of the highest governance body	Sustainability Approach: Sustainability Governance Structure
	2-18 Evaluation of the performance of the highest governance body	FY2025 Annual Report: Corporate Governance Report
	2-19 Remuneration policies	
	2-20 Process to determine remuneration	
	2-22 Statement on sustainable development strategy	Message from the Board
	2-23 Policy commitments	Focus 2: Human Capital Focus 3: Governance and Ethics
	2-24 Embedding policy commitments	Focus 2: Human Capital Focus 3: Governance and Ethics
	2-25 Processes to remediate negative impacts	Focus 3: Governance and Ethics <ul style="list-style-type: none"> Risk Management Process

	2-26 Mechanisms for seeking advice and raising concerns	Focus 3: Governance and Ethics <ul style="list-style-type: none"> Whistle-blowing Policy
	2-27 Compliance with laws and regulations	Focus 3: Governance and Ethics <ul style="list-style-type: none"> Regulatory Compliance
	2-28 Membership associations	About Abundance
	2-29 Approach to stakeholder engagement	Sustainability Approach: Stakeholder Engagement
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Approach: Materiality Assessment
	3-2 List of material topics	Sustainability Approach: Materiality Assessment
Focus 1: Climate Change and Environment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach Focus 1: Climate Change and Environment
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	FY2025 Annual Report
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Strategy and Business Resilience
GRI 302: Energy 2016	302-1 Energy consumptions within the organisation	Energy and Emissions
	302-3 Energy intensity	
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Water
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Energy and Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	
Focus 2: Human Capital		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach Focus 2: Human Capital
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Employee Diversity and Equal Opportunities
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Workplace Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	
	403-3 Occupational health services	
	403-4 Worker participation, consultation, and communication on occupational health and safety	
	403-5 Worker training on occupational health and safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	

	403-8 Workers covered by an occupational health and safety management system	
	403-9 Work-related injuries	
	403-10 Work-related ill health	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Employee Training and Development
	404-2 Programs for upgrading employee skills and transition assistance programs	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Employee Diversity and Equal Opportunities
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	
Focus 3: Governance and Ethics		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach Focus 3: Governance and Ethics
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-corruption Policy
	205-2 Communication and training about anti-corruption policies and procedures	FY2025 Annual Report: Corporate Governance Report
	205-3 Confirmed incidents of corruption and actions taken	

Appendix IV: IFRS S2 Industry-based Guidance on implementing Climate-related Disclosure

Volume 6: Multiline and Specialty Retailers & Distributors

Energy Management in Retail and Distribution		
Metric	Code	FY2025
Total energy consumed (GJ)	CG-MR-130a.1	1,780.02
Grid electricity consumption (%)		36.35
Renewable energy consumption (%)		63.65