

SUSTAINABILITY REPORT

Protecting the environment is an integral part of our vision and a commitment that we convert into meaningful actions.

MESSAGE FROM THE EXECUTIVE CHAIRMAN AND DIRECTOR

At Intraco Limited, sustainability is not just a value we uphold — it is a belief that guides our journey. We embrace our responsibility to help shape a more sustainable future, even when our resources are modest. Though our footprint may be small, our ambition to create meaningful, lasting impact is bold and unwavering.

Over the past year, we have continued to evolve, reshaping our business model to become more scalable and aligned with the technological landscape of today. With the divestment of our passive fire protection business, we are now focused on regional trading, distribution and supply chain activities, alongside the provision of digital assets, corporate advisory and other financial services.

This transformation opens new pathways for advancing sustainability. Our current operations require significantly less electricity and fuel, contributing to reductions in our Scope 1 and Scope 2 emissions. Even so, we remain committed to closely monitoring and responsibly managing both our direct and indirect carbon emissions as we work toward our 2026 targets. Our journey is ongoing, but our determination to minimise our environmental impact is steadfast.

Our ambitions extend well beyond regulatory compliance. We are actively exploring opportunities to enhance energy efficiency, reduce waste, and embed sustainable practices across our operations. We recognise that sustainability is a shared responsibility, and we are committed to collaborating with our stakeholders to drive meaningful, collective progress.

I am inspired by the dedication of our team, who have embraced sustainability as a core value and a guiding principle. Together, we are demonstrating that even smaller organisations can contribute to positive change. While challenges remain, we are confident that our commitment to sustainability will not only benefit the environment but also strengthen our resilience and long term growth.

Looking ahead, we will continue to balance growth with responsibility, ensuring that we leave a positive legacy for future generations. Thank you to all our stakeholders for your continued support as we work towards a more sustainable future.

MAK LYE MUN
Executive Chairman and Director

ABOUT THIS REPORT

Reporting Principles and Statement of Use

This Report contains information about the commitment, corporate governance, sustainability policies, performance and targets in managing the Environmental, Social and Governance (“ESG”) factors of Intraco Limited (“Intraco”, or the “Group”) for FY2025. Intraco has reported in accordance with the Global Reporting Initiatives (“GRI”) Standards.

The GRI Standards are selected as it is a widely used and globally recognised sustainability reporting standard that has a broad selection of topics for reporting on economic, environmental and social impacts. The Board has reviewed and approved the reported information, including the material topics, metrics and targets.

We have applied the GRI Standards in ensuring the quality and proper presentation of the reported information. Reporting principles for sustainability reporting as stipulated in GRI 1: Foundation 2021 include the following:

Accuracy	To report information that is correct and sufficiently detailed to allow an assessment of the organization’s impacts.
Balance	To report information in an unbiased way and provide a fair representation of the organization’s negative and positive impacts.
Clarity	To present information in a way that is accessible and understandable.
Comparability	To compile, and report information consistently to enable an analysis of changes in the organization’s impacts over time and an analysis of these impacts relative to those of other organizations.
Completeness	To provide sufficient information to enable an assessment of the organization’s impacts during the reporting period.
Sustainability context	To report information about its impacts in the wider context of sustainable development.
Timeliness	To report information on a regular schedule and make it available in time for information users to make decisions.
Verifiability	To gather, record, compile, and analyse information in such a way that the information can be examined to establish its quality.

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For more information on GRI disclosures, please refer to the GRI Content Index at the end of this Report.

This Report is compliant with Listing Rules 711A and 711B of the Singapore Exchange Securities Trading Limited ("SGX-ST"). The United Nations Sustainable Development Goals ("UN SDGs") have also been incorporated into the Report, highlighting our contributions to sustainable development.

Reporting Scope

The scope of this Report considers key business activities and associated sustainability concerns related to the following group of companies of Intraco:

- Intraco Trading Pte Ltd ("ITPL");
- Intrawave Pte Ltd ("Intrawave");
- Taurus Point Capital Pte. Ltd. ("Taurus");
- Provenance Treasures Pte. Ltd. ("Provenance");
- Tradetok Pte. Ltd. ("Tradetok"); and
- iChange Pte. Ltd. ("iChange").

Due to the disposal of the Group's passive fire protection business, K.A. Group Holdings Pte. Ltd., the reporting scope of the current year is considerably different from that of the previous year, resulting in certain metrics not directly comparable across periods. Explanatory notes are being added where appropriate to assist understanding of the data contained in this Report.

Assurance

Internal controls and verification mechanisms have been established by the management to ensure the accuracy and reliability of narratives and data. We have also considered the recommendations of an external ESG consultant for the selection of material topics as well as compliance with GRI Standards and SGX-ST Listing Rules. The Board has therefore assessed that external assurance is not required for the Report. The Group will continue to assess the need to further enhance the credibility of our sustainability report through internal review or external assurance.

Availability and Feedback

Intraco welcomes any feedback on this Report and any aspects concerning its sustainability. Engaging with each of our stakeholder is essential to operating Intraco's business responsibly. Please send your comments and suggestions to investor.relations@intraco.com.

ESG Performance Highlights

GOVERNANCE

Zero

cases of service recall and complaints

Zero

material non-compliance with relevant laws and regulations



ENVIRONMENTAL

Zero

incident of environmental non-compliance



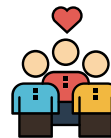
HUMAN CAPITAL

182.5

training hours, equivalent to approximately

7.3

hours of training per employee trained



Zero

workplace fatalities or injuries that caused disabilities

GENDER EQUALITY

56%

of our staff are female employees



INNOVATION AND IMPROVEMENT

Maintained

the ISCC PLUS Certificate



PRODUCT RESPONSIBILITY

100%

supplier environmental and social assessments for new major suppliers



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GOVERNANCE

Governance Structure and Statement of the Board

The Board has the oversight and ultimate responsibility on the Group’s sustainability reporting. It assumes a major role in formulating the Group’s sustainability strategies, goals and targets, while overseeing sustainability performance and the policies that enable their achievement.

When shaping the Group’s strategic direction, the Board considers a wide range of climate-related risks and opportunities, and drives the integration of such considerations into its oversight of the Group’s strategy, major transactions, and risk management policies. It ensures that ESG considerations and stakeholder expectations are fully embedded in decision making. This includes regularly assessing whether proposed transactions align with the Group’s climate commitments, and questioning on the adequacy of controls and mitigation plans. The Board weighs short-term financial impacts versus long-term resilience, to guide balanced, forward-looking decisions that support sustainable performance. The Board also determines the Group’s material ESG topics and oversees their management and ongoing monitoring.

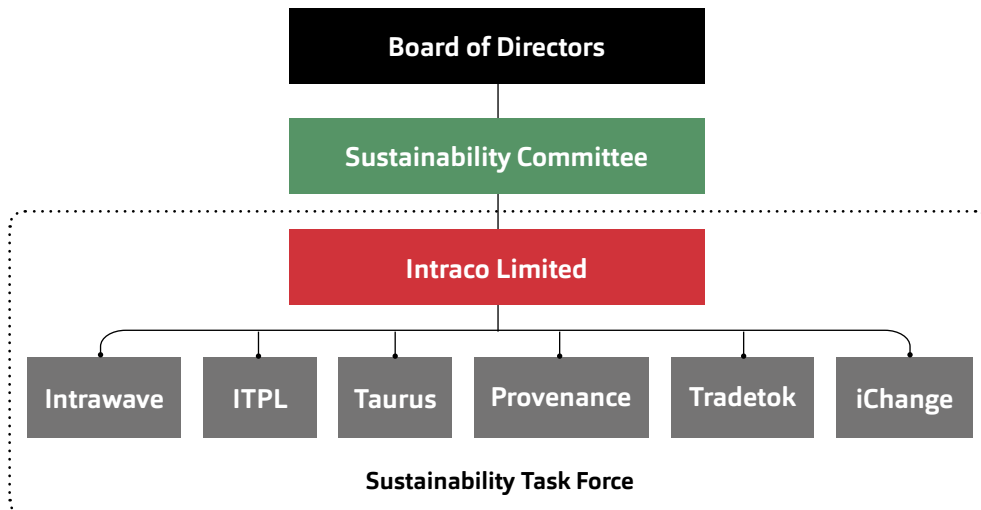
The Board oversees the establishment of climate-related targets by ensuring they are grounded in credible data, aligned with the Group’s strategic objectives, and supported by plan of execution. It regularly reviews progress against these targets, making queries where gaps or delays emerge. While climate-related performance indicators are not currently integrated into remuneration policies, the Group’s commitment to its climate-related goals are nonetheless diminished.

The Board oversees the sustainability efforts of the Group with the support of the Sustainability Committee (“SC”). The SC is formed by the heads of the Group’s principal business units and is co-chaired by the Group’s Vice President, Finance and Vice President, Human Resource. The SC meets once a year to review the Group’s climate challenges, and updates the Board through a structured reporting mechanism that combines regular briefings with event-driven escalation, enabling consistent oversight.

The SC stipulates the Group’s sustainability strategies and goals, collects data to periodically assess progress, and reviews the policies that support their achievement. It also makes recommendations on sustainability matters, including policies, practices, and targets. In carrying out these responsibilities, the SC identifies key business risks, implements relevant strategies, tracks material ESG factors, and reviews the Group’s sustainability reports.

The SC is supported by the Sustainability Task Force (“STF”) which consists of executives in different business units. The STF provides support to the SC through a set of structured controls and procedures, which are integrated into the operations of business units. These include periodic climate-related risks assessments, cross-functional reviews of regulatory and market developments. Dedicated working groups of each business unit coordinate inputs to ensure that climate insights inform the SC and the Board on strategic planning, capital allocation, and overall risk management.

Both the Directors and senior personnel in the SC have received sustainability training. The Board is kept regularly informed of emerging ESG developments, including energy policies, regulatory updates and evolving market best practices. ESG training is embedded in the induction and ongoing development of Directors and senior management.



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Regulatory Compliance

The laws and regulations that are applicable to the Group include the Code of Corporate Governance 2018, regulations by the Monetary Authority of Singapore, Listing Rules of the SGX-ST, the Accounting and Corporate Regulatory Authority (“ACRA”) and the Securities and Futures Act, amongst others.

Review of new regulations and updates to existing regulations are regularly conducted by our employees, our corporate secretarial firm and our auditors. Updates are disseminated to relevant staff and processes are in place to monitor the activities and associated performance on a regular basis.

Additionally, updates on relevant legal, accounting and regulatory developments are typically provided to the Board by emails, briefings or presentations. The Company Secretary also circulates articles, reports and press releases issued by the SGX-ST and the ACRA which are relevant to the Board.

STRATEGY

Our Six Core Focus Areas

Our ESG strategy is anchored in six core focuses as illustrated below. Together, these core focuses form a comprehensive framework that strengthens our resilience, enhances our competitiveness and ensures that we contribute meaningfully to a greater community.



Focus 1: Governance and Ethics

Strong governance and ethical conduct form the foundation of our ESG strategy. We are committed to maintaining accountable and responsible leadership that integrates sustainability considerations into strategic planning and decision making. We uphold strict ethical standards, including zero tolerance for corruption and bribery, and we prioritise data security and privacy to ensure stakeholder trust. Through clear policies, robust oversight and transparent reporting, we foster a culture of integrity that guides our actions.

Focus 2: Economic Performance

Sustainable economic performance is essential to our long-term success. We strive to create stable financial value by enhancing our business model, improving operational efficiency and managing risks proactively. We support local and regional economies through fair practices and partnerships with suppliers who share our values. By aligning financial discipline with sustainability principles, we aim to deliver consistent value to shareholders while contributing positively to the communities in which we operate.

Focus 3: Innovation and Improvement

Innovation is a driving force for our growth. We continuously explore new technologies, digital tools and process enhancements that help us remain competitive amid market shifts, technological changes and global challenges. We embrace digital transformation by reshaping our business model to include digital assets and related financial services. Our employees are encouraged to improve continuously and contribute ideas that advance our strategic goals. Through innovation, we position ourselves to anticipate future challenges and opportunities.

Focus 4: Environmental Responsibility

We recognise our responsibility to minimise our environmental footprint and contribute to global climate goals. Our environmental strategy focuses on reducing emissions, conserving resources and integrating sustainable practices across our operations and value chain. We actively monitor and manage our performance against targets, implementing energy-efficient measures and exploring low-carbon technologies. Waste reduction, optimal resource consumption and environmental compliance are central to our approach. As we continue to evolve, we remain committed to exploring new ways to reduce our impact and support a more sustainable planet.

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Focus 5: Product Responsibility

We uphold rigorous quality assurance standards and ensure quality throughout our supply chain. Our approach to product responsibility includes ethical sourcing, strong supplier oversight and clear communication about product features, risks and benefits. We also prioritise customer data protection and cybersecurity, recognising the importance of trust in an increasingly digital marketplace. By embedding sustainability considerations into our product and service offering, we will create long-term value to our stakeholders.

Focus 6: Human Capital

Our people are central to our success, and we are committed to fostering a workplace where they can thrive. We promote diversity, equity and inclusion, ensuring equal opportunities and a culture that values different perspectives. Employee well-being, health and safety are our top priorities, supported by workplace practices that promote harmony. We invest in continuous learning and development to equip our workforce with the skills needed for the future. Through open communication, recognition and engagement, we cultivate a motivated and resilient team that drives our sustainability ambitions forward.

Together, these six focuses form a comprehensive ESG strategy that strengthens our organisation and positions us for sustainable, long-term growth.

A Time-Bound Strategic Pathway

Our ESG strategy is grounded in responsible business practices that create long-term value for our stakeholders. As we navigate a rapidly evolving economic and technological landscape, we recognise that sustainability is not a standalone initiative but a guiding principle that shapes our decisions, operations and aspirations. We have defined our time horizons to effectively implement our strategy and track our progress throughout the journey. Each period has a distinct purpose on our path to creating lasting value:

Short-Term (1–3 years): Our near-term priorities centre on strengthening operational efficiency, ensuring full compliance, and building the data and governance foundations needed to support our broader ESG strategy.

Medium-Term (4–6 years): Over the medium term, we will make meaningful progress on our ESG targets that embed sustainable practices across our operations. These goals are designed to deliver measurable improvements on our material topics and align with our corporate strategic planning.

Long-Term (7+ years): Our long-range ambitions focus on transformational outcomes that contribute to wider societal and environmental goals, including climate action and the transition to a circular economy. These aspirations position us to play a leading role in shaping a sustainable future.

Managing Climate-related Risks and Opportunities

Climate change presents both risks and opportunities. We take a balanced approach that considers potential positive and negative impacts, enabling us to maximise value while minimising adverse effects on our business.

Physical Risks, Transition Risks and Opportunities

We categorise climate-related impacts into physical risks, transition risks and opportunities that are reasonably expected to affect our cash flows, access to finance, or cost of capital.

Physical risks: These include acute events—such as extreme heat, rainfall, storms and other natural disasters—that may disrupt our supply chain and infrastructure, as well as chronic changes like rising sea levels and shifting climate patterns that could affect long-term business viability.

Transition risks: They stem from the global shift toward a low-carbon economy, including more stringent laws and regulations on environmental protection, carbon emission and waste generation. Technological developments and changing market preferences for green suppliers may require adjustments to our business model and operations. These changes may lead to increased risks of regulatory non-compliance resulting in legal, technological, market and reputational risks.

Opportunities: The transition to a low-carbon business model may bring us opportunities. Growing ESG awareness among consumers gradually shapes the market as preferences shift toward more responsible businesses. Efforts to improve energy efficiency and reduce waste not only lower operating costs in the short-term, but also help streamline and optimize operations over the medium term. Emerging low-carbon markets are expected to mature within the next three to ten years, creating new opportunities for growth and innovation. By actively disclosing ESG performance and taking concrete action, we can enhance our reputation, attracting new capital and customers.

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Effects of Climate-related Risks and Opportunities

Risk Type	Description	Effects on Business Model	Effects on Value Chain
Physical Risks			
Acute Risk	Increased severity of extreme weather <ul style="list-style-type: none"> • Extreme heat • Rainfall / flooding • Wildfire • Tropical storms 	<ul style="list-style-type: none"> • Damages property and assets in areas affected by extreme weather • Increases need for cooling systems and equipment • Affects employee health and safety • Disrupts utilities supply • Increases maintenance costs, insurance premiums 	<ul style="list-style-type: none"> • Decreases production capacity with supply chain interruptions • Reduces availability of insurance on assets in risks exposed areas • Lowers sales / output due to business disruption • Disrupts cloud services • Affects costs and availability of raw materials and utilities
Chronic Risk	Variability in climate and precipitation patterns <ul style="list-style-type: none"> • Rising sea levels • Changing climate patterns 	<ul style="list-style-type: none"> • Reduces short-term revenue • Impairs asset values 	
Transition Risks			
Market Risks	<ul style="list-style-type: none"> • Changing consumer behaviour • Unpredictable market demand • Changes in competitive landscape 	<ul style="list-style-type: none"> • Changes input prices (e.g. low-carbon raw materials) • Increases output requirements (e.g. on waste treatment and emission control) 	<ul style="list-style-type: none"> • Disrupts existing upstream and downstream partnerships as procurement shifts toward greener alternatives
Technology Risks	<ul style="list-style-type: none"> • Substitution of existing products and services • Unsuccessful investment in new technologies • Costs of transition 	<ul style="list-style-type: none"> • Retires existing technology early • Increases research and development expenses • Increases costs on adopting and acquiring new technology 	<ul style="list-style-type: none"> • Alters competitive dynamics and increases procurement costs along the value chain
Compliance Risks	<ul style="list-style-type: none"> • Increased carbon pricing • Mandatory reporting obligations • Regulation of existing products and services • Exposure to litigation 	<ul style="list-style-type: none"> • Increases regulatory requirements on carbon pricing • Retires existing assets early due to policy changes • Changes in energy efficiency standards • Increases costs on adopting new processes for compliance 	<ul style="list-style-type: none"> • Induces structural changes in compliance throughout the value chain • Increases risks from non-compliance of suppliers • Reduces demand for high-emissions products and services • Lowers profit margin due to upstream compliance costs
Reputation Risks	<ul style="list-style-type: none"> • Criticism of industry sector • Negative stakeholder feedback 	<ul style="list-style-type: none"> • Increases the difficulty of talent retention and workforce planning • Lowers ability to attract capital 	<ul style="list-style-type: none"> • Reduces demand of goods and services throughout the value chain • Decreases production capacity from stigmatised suppliers

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Opportunity Type	Description	Effects on Business Model	Effects on Value Chain
Efficiency Gains	<ul style="list-style-type: none"> More efficient production and distribution Savings from optimising resources Energy and water efficiency Use of new technologies 	<ul style="list-style-type: none"> Improves profit margins from efficiency gains Benefits employee health, satisfaction, and productivity Reduces exposure to fossil fuel price increases Reduces exposure to GHG emissions Increases capital availability 	<ul style="list-style-type: none"> Increases production capacity and resource utilisation throughout the value chain Reduces procurement costs due to upstream improvements
Supply Chain Resilience	<ul style="list-style-type: none"> Strong supplier partnership increases business viability 	<ul style="list-style-type: none"> Increases resilience at times of climate unpredictability Lowers risks of business disruptions 	<ul style="list-style-type: none"> Improves competitiveness by collaborating standards Increases reliability of supply chain
Market Opportunities	<ul style="list-style-type: none"> Access to new markets Opportunity to expand geographically 	<ul style="list-style-type: none"> Increases revenue source from new markets Diversifies geographically 	<ul style="list-style-type: none"> Fosters maturity of the entire value chain via expanded product and service offerings
Consumer Preference	<ul style="list-style-type: none"> Changes in consumer behaviour and expectations 	<ul style="list-style-type: none"> Opens up new revenue streams Increases market share of green companies 	<ul style="list-style-type: none"> Incentivizes sustainable innovation throughout the value chain, driven by downstream demands

Climate Resilience

To assess the potential impacts of climate change on our operations, supply chain, and business model, we have conducted a climate scenario analysis in FY2025. Two externally recognised climate pathways were chosen after considering the scenarios of Intergovernmental Panel on Climate Change (“IPCC”), and the Network for Greening the Financial System (“NGFS”).

The analysis evaluates physical risks, transition risks and opportunities across short-, medium-, and long-term horizons. The results provide insights on how these risks and opportunities could influence our strategy, resource allocation, and overall capacity to adapt under different climate scenarios. Despite thorough consideration, we also recognize significant uncertainties, including future policy directions, technology adoption rates, and the severity of climate impacts.

Scenario Selection: The two chosen climate pathways were widely used and take reference to the scenarios presented by the IPCC. They will help us assess the level of exposure from risks and opportunities, and support our future strategic planning.

Scenarios	Key Assumptions
<p><2°C scenario</p> <p><i>Warming limited to less than 2°C (above pre-industrial levels) before 2100</i></p>	<ul style="list-style-type: none"> ≤ 2°C policy ambition Immediate policy reaction Fast technological change Rapid grid decarbonisation Rising customer expectations Low local exposure to hazards
<p>>4°C scenario</p> <p><i>Warming exceeds 4°C (above pre-industrial levels) before 2100</i></p>	<ul style="list-style-type: none"> ≥ 4°C policy ambition Delayed policy reaction Slow technological change Gradual grid decarbonisation Mild shift in customer expectations High local exposure to hazards

Note:

Source of the two scenarios: Shared Socioeconomic Pathways (“SSP”) from the IPCC’s Sixth Assessment Report - SSP1-2.6 and SSP5-8.5. SSP1-2.6 represents a relatively low emissions scenario, while SSP5-8.5 denotes a high emissions scenario.

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Scope and Time Horizons: The analysis covers all of our major operating locations in Singapore. Impacts were evaluated across short-term (1–3 years), medium-term (4-6 years), and long-term (7+ years) horizons, consistent with our time horizons outlined in the Strategy section.

Methodology: For each scenario, we assess the potential operational and financial implications of identified climate-related risks factors. While full quantitative modelling is still in progress, we remain committed to strengthening our data systems and analytical capabilities to support more detailed and quantitative scenario assessments in the future.

Assessment Results: The results of our climate scenario analysis are presented below:

Type of Risk	Relevance or Assumptions	Impact Under a <2°C Scenario			Impact Under a >4°C Scenario		
		Short-term	Medium-term	Long-term	Short-term	Medium-term	Long-term
Physical Acute							
<i>Extreme Heat</i>	Affects health and productivity	Low	Low	Medium	Low	Medium	High
<i>Rainfall / Flooding</i>	Damages facilities	Low	Low	Medium	Low	Medium	High
<i>Wildfire</i>	Damages transport and power network	Low	Low	Low	Low	Low	Medium
<i>Tropical Storms</i>	Results in structural damages to facilities	Low	Low	Medium	Low	Medium	High
Physical Chronic							
<i>Rising Sea Levels</i>	Causes coastal flooding	Low	Low	Medium	Low	Medium	High
<i>Changing Climate Patterns</i>	Increases risks of business viability	Low	Low	Medium	Low	Medium	Medium
Transition							
<i>Compliance Risks</i>	Increases costs of compliance	Low	Medium	Medium	Medium	Medium	Medium
<i>Market Risks</i>	Changes in market demands	Low	Medium	High	Medium	High	High
<i>Technology Risks</i>	Reshapes industry dynamics	Low	Medium	Medium	Medium	Medium	Medium
<i>Reputation Risks</i>	Affects corporate image and business	Low	Medium	Medium	Medium	High	High
Opportunities							
<i>Efficiency Gains</i>	Reduces costs and improves margins	Low	Medium	Medium	Medium	High	High
<i>Supply Chain Resilience</i>	Ensures supply continuity	Low	Medium	Medium	Medium	High	High
<i>Market Opportunities</i>	Accesses new markets	Low	Medium	Medium	Medium	High	High
<i>Consumer Preference</i>	Opens new opportunities	Low	Medium	Medium	Medium	High	High

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Our climate-related risks and opportunities are concentrated in Singapore, our principal place of operations. Nonetheless, Singapore is a country characterised by well-developed infrastructure, strong emergency preparedness, and robust public healthcare systems. These conditions help moderate exposure to acute physical risks and support continuity across our business activities.

Our Adaptation and Mitigation Plans

Based on the findings of the scenario analysis, we have formulated the below adaptation and mitigation measures to tackle physical and transition risks:

Risk Type	Adaptation and Mitigation Measures
Physical Acute Risks	<p>To effectively tackle the acute risks, we have a robust emergency plan that includes staff training to enhance our resilience:</p> <ul style="list-style-type: none"> • Implement localized mitigation measures and conduct regular drills to address increasingly severe weather risks; • Ensure business continuity with comprehensive supply chain management during adverse conditions; • Activate contingency plans with flexible work arrangements in event of extreme weather; • Advise employees to undertake precautionary measures when necessary; • Promote ventilation and cooling improvements in facilities and supplier plants to improve working conditions; • Position servers, air conditioners, and other critical equipment in locations that meet required flood and wind resistance standards; • Explore energy-efficient equipment and alternative energy sources to reduce reliance on traditional energy supplies; and • Collaborate with local authorities to stay informed and participate in community resilience initiatives.
Physical Chronic Risks	<p>Consideration is given in our long-term planning to tackle chronic risks:</p> <ul style="list-style-type: none"> • Consider flood hazards during office site selection; • Use water-saving equipment and retrofit existing equipment to improve water efficiency; and • Assess alternative water source availability in case of shortages.
Transition Risks	<p>We are strengthening climate governance, and accelerating the shift toward low-carbon technologies and business models to tackle transition risks:</p> <ul style="list-style-type: none"> • Monitor market trends and changes in legal requirement to ensure we satisfy the demands of customers and authorities at all times; • Maintain transparency by producing high-quality climate disclosure; • Collaborate with suppliers to promote adoption of low-carbon materials, processes and technologies; and • Consider climate-related risk in products, services, and value chain to ensure market risks are effectively monitored.
Opportunities	<p>We leverage industry insights to identify and secure emerging climate-related opportunities:</p> <ul style="list-style-type: none"> • Develop lower-carbon product and service offerings; • Invest in energy-efficient and low-emission technologies to reduce costs; • Invest in green bonds to support climate-positive investments.

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The Group did not recognize any impairment loss on assets damaged by acute risks in FY2025. We have allocated a budget of up to S\$250,000 over the next five years in preparation of climate uncertainties. Carbon price is currently not applied in our scenario analysis or decision-making.

Our Long-term Transition Plan

A long-term transition plan will set out a clear direction to transform our operations into a low-carbon, climate-resilient business. We are planning to set a long-term climate-related target and are currently conducting desktop research and stakeholder engagement to design the right level of target and transition plan for achieving it. We aim to disclose the target in the near term.

RISK MANAGEMENT

Risk Management Framework

The Group Risk Committee has established a comprehensive risk management framework based on a precautionary approach. Climate-related risk and opportunity identification, assessment, prioritisation, and management are fully integrated into our overall risk management processes. The relevant policy and processes are reviewed annually and updated when necessary.

Climate-related risks and opportunities identification occurs across multiple levels of the Group. We combine a top-down direction from the Board with bottom-up insights from operational departments. The Board regularly reviews and evaluates material climate-related risks and opportunities, while each department identifies its own exposures on a biannual basis. Once a risk is identified, the responsible department designs and implements

mitigation measures and conducts periodic reviews to ensure that controls remain effective over time.

All identified risks and opportunities are considered in shaping our business strategy, objectives, policies, and procedures. Climate-related risks and opportunities are profiled according to their potential impact and likelihood. These assessments also inform the climate scenario analysis described below. Climate-related risks, when identified as both high on potential impact and likelihood, will be prioritised relative to other risks.

Please refer to the Corporate Governance Report section in the Annual Report for more information on the Group's risk management practices.

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Intraco's vision and the success of its business is closely aligned with the interests and needs of its key stakeholders. In FY2025, stakeholder engagement was performed to understand their expectations and capture feedback for our sustainability initiatives.

The Group has identified five key stakeholder groups based on their relevance to Intraco's business. They include customers, employees, shareholders, suppliers and government/regulators.

The Group engages with these stakeholders through various formal and informal channels of communication to learn about and understand their concerns. The following table presents Intraco's stakeholder engagement methods, areas of concerns, and how the Group has responded to the identified concerns.

Key Stakeholders	Engagement Methods	Areas of Concern	Our Response	Section Reference
Customers	<ul style="list-style-type: none"> Frontline interaction by sales managers Email queries Contact form on company website Customer feedback 	<ul style="list-style-type: none"> Customer health and safety Pricing and quality of products and services 	<ul style="list-style-type: none"> Respond promptly to customer feedback Maintain certifications and ensure quality of products 	Focus 5: Product Responsibility
Employees	<ul style="list-style-type: none"> Open dialogue among teams Training and development programmes Employee social events Employee feedback mechanism 	<ul style="list-style-type: none"> Training and education Personal development Safe and conducive work environment Fair compensation and benefits 	<ul style="list-style-type: none"> Provide fair remuneration and benefits Provide meaningful feedback to employee through well-structured and open performance appraisals Provide regular training Send staff to relevant courses 	Focus 6: Human Capital

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Key Stakeholders	Engagement Methods	Areas of Concern	Our Response	Section Reference
Shareholders	<ul style="list-style-type: none"> Annual General Meeting Annual Report SGX-ST corporate announcements Company website Press releases 	<ul style="list-style-type: none"> Economic performance Shareholders' returns 	<ul style="list-style-type: none"> Provide informative corporate communication and reports 	<p>Focus 1: Governance and Ethics</p> <p>Focus 2: Economic Performance</p> <p>Focus 3: Innovation and Improvement</p> <p>Focus 4: Environmental Responsibility</p>
Suppliers	<ul style="list-style-type: none"> Face-to-face meetings Supplier assessment 	<ul style="list-style-type: none"> Product quality requirements Certificate of Analysis requirements 	<ul style="list-style-type: none"> Engage and evaluate suppliers regularly and provide meaningful feedback 	Focus 5: Product Responsibility
Government/ Regulators	<ul style="list-style-type: none"> Meetings and consultations Regular reports 	<ul style="list-style-type: none"> Compliance with SGX-ST Listing Rules Fair market practices Regulatory and legal compliance 	<ul style="list-style-type: none"> Ensure full compliance with all applicable local laws and regulations 	<p>Focus 1: Governance and Ethics</p> <p>Focus 4: Environmental Responsibility</p>

Stakeholders' concerns and business priorities are incorporated into Intraco's materiality assessment which consists of a systematic process to identify, prioritise, review and validate the ESG factors. In FY2025, Intraco conducted a materiality assessment survey to identify its material topics, which were reviewed and updated with the recommendations of an external consultant and validated by the Board to ensure that these factors remain relevant to the Group.



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The following table maps our six core focus areas with the identified GRI material topics, the Core ESG metrics of the Singapore Stock Exchange and the United Nations' Sustainable Development Goals ("UN SDGs") after the conclusion of the materiality assessment process.

Focus Area	Material Topics	SGX-ST Core ESG Metrics	UN SDGs
Focus 1: Governance and Ethics	<ul style="list-style-type: none"> GRI 205: Anti-corruption 2016 GRI 207: Tax 2019 GRI 408: Child Labour 2016 GRI 409: Forced or Compulsory Labour 2016 GRI 418: Customer Privacy 2016 	<ul style="list-style-type: none"> Ethical behaviour 	
Focus 2: Economic Performance	<ul style="list-style-type: none"> GRI 201: Economic Performance 2016 		
Focus 3: Innovation and Improvement	<ul style="list-style-type: none"> GRI 203: Indirect Economic Impacts 2016 	<ul style="list-style-type: none"> Certifications 	
Focus 4: Environmental Responsibility	<ul style="list-style-type: none"> GRI 302: Energy 2016 GRI 303: Water and Effluents 2018 GRI 305: Emissions 2016 GRI 306: Waste 2020 	<ul style="list-style-type: none"> Energy consumption Water consumption GHG emissions Waste generation 	
Focus 5: Product Responsibility	<ul style="list-style-type: none"> GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016 GRI 416: Customer Health and Safety 2016 	<ul style="list-style-type: none"> Alignment with frameworks 	
Focus 6: Human Capital	<ul style="list-style-type: none"> GRI 401: Employment 2016 GRI 403: Occupational Health and Safety 2018 GRI 404: Training and Education 2016 GRI 405: Diversity and Equal Opportunity 2016 GRI 406: Non-discrimination 2016 GRI 413: Local Communities 2016 	<ul style="list-style-type: none"> Gender diversity Age-based diversity Employment Development and training Occupational health and safety Board composition Management diversity 	

SUSTAINABILITY REPORT

FOCUS 1: GOVERNANCE AND ETHICS

Strong corporate governance practices are integral in enhancing the Group’s adaptability to policy changes and trends in the industry as well as helping the Group align its operations and business activities with the interests of all key stakeholders. The following table summarises our performance of our targets in FY2025:

FY2025 Targets		Status
Anti-corruption	Zero incident of non-compliance with SGX-ST listing rules or Code of Corporate Governance; zero incident of reported corruption/whistle-blowing	Met
Tax	Zero significant tax related non-compliance	Met
Child Labour	Zero incident of non-compliance	Met
Forced or Compulsory Labour	Zero incident of non-compliance	Met
Customer Privacy	Zero incident of non-compliance	Met

Anti-corruption

Disclosures 205-1, 205-2, 205-3

The Group takes a strong stand against corrupt practices and strategies, and this value has been communicated to all our employees, major suppliers and business partners. Our employees are educated on our anticorruption stance upon induction and reinforced when necessary. Any forms of corruption within the Group will not be tolerated and will be escalated to the Chairman of the Board.

During FY2025, all of the Group’s operations were assessed for risks related to corruption. No significant risks related to corruption were identified through the risk assessment. There was zero confirmed incident of corruption for the Group in FY2025 (FY2024: Nil).

All Board members, employees and major business partners have received training and have been communicated to on the Group’s anti-corruption policies and procedures. Our whistle-blowing policy also ensures that stakeholders can report any corrupt practices or violations to the Chief Operating Officer or Chairman of the Audit Committee.

The complaint will be independently investigated and addressed. Any staff of the Group and other persons making such reports will be treated fairly and, to the extent possible, protected from reprisal. Anonymous complaints may be considered, taking into account factors such as the seriousness of the issues raised, the credibility and the

likelihood of confirming the allegation from attributable sources. No critical concerns were communicated to the Chief Operating Officer and Chairman of the Audit Committee during FY2025.

Tax Compliance

Disclosures 207-1, 207-2, 207-3

The Group’s strategy and approach to tax is to fully comply with relevant tax laws and regulations in all jurisdictions we operate in, which indirectly supports the local governments and authorities in their economic, environmental and social development objectives. The Group has zero tolerance for any intentional breach of tax laws and regulations.

The Group identifies tax-related risks as part of its enterprise risk management framework which is reported regularly to the Audit Committee. Implementation of tax compliance related policies and procedures are delegated to the respective business units’ finance and are monitored by the Finance Managers.

Relevant staff attended tax-related training to keep themselves updated on key changes. The Group also engages qualified professional tax advisors in all jurisdictions to ensure compliance at the transaction levels as well as fulfilling required tax filings.

Ethical Labour Practices

Disclosures 408-1, 409-1

We strive to maintain the principle of fair employment in the workplace, and have always abided by the laws, regulations and rules of the places of operations. We have formulated the Employee Handbook, focusing on the rights that employees can exercise, and covering general principles of fair employment. The Employee Handbook states the Group’s expectations and requirements for fair employment, protecting the human rights of employees. These expectations and requirements are in line with the “United Nations Guiding Principles on Business and Human Rights”. The Group also complies with relevant principles in the International Bill of Human Rights and the International Labour Organisation’s “Declaration on Fundamental Principles and Rights at Work” to formulate this policy.

The Group has zero tolerance towards child labour and forced labour. Our employment practices are guided by local laws and regulations. The principle of employment equality is embedded in our recruitment practices. We employ regardless of nationality, race, religion, gender, age and disability, and encourage diversity and equal opportunities, and strictly prohibits discrimination, child labour and forced labour. We strive to create a safe, healthy workplace where everyone is treated with respect.

SUSTAINABILITY REPORT

The Group strictly prohibits the employment of persons under the local legal employment age. Besides, the Group never employs any form of forced labour, including prison terms, indentured labour, slave labour, and any human trafficking. We do not tolerate any form of corporal punishment, threats of violence, or any form of physical, mental, sexual, or verbal abuse as a means of discipline or monitoring in the workplace.

For the type of operations and geographic areas where we operate, we do not consider our operations or suppliers to have a significant risk of child labour, forced labour, or young workers being exposed to work hazards. Our whistle-blowing policy aforementioned also ensures that stakeholders can report any human rights violation and that the complaint will be independently investigated and addressed.

Customer Privacy and Data Protection

Disclosure 418-1

The Group is committed to protecting our customers' privacy and data. We have implemented a Data Protection Policy which governs the collection, handling and protection of our customers' personal information in a responsible manner, in accordance with the latest amendment of the Singapore Personal Data Protection Act. We have appointed Data Protection Officers to oversee and ensure full compliance with the Act in executing their duties. There were no reported data breaches in FY2025 (FY2024: Nil).

Governance and Ethics Targets

Continuing our success in managing our governance and ethics targets, we have set targets of FY2026 as below:

FY2026 Targets	
Anti-corruption	Zero incident of non-compliance with SGX-ST listing rules or Code of Corporate Governance; zero incident of reported corruption/whistle-blowing
Tax	Zero significant tax-related non-compliance
Child Labour	Zero incident of non-compliance
Forced or Compulsory Labour	Zero incident of non-compliance
Customer Privacy	Zero incident of non-compliance

FOCUS 2: ECONOMIC PERFORMANCE

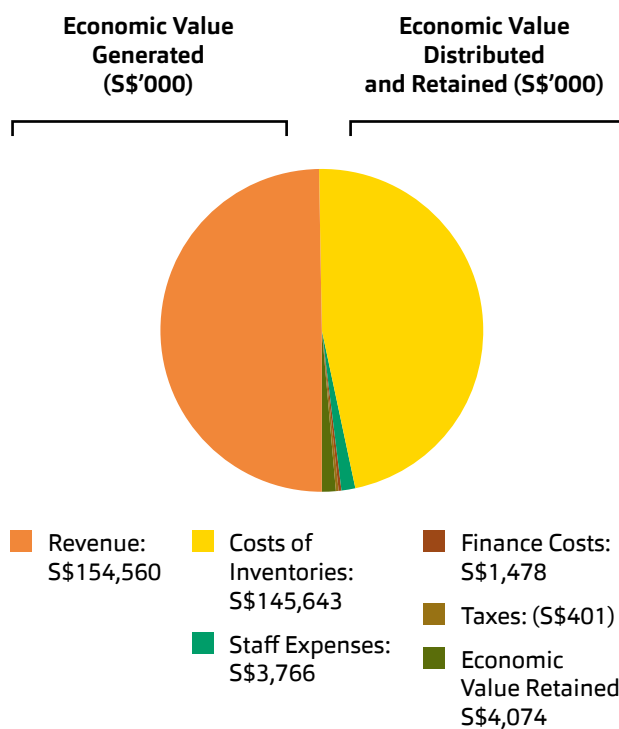
Disclosure 201-1

The Group strives to create long-term value for our stakeholders by delivering strong financial performance

and prioritising sustainable growth. Sustained economic performance underpins the Group's ability to continue delivering sustainable dividends to investors, provide rewards to employees and gain confidence from stakeholders. We have met the economic performance target for that we have set for FY2025:

FY2025 Target		Status
Economic Performance	Zero incident of economic non-compliance	Met

In FY2025, The Group generated direct economic value, or revenues, of S\$154.56 million, and retained economic value of S\$ 4.074 million, details of which are presented below:



The financial performance of the Group is reviewed by the Audit Committee and the Board on a quarterly basis. For more information on economic performance, please refer to the Operations and Financial Review, and Financial Statements of the Annual Report. For FY2026, we have set performance target as below:

FY2026 Target	
Economic Performance	Zero incident of economic non-compliance

SUSTAINABILITY REPORT

FOCUS 3: INNOVATION AND IMPROVEMENT

The Group has strategically added digital assets, tokenization advisory and other financial services to its business portfolio in addition to its existing trading, distribution and supply chain businesses, reflecting its commitment to innovation and continuous improvement. This transition builds on our belief that emerging technologies are reshaping financial markets and creating new avenues for value creation. By embracing innovation, we can better serve clients who seek secure, technology-driven financial services, and ensure that innovation remains a core driver of our long-term growth.

FY2025 Target		Status
Indirect Economic Impact	Maintain K.A. Group's ISO 9001 Quality Management Systems certification	Not applicable due to disposal of K.A. Group

Indirect Economic Impacts

Disclosure 203-2

The Group has obtained the ISCC PLUS Certificate - International Sustainability and Carbon Certification on 17 October, 2024. Implementing the ISCC PLUS framework acts as a powerful catalyst for advancing professional expertise and regional industry standards. On an individual level, it requires our employees to master sophisticated technical disciplines. Furthermore, within a specific geographic location or professional community, the presence of ISCC PLUS-certified entities fosters a high-knowledge ecosystem. By adhering to these rigorous global standards, professionals standardize best practices in sustainability, ensuring that their region remains competitive and compliant with international regulatory frameworks. A summary of our performance in FY2025 and our targets in FY2026 is presented below:

FY2026 Target	
Indirect Economic Impact	Maintain the ISCC PLUS Certification and continuously improve on other areas and/or certification

FOCUS 4: ENVIRONMENTAL RESPONSIBILITY

As an environmentally conscious and responsible business, we recognise that we have a part to play in combating climate change. Intraco ensures that any adverse environmental impacts are well managed, and resource efficiency is explored as an area that can enhance operational efficiency.

Below presents a summary of our performance in FY2025:

FY2025 Targets		Status
Energy	Maintain or reduce the Group's energy consumption intensity in FY2025, using FY2022 as the base year for comparison	Not applicable due to disposal of fire protection business
Water and Effluents	Maintain or reduce the Group's water consumption intensity in FY2025, using FY2023 as the base year for comparison	
Emissions	Maintain or reduce the Group's GHG emission intensity in FY2025, using FY2022 as the base year for comparison	
Waste	Provide yearly performance data on waste management and water management	Met
Responding to Climate Change	Continue to monitor any changes in laws or regulations relating to climate change	Met

Energy Management

Disclosures 302-1, 302-3

The Group's main environmental impact stems from fuel consumption for vehicles and production, as well as electricity consumption for lighting, cooling and air-conditioning.

The Group recognises that good environmental practices will result in operational efficiencies. Improved energy efficiency will translate into lower operational costs and a reduced impact on the environment. We have engaged a greener power supply vendor to manage our carbon footprint. Energy consumption is continuously tracked to identify potential areas for energy efficiency improvement.

The Group continues to increase employees' awareness on energy reduction, and implement the following energy conservation practices:

- Switching off all lights and electronic equipment when not in use, including after office hours and during weekends;
- Enabling energy-saving features on all electronic equipment where available;

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- Setting computers to sleep mode after 5 minutes of inactivity;
- Ensuring that external doors and windows are properly closed to prevent cool air from escaping;
- Encouraging telephone calls and video conferences to replace unnecessary travels;
- Maximising the use of natural lighting wherever possible;
- Maintaining temperature of the air-conditioning at 24 degrees Celsius; and
- Maintaining equipment regularly to ensure optimal performance and energy efficiency.

Whenever possible, energy efficient facilities such as air-conditioners that are certified under the Mandatory Energy Labelling Scheme (“MELS”) or equivalent COP (“Certificate of Performance”), and are installed with occupancy sensors and Light Emitting Diode (“LED”) lighting.

The Group’s total energy consumption in FY2025 is presented in the following table. Both total energy consumption and energy consumption intensity have reduced significantly due to the disposal of the fire protection business, which is highly energy-intensive by nature. Due to the shift in business model, the Group has set a target to maintain or reduce the Group’s energy consumption intensity in FY2026, using FY2025 as the base year for comparison. Going forward, the Group will continue to monitor energy consumption as well as identify initiatives to reduce electricity consumption across its operations.

Energy Consumption	Unit	FY2025	FY2024
Total energy consumption	MWh	103.77	720.57
Energy consumption intensity	MWh per employee	3.24	7.58

Note:

The metric for calculating intensity data is total number of employees (FY2025: 32; FY2024: 95). The total number of employees for FY2025 is also used as the metric for calculating other intensity data.

Water and Effluents Management

Disclosures 303-5

The Group strives to consume water wisely and responsibly. The major water use is domestic use in the office buildings and is withdrawn from the city’s water supplier. The Group aims to cultivate water-saving habits among all levels of its staff to achieve sustainable development. No water was consumed from water stress areas.

The Group’s total water consumption in FY2025 is presented in the following table. Both total water consumption and water consumption intensity have reduced significantly due to the disposal of the fire protection business, which is more water-intensive than the rest of the Group. Due to the shift in business model, the Group has set a target to maintain or reduce the Group’s water consumption intensity in FY2026, using FY2025 as the base year for comparison.

Water Consumption	Unit	FY2025	FY2024
Total water consumption	m ³	36.0	3,832.6
Water consumption intensity	m ³ per employee	1.13	40.34

Emissions

Disclosures 305-1, 305-2, 305-4

The Group’s greenhouse gas (“GHG”) emissions mainly consist of direct (Scope 1) GHG emissions and energy indirect (Scope 2) GHG emissions. The Group’s GHG emissions were mainly attributable to the consumption of purchased electricity. The GHG emissions data is presented in terms of tonnes of carbon dioxide equivalent (“tCO₂e”).

In FY2025, the Group’s total GHG emissions were approximately 34.79 tCO₂e, which consists of approximately 14.89 tCO₂e of direct (Scope 1) GHG emissions and approximately 19.90 tCO₂e of energy indirect (Scope 2) GHG emissions. The figures have greatly reduced in FY2025 due to the disposal of the fire protection business. Due to the shift in business model, the Group has set a target to maintain or reduce the Group’s gross GHG emissions intensity in FY2026, using FY2025 as the base year for comparison. The Group develops its target internally based on its strategic planning and did not apply the Science Based Target initiative’s Sectoral Decarbonisation Approach. The use of carbon credits to achieve any net targets is currently not considered.

Types of GHG Emissions	Unit	FY2025	FY2024
Direct GHG emissions (Scope 1)	tCO ₂ e	14.89	152.31
Indirect GHG emissions (Scope 2) – location-based	tCO ₂ e	19.90	47.77
Total GHG emissions (Scope 1&2)	tCO ₂ e	34.79	200.08
GHG emission intensity	tCO ₂ e per employee	1.09	2.11

Note:

1. GHG emissions data is calculated based on, including but not limited to, “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards” issued by the World Resources Institute and the World Business Council for Sustainable Development, “Global Warming Potential Values” from the IPCC Sixth Assessment Report and the 2024 grid emission factor published by the Energy Market Authority of Singapore.
2. Scope 2 emissions are calculated using a location-based approach, which considers the average emission intensity of the local electricity grid where the energy is consumed.
3. Our GHG emissions include CO₂, CH₄ and N₂O and are converted to reflect the CO₂ equivalent.

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Waste Management

Disclosures 306-1

The Group adopts good corporate practices for waste management. Our practices are reviewed and improved regularly as an integral part of our environmental management system. We realize that the waste and effluents discharged by our Group may have an impact on the environment, therefore 100% of our chemical waste and general waste is subcontracted to a certified waste disposal company. We perform assessment on our waste operators and prefer them to have robust environmentally friendly practices with regard to their waste disposal methods.

We have enhanced our disclosure to include the estimated amount of waste generated from our operations. The waste generated from our operations mainly consists of office paper and general waste. In FY2025, waste generation of the Group totalled approximately 420 kg. The waste generation intensity has increased due to fewer number of employees subsequent to the disposal of the fire protection business. Due to the shift in business model, the Group has set a target to maintain or reduce the Group's waste generation intensity in FY2026, using FY2025 as the base year for comparison.

Waste Generation	Unit	FY2025	FY2024
Total waste generation	kg	420.0	420.0
Waste generation intensity	kg per employee	13.13	4.42

The environmental targets that we have set for FY2026 are summarised below:

FY2026 Targets	
Energy	Maintain or reduce the Group's energy consumption intensity in FY2026, using FY2025 as the base year for comparison
Water and Effluents	Maintain or reduce the Group's water consumption intensity in FY2026, using FY2025 as the base year for comparison
Emissions	Maintain or reduce the Group's GHG emission intensity in FY2026, using FY2025 as the base year for comparison
Waste	Maintain or reduce the Group's waste generation intensity in FY2026, using FY2025 as the base year for comparison

FOCUS 5: PRODUCT RESPONSIBILITY

Product responsibility entails the obligations and accountability that we have toward our customers and the broader society. We strive to ensure that our products are safe, reliable, and meet all applicable quality standards. Any product defects or safety issues will be addressed promptly. We also consider the environmental and social impacts of our products throughout the product lifecycle, and monitor our supply chains to ensure ethical practices of our suppliers.

FY2025 Targets		Status
Supplier Environmental Assessment	Perform environmental assessment for 100% of the new major suppliers	Met
Supplier Social Assessment	Perform social assessment for 100% of the new major suppliers	Met
Customer Health and Safety	Zero incident of non-compliance concerning the health and safety of products and services and zero significant incident of non-compliance that resulted in regulatory breaches	Met

Supply Chain Management

Disclosures 204-1, 308-1, 308-2, 414-1, 414-2

Developing strong supplier relationships will ensure quality consistency and continuity of operations. Our suppliers are primarily international manufacturers and producers, with a strong focus on sourcing plastic resin products and, increasingly, consumer goods like beverages. They are crucial partners for the firm's ASEAN-focused trading and distribution operations, particularly in plastic resin, often involving manufacturers from Vietnam and Malaysia. We engage with our suppliers regularly, with an emphasis on health and safety issues.

We adopt a risk-based approach to ensure that our supply chain is sustainable and reliable. Supply chain risk assessments are regularly carried out to evaluate the quality and regulatory compliance of our suppliers. In FY2025, 100% of the 13 new major suppliers were screened using environmental and social criteria. No supplier was identified as having significant actual and potential negative environmental impacts nor were there any significant actual and potential negative environmental impacts being identified.

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About 38% of our total purchases in FY2025 were sourced from local suppliers. Local sourcing enhances supply chain resilience and reduces transportation-related emissions. We will continue to expand our engagement with local suppliers where feasible, supporting the domestic economy and strengthening community partnerships.

Customer Health and Safety

Disclosures 416-1, 416-2

The Group upholds the highest standards on safeguarding customer health and safety. Our production process includes rigorous testing and compliance with regulations. We also exercise duty of care in enforcing protocols and in preventing any lapses in health and safety protection compliance. All of our major products and services are constantly assessed for improvement. There were no incidents of non-compliance with regulations or voluntary codes concerning health and safety impacts of our products and services that resulted in a fine, penalty, or warning during FY2025 (FY2024: Nil).

ITPL

ITPL aims to provide high quality plastic resin products to its customers. It performs regular quality control inspections on its products and services through the use of Certificate of Analysis (“COA”). ITPL ensures that all its suppliers are COA compliant. It also adheres to the procurement practice that it will only procure from suppliers who are certified petrochemical producers. Such practice will be enforced and reviewed annually. ITPL warrants the matching of product specifications with the COA, which accompanies each batch of products manufactured.

Material safety data sheets are also available from suppliers on demand. Besides the COA, ITPL has obtained the International Sustainability and Carbon Certification to meet the needs of its customers.

As the safety of plastic products is one of the main concerns of the industry, ITPL strives to go beyond standards and regulatory requirements. ITPL educates its customers on the proper use of products as well as potential risks and the precautions that they should undertake to minimise potential incidents. This is achieved through training and demonstrations carried out jointly with the manufacturers. To investigate identified issues and make constant improvements, ITPL communicates with the customers to obtain feedback on health and safety related issues.

Intrawave

As part of the telecommunication sector, Intrawave recognises that its core business requires the implementation of strict safety protocols, and has attained BizSafe Level 3 since May 2022. Intrawave is committed to safe operations by ensuring that its employees attend safety courses before they commence any work. Risks and potential hazards are identified and evaluated, and safety precautions are put in place before the commencement of any projects. Intrawave also adheres to its hierarchy of controls and housekeeping rules to minimise installation related hazards when performing work.

Taurus, Provenance, Tradetok and iChange

Due to the business nature of Taurus, Provenance, Tradetok and iChange, the risk on customer health and safety are not considered significant. The Group will continue to be aware of any health and safety issues when they arise.

For FY2026, we have set targets regarding product responsibility as below:

FY2026 Targets	
Supplier Environmental Assessment	Perform environmental assessment for 100% of the new major suppliers
Supplier Social Assessment	Perform social assessment for 100% of the new major suppliers
Procurement Practices	Engage with local suppliers for long-term partnership
Customer Health and Safety	Zero incident of non-compliance concerning the health and safety of products and services as well as zero significant incident of non-compliance that resulted in regulatory breaches

FOCUS 6: HUMAN CAPITAL

Occupational Health and Safety

Disclosures 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9

We place a high priority on employee well-being and safety, and operate with strict adherence to relevant local regulations. Our goal is to ensure that we can continue to operate in a safe working environment through the implementation of safe management measures. These are guided by the advisories from the Ministry of Health (“MOH”), Ministry of Manpower (“MOM”) and BCA.

SUSTAINABILITY REPORT

A summary of our performance in FY2025 is presented below:

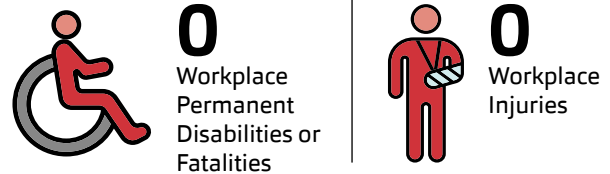
FY2025 Targets		Status
Employment	Zero breach of employment laws	Met
Occupational Health and Safety	Zero workplace fatalities or permanent disabilities and zero significant incident of non-compliance resulting in regulatory breaches under the Workplace Safety and Health Act	Met
Training and Education	Invest in employee skills upgrade	Met
Diversity & Equal Opportunity / Non-discrimination	Zero cases of discrimination or harassment in the workplace	Met
Local Communities	Encourage employees to support the local community by donation or charity work	Met

A comprehensive Safe Management Plan was also created with an aim to enhance safety and identify and manage any health risks that may arise. It includes the following:

- Applying a monitoring plan for safety management measures at the workplace;
- Having two certified safety management officers;
- Appointing a safety distancing officer;
- Adopting a stringent approach to employee safety and health;
- Taking temperatures for employees;
- Placing hand sanitisers at high touch points;
- Communicating with employees on the development, implementation, and evaluation of the Safe Management Plan;
- Applying special arrangements (e.g. split teams) to limit the number of employees at the workplace at any time where possible; and
- Using of digital tools such as teleconferencing, where possible, to conduct daily business activities online.

Our office is equipped with first aid boxes to prepare for any emergency situations. Where applicable, we will provide workplace injury compensation for work accidents that occurred at the workplace according to local regulations. Moreover, all employees, whether full-time or part-time, are entitled to health care coverage by the Group, including Workmen Compensation, Hospitalisation Insurance, Group Personal Accident Insurance, Travel Insurance and Group Term Life Insurance. In FY2025, the Group did not record any work-related injury, and therefore no lost days due to work-related injury. For the safety of employees, the Group

will strive to minimise the potential occurrence of work-related injuries.



ITPL

Although ITPL's business scope is mainly commercial in nature, which does not require onsite work, it adopts a precautionary approach to ensure health and safety risks are minimised in its business functions. For example, ITPL provides driver services for its sales staff in Vietnam to reduce fatigue for long distance driving. ITPL has upgraded the office furniture and equipment by replacing computer screens with visual friendly LED monitors and purchasing ergonomically designed chairs for all employees.

Intrawave

Intrawave specialises in designing and building of radio coverage infrastructure for telecommunication operators and is committed to the highest standards of safety. It complies with all local health and safety requirements, and sub-contractors are engaged to do periodic maintenance of equipment.

At the same time, employees, sub-contractors and customers are provided with health and safety training courses to enhance their understanding of workplace safety issues and procedures.

Due to the nature of its work with Singapore's North East Line ("NEL"), the Group's employees working on NEL are required to pass training courses conducted by SBS Transit ("SBST"), the operator of NEL, or training refresher courses conducted once every three years. SBST's approval on risks identification, assessment and control of any health and safety risk is also required before commencement of work on NEL.

To enhance compliance with these regulatory requirements, the Group has assigned its own Engineering person in-charge and Track Protection Officer qualified by SBST to take charge of safety and efficient execution of engineering works in the NEL premises.

Taurus, Provenance, Tradetok and iChange

Due to the business nature, all employees of Taurus, Provenance, Tradetok and iChange are office staff. The Group applies the same Safe Management Plan as described in this section to ensure the health and safety of its office employees.

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Learning and Development

Disclosures 404-1, 404-2

We care about the development of our employees, and we provide them with the right tools and an environment in which they can grow professionally. Our employees are continuously motivated to improve and contribute their knowledge for our continuous success. To this end, the Group has continued to invest in employee trainings. Learning and development opportunities are provided to employees based on their strengths and the needs of their roles.

The average training hours per employee by gender and employee category are as follows:

Categories	FY2025		FY2024	
	Percentage of Employee Trained (%)	Average Training Hours per Employee Trained (hours)	Percentage of Employee Trained (%)	Average Training Hours per Employee Trained (hours)
Group Total	78.13	7.30	38.95	6.91
By Gender				
Female	72.22	6.35	44.44	4.54
Male	85.71	8.33	36.76	8.04

By Employment Type

Senior management	100.00	11.00	57.14	3.38
Middle management	87.50	7.50	85.71	6.56
General staff	54.44	3.75	22.39	8.27

Notes:

1. The average training hours per employee trained = Total training hours in FY2025 ÷ Total number of employees trained at the end of FY2025.
2. The average training hours per employee trained by category = Total training hours in the category in FY2025 ÷ Total number of employees trained in the category at the end of FY2025.
3. The total percentage of employees trained = Total number of employees trained in FY2025 ÷ Total number of employees at the end of FY2025 × 100%.
4. The percentage of employees trained by category = Number of employees trained in the category in FY2025 ÷ Total number of employees in the category in FY2025 × 100%.

Some of the external and internal training highlights are as follows:

- Cyber Security Aware Training and assessment;
- Ethics & Professional Responsibility;
- Anti-Money Laundering;
- Credit Risk in Trading;
- SGX-GRI Sustainability Reporting Learning Series;
- Master Power Query & Power Pivot with Microsoft 365; and
- BDO Financial Reporting Standard (FRS) Updates

Training programs undergo continual enhancement through feedback collected from participants by review forms. Feedback is reviewed to determine the adequacy and effectiveness of the training programmes.

In addition to the training and development programmes, the Group further expands employees' job exposures through programmes such as job rotation and job enlargement. Currently, the management is in the process of developing a Group training plan to further upskill employees and provide relevant training for their careers.

Positive Workplace Environment

Disclosure 404-3

A conducive working atmosphere is vital for the Group to thrive and instil a sense of belonging. The Board and management achieve this by promoting open discussions with the employees to understand and address their needs and concerns.

To promote social cohesiveness, regular staff engagement activities, such as virtual team meetings and one-on-one conversations were organised to keep employees informed of the latest updates, align goals and continuously establish ways to improve the organisation.

The Board and Executive Chairman are focused on aligning performance with incentives and setting clear key performance indicators and growth targets for employees. We closely track data such as employee turnover, number of training days to better grasp employee morale and evaluate policies. As a continuous effort, the human resources department also conducts exit interviews for all voluntary resignees. Furthermore, the Group conducts employee performance appraisals and obtains regular feedback on employee experience.

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Details of employees who received regular performance and career development review are as below:

FY2025		
Categories	Number of Employees	Percentage of Employees (%)
Group Total	30	93.75
By Gender		
Female	16	88.89
Male	14	100.00

By Employment Type		
Senior management	5	100.00
Middle management	16	100.00
General staff	9	81.82

Note:

The percentage of employees who received regular performance and career development review by category = Number of employees who received regular performance and career development review in the category in FY2025 ÷ Total number of employees in the category at the end of FY2025 × 100%.

Employee Profile

Disclosures 401-1, 401-2

As of end FY2025, the Group had 32 employees (FY2024: 95). The reduction in the number of employees was due disposal of the fire protection business. The Group did not employ any non-guaranteed hours employees. All of the Group's employees were permanent employees. The breakdown of the Group's total number of employees as of end FY2025 is as follows:

FY2025			
Category	Female	Male	Total
Total Number of Employees	18	14	32

By Age Group			
<30 years old	3	0	3
30-50 years old	12	8	20
>50 years old	3	6	9

By Geographical Region			
Singapore	11	11	22
India, Vietnam, Indonesia, and others	7	3	10

The breakdown of the Group's total number of new hires and employee turnover as of end FY2025 is as follows:

FY2025				
Category	New Hires	Percentage of New Hires (%)	Turnover	Percentage of Turnover (%)
Total Number	6	18.75	7	21.88
By Gender				
Female	4	22.22	3	16.67
Male	2	14.29	4	28.57

By Age Group				
<30 years old	2	66.67	0	0.00
30-50 years old	4	20.00	6	30.00
>50 years old	0	0.00	1	11.11

By Geographical Region

Singapore	1	4.55	3	13.64
India, Vietnam, Indonesia, and others	5	50.00	4	40.00

Note:

1. Percentage of new hires by category = Number of new hires in the category in the year / Total number of employees in the category at the end of FY2025.
2. Percentage of turnover by category = Number of employee turnover in the category in the year / Total number of employees in the category at the end of FY2025.

All of our full-time and part-time employees receive life insurance and health care benefits, while full-time employees also receive disability and invalidity coverage, parental leave, and stock ownership.

Diversity and Inclusion

Disclosure 405-1

The Group promotes diversity and inclusion within its teams by providing equal employment opportunities for all regardless of their age, gender, religion, marital status or ethnicity. Intraco believes that having a diverse team with a vast range of knowledge and skillsets is important as it helps the Group to navigate through the tumultuous business landscape.

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The Group maintained the percentage of female employees at 56% in FY2025 (FY2024: 28%). The gender proportion has improved in FY2025 due to the disposal of the fire protection business. Furthermore, the Group has achieved diversity within its governance body, the Board, as follows:

FY2025 Board Diversity			
Category	Female	Male	Total
Total	1	4	5

Employment Rights and Fair Recruitment

Disclosures 406-1

The Group adopts fair employment practices and is committed to creating an inclusive and performance-based culture which promotes diversity and equal opportunity. To this end, the Group complies with all relevant employment regulations when hiring, managing and terminating employees.

The recruitment of potential candidates is based on merit regardless of age, gender, religion, marital status or ethnicity. This is in line with the Tripartite Guidelines on Fair Employment Practices. The Group treats all employees fairly and provides them with equal opportunity to be considered for training and development based on their strengths.

During FY2025, there were no incidents of discrimination on grounds of race, colour, sex, religion, political opinion, national extraction, or social origin as defined by the International Labour Organization, or other relevant forms of discrimination.

Community Giving

Disclosure 413-1

The Group believes in giving back to society and actively promotes community engagement. In December 2025, the Group donated indoor air quality management equipment to several charitable organisations, including the Lion Home for the Elders, Hao Ren Hao Shi, Geylang East Home for the Aged, and Fo Guan Shan Temple. The aggregated donation amounted to S\$259,740.

Initiated and established by the Lions Clubs of Singapore, Lions Home for the Elders offers a spectrum of elderly care services, including caregiver and family support to assist families to meet the challenges of loved ones growing old. Hao Ren Hao Shi is a community-focused initiative that supports lower-income households by providing essential assistance and improving their overall well-being. Geylang East Home for the Aged is a residential care facility dedicated to supporting seniors who require long-term assistance in their daily lives. Fo Guang Shan Temple is a Buddhist temple dedicated to promoting humanistic Buddhism through education, cultural activities, and community service. It serves as a welcoming centre for reflection, compassion, and the cultivation of harmonious living.

During FY2025, all of the Group's operations implemented local community engagement. For instance, we have made public disclosure of our results of environmental and social impact assessments in our Report, participated in local community development programs based on local communities' needs, and engaged our stakeholders via our stakeholder assessment survey.

A summary of our targets regarding human capital in FY2026 is presented below:

FY2026 Targets	
Employment	Zero breach of employment laws
Occupational Health and Safety	Zero workplace fatalities or permanent disabilities and zero significant incident of non-compliance resulting in regulatory breaches under the Workplace Safety and Health Act
Training and Education	Invest in employee skills upgrade
Diversity and Equal Opportunity	Maintain gender diversity in the employee profile and the Board
Non-discrimination	Zero cases of discrimination or harassment in the workplace
Local Communities	Encourage employees to support the local community by donation or charity work

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SGX-ST 6 Primary Components Index

Primary Component	Section Reference
Material environmental, social and governance factors	<ul style="list-style-type: none"> Stakeholder Engagement and Materiality Assessment
Climate-related disclosures in accordance with the GRI Standards	<ul style="list-style-type: none"> Focus 1 to 6
Policies, practices and performance	<ul style="list-style-type: none"> Strategy Focus 1 to 6
Targets	<ul style="list-style-type: none"> Governance and Ethics Targets Economic Performance Target Innovation and Improvement Targets Environmental Responsibility Targets Product Responsibility Targets Human Capital Targets
Sustainability reporting framework	<ul style="list-style-type: none"> About this Report
Board statement and associated governance structure for sustainability Practices	<ul style="list-style-type: none"> Governance - Governance Structure and Statement of the Board

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GRI Content Index

Statement of use	Intraco has reported in accordance with the GRI Standards for the period 1 January to 31 December 2025.
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GRI 1 used	GRI 1: Foundation 2021
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GRI Standard	Disclosure	Location/Statements
General disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	<ul style="list-style-type: none"> Legal name: Intraco Limited Nature of ownership: publicly owned Legal form: incorporated entity Location of the Group's headquarters: Singapore The Group's countries of operation: Singapore
	2-2 Entities included in the organization's sustainability reporting	<ul style="list-style-type: none"> About this Report – Reporting Scope
	2-3 Reporting period, frequency and contact point	<ul style="list-style-type: none"> About this Report – Availability and Feedback Reporting date and frequency: In April every year
	2-4 Restatements of information	<ul style="list-style-type: none"> There is no restatement in FY2025.
	2-5 External assurance	<ul style="list-style-type: none"> About this Report – Assurance
	2-6 Activities, value chain and other business relationships	<ul style="list-style-type: none"> About this Report – Reporting Scope Focus 5: Product Responsibility – Supply Chain Management, Customer Health and Safety 2025 Annual Report – About Intraco
	2-7 Employees	<ul style="list-style-type: none"> Focus 6: Human Capital
	2-8 Workers who are not employees	<ul style="list-style-type: none"> The Group did not have workers who are not employees in FY2025.
	2-9 Governance structure and composition	<ul style="list-style-type: none"> Governance - Governance Structure and Statement of the Board 2025 Annual Report – Corporate Governance Report
	2-10 Nomination and selection of the highest governance body	<ul style="list-style-type: none"> 2025 Annual Report – Corporate Governance Report
	2-11 Chair of the highest governance body	<ul style="list-style-type: none"> 2025 Annual Report – Corporate Governance Report
	2-12 Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> Stakeholder Engagement and Materiality Assessment Governance - Governance Structure and Statement of the Board
	2-13 Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> Governance - Governance Structure and Statement of the Board
	2-14 Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> Governance - Governance Structure and Statement of the Board
	2-15 Conflicts of interest	<ul style="list-style-type: none"> 2025 Annual Report – Corporate Governance Report

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GRI Standard	Disclosure	Location/Statements
	2-16 Communication of critical concerns	<ul style="list-style-type: none"> About this Report – Availability and Feedback Focus 1: Governance and Ethics – Anti-corruption 2025 Annual Report – Corporate Governance Report
	2-17 Collective knowledge of the highest governance body	<ul style="list-style-type: none"> 2025 Annual Report – Corporate Governance Report
	2-18 Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> 2025 Annual Report – Corporate Governance Report
	2-19 Remuneration policies	<ul style="list-style-type: none"> 2025 Annual Report – Corporate Governance Report The objectives and performance on the management of ESG issues does not relate to the remuneration policies for members of the Board and the SC.
	2-20 Process to determine remuneration	<ul style="list-style-type: none"> 2025 Annual Report – Corporate Governance Report
	2-22 Statement on sustainable development strategy	<ul style="list-style-type: none"> Message from the Executive Chairman and Director Strategy
	2-26 Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> About this Report – Availability and Feedback Focus 1: Governance and Ethics – Anti-corruption
	2-29 Approach to stakeholder engagement	<ul style="list-style-type: none"> Stakeholder Engagement and Materiality Assessment
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Stakeholder Engagement and Materiality Assessment
	3-2 List of material topics	Stakeholder Engagement and Materiality Assessment
Economic Performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 2: Economic Performance
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Focus 2: Economic Performance
Indirect Economic Impacts		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 3: Innovation and Improvement
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Focus 3: Innovation and Improvement

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GRI Standard	Disclosure	Location/Statements
Procurement Practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Product Responsibility – Supply Chain Management
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Focus 5: Product Responsibility – Supply Chain Management
Anti-corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 1: Governance and Ethics – Anti-corruption
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Focus 1: Governance and Ethics – Anti-corruption
	205-2 Communication and training about anti-corruption policies and procedures	Focus 1: Governance and Ethics – Anti-corruption
	205-3 Confirmed incidents of corruption and actions taken	Focus 1: Governance and Ethics – Anti-corruption
Tax		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 1: Governance and Ethics – Tax Compliance
GRI 207: Tax 2019	207-1 Approach to tax	Focus 1: Governance and Ethics – Tax Compliance The approach to tax is not linked to the sustainable development strategies of the organization.
	207-2 Tax governance, control, and risk management	Focus 1: Governance and Ethics – Tax Compliance
	207-3 Stakeholder engagement and management of concerns related to tax	Focus 1: Governance and Ethics – Tax Compliance Stakeholder Engagement and Materiality Assessment
Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 4: Environmental Responsibility – Energy Management
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Focus 4: Environmental Responsibility – Energy Management
	302-3 Energy intensity	Focus 4: Environmental Responsibility – Energy Management
Water and Effluents		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 4: Environmental Responsibility – Water and Effluents Management
GRI 303: Water and Effluents 2018	303-5 Water consumption	Focus 4: Environmental Responsibility – Water and Effluents Management

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GRI Standard	Disclosure	Location/Statements
Emissions		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 4: Environmental Responsibility – Emissions
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Focus 4: Environmental Responsibility – Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Focus 4: Environmental Responsibility – Emissions
	305-4 GHG emissions intensity	Focus 4: Environmental Responsibility – Emissions
Waste		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 4: Environmental Responsibility – Waste Management
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Focus 4: Environmental Responsibility – Waste Management
Supplier Environmental Assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Product Responsibility – Supply Chain Management
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Focus 5: Product Responsibility – Supply Chain Management
	308-2 Negative environmental impacts in the supply chain and actions taken	Focus 5: Product Responsibility – Supply Chain Management
Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Employee Profile
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Focus 6: Human Capital – Employee Profile
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Focus 6: Human Capital – Employee Profile
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Focus 6: Human Capital – Occupational Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	Focus 6: Human Capital – Occupational Health and Safety
	403-3 Occupational health services	Focus 6: Human Capital – Occupational Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Focus 6: Human Capital – Occupational Health and Safety
	403-5 Worker training on occupational health and safety	Focus 6: Human Capital – Occupational Health and Safety

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GRI Standard	Disclosure	Location/Statements
	403-6 Promotion of worker health	Focus 6: Human Capital – Occupational Health and Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Focus 6: Human Capital – Occupational Health and Safety
	403-8 Workers covered by an occupational health and safety management system	Focus 6: Human Capital – Occupational Health and Safety The Group did not have any workers who were not employees in FY2025 and therefore this disclosure is not applicable.
	403-9 Work-related injuries	Focus 6: Human Capital – Occupational Health and Safety
Training and Education		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Learning and Development
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Focus 6: Human Capital – Learning and Development
	404-2 Programs for upgrading employee skills and transition assistance programs	Focus 6: Human Capital – Learning and Development
	404-3 Percentage of employees receiving regular performance and career development reviews	Focus 6: Human Capital – Learning and Development
Diversity and Equal Opportunity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Diversity and Inclusion
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Focus 6: Human Capital – Diversity and Inclusion
Non-discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Employment Rights and Fair Recruitment
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Focus 6: Human Capital – Employment Rights and Fair Recruitment
Child Labour		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 1: Governance and Ethics – Ethical Labour Practices
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Focus 1: Governance and Ethics – Ethical Labour Practices

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GRI Standard	Disclosure	Location/Statements
Forced or Compulsory Labour		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 1: Governance and Ethics – Ethical Labour Practices
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Focus 1: Governance and Ethics – Ethical Labour Practices
Local Communities		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Community Giving
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Focus 6: Human Capital – Community Giving
Supplier Social Assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Product Responsibility – Supply Chain Management
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Focus 5: Product Responsibility – Supply Chain Management
	414-2 Negative social impacts in the supply chain and actions taken	Focus 5: Product Responsibility – Supply Chain Management
Customer Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Product Responsibility – Customer Health and Safety
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Focus 5: Product Responsibility – Customer Health and Safety
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Focus 5: Product Responsibility – Customer Health and Safety
Customer Privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 1: Governance and Ethics – Customer Privacy and Data Protection
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Focus 1: Governance and Ethics – Customer Privacy and Data Protection

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GRI Standard	Disclosure	Location/Statements
List of Material Topics		
	<ul style="list-style-type: none"> • GRI 201: Economic Performance 2016 • GRI 203: Indirect Economic Impacts 2016 • GRI 204: Procurement Practices • GRI 205: Anti-corruption 2016 • GRI 207: Tax 2019 • GRI 302: Energy 2016 • GRI 303: Water and Effluents 2018 • GRI 305: Emissions 2016 • GRI 306: Waste 2020 • GRI 308: Supplier Environmental Assessment 2016 • GRI 401: Employment 2016 • GRI 403: Occupational Health and Safety 2018 • GRI 404: Training and Education 2016 • GRI 405: Diversity and Equal Opportunity 2016 • GRI 406: Non-discrimination 2016 • GRI 408: Child Labour 2016 • GRI 409: Forced or Compulsory Labour 2016 • GRI 413: Local Communities 2016 • GRI 414: Supplier Social Assessment 2016 • GRI 416: Customer Health and Safety 2016 • GRI 418: Customer Privacy 2016 	