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### Issuer & Securities

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Please refer to the attachment for the Sustainability Report.

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31/03/2026

### Attachments

[Sustainability Report FY 2026.pdf](#)

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# CSC HOLDINGS LIMITED

## Sustainability Report FY 2026

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# 1. Statement from the Board

[2-3, 2-22]

The Board of Directors (the “Board”) of CSC Holdings Limited (“CSC” or the “Company”) is pleased to present CSC’s Annual Sustainability Report for the period of 1 April 2025, to 31 March 2026 (FY 2026), which formalises and demonstrates CSC’s commitment to building a more sustainable future.

Sustainability and climate-related risks and opportunities remain integral to CSC’s long-term strategy. The Board oversees CSC’s sustainability direction, including material ESG matters, related policies and plans, and key sustainability-related risks and opportunities, with support from Management.

During FY 2026, CSC advanced this strategy through initiatives that helped to improve energy efficiency and reduce greenhouse gas emissions. This includes the pilot deployment of a hybrid-powered jack-in piling machine and the purchase of solar-powered tower lights to support the Group’s efforts to improve energy efficiency and reduce greenhouse gas emissions. Building on the encouraging results, the Group is evaluating the acquisition of an additional hybrid-powered jack-in piling machine and exploring the adoption of similar hybrid technology for its bored piling machines.

Additionally, the Board ensures that resources are allocated responsibly to support the growth of CSC’s core business, enabling the achievement of both strategic and sustainability objectives. This report complements the financial and corporate governance disclosures in the Annual Report and reflects CSC’s commitment to conducting business with integrity and innovation to deliver quality services to its clients.

In FY 2026, CSC enhanced its climate-related disclosures as part of its phased transition from TCFD-based reporting to disclosures presented with reference to IFRS S1 and S2, in line with evolving regulatory requirements. These enhancements included expanding the organisational boundary for Scope 1 and Scope 2 greenhouse gas emissions reporting to align with the Group’s financial reporting boundary, as well as broadening disclosures on other material sustainability matters, marking a significant milestone in the sustainability reporting journey. CSC also conducted a quantitative climate risk assessment across multiple scenarios and time horizons to better understand the potential impacts of climate-related risks on its business and operations. These efforts support the Board’s oversight of climate-related risks, opportunities and reporting, while strengthening CSC’s readiness for progressively enhanced reporting.

CSC remains committed to creating long-term value by engaging stakeholders and business partners on an ongoing basis. Through regular consultations, collaborative efforts and feedback mechanisms, CSC will continue to refine its business models, strengthen its sustainability practices, and drive continuous improvement in ESG performance.

## 2. About this Report

[2-1, 2-2, 2-3, 2-5]

This Sustainability Report (“SR”) outlines CSC’s approach and progress in its sustainability journey. It has been prepared in accordance with the Global Reporting Initiative (“GRI”) Standards 2021 for the reporting period from 1 April 2025 to 31 March 2026 (FY 2026). CSC has applied the GRI Reporting Principles in determining the content and quality of this report and has complied with the sustainability reporting requirements set out in the Singapore Exchange Securities Trading Limited (“SGX-ST”) Listing Rules. Further information on the disclosures presented herein is set out in the GRI Content Index at the end of this report.

This year, CSC also began a phased transition from reporting against the Task Force on Climate-related Financial Disclosures (“TCFD”) to take reference from the International Sustainability Standards Board (“ISSB”) IFRS S1 and S2 standards through enhanced climate-related disclosures.

The scope of this report covers CSC Holdings Limited (“CSC”) and its subsidiaries (collectively, the “Group”). For FY2026, CSC has expanded the reporting scope of its material sustainability topics to the entire Group, unless otherwise stated. Where a different reporting boundary applies due to the relevance, applicability or availability of data, it is specified within the corresponding section of the report<sup>1</sup>. This expanded scope supports CSC’s efforts to progressively align its sustainability disclosures with the entities covered in its financial statements. CSC will continue to strengthen its data-collection and reporting processes to support more comprehensive and consistent reporting across the Group. This report presents the sustainability performance of the specified entities for FY 2026, together with comparative information from the previous year, where relevant and practicable.

While this report has not been externally assured, CSC engaged an external consultant to conduct an internal audit review of its sustainability reporting and monitoring process, in line with SGX-ST Practice Note 7.6. The review was undertaken to enhance the accuracy and reliability of the sustainability-related information disclosed. CSC may consider obtaining external assurance in the future as its sustainability reporting processes continue to mature.

CSC welcomes feedback from stakeholders on this report, and comments or suggestions may be sent to [corp@cschl.com.sg](mailto:corp@cschl.com.sg). This report is published on 31 July 2026.

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<sup>1</sup> Like-for-like disclosures are presented for year-on-year comparison covering the same scope as FY 2025. This includes CSC’s Foundation and Geotechnical Engineering operations in Singapore (SFEG), comprising CS Bored Pile System Pte Ltd (CSBP), CS Construction & Geotechnic Pte Ltd (CSCG), L&M Foundation Specialist Pte Ltd (LMFS), and DW Foundation Pte Ltd (DWF).

## 3. Introduction

### 3.1 About CSC

[2-1, 2-6, 2-28]

CSC Holdings Limited Group of companies (the “Group”) is a publicly listed company and a leading foundation and geotechnical specialist in Singapore, as well as a regional provider of ground engineering solutions for both public and private sector developments, including residential, commercial, industrial and infrastructure projects. In FY 2026, the Group recorded revenue of \$400.4 million. As a member of the Geotechnical Society of Singapore, CSC continues to support the advancement and development of geotechnical engineering in Singapore.

The Company specialises in a broad range of foundation and geotechnical services, including the construction and installation of large diameter bored piles, diaphragm walls, ground improvement, driven piles, jack-in piles, micro piles, soil investigation, pile testing, instrumentation services, automatic underground tunnel monitoring, and engineering surveys. With a regional workforce of approximately 1,500 employees and operations in Singapore and Malaysia, CSC serves customers across a range of sectors, including transport, utilities, commercial, residential, industrial, institutional, and other construction and civil engineering-related segments.

### 3.2 Performance Highlights



#### CS BORED PILE SYSTEM PTE LTD



- Tanjong Katong Station Project - Business Partners Appreciation Award
- Jurong Island Hydrogen-ready OCGT Project - Certificate Of Appreciation on Outstanding Contribution for the Successful Completion of Project
- Tengah Gardens C3/C7 Project - Certificate Of Appreciation on Commitment to Environment, Health, Safety and Quality

#### CS CONSTRUCTION & GEOTECHNICAL PTE LTD



- Jurong Island Hydrogen-ready OCGT Project - Certificate Of Appreciation on Outstanding Contribution for the Successful Completion of Project
- ACS International School Project - Letter Of Appreciation and Commendation
- Kaki Bukit Newcon Builders HQ Project - Unwavering Dedication and Significant Contributions to Achieving EHS Goals
- WuXi Biologics Project - Certificate Of Appreciation on Outstanding Dedication and Contributions towards Achieving 1 Million Safe Manhours

#### WISESCAN ENGINEERING SERVICES PTE LTD



- LTA CR210 Project – Best Contractor Award for good performance in Occupational Safety, Health and Environment for April 2025.

### 3.3 Our People

[2-7, 2-8]

CSC's workforce remains fundamental to the delivery of its operations and business performance. The Company is committed to fair and equitable employment practices throughout the recruitment process and maintains a firm stance against discrimination in any form through its anti-discrimination policy. CSC seeks to provide equal opportunities for all employees and to foster a workplace environment in which individuals can contribute effectively and fully develop their capabilities.

FY 2026 marks the first year in which CSC has expanded the scope of its workforce disclosures to the Group level. During the year, the Group employed 1,494 full-time employees and engaged 3 part-time employees. The Group did not have any employees on non-guaranteed hours arrangements during the year.

For its SFEG operations, where prior-year comparative information is available, the number of full-time employees in Singapore increased from 947 to 983. In addition, this year, the SFEG operations hired 1 part-time employee. The increase in workforce was mainly attributable to a higher level of construction project activity in FY 2026.

During FY 2026, CSC hired 256 new employees to support its operations across the Group, while 222 employees left the Company across various employment grades. Given the labour-intensive nature of the Group's ground engineering activities, the workforce continues to be predominantly male. In addition, CSC's employee headcount may vary significantly from time to time due to a range of operational and business factors. These include the nature and duration of short-term construction activities, prevailing market conditions, organisational restructuring, and changes in business strategy. Nevertheless, CSC remains committed to maintaining an inclusive and equitable workplace, with fair employment opportunities for all employees.

**Figure 1. Employee Numbers in FY 2026 (Group Level)**

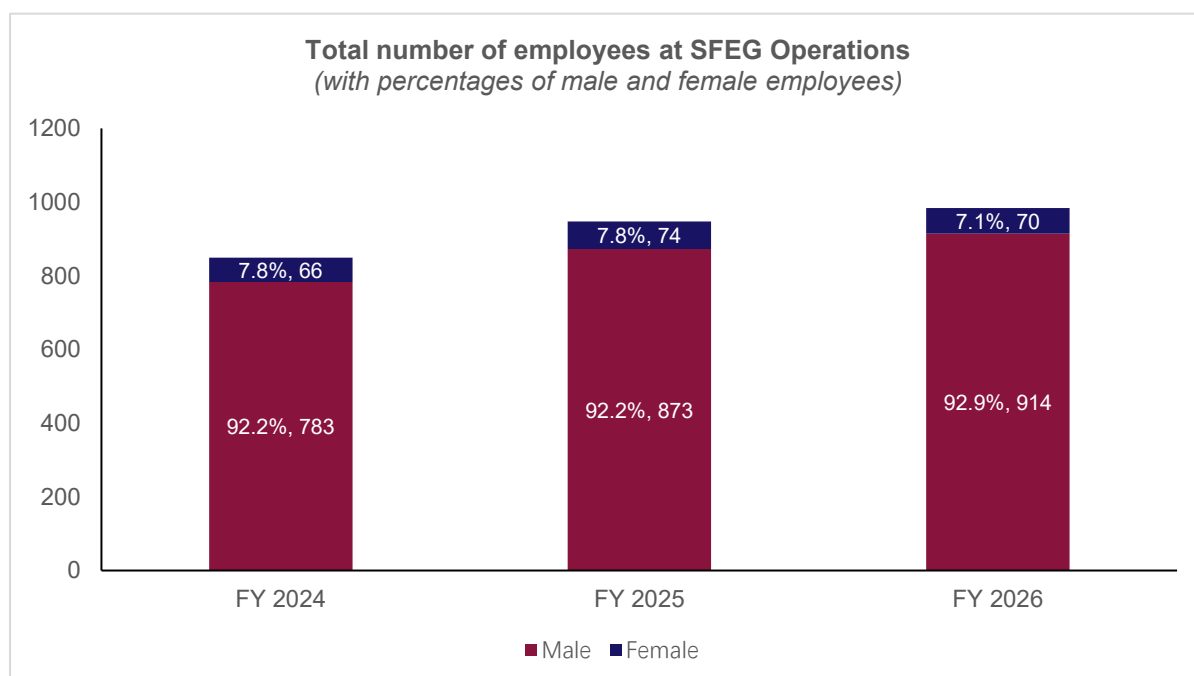
| Employee category                               | Male         | Female     | Total for FY 2026 |
|-------------------------------------------------|--------------|------------|-------------------|
| Total number of employees                       | 1,350        | 147        | 1,497             |
| Number of permanent employees                   | 1,324        | 142        | 1,466             |
| Number of temporary employees                   | 26           | 5          | 31                |
| Number of full-time employees                   | 1,349        | 145        | 1,494             |
| Number of part-time employees                   | 1            | 2          | 3                 |
| Number of temporary non-employee supply workers | 232          | 2          | 234               |
| <b>Total</b>                                    | <b>1,582</b> | <b>149</b> | <b>1,731</b>      |



**Figure 2. Number of Non-employees**

| Type of non-employees      | SFEG Operations |            | Group Level |
|----------------------------|-----------------|------------|-------------|
|                            | FY 2025         | FY 2026    | FY 2026     |
| a. Interns / Apprentices   | 0               | 0          | 0           |
| b. Contractors / Suppliers | 174             | 174        | 234         |
| c. Self-employed Persons   | 5               | 6          | 8           |
| d. Others                  | 0               | 0          | 0           |
| <b>Total</b>               | <b>179</b>      | <b>180</b> | <b>242</b>  |

**Figure 3. SFEG Employee Count**



### **CoreTrade Statistics for Foreign Workers**

As at March 2026, the Group achieved an overall **CoreTrade certification rate of 94%**. The Group continues to maintain an exceptionally high proportion of skilled workers, reflecting the sustained strength, competency and resilience of its workforce.

**Figure 4. CoreTrade Statistics**

| Period  | Total Foreign Workforce | Qualified for CoreTrade | Passed CoreTrade | Skilled Workforce (%) |
|---------|-------------------------|-------------------------|------------------|-----------------------|
| FY 2026 | 860                     | 710                     | 665              | 94%                   |

For FY2026, the Group employed **860 foreign workers**, of whom **710** met the eligibility requirements for CoreTrade assessment. Of these, **665 workers successfully attained CoreTrade certification**, resulting in an overall certification rate of **94%**. These results remain highly commendable, particularly in light of the continued expansion of the Group's workforce to support increasing operational and project demands during the financial year.

Throughout FY 2026, the Group continued to invest in workforce upgrading and competency development, with focused efforts to strengthen the CoreTrade pipeline across all subsidiaries, demonstrating the Group's continued commitment to maintaining a highly skilled and competent workforce.

CoreTrade certification remains a key pillar of the Group's manpower strategy, supporting workforce capability, operational excellence and long-term manpower sustainability. Beyond strengthening project quality, productivity and safety standards, the Group's continued investment in workforce upgrading has also generated significant financial benefits. Based on the current number of CoreTrade-certified workers, the Group enjoys an **estimated annual savings of approximately S\$3.2 million on foreign worker levy**, demonstrating that investments in employee development deliver both operational excellence and tangible cost efficiencies. This places the Group in a strong position to support future business growth while maintaining a competitive and highly skilled workforce.

## 4. Sustainability Approach at CSC

[2-23]

As a leading geotechnical engineering solutions provider and specialist, CSC remains committed to embedding sustainability considerations into its business and operational practices. The Group applies the Precautionary Principle through established controls and a comprehensive risk management framework, supporting the responsible management of environmental, social, and governance matters.

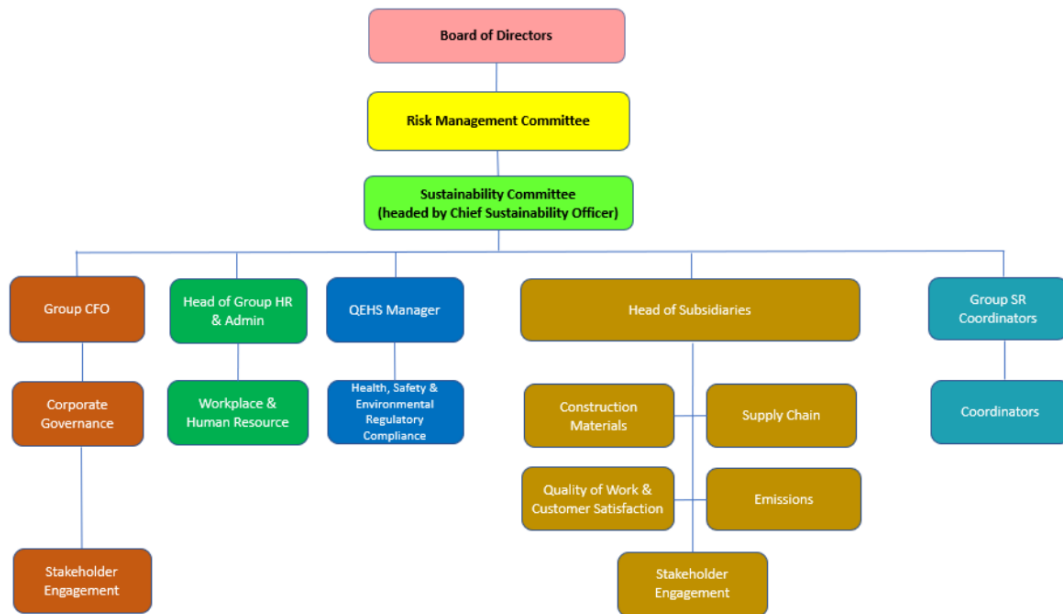
CSC also aligns its practices with recognised international standards, including ISO 14001:2015, ISO 9001:2015 and ISO 45001:2018 for the design and installation of bored piles. In addition, the Group maintains relevant accreditations under the Building and Construction Authority (“BCA”) Contractors Registration System and the bizSAFE programme, while strictly adhering to the Monetary Authority of Singapore’s Code of Corporate Governance 2018 (last amended on 11 January 2023).

### 4.1 Corporate and Sustainability Governance

[2-9, 2-12, 2-13, 2-14]

To support the achievement of its sustainability objectives, CSC has put in place clearly defined lines of accountability across the organisation, enabling effective and purposeful decision-making. Sustainability at CSC is guided by the Board of Directors, the Risk Management Committee, and the Sustainability Committee, which together provide a coordinated and strategic approach to advancing the Company’s sustainability agenda.

**Figure 5. Sustainability Reporting Chart**



## **Board of Directors**

The Board consists of six directors, comprising two executive directors (the CEO and DCEO), one non-executive director, and three independent non-executive directors. Collectively, the Board brings a broad range of skills, experience, and independent judgement, supporting effective oversight of matters relating to strategy, performance, resource allocation, and governance. All Directors are expected to discharge their duties with objectivity, integrity, and accountability.

To strengthen governance effectiveness, the Board delegates certain functions to key committees, namely the Audit Committee, Nominating Committee, Risk Management Committee, and Remuneration Committee. These committees provide recommendations to the Board on a range of matters, including sustainability-related issues. The responsibilities of each committee are clearly set out in their respective Terms of Reference, which are reviewed regularly to ensure continued alignment with the Code of Corporate Governance, the Singapore Exchange Securities Trading Limited's Listing Manual, and other applicable regulations.

The Board convenes formal meetings on a quarterly basis, with additional ad hoc meetings held when necessary to review CSC's operations, performance, and other key matters. Where in-person meetings are not feasible, Board discussions are conducted through electronic means or by written resolutions to support timely decision-making.

The Board is responsible for reviewing and approving sustainability-related disclosures, including the outcomes of the materiality assessment. This review is supported by the Sustainability Working Team,

which assesses the relevance, completeness, and accuracy of reported information before it is submitted for approval. The process includes verification of internal controls, supported by cross-functional input and data validation procedures. The Board also oversees the engagement of external assurance providers to strengthen the credibility and reliability of the sustainability report.

### **Strengthening Oversight of Sustainability and Climate-Related Risks**

In FY 2026, CSC continued to strengthen its governance framework to support closer alignment with the evolving expectations under the International Sustainability Standards Board (ISSB) and Singapore Exchange (SGX) requirements.

CSC has also maintained its formal integration of climate-related responsibilities within the Terms of Reference for both the Board and the Risk Management Committee (RMC). Climate-related matters are reviewed quarterly by the RMC and discussed at least biannually at the Board level. All Board members have completed sustainability training, including modules on climate governance, risk integration, scenario analysis, ESG frameworks, and regulatory expectations, while newly appointed directors are required to complete ESG-focused onboarding. The Board also incorporates ESG considerations, including climate-related risks and opportunities, into strategic planning, oversees sustainability initiatives and reporting, and ensures alignment with stakeholder expectations.

The senior management team, led by the CEO and supported by the DCEO, COO, CSO, CFO, and other key executives, is responsible for implementing the Group's sustainability strategies. In line with the Board Charter and the RMC's Terms of Reference, the team oversees the integration of climate-related risks and opportunities into strategic planning and reporting frameworks. While the formal inclusion of climate-related KPIs in executive scorecards remains under consideration, CSC's governance structure and oversight mechanisms continue to support this direction, including the Risk Management Committee's advisory role on risk-weighted performance objectives and sustainability reporting.

### **Sustainability Committee**

At the senior management level, the Board is supported by the CEO, DCEO, COO, CSO, and CFO, who are responsible for advancing the Group's sustainability agenda across its key focus areas. Their leadership helps ensure that sustainability principles are embedded in decision-making and long-term business strategy. Their responsibilities cover five key areas:

1. Leading decision-making on economic, environmental, and social topics.
2. Defining sustainability policies and strategies aligned with the Group's long-term vision.
3. Directing investments and innovations that contribute to sustainability objectives.

4. Conducting quarterly reviews to track progress and promote best practices across operations.
5. Overseeing sustainability reporting and managing climate-related risks and opportunities in line with stakeholder expectations.

The Sustainability Committee plays a central role in supporting CSC's sustainability efforts across its business and operational units, reporting directly to the CEO, DCEO, COO, CSO, and CFO. Comprising the CFO, Head of Group HR and Admin, QEHS Manager, Head of Subsidiaries, and Group SR Coordinator, the Sustainability Committee is responsible for embedding sustainability principles into business practices. Its key responsibilities include:

1. Ensuring compliance with SGX listing requirements and internationally recognised reporting standards, including the GRI Standards 2021, for sustainability reporting.
2. Engaging internal stakeholders to support reporting on material ESG factors, including data collection, target alignment, and performance monitoring.
3. Conducting materiality assessments to identify and prioritise key sustainability topics.
4. Monitoring and evaluating performance against material ESG factors to support continuous improvement.

CSC's Sustainability Reporting Policies and Procedures provide the foundation for its sustainability and climate-related disclosures, setting out the framework for reporting, governance, and accountability. The Group continues to engage key stakeholders, including investors, clients, and employees, to better understand their expectations and strengthen the transparency of its disclosures. Feedback mechanisms remain an important part of this process, enabling CSC to respond to stakeholder concerns. For further details on CSC's corporate governance practices, please refer to the [Corporate Governance Report 2026](#).

## 4.2 Materiality Assessment

[3-1, 3-2]

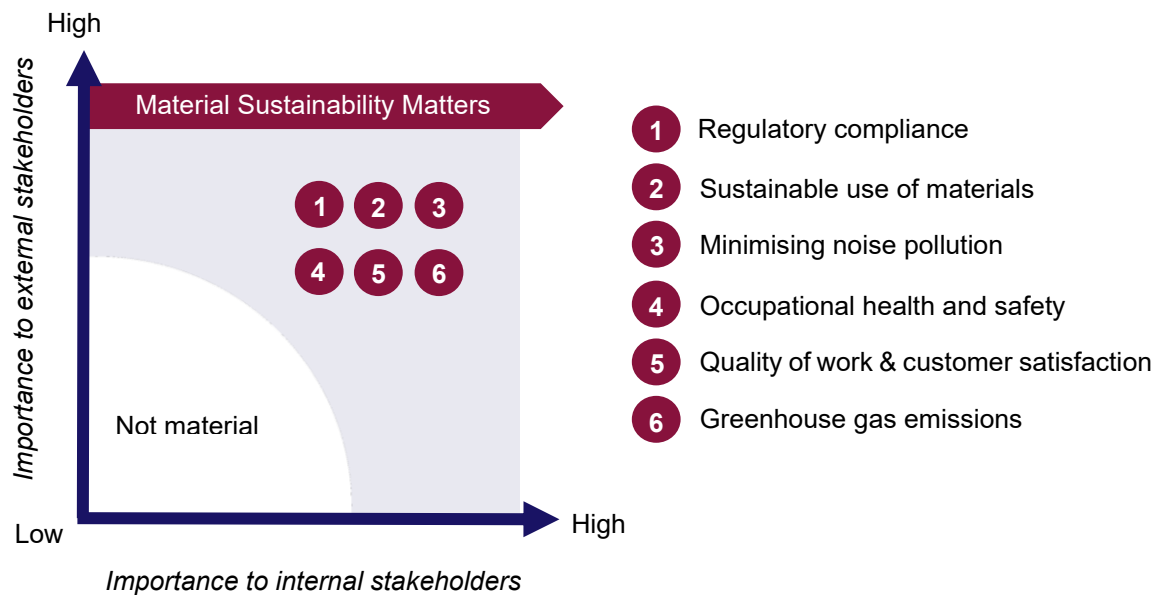
CSC has adopted a structured four-step process to identify material sustainability and climate-related topics that are relevant to stakeholders and that may have significant impacts on CSC's business activities, reporting priorities and decision-making.

**Figure 6. CSC's Process to Identify material ESG topics**



For FY 2026, CSC reviewed its material ESG (Environmental, Social and Governance) topics to ensure alignment with sustainability and climate-related objectives. The review confirmed that the key ESG issues identified in previous years remain relevant, with established performance goals continuing to reflect CSC's commitment and priorities. Looking ahead, CSC plans to conduct a financial materiality assessment in the next reporting year to further align its reporting approach with ISSB requirements.

**Figure 7. Plot of material sustainability matters**



### 4.3 Stakeholder Engagement

[2-16, 2-26, 2-29, 3-3]

CSC understands that prioritising stakeholder interests is important to sustainable growth. Its stakeholders include investors, employees, customers, suppliers, communities and government agencies. They play a meaningful role in shaping the Company's operations, reporting priorities and longer-term resilience.

CSC remains steadfast in building and maintaining constructive relationships with its stakeholders through transparent communication, timely engagement and appropriate response mechanisms. Meaningful two-way engagement is conducted through structured and recurring channels such as meetings, site visits, workshops and seminars. Feedback received is reviewed by the relevant functions and considered in management decisions, action plans and reporting priorities across key business areas.

Through recurring activities such as employee training programmes, safety initiatives, supplier partnerships and community-focused efforts, CSC seeks to keep its operations aligned with the expectations and concerns of those it affects.



**Figure 8. Stakeholder engagement**

| Stakeholder                                                                                             | Goal                                                                                                                                                                                 | Key concerns                                                                                                                                                                                                                                                                                                                   | Our approach                                                                                                                                                                                                                                                                                                                                                                                                                                | Mode and frequency                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Investors</b><br>   | <ul style="list-style-type: none"> <li>To provide regular updates on financial performance, business strategies and other issues</li> </ul>                                          | <ul style="list-style-type: none"> <li>Clear and timely communication on operational and financial performance</li> </ul>                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>All shareholders are informed of all major developments that impact the Group or Company</li> <li>Price-sensitive announcements, including half-year and full-year results and press release, are released to shareholders through SGXNET and can also be found on CSC's website</li> <li>The Annual Report shall set out the steps taken to solicit and understand the view of investors</li> </ul> | <ul style="list-style-type: none"> <li>Half-Year and Full-Year Financial Results Announcements</li> <li>Annual General Meeting</li> <li>Regular updates via corporate website</li> <li>Announcements and press releases throughout the year</li> <li>Annual Reports</li> </ul>           |
| <b>Employees</b><br> | <ul style="list-style-type: none"> <li>To enhance employee knowledge and skills</li> <li>To strengthen safety culture within the organisation</li> <li>Career development</li> </ul> | <ul style="list-style-type: none"> <li>Continuous training to address high staff turnover rate for experienced employees</li> <li>Staff motivation and ensuring safety standards are constantly maintained</li> <li>Ensuring safety awareness and practices at all times</li> <li>Fair remuneration and recognition</li> </ul> | <ul style="list-style-type: none"> <li>Adequate training is provided to ensure staff are equipped with necessary knowledge and skills to perform their duties and responsibilities competently</li> <li>Annual review of performance</li> </ul>                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>Allocate training budget annually for employee training and development</li> <li>Annual Safety Award for individuals and teams</li> <li>Enroll employees into appropriate courses as and when required</li> <li>Annual staff appraisal</li> </ul> |

**Figure 8. Stakeholder engagement**

| Stakeholder                                                                                                                                         | Goal                                                                                                                                                                                                                                                                                      | Key concerns                                                                                                                                                                        | Our approach                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Mode and frequency                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Customers</b><br><b>(Main contractors / subcontractors)</b><br> | <ul style="list-style-type: none"> <li>To offer a full range of capabilities in foundation and geotechnical engineering field with high level of expertise</li> <li>To deliver the highest quality of work through identification of customer needs and statutory requirements</li> </ul> | <ul style="list-style-type: none"> <li>Delivery on schedule with satisfactory quality, good safety record</li> </ul>                                                                | <ul style="list-style-type: none"> <li>Weekly on-site meeting with client to monitor progress of the project</li> <li>On-site inspection by senior management and dedicated engineers/project managers</li> <li>Sound safety management system</li> <li>Timely communication with the customers when technical issues or unforeseeable circumstances arise which may cause a delay in completion or require additional time and resources to resolve</li> </ul> | <ul style="list-style-type: none"> <li>Participate in industry events</li> <li>Weekly regular meetings and communication, as necessary</li> </ul>                                                                        |
| <b>Suppliers</b><br>                                             | <ul style="list-style-type: none"> <li>To forge strategic partnerships</li> <li>To promote overall safe condition of works through providing and maintaining sufficient resources for timely completion for sub-contractors</li> </ul>                                                    | <ul style="list-style-type: none"> <li>Transparent and fair procurement and other business practices</li> <li>Compliance with terms and conditions of business contracts</li> </ul> | <ul style="list-style-type: none"> <li>Transparent business processes in the selection of tenders</li> <li>Avenues to report incidents of abuse and corruption</li> <li>Whistle-blowing policy</li> </ul>                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Meetings with suppliers for market updates or addressing concerns, as necessary throughout the year</li> <li>Weekly regular meetings with sub-contractors as necessary</li> </ul> |

**Figure 8. Stakeholder engagement**

| Stakeholder                                                                                                                               | Goal                                                                                                                                                                                                                                                                                                                | Key concerns                                                                                                                                                                                  | Our approach                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Mode and frequency                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Our community</b><br>                                 | <ul style="list-style-type: none"> <li>To create economic, social and environmental value that benefits the local communities</li> </ul>                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Minimize any negative social, public health or environmental impact</li> <li>Support deserving community efforts and underprivileged groups</li> </ul> | <ul style="list-style-type: none"> <li>Ensure outputs of all work activities do not cause undue pollution to society to provide a sustainable built environment</li> <li>Community involvement</li> </ul>                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Future periodic reporting on CSC's sustainability performance</li> <li>Annual corporate social responsibility initiatives</li> </ul>                    |
| <b>Government agencies (BCA, MOM, NEA, LTA, PUB)</b><br> | <ul style="list-style-type: none"> <li>To comply with applicable laws and regulations</li> <li>Zero Reportable Accident, free of infringement and ensuring works do not damage properties</li> <li>Keep noise within prescribed limits</li> <li>Ensure works do not damage or affect sewers and services</li> </ul> | <ul style="list-style-type: none"> <li>Statutory compliance in terms of Quality, Environmental, Health &amp; Safety</li> </ul>                                                                | <ul style="list-style-type: none"> <li>Quality, Environmental, Health &amp; Safety policy and objectives are clearly defined</li> <li>Management strives to provide an accident-free workplace for all employees and interested parties</li> <li>The Group strives to prevent environmental, health &amp; safety hazards that are undesirable to employees, and interested parties through continuous reviews and improvement of its integrated management system and complying with the applicable regulations as required</li> </ul> | <ul style="list-style-type: none"> <li>Attending workshops and seminars organized by government agencies as required</li> <li>Regular communication and visits to sites as required</li> </ul> |

**Figure 8. Stakeholder engagement**

| Stakeholder                                                                                                             | Goal                                                                                             | Key concerns                                                            | Our approach                                                                                                                                                                                                                                                                      | Mode and frequency                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Regulators (SGX, MAS, ACRA)</b><br> | <ul style="list-style-type: none"> <li>To comply with applicable laws and regulations</li> </ul> | <ul style="list-style-type: none"> <li>Regulatory compliance</li> </ul> | <ul style="list-style-type: none"> <li>All financial results, including price-sensitive information, are released in a timely manner</li> <li>Maintain high standard of corporate governance</li> <li>Seek professional assistance when required on compliance matters</li> </ul> | <ul style="list-style-type: none"> <li>Half-year and full-year financial reporting</li> <li>Attend seminars and workshops organised by regulators as required</li> </ul> |

## 4.4 Summary of Targets and Performance

CSC recognises the important role that organisations can play in advancing the global Sustainable Development Goals (SDGs). CSC's sustainability initiatives are therefore designed to align with this wider agenda, so that its key focus areas contribute meaningfully to long-term environmental, social and governance outcomes. Each of CSC's material sustainability topics is mapped to distinct GRI Topic Disclosures and linked to applicable UN SDGs, with corresponding targets across short-term (FY 2027), medium-term (by FY 2030) and long-term (by FY 2050) horizons. The data presented covers performance for the fiscal year ended 31 March 2026, unless stated otherwise.

**Figure 9. Targets and Performance**

| Material matter                                                                                                       | FY 2026 targets                                                                        | FY 2026 performance                                                                                 | FY 2027 targets                                                             | Medium term targets                                                         | Long term targets                                                           |
|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Regulatory compliance<br>           | <b>[Perpetual]</b><br>Zero fine from NEA for non-compliance to the EPMA                | Zero fines from NEA for environmental violation.                                                    | <b>[Perpetual]</b> Zero fine from NEA for non-compliance to the EPMA        |                                                                             |                                                                             |
| Sustainable use of materials<br>   | <b>Singapore:</b><br>Tolerable wastage for Precast Piles at average of 11% for FY 2026 | <b>Singapore:</b><br>Average Precast Pile wastage is below 10%, within the tolerable threshold set. | <b>Singapore:</b><br>≤ 11% (average)<br><b>Malaysia:</b><br>≤ 11% (average) | <b>Singapore:</b><br>≤ 11% (average)<br><b>Malaysia:</b><br>≤ 11% (average) | <b>Singapore:</b><br>≤ 10% (average)<br><b>Malaysia:</b><br>≤ 10% (average) |
|                                                                                                                       | <b>Singapore:</b><br>Tolerable wastage for Concrete at average of 13% for FY 2026      | <b>Singapore:</b><br>Average concrete wastage is below 12%, within the tolerable threshold set.     | <b>Singapore:</b><br>≤ 13% (average)<br><b>Malaysia:</b><br>≤ 30% (average) | <b>Singapore:</b><br>≤ 12% (average)<br><b>Malaysia:</b><br>≤ 30% (average) | <b>Singapore:</b><br>≤ 10% (average)<br><b>Malaysia:</b><br>≤ 29% (average) |
| Minimising noise and pollution<br> | <b>[Perpetual]</b><br>Zero incident of fines for noise violations                      | Zero incident of fines for noise violations.                                                        | <b>[Perpetual]</b> Zero incident of fines for noise violations              |                                                                             |                                                                             |
| Occupational health and safety                                                                                        | <b>[Perpetual]</b><br>Zero fatal incidents in all                                      | Zero fatal incidents were recorded at all                                                           | <b>[Perpetual]</b> Zero fatal incidents in all CSC projects                 |                                                                             |                                                                             |

**Figure 9. Targets and Performance**

| Material matter                                                                                                                  | FY 2026 targets                                                                                                                | FY 2026 performance                                                                                                            | FY 2027 targets                                                                                                                         | Medium term targets                                | Long term targets |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------|
|                                                 | CSC projects for FY 2026                                                                                                       | CSC project sites. One fatal incident occurred at a rented storage yard in Tuas.                                               |                                                                                                                                         |                                                    |                   |
|                                                                                                                                  | <b>[Perpetual]</b><br>Zero financial penalties & demerit point from Ministry of Manpower (MOM) for EHS violations              | Incurred S\$2,000 in financial penalties and 11 MOM demerit points for non-compliance with the WSH Act at a Tuas storage yard. | <b>[Perpetual]</b> Zero financial penalties & demerit point from Ministry of Manpower (MOM) for EHS violations                          |                                                    |                   |
|                                                                                                                                  | Maintain Accident Frequency Rate at less than 2.35 for FY 2026                                                                 | Accident Frequency Rate for FY 2026 at the Group level was 0.25.                                                               | Maintain Accident Frequency Rate at less than 2.30 for FY 2027                                                                          | Maintain Accident Frequency Rate at less than 2.30 |                   |
| Quality of work and customer satisfaction<br> | <b>[Perpetual]</b><br>Ensure 100% assessment of operational services in FY 2026 <sup>2</sup>                                   | 100% of its foundation and geotechnical services are assessed for improvement for health and safety impacts.                   | <b>[Perpetual]</b> Ensure 100% assessment of operational services under the Singapore Foundation Engineering Group.                     |                                                    |                   |
|                                                                                                                                  | <b>[Perpetual]</b><br>Zero incidents of non-compliance with regulations concerning health and safety impacts of CSC's services | Zero incidents of non-compliance with regulations concerning health and safety impacts of CSC's services.                      | <b>[Perpetual]</b> Zero incidents of non-compliance with regulations concerning health and safety impacts of CSC's services             |                                                    |                   |
| Greenhouse gas emissions                                                                                                         | To continue monitoring and tracking Scope                                                                                      | <b>Scope 1:</b><br>43,030 tCO <sub>2</sub> e                                                                                   | Due to the limited data spanning only a short period, CSC intends to continue monitoring and tracking Scope 1 and Scope 2 GHG emissions |                                                    |                   |

<sup>2</sup> This target is only applicable to Singapore Foundation Engineering Group.

**Figure 9. Targets and Performance**

| Material matter                                                                   | FY 2026 targets                                    | FY 2026 performance                       | FY 2027 targets                                                                                                                                                                                           | Medium term targets | Long term targets |
|-----------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|
|  | 1 and 2 GHG emissions across Singapore operations. | <b>Scope 2:</b><br>388 tCO <sub>2</sub> e | across the Group. This ongoing monitoring is crucial as CSC is currently in the process of establishing emission intensity, which will serve as the baseline for setting emissions targets in the future. |                     |                   |

## 4.5 Our Ethics and Values

**[2-16, 2-23, 2-24, 2-25, 2-26, 403-1]**

Upholding ethical business principles and practices throughout its operations is a priority for CSC. This includes ensuring strict adherence to ethical standards and compliance with all applicable laws and regulations. CSC believes that every employee and stakeholder has a role to play in fostering these values and maintaining the highest standards of corporate integrity.

To reinforce transparency, ethical conduct, and respect for human rights, CSC has established a comprehensive Anti-bribery and Corruption Policy, Whistle-Blowing Policy and an Employee Code of Conduct and Discipline. CSC respects human rights by complying with applicable laws and regulations in the jurisdictions where it operates. These policies are readily accessible to all employees and are continuously reinforced through regular communication. All new hires also receive communication of these company policies as part of their onboarding, emphasising the Board's dedication to upholding ethical business principles from the beginning of each employee's employment with CSC.

The Anti-bribery and Corruption Policy details CSC's zero-tolerance stance towards receiving, offering, promising, authorising or providing anything of value to its stakeholders. This policy details the definitions of bribery and corruption, specific guidance on common forms of bribery, the scope of stakeholders subject to the policy's guidelines and the consequences of violations against the policy. Furthermore, the Employee Code of Conduct and Discipline elaborates on the list of prohibited conduct, provides information on corrective counselling, and outlines disciplinary actions in the event of policy violations.

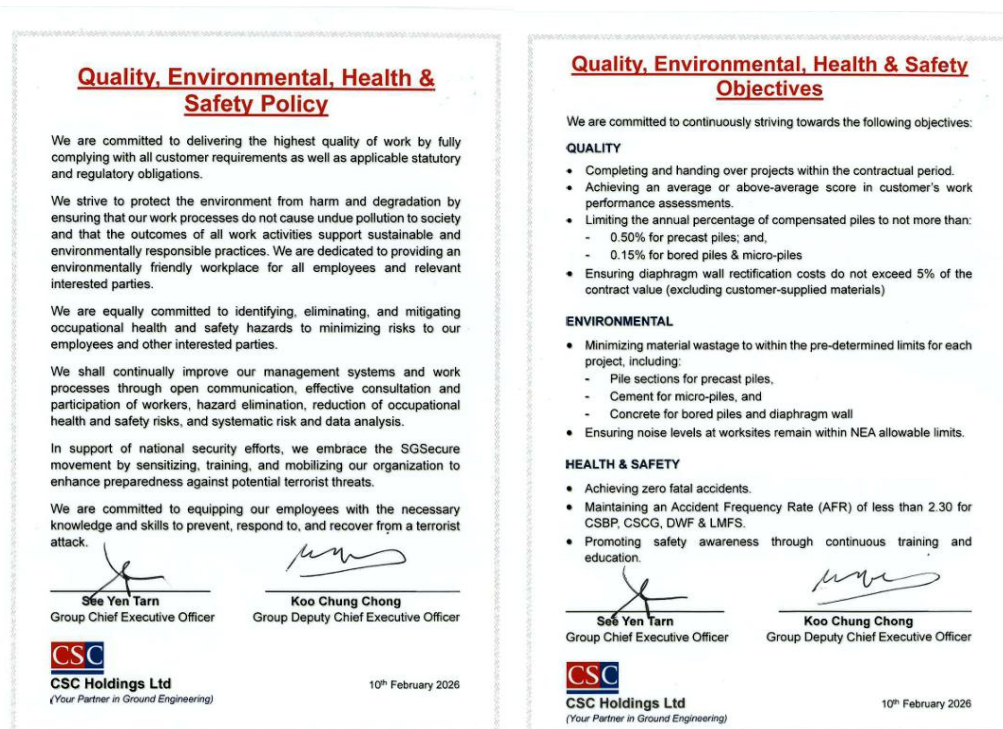
CSC believes that feedback from employees and the public is critical for improving services and operations. The Whistleblowing Policy was established in line with the Singapore Code of Corporate Governance to provide a secure channel for individuals to report their concerns with protection from retaliation. This is overseen by the Audit Committee who reviews cases, recommends follow-up actions to the Board, and appoint independent investigators where necessary. To ensure its continued relevance and effectiveness, the Whistleblowing Policy undergoes regular review. The policy is publicly accessible on the [CSC website](#).



To further support the organisation's governance frameworks, grievance mechanisms are available at the organisational level through phone and email communication. The Company's grievance resolution framework follows a structured four-step process to gather employee feedback through direct engagement by Heads of Departments (HODs) or the Human Resources (HR) team. Employees are first encouraged to raise concerns with their direct supervisor, executive, or manager. Their inputs are analysed to identify the gaps and areas of improvement for the organisation. If further intervention is necessary, the case is escalated to the head of department or subsidiary, and subsequently, involvement of the Human Resources department. Should the grievance still not be resolved, Senior Management is engaged to ensure a fair and conclusive outcome. There were no cases of grievance reported during FY 2026. Any updates made from the outcomes of grievances reported are communicated to employees, demonstrating CSC's commitment to valuing employee feedback and the role it has in building up the organisation's processes and policies. This fosters a culture of trust, transparency, and accountability in the grievance process.

CSC remains committed to upholding the highest standards of quality, environmental, health, and safety (QEHS) across all operations. The QEHS Policy is embedded within an integrated management system and was last updated on 10 February 2026. The CEO and DCEO/COO/CSO are responsible for the implementation of the QEHS Policy, alongside ensuring adherence to regulatory frameworks and best practices, such as the Workplace Safety and Health (WSH) Act, Environmental Protection Management Act (EPMA), and ISO standards 9001, 14001 and 45001.

**Figure 10. CSC's QEHS Policy, signed by Group CEO and Group Deputy CEO**



To promote a shared commitment to maintaining a safe, sustainable, and high-quality working environment, CSC actively communicates the QEHS Policy and commitments to stakeholders. This is done through notice boards, awareness talks, promotional initiatives, employee training sessions, and orientation for new hires.

**Figure 11. CSC's Quality, Environmental, Health & Safety Statement**

| CSC shall always strive to achieve the following:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Quality                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Environment                                                                                                                                                                                                                                                                                                                                                                                                                                           | Health & Safety                                                                                                                                                                                                                                                                                  |
| <ul style="list-style-type: none"> <li>• Completing and handing over projects within the contractual period.</li> <li>• Achieving an average or above average score in customers' work performance assessments.</li> <li>• Limiting the annual percentage of compensated piles to not more than: <ul style="list-style-type: none"> <li>○ 0.50 % for precast piles; and</li> <li>○ 0.15 % for bored piles and micro-piles.</li> </ul> </li> <li>• Ensuring diaphragm wall rectification costs do not exceed 5 % of the contract value (excluding customer-supplied materials).</li> </ul> | <ul style="list-style-type: none"> <li>• Minimizing material wastage to within the pre-determined limits for each project, including: <ul style="list-style-type: none"> <li>○ Pile sections for precast piles,</li> <li>○ Cement for micro piles, and</li> <li>○ Concrete for bored piles and diaphragm wall.</li> </ul> </li> <li>• Ensuring noise levels at worksites remain within National Environment Agency (NEA) allowable limits.</li> </ul> | <ul style="list-style-type: none"> <li>• Achieving zero fatal accidents.</li> <li>• Maintaining an Accident Frequency Rate (AFR) of less than 2.30 for CSC subsidiaries: CSBP, CSCG, DWF &amp; LMFS.</li> <li>• Promoting safety awareness through continuous training and education.</li> </ul> |

Periodic reviews are conducted by Management to ensure continued relevance, effectiveness and alignment of the QEHS Policy and practices with the strategic direction and objectives of the business. The reviews are conducted against relevant and up-to-date industry standards. The table below outlines the various assessment methods employed by CSC to identify areas for improvement and drive continuous enhancement across Company operations:

**Figure 12. Assessments conducted to improve Company operations**

| Method of assessment                                                                                                                                                                                                                                                                                         | Improvements                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Internal Audits</b> <ul style="list-style-type: none"> <li>Environmental Health &amp; Safety (EHS) inspections by EHS managers, WSH officers and WSH coordinators</li> <li>ISO 14001 audit by trained internal auditors at selected projects</li> </ul>                                                   | <p>Any non-conformance found during inspection</p> <p>and audit will be rectified with appropriate control measures and trainings.</p>                                                                                                                                                                                                    |
| <b>External Audits</b> <ul style="list-style-type: none"> <li>Integrated management system (ISO 9001, ISO 14001, ISO 45001) surveillance and renewal audits by a registered external auditing firm</li> </ul>                                                                                                | <p>If system lapses are identified, it will be corrected with appropriate preventive actions, i.e., risk assessments, introduction of new method.</p> <p>Consider continual improvement of the system.</p> <p>Good practices from industry stakeholders were shared among the work group to enhance the safety &amp; health standard.</p> |
| <b>Measurement Systems</b> <ul style="list-style-type: none"> <li>Number of Corrective and Preventive Action (CAPA) and observations issued by the auditors</li> <li>Suggestions and area of improvements given by the auditors</li> <li>Company's incident trend and statistics safety trainings</li> </ul> | <p>Employees are carefully selected and sent for EHS trainings as required by law / clients.</p> <p>Feedback obtained from employees through issuance of "Training Evaluation Form".</p>                                                                                                                                                  |
| <b>External Performance Ratings</b> <ul style="list-style-type: none"> <li>Subcontractor's performance evaluation from main-contractors and/or clients</li> <li>Safety recognition award or commendation letter from main contractors and/or clients</li> </ul>                                              | <p>External performance ratings given from main-contractors and clients through "Customer feedback form" helps CSC identify its strengths, weaknesses, and areas for improvement.</p>                                                                                                                                                     |

**Figure 12. Assessments conducted to improve Company operations**

| Method of assessment                                                                                                                                                                                                                                                                                                                                                        | Improvements                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Benchmarking</b> <ul style="list-style-type: none"> <li>• WSH Act &amp; Subsidiary regulations</li> <li>• Approved code of practices</li> <li>• Environmental Protection &amp; Management Act</li> <li>• Competitors</li> </ul>                                                                                                                                          | <p>CSC has committed and set benchmark to comply with WSH Act and other relevant Acts of Singapore (as minimum standard). Adopting industry good practices has been acknowledged by CSC's leading clients, e.g., Singapore's Land Transport Authority (LTA) and Housing &amp; Development Board (HDB), other government and private projects.</p> |
| <b>Stakeholder Feedback</b> <ul style="list-style-type: none"> <li>• Feedback from stakeholders is requested during meetings and trainings, e.g., toolbox meeting, in-house training, EHS committee meetings, etc.</li> <li>• Company has feedback management plan to receive and address grievances from stakeholders on quality, EHS and productivity matters.</li> </ul> | <p>Stakeholder (i.e., clients, public, and employees) feedback is registered and addressed diligently. This improves stakeholder confidence in CSC.</p>                                                                                                                                                                                           |

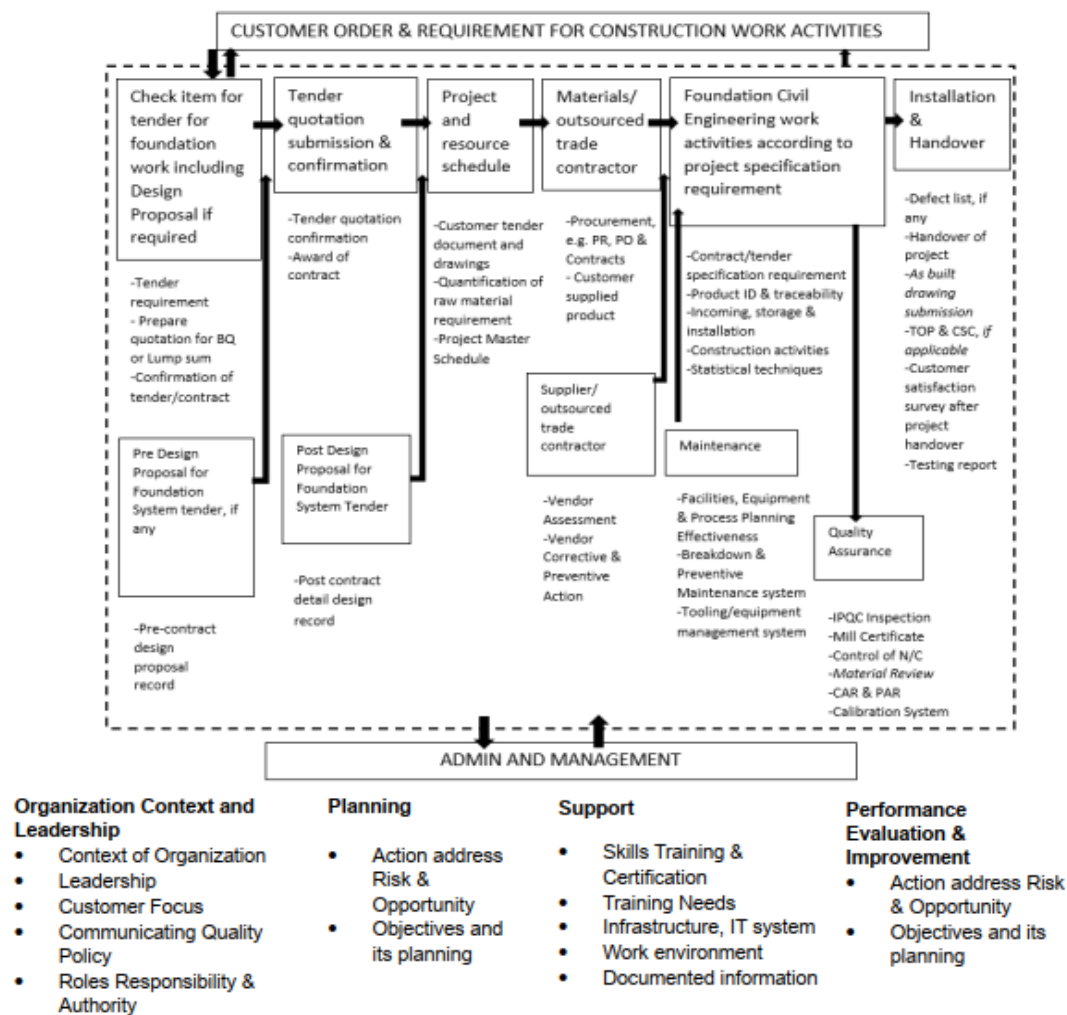
## 4.6 Our Supply Chain

[2-6]

CSC recognises that engaging its value chain is critical for long-term environmental, social, and economic progress. Sustainability principles are embedded in CSC's business relationships with primary suppliers, including infrastructure service providers, where close collaboration fosters responsible sourcing practices and maintains high ethical standards. To achieve these objectives, CSC ensures that purchasing activities align with the Company's procurement processes, procedures, fostering an efficient and transparent purchasing system.

The business process flow and interaction chart (Figure 1) illustrates how purchasing activities are structured to align with the sustainability goals, reinforcing CSC's dedication to responsible sourcing and ethical business conduct. There are no significant changes in the supply chain and business relationships compared to last year's report.

**Figure 13. Our Value Chain**



## 4.7 Community Involvement

### [203-1]

CSC recognises the importance of being involved with local communities and directing its efforts towards the development of children and young people. This year, CSC renewed its support of the Business and Community Partners (BCP) Programme at Nanyang Technological University (NTU) as a Silver Partner and Loyal Donor with an annual contribution of \$10,000 for the 16<sup>th</sup> year. The BCP Programme provides financial assistance to students from disadvantaged backgrounds, supporting their university educations with greater stability. CSC also sponsored the NTU Civil and Environmental Engineering (CEE) alumni's networking session, "NTU CEE Alumni Networking: My CEE Journey", with a \$2,500 contribution. CSC remains steadfast in supporting professional development, knowledge sharing and industry-academia collaboration within the civil engineering space.

### CSC gives back for Christmas

During the Christmas festive season, CSC partnered with MINDS through the purchase of festive cookies prepared by beneficiaries. MINDS supports persons with intellectual disabilities and promotes social inclusion within the community.

This initiative contributed towards community welfare efforts and encouraged employees to participate in meaningful giving and support local social enterprises.

Through such initiatives, CSC remains committed to making a positive social impact by supporting community partners, encouraging inclusivity, and fostering a culture of care and compassion beyond the workplace.

CSC's support for the Geotechnical Society of Singapore's international symposium on sustainable engineering practices and climate resilience further testifies this commitment. CSC sponsored \$13,500 to this event, enabling members of the Society to exchange the latest expertise on coastal protection, ground improvement and land reclamation.

Additionally, CSC firmly believes in the value of uplifting less fortunate communities through its community contributions. This year, CSC made a Bronze Sponsorship of \$10,000 to the ACES Care Charity Golf Tournament 2026. The beneficiary, ACES Care Limited, delivers programmes that provide care and assistance to seniors. Similarly, \$2,000 was donated to the Wee Hur Inaugural Charity Golf Event through The Community Foundation of Singapore. Proceeds from this event goes towards programmes that support children battling serious illnesses. The Wee Hur Foundation empowers underprivileged children through education and sports, while assisting disadvantaged youths and families.

## 5. Governance

### 5.1 Regulatory Compliance

[3-3, 2-24, 2-27]

#### Why this is important

As a company in the construction and engineering sector, CSC recognises its role in upholding operational integrity and a long-term strategic vision in safeguarding its business and people against the actual or potential negative environmental and social impacts arising from its operations.

CSC ensures strict adherence to labour, safety, and environmental regulations. Beyond compliance, CSC recognises that this is critical to cultivate a safe and healthy working environments for employees, and a trustworthy and credible reputation with stakeholders. The Company adopts a proactive approach in ensuring compliance with relevant laws and regulations to mitigate the risks of non-compliance, such as legal, financial, and reputational consequences.

CSC remains committed to reducing the environmental and social impact of its operations and products. Industry standards and guidelines, such as the ISO 14001 standard and Singapore's Environmental Protection and Management Act (EPMA), are adopted by CSC as part of this commitment. To uphold compliance and avoid penalties, CSC maintains a robust monitoring system with regular internal and external audit reviews. One such risk of non-compliance is the National Environment Agency (NEA) mandate for the threshold of permissible material waste generated by each project.

CSC has taken active steps to keep its operations in adherence to environmental regulations. Silt water treatment systems and dedicated slurry water separation setups are installed across project sites. Further, routine maintenance is carried out to reduce smoke emissions and manage resource consumption. Specialised meters and barriers are also installed around high-decibel or heavy machinery to manage CSC's contribution to noise pollution.

To uphold regulatory compliance, CSC has set up internal and external evaluation processes. Internally, Environmental, Health, and Safety (EHS) managers, along with Workplace Safety and Health (WSH) officers and coordinators, perform regular site assessments. Externally, an accredited audit firm provides ISO 14001 surveillance and conducts scheduled renewal audits.

In FY 2026, there was one incident of non-compliance where CSC incurred a \$2,000 regulatory fine and demerit points issued by the Ministry of Manpower ("MOM") due to non-compliance with the Workplace Safety and Health Act at a rented storage yard in Tuas.



## 6. Environment

### 6.1 Sustainable Use of Materials

[3-3, 2-24, 301-1]

#### Why this is important

The strategic implementation of sustainable materials is essential to upholding CSC's ethical business principles and enhancing long-term sustainability. Sustainable materials include materials sourced, processed, and disposed of in a way that minimises harm to the environment. Adopting these materials lowers CSC's environmental footprint, aligning with global efforts to combat climate change and preserve natural resources. Shifting to sustainable materials will position CSC as a leader in the industry, fostering innovation and resilience while meeting the growing demand for environmentally responsible practices among clients and stakeholders.

Within its operations, CSC aims to minimise material waste and reduce overall impact on the environment, particularly in the use of precast piles and concrete<sup>3</sup>. CSC recognises that incorporating sustainability into its projects requires geotechnical engineering expertise from the early stages of the construction process.

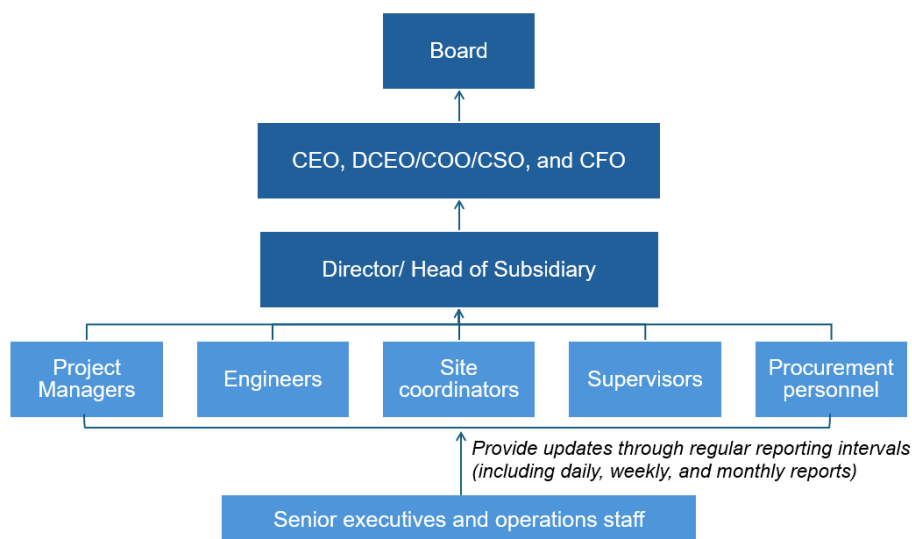
To meet these aims, CSC employs a systemic approach to tracking material usage across its operations by mobilising its staff and on-site contractors. Senior executives and operations staff provide updates through regular reporting intervals, which include daily, weekly, and monthly reports. Project managers, engineers, site coordinators, supervisors, and procurement personnel report to the director or head of the subsidiary. The director or subsidiary head then communicates with the CEO, DCEO/COO/CSO, and CFO, who in turn relay the information to the Board. This process ensures thorough monitoring of material consumption for each project. The reporting process also fosters shared accountability of the environmental and social impacts of CSC's projects.

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<sup>3</sup> For FY 2026, the scope of this material topic and the data disclosed covers our operations in Singapore and Malaysia only.



**Figure 14. Material Tracking Approach**



Each contract undertaken by CSC clearly defines the standards and classifications of the relevant materials and the acceptable percentage for material wastage. These include materials such as steel, reinforcing bars, structural steel, and ready-mixed concrete. CSC strictly applies to these specifications from the procurement to disposal phases, ensuring that resource efficiency is prioritised throughout the project lifecycle.

To further minimise its ecological footprint, CSC emphasises effective waste management practices at its project sites. CSC recognises that effective waste management is critical to managing the potential impacts on pollution and resource depletion. To reduce waste generated from precast piles, CSC utilises a dolly pile — a reusable steel extension employed when the pile sets, or when cut-off levels fall beneath the surface. Furthermore, CSC actively monitors and controls the excessive use of concrete above the cut-off level during the construction of bored piles.

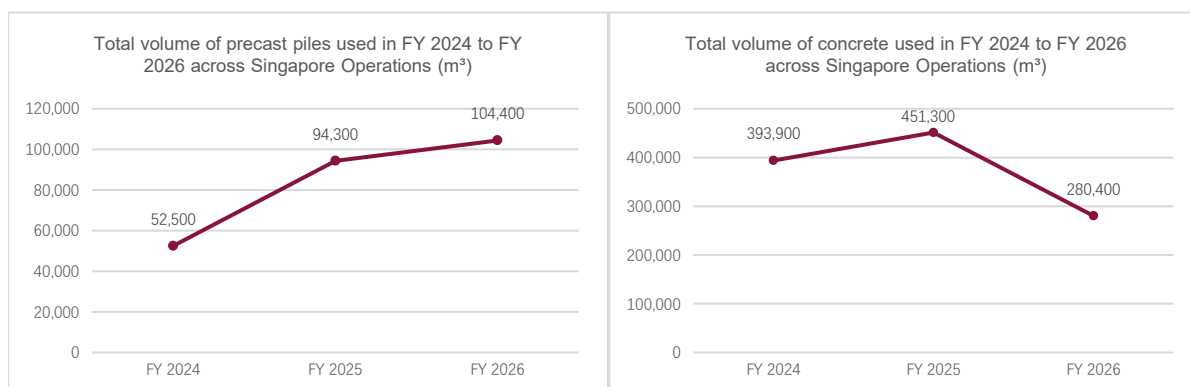
CSC is committed to continuous improvement in sustainable material management with regular reviews of its policies, practices and performance to ensure alignment with its sustainability commitments.

FY2026 marks the first year that CSC expanded its reporting boundary to include all operating subsidiaries within the Group. As material usage and wastage are only applicable to the Foundation and Geotechnical Engineering operations in Singapore and Malaysia, these are the only operations included in this disclosure.

In FY 2026, average waste generated in the Singapore operations remained below 10% for precast piles and below 12% for concrete waste. In the Malaysia operations, the average waste generated remained below 10% for precast piles and below 30% for concrete waste.

As part of these efforts, CSC monitors the use of precast piles and concrete, which are non-renewable materials. The volumes used in the Singapore operations are presented below.

**Figure 15. Graphs of material usage volume (Singapore operations only)**



During the year, Malaysia operations utilised 52,800 m³ of concrete and 106,300 m³ of precast piles. As this is the first year of reporting for Malaysia operations, no comparative historical data is available.

The table below details the average percentage of wastage for precast piles and concrete over FY 2024 to FY 2026. Following the expansion of the reporting boundary in FY 2026, the table includes the first year of waste data for the Malaysia operations. Looking ahead, CSC aims to maintain average waste rates of 11% for precast piles and 13% for concrete in its Singapore operations, and 11% for precast piles and 30% for concrete in its Malaysia operations.

**Figure 16. Wastage for Precast Piles and Concrete**

| Average percentage of wastage for precast piles and concrete from FY 2024 – FY 2026 |               |           |           |           |
|-------------------------------------------------------------------------------------|---------------|-----------|-----------|-----------|
| Location                                                                            | Material      | FY 2024   | FY 2025   | FY 2026   |
| Singapore                                                                           | Precast Piles | Below 6%  | Below 6%  | Below 10% |
|                                                                                     | Concrete      | Below 13% | Below 12% | Below 12% |
| Malaysia                                                                            | Precast Piles | N.A.      | N.A.      | Below 10% |
|                                                                                     | Concrete      | N.A.      | N.A.      | Below 30% |

## 6.2 Minimising Noise Pollution

[2-24, 3-3]

### Why this is important

CSC's operations involve the use of heavy machinery, including cranes and piling rigs, which generate high levels of noise. This poses health risks to its workers on construction sites and significant disturbances to the health and well-being of communities in surrounding areas. To mitigate these potential negative impacts, CSC adheres to stringent regulations that dictate permissible noise exposure. High noise levels may also result in fines for non-compliance to regulations. Frequent violations could threaten CSC's operational stability and tarnish its reputation within the industry.

CSC's commitment to minimising noise pollution is embedded within its QEHS Policy and risk assessments and are effectively communicated to all employees.

The initiatives taken to reduce noise levels at project sites include investing in relevant equipment and adopting best practices as guided by standards and regulations. Equipment such as noise meters and noise barrier enclosures around piling rigs and generators are part of this strategy. Furthermore, all noise barrier materials are reused at multiple projects. CSC also recognises that accurate monitoring is also necessary for corrective and mitigative actions to take place. CSC utilises a real-time noise monitoring system to stay updated with immediate alerts of high noise levels.

In project areas where noise and vibration are significant concerns, CSC utilises temporary short casings to minimise the prolonged use of vibro-hammers, thereby effectively reducing noise levels. However, this approach is selectively applied, reserved for situations where noise and vibration are anticipated to have a considerable impact on nearby residents and structures, given the additional time and resources required for its implementation.

In adherence to regulatory standards, CSC refrains from conducting piling operations after 10:00 p.m. when located within 150 metres of residential areas, schools, or hospitals. For activities such as diaphragm wall construction, bored piling, precast piling, and bored micro piling, CSC strategically positions equipment and stationary machinery away from residential zones and ensure that engines are routinely serviced to minimise noise output. Inflatable noise barriers are also used at construction sites located near residential areas to reduce noise levels when cranes, grab machines, generators and desander plant equipment are in operation. CSC is steadfast in its commitment to maintaining low noise levels and strives for a record of zero fines related to noise violations.

To further the effectiveness of CSC's noise management initiatives, CSC's operational staff participate in training on ISO 14001 environmental management standards, while workers receive comprehensive briefings on noise management practices. This ensures that staff remain aware and equipped with the latest standards and risk factors from working in a high-noise environment.

During FY 2026, the Group reported no instances or fines related to non-compliance with relevant noise standards. These efforts demonstrate CSC's commitment to creating a quieter and more sustainable environment for all stakeholders.

## 6.3 Greenhouse Gas Emissions

[2-24, 3-3, 305-1, 305-2, 305-3, 305-4]

### Why this is important

Effective management of greenhouse gas (GHG) emissions is essential for environmental responsibility and strategic business success. The global agenda for action against climate change has grown significantly, placing pressure on businesses to respond and adapt. As a business in the construction industry, CSC recognises the impact of its operations on GHG emissions and its impacts on the environment and society.

CSC aims to ensure that its operations and products are safe and sustainable while actively seeking innovative ways to minimise its ecological footprint. Effectively managing GHG emissions enhances operational efficiency, reduces costs, and strengthens CSC's reputation among stakeholders. Moreover, by leveraging GHG reductions, CSC contributes positively to the economy, environment, and society, all while upholding human rights.

This year marks CSC's fifth year of measuring and fourth year of disclosing emissions. This demonstrates the commitment that CSC has in monitoring its environmental impact to enable real and measurable change.

In FY 2026, CSC undertook a comprehensive scoping exercise to better align its Scope 1 and Scope 2 emissions reporting boundary with its financial reporting boundary. This exercise involved a review of the Group's organisational structure, including subsidiaries, joint ventures and other investments, to assess the extent of operational control in accordance with the Greenhouse Gas (GHG) Protocol. Through this process, CSC sought to enhance the completeness, consistency, and transparency of its emissions disclosures by ensuring that entities and operations captured within the GHG inventory are aligned, where appropriate, with those included in the Group's consolidated financial statements.

The table below is a summary of CSC's GHG emissions for FY 2026, highlighting the trends and percentage composition of emissions across different scopes.

**Figure 17. GHG Emissions**

| GHG Emissions (tCO <sub>2</sub> e)      | SFEG Operations |               |               | Group Level   |
|-----------------------------------------|-----------------|---------------|---------------|---------------|
|                                         | FY 2024         | FY 2025       | FY2026        | FY 2026       |
| <b>Scope 1 Emissions <sup>4</sup></b>   | 27,115          | 29,741        | 35,548        | 43,030        |
| Stationary combustion                   | 0               | 0             | 0             | 0             |
| Mobile combustion                       | 27,115          | 29,741        | 35,548        | 43,030        |
| <b>Scope 2 Emissions <sup>5</sup></b>   | <b>177</b>      | <b>165</b>    | <b>178</b>    | <b>388</b>    |
| Location-based                          | 177             | 165           | 178           | 388           |
| Market-based                            | 177             | 165           | 178           | 388           |
| <b>Total Scope 1 and 2 Emissions</b>    | <b>27,292</b>   | <b>29,906</b> | <b>35,726</b> | <b>43,418</b> |
| <b>Scope 3 Emissions <sup>6 7</sup></b> | <b>44,837</b>   | <b>48,988</b> | <b>56,971</b> | -             |
| Category 1: Purchased Goods & Services  | 40,858          | 43,937        | 53,091        | -             |
| Category 2: Capital Goods               | 1,137           | 2,255         | 1,995         | -             |
| Category 4: Upstream Transport          | 2,842           | 2,796         | 1,885         | -             |

CSC monitors its emissions by tracking diesel consumption for its machinery (Scope 1) and electricity usage (Scope 2) within its operational boundaries. In FY 2026, CSC's Group-level GHG emissions amounted to 43,418 tCO<sub>2</sub>e, of which Scope 1 emissions, primarily stemming from direct fuel use in machinery, accounted for approximately 99% of total emissions. In contrast, Scope 2 emissions, from purchased electricity, represented approximately 1%. In addition, CSC calculates its Scope 3 emissions from its SFEG operations, encompassing indirect emissions from activities such as purchased goods

<sup>4</sup> Diesel-use for machineries.

<sup>5</sup> Purchased electricity – No Energy Attribute Certificates (EACs) purchased or generated.

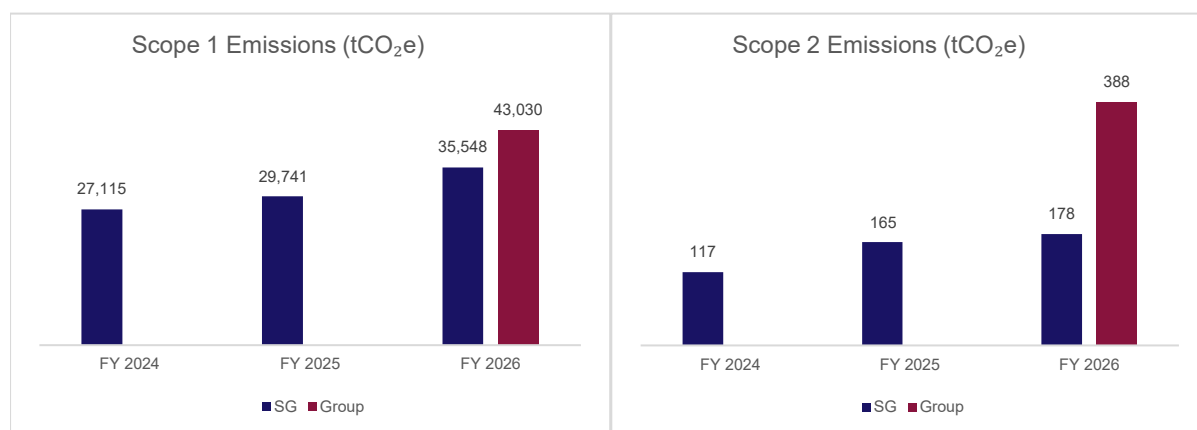
<sup>6</sup> Spend-based method.

<sup>7</sup> Scope 3 emissions calculations currently only cover CSC's SFEG operations. CSC is working towards collecting group level data and expanding the boundary for scope 3 emissions in the coming years.

and services, which comprised a substantial 61% of the total emissions from SFEG operations. In FY 2026, total emissions from the SFEG operations increased by about 17%. This was primarily due to the increase in business volume and construction activities during the year, which resulted in higher fuel and energy consumption.

Further information regarding the calculation of GHG emissions can be found in the Methodological Review section on pages 56 to 62.

**Figure 18. Graphs of Group Scopes 1 and 2 emissions**



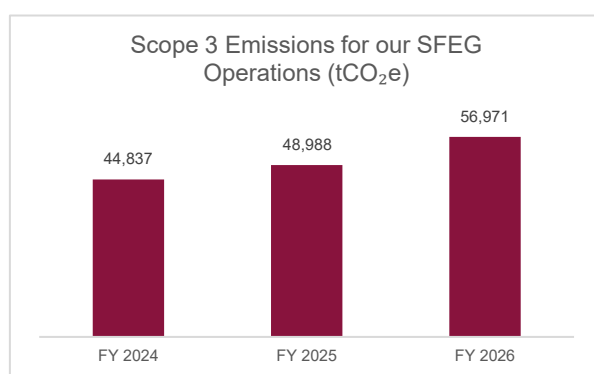
CSC believes that effective emissions management is the cumulative result of efficient technology and fostering a culture of conservation. Across its facilities, CSC proactively adopts measures to minimise energy consumption by installing advanced motion-sensor lighting and automating the air conditioning system. Among its people, CSC also promotes conscious practices such as ensuring that lights are switched off when leaving a room.

CSC also recognises that optimising the types of energy used in its operations is key to managing its overall emissions. As part of its ongoing efforts to diminish reliance on diesel-powered generators, CSC continues to utilise its existing solar-powered container office units at selected project sites. Furthermore, plans are in place to harness battery energy storage in place of diesel generators at a jack-in pile machine. This year, CSC purchased four solar-powered tower lights to support more energy-efficient site operations and successfully piloted a hybrid-powered jack-in piling machine, achieving an estimated reduction of over 30% in diesel consumption during the trial. Building on the encouraging results, CSC is evaluating the acquisition of an additional hybrid-powered jack-in piling machine and exploring the adoption of similar hybrid technology for its bored piling machines. These initiatives demonstrate CSC's commitment to improving energy efficiency, reducing greenhouse gas emissions across its operations, and transitioning its business to meet its energy and emissions goals in alignment with the global climate agendas.

CSC is in the process of establishing a baseline for its Scope 1 and Scope 2 emissions using emissions intensity metrics. Once these baseline figures are determined, CSC aims to define and set specific emission reduction targets for scope 1 and 2 and plans to report on these targets in the upcoming years. CSC will continue to exercise diligent oversight of its emissions through its established monitoring frameworks.

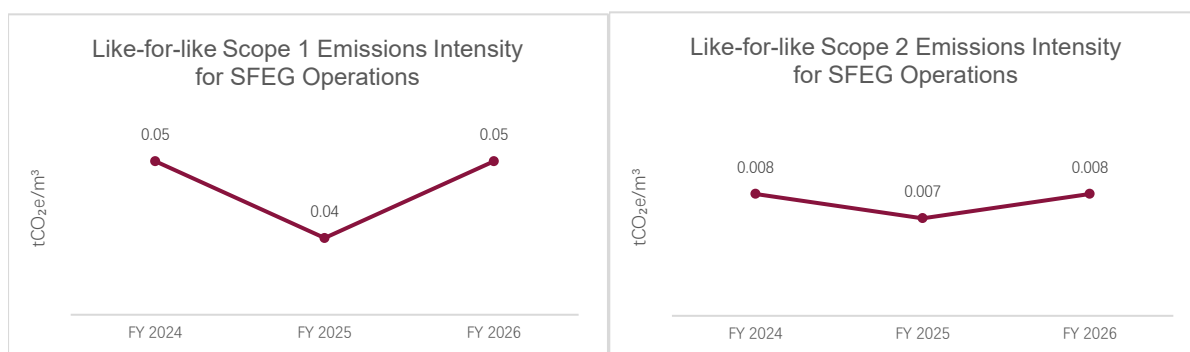
In relation to its Scope 3 reporting, CSC has identified Categories 1, 2 and 4 as most material to its SFEG business and operations. This year, total Scope 3 emissions for our SFEG operations increased by 16%, in line with the increase in business volume and construction activities during the year.

**Figure 19. SFEG Scope 3 Emissions**



In FY 2026, CSC recorded a scope 1 emissions intensity of 0.05 tCO<sub>2</sub>e/m<sup>3</sup> and a scope 2 emissions intensity of 0.008 tCO<sub>2</sub>e/m<sup>2</sup> for its SFEG operations.

**Figure 20. Graphs of SFEG Like-for-Like Scopes 1 and 2 emissions intensity**



For FY 2026, as CSC expands its reporting scope to group level, we are transitioning towards calculating the emissions intensity using revenue as the denominator to better encapsulate the various sources of emissions. This year, the Group-level scope 1 emissions intensity was approximately 107 tCO<sub>2</sub>e per S\$ million of revenue, and the scope 2 emissions intensity was approximately 1 tCO<sub>2</sub>e per S\$ million of revenue.

## 6.4 Climate Change Resilience

CSC recognises that climate change presents both risks and opportunities that may affect the resilience of its operations, assets, supply chain, and long-term business strategy. As a foundation and geotechnical engineering specialist, CSC's operations are exposed to physical climate risks such as rising temperatures and flooding, as well as transition risks arising from the global shift towards a lower-carbon economy, including carbon pricing and changes in energy costs.

In FY 2026, CSC enhanced its climate-related disclosures by building on the qualitative scenario analysis conducted in the previous reporting year and undertaking a quantitative climate risk assessment for selected assets in Singapore and Malaysia. The assessment was conducted to better understand the potential financial implications of climate-related physical and transition risks across different climate scenarios and time horizons. This represents an important step in CSC's progressive alignment with the International Sustainability Standards Board ("ISSB") climate-related disclosure requirements. Therefore, CSC has presented its climate-related disclosures this year with reference to the four pillars of IFRS S2: governance, strategy, risk management, and metrics and targets.

### **Governance:**

The Board serves as the highest governing body within CSC and holds overall responsibility for the Group's sustainability strategy, sustainability reporting, and oversight of climate-related risks and opportunities. Climate-related matters are integrated into CSC's broader sustainability agenda and long-term strategy, including the Company's approach to strengthening operational resilience, managing regulatory expectations, and responding to stakeholder priorities.

The Board is supported by the Risk Management Committee ("RMC"), a Board-level committee responsible for risk oversight and monitoring. The RMC meets quarterly and reports formally to the Board after each meeting, providing a regular channel through which climate-related issues and associated risks are communicated to the Board. The RMC oversees the Company's sustainability risk reporting framework, including climate-related risks, and reviews the adequacy and effectiveness of related programmes and initiatives. It also ensures the independence of the risk management function across the organisation and may seek independent external advice, where necessary, to support its oversight responsibilities.

At the management level, the Sustainability Committee, comprising the Chief Sustainability Officer and representatives from various divisions, identifies climate-related risks and opportunities, implements related initiatives, and prepares sustainability-related disclosures. Management reports progress to the RMC quarterly.

The Board and RMC considered the findings of CSC's climate risk assessment, including transition risks relating to fuel consumption, energy costs and evolving regulatory expectations. The findings



supported Management's evaluation of energy-efficiency and emissions-reduction opportunities, including the pilot deployment of a hybrid-powered jack-in piling machine. Following the successful trial, Management is evaluating the further adoption of hybrid-powered machinery and reports progress to the RMC quarterly.

Further details on CSC's governance of climate-related issues are provided in the "Corporate and Sustainability Governance" section on pages 10 to 13.

### **Strategy:**

CSC has progressively enhanced its approach to identifying and assessing climate-related risks and opportunities. Last year, CSC disclosed its inaugural qualitative climate scenario analysis for its Singapore assets, covering the short, medium and long term. The assessment considered physical and transition risks associated with the construction and geotechnical engineering industry across CSC's countries of operation. Building on this foundation, in FY 2026 CSC conducted a quantitative climate risk assessment for selected assets in Singapore and Malaysia<sup>8</sup> to better understand the anticipated effects of climate-related risks across different climate scenarios and time horizons. The assessment considered how these risks may affect CSC's operations, assets, and cost base, and was designed to provide clearer insight into the associated financial implications. The table below provides an overview of the scenarios and time horizons covered by the assessment:

**Figure 21. Parameters for Climate Scenario Analysis**

| Risk Category    | Risk Indicators                                                                                                                         | Time Horizons                                            | Scenarios                                                                                 |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Physical Risks   | <ul style="list-style-type: none"> <li>Coastal Floods</li> <li>Riverine Floods</li> <li>Tropical Cyclones</li> <li>Heatwaves</li> </ul> | Short Term: 2030<br>Medium Term: 2040<br>Long Term: 2050 | <ul style="list-style-type: none"> <li>RCP 2.6</li> <li>RCP 8.5</li> </ul>                |
| Transition Risks | <ul style="list-style-type: none"> <li>Carbon Pricing</li> </ul>                                                                        |                                                          | <ul style="list-style-type: none"> <li>Current Policies</li> <li>Net Zero 2050</li> </ul> |

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<sup>8</sup> CSC will progressively cover other material geographies for its climate risk assessment to align the coverage with the boundaries of the financial statements.

### **Physical Risks:**

The physical risk assessment covered the Company's operating assets across Singapore and Malaysia. These assets were assessed using asset-specific geographical coordinates, operating revenue, construction costs and appraisal values. For physical risks, the assessment considered how climate hazards may affect CSC's assets and operations through three main impact channels: direct damage, business disruption, and productivity loss. Flood-related risks may result in direct physical damage to buildings or site infrastructure, leading to repair costs. They may also disrupt access to sites, reduce operating capacity or temporarily affect revenue-generating activities. Heatwaves, by contrast, primarily affect CSC through the productivity and well-being of workers, particularly given the outdoor and site-based nature of construction and geotechnical engineering activities. In this way, physical risks may affect CSC through repair costs, operational disruption, and higher costs required to maintain output.

The analysis identified heatwaves as the most significant physical risk across CSC's assessed portfolio, reflecting the geographical characteristics of Singapore and Malaysia, as well as the labour-intensive nature of CSC's operations. This is followed by riverine floods, while exposure to tropical cyclones was minimal due to the location of the assets.

### **Transition Risks:**

For transition risks, the assessment focused on the potential impact of carbon pricing on CSC's cost base. CSC's operations rely on diesel for machinery and site activities, and electricity for assets and facilities. Although CSC may not be directly subject to carbon pricing for diesel-related emissions under the assumptions applied in the assessment, carbon pricing can still affect CSC indirectly through upstream cost pass-through. For example, suppliers of diesel and electricity may face higher carbon-related costs and pass some of these costs on to CSC, resulting in higher operating expenses.

Under a Net Zero scenario, transition risk impacts are expected to be higher over the medium to long term due to more ambitious climate policies and higher projected carbon prices. These impacts are primarily reflected in higher operating expenses, driven by increase in costs of diesel. Under a Current Policies or BAU scenario, the cost impact is comparatively lower. The following table summarises the financial impacts from the risks identified.

**Figure 22. Financial Impacts of Climate-related Risks**

| Key Risks                          | Potential Financial Impact to CSC                                                  | Scenario               | Significance of Financial Impact Over Time Horizons |      |      |
|------------------------------------|------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------|------|------|
|                                    |                                                                                    |                        | 2030                                                | 2040 | 2050 |
| Physical Risks                     |                                                                                    |                        |                                                     |      |      |
| Heatwaves                          | • Increase in costs to achieve the same output with productivity losses            | RCP 2.6 low emissions  |                                                     |      |      |
|                                    |                                                                                    | RCP 8.5 high emissions |                                                     |      |      |
| Floods Risk (coastal and riverine) | • Repair costs for damaged assets<br>• Revenue loss due to operational disruptions | RCP 2.6 low emissions  |                                                     |      |      |
|                                    |                                                                                    | RCP 8.5 high emissions |                                                     |      |      |
| Tropical Cyclones                  |                                                                                    | RCP 2.6 low emissions  |                                                     |      |      |
| RCP 8.5 high emissions             |                                                                                    |                        |                                                     |      |      |
| Transition Risks                   |                                                                                    |                        |                                                     |      |      |
| Carbon tax increase                | • Higher operating expenses due to increase in carbon costs                        | Net Zero 2050          |                                                     |      |      |
|                                    |                                                                                    | Current Policies       |                                                     |      |      |

Legend<sup>9</sup>:

- Insignificant to Minor (<\$0.1m potential financial impact)
- Moderate (\$0.1 - \$1m potential financial impact)
- Major to Catastrophic (>\$1m potential financial impact)

Based on the assessment, the most material implications of climate-related risks are currently concentrated within specific parts of CSC's value chain and operations and may influence aspects of CSC's business model and strategy over time. Transition risks are primarily concentrated in CSC's upstream procurement cost base, where carbon pricing-related costs may be passed through via diesel and electricity purchases. Physical risks are primarily concentrated at the operational level, particularly in relation to workforce productivity and site-level disruptions. These effects may, over time, influence

<sup>9</sup> The financial impact categorisation is aligned with CSC's Integrated Management System, which governs the company's risk assessment and management processes.

how CSC plans and delivers projects, manages procurement and operating costs, invests in equipment and energy efficiency measures, and strengthens site-level resilience in response to evolving market and regulatory expectations.

The findings of the climate risk assessment support Management's evaluation of procurement and capital investment decisions relating to more energy-efficient equipment and technologies. These investments are intended to improve energy efficiency, reduce fuel consumption and help manage the Group's exposure to climate-related transition risks. To support the resilience of its strategy and operations, CSC will continue to monitor climate-related regulatory developments, technological advancements and market conditions. The Group will evaluate appropriate operational and capital investment measures where commercially and operationally appropriate.

### **Climate-related Opportunities**

CSC recognises climate-related opportunities arising from the growing demand for greener and more climate-resilient construction practices, driven by evolving client expectations and market trends. Increasingly, clients and developers are incorporating green development requirements into project specifications, including the use of biodiesel, greener machinery and reduced diesel consumption in site activities. These developments present opportunities for CSC to differentiate itself as a forward-looking and environmentally responsible contractor, while strengthening its competitiveness in projects where sustainability criteria are considered.

Informed by its assessment of climate-related risks and opportunities, CSC continues to evaluate more energy-efficient and lower-emission equipment, including battery-powered generators and hybrid-powered machinery, to reduce fuel consumption and support lower-carbon construction solutions. These technologies may also enhance CSC's value proposition when bidding for projects with sustainability requirements, including where greener solutions involve different cost considerations.

The transition towards greener construction practices aligns with CSC's long-term strategy and reinforces its role as a trusted partner in delivering sustainable infrastructure solutions. CSC is in the process of conducting a more detailed climate-related opportunities assessment to identify relevant opportunities across its operations and value chain, assess their potential strategic and financial implications, and determine how such opportunities may support CSC's future business planning.

### **Risk Management:**

CSC's climate-related risks are managed as part of its broader risk management framework. The Company maintains a climate risk register to identify, monitor and assess climate risks for both new and existing assets, considering asset location and the nature of the risk exposure. The quantitative climate risk assessment conducted in FY 2026 strengthens this process by translating selected climate-related

risks into financial impact metrics.

Compared with the previous reporting period, when CSC's climate risk assessment was primarily qualitative, the FY 2026 process has been enhanced through the addition of quantified financial impact analysis for selected physical and transition risks. CSC does not currently apply a separate methodology to prioritise climate-related risks relative to other types of enterprise risk. Climate-related risks are assessed through CSC's climate risk assessment process and considered by the RMC as part of its overall oversight of the Group's risk profile.

Climate-related risks are integrated into CSC's Enterprise Risk Management ("ERM") framework, with defined responsibilities, escalation protocols and decision-making processes. The RMC regularly reviews risk assessment methodologies, monitors material exposures, and evaluates the adequacy of corrective actions where required. CSC also reviews relevant ESG and investment policies to ensure that climate risk considerations remain integrated into its broader risk management and decision-making processes. Further details on the methodology, assumptions, scenarios, and data sources used in the FY 2026 climate risk assessment are provided in the Methodological Review section and related appendix disclosures.

### **Metrics and Targets:**

CSC recognises the importance of using relevant metrics to assess and monitor climate-related risks and opportunities in line with its strategy and risk management processes. CSC currently discloses climate-related metrics, including Scope 1, Scope 2 and selected Scope 3 greenhouse gas ("GHG") emissions, as well as Scope 1 and Scope 2 emissions intensity metrics used to assess emissions relative to the operational output. Climate-related metrics are disclosed in the Greenhouse Gas Emissions section on pages 35 to 38, while related performance indicators and targets are summarised in the Summary of Targets and Performance section on pages 20 to 22. CSC's Scope 3 emissions reporting currently includes Category 1: Purchased Goods and Services, Category 2: Capital Goods, and Category 4: Upstream Transportation and Distribution.

The measurement approaches, boundaries, and methodologies used for these climate-related metrics are further described in the Methodological Review section on pages 56 to 62. CSC does not currently apply an internal carbon price in its investment planning, procurement or other decision-making processes. The RMC monitors progress against CSC's climate-related initiatives and supports the evaluation of performance in line with stakeholder expectations and the Company's strategic objectives. CSC also remains committed to monitoring its environmental footprint and implementing energy efficiency measures, where applicable, across its operations. As part of its phased alignment with IFRS S2, CSC will continue to enhance the climate-related metrics and targets it discloses over time, including where relevant and available additional cross-industry or industry-based metrics.

## 7. Social

### 7.1 Occupational Health and Safety

[2-24, 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10]

#### Why is this important

At CSC, the safety and well-being of its workforce are of utmost importance. Its employees are its most valuable assets, and their understanding of safety protocols is critical to its long-term success. Beyond regulatory obligation, Occupational Health and Safety (OHS) is intertwined with CSC's corporate responsibility. Effective management of OHS concerns can foster a safe and healthy working environment that protects its workers from harm, support their mental and physical well-being, and upholds their right to a secure workplace.

Understanding the high-risk nature of the construction industry, the Company has developed internal policies and practices to safeguard its workforce. Throughout the year, CSC continued to actively monitor and manage the positive and negative impacts of its operation, ensuring positive outcomes for the economy, environment, and people, including the protection and promotion of human rights.

CSC has established an OHS management system to prioritises the health, safety and well-being of all workers against any hazards related to work activities. Developed based on Singapore's Workplace Safety and Health (WSH) Act and ISO 45001, the OHS management system is applicable to all employees and subcontractors across CSC's owned and managed facilities, including administrative offices, operational sites, and other workplaces under its control.

A dedicated WHS manager and supporting WSH Officers and Coordinators are appointed to oversee the implementation, monitoring and continuous improvement of the OHS management system. To further ensure transparency and effectiveness within CSC's overall OHS governance, third party auditors are engaged to perform annual audits on the integrated management system.

Additionally, CSC also has in place a Fall Prevention Policy. Formalised in 2017, and updated in March 2024, the director or head of CSC's subsidiary company oversees the implementation of the policy across CSC's entities and their operations.

CSC's commitment to health and safety extends beyond its employees to include its customers. In line with the Company's commitment to delivering high-quality products and services, CSC strategically resources skilled safety experts and operations teams to thoroughly assess and mitigate any potential hazards and risks. This process includes a comprehensive analysis of the specific operational procedures at each site, the surrounding environmental conditions, and the OHS standards expected by its clients. Furthermore, an external auditor performs monthly safety inspections across various work sites and advises CSC on required changes and improvements to the workplace or process.

Moreover, a detailed Work Method Statement is developed for each activity, outlining all sequential job steps. This supports the comprehensive hazard identification and risk assessment of potential risks throughout the various phases of the project. The OHS Management System Manual outlines a clearly defined Incident Investigation and Analysis Procedure which includes appropriate reporting mechanisms and strategies to reduce the likelihood of accidents or incidents occurring in the workplace. Hazards are identified during daily safety inspections or reported throughout the workday. When hazards are detected, the WHS Officer or Safety Personnel are notified to implement necessary corrective actions. A hierarchy of controls is applied to manage hazards and minimize risk through elimination, substitution, engineering controls, administrative controls, and/or the use of personal protective equipment (PPE) to mitigate workplace hazards.

Mandatory staff safety training ensures that all staff are kept informed of the reporting process of safety hazards observed in the workplace and equipped to respond in the event of incidents. Safety training is tailored to the individual roles and responsibilities of each employee. Internal training sessions enhance the safety awareness of employees. These training programmes cover a range of topics, including construction safety for project managers, risk management for project managers, engineers, and safety personnel, WSH Officer training, courses on managing work at height, operator training, and supervisory training. These trainings are conducted by external trainers, who are qualified professionals in the training topics. Staff are trained to report any hazards observed to their supervisors. Subsequently, WSH Officer and the Manager who will investigate the case and implement corrective and preventive measures as needed. These measures are then maintained and monitored for effectiveness, with improvements made as necessary to ensure ongoing safety.

CSC goes further to improve the well-being of its employees with implemented non-work related medical and healthcare services. With a large proportion of workers being foreign workers, CSC provides purpose-built dormitory accommodation with amenities such as a canteen, gymnasium, and cricket fields to enhance the welfare of its migrant workforce. These facilities support employees' daily living needs while promoting a healthy, active, and balanced lifestyle. Health awareness sessions have also become a key engagement activity for CSC's workers, where they tackle topics such as dengue prevention, mental health, and heat-related illnesses, all designed to improve the overall well-being of its employees.

On 28 April 2025, an employee health screening programme was organised to promote preventive healthcare and encourage employees to take a proactive approach towards their well-being. A total of 70 employees came forward, benefiting from health screenings offered at Company's subsidised rates. Similarly, a Lunch & Learn session titled "Maximizing Our Healthcare Preparations in Singapore" was also conducted on 4 June 2025 to familiarise employees with Singapore's healthcare financing framework, private insurance planning and the importance of obtaining adequate personal healthcare coverage. Together, these initiatives reflect CSC's commitment to fostering a healthy workforce by empowering employees with the knowledge and resources to make informed healthcare decisions, supporting their overall well-being and holistic personal development.

Improvements to CSC's OHS framework are greatly shaped by employee feedback. Employee representatives are involved in all Environmental, Health, and Safety (EHS) committee meetings to discuss safety issues related to projects. Workers share their perspectives and report on unsafe conditions during daily toolbox meetings which encourage workers to take part in accident prevention. These meetings are translated into different languages to ensure that all participants can understand and contribute their views.

To further support the continuous improvement of the Company's OHS management, the Workplace Safety and Health Committee, meets monthly to discuss accident/ incident records, environmental issues, security issues, and other relevant matters. The Committee comprises project engineers, supervisors, contractors' representatives and workers representatives, just one way through which CSC involves its stakeholders in its efforts to address its positive and negative health and safety impacts. The committee's responsibilities include promoting accident prevention, monitoring safety performance, conducting follow-up inspections, reviewing safety and health matters raised by members or employees, and continuously improving safety measures at CSC. They also provide feedback for the annual review of the Safety Management System.

Another key component of CSC's efforts towards employee wellness efforts was the "Get Fit Together 2026" initiative, which commenced with an employee wellness survey to better understand employees' interests and well-being needs. The Group received positive feedback from employees who expressed interest in seeing more physical wellness activities that promoted healthier lifestyles. In response to the feedback, the Group organised a series of badminton sessions in March and April 2026, where bringing employees from the different subsidiaries within the Group together. Complementing these physical wellness initiatives, a hybrid Lunch & Learn session titled "Building Positive Relationships at the Workplace" was conducted on 30 January 2026. The session equipped employees with practical skills in effective workplace communication, conflict resolution, peer support and positive work relationship building. By engaging both office-based and site-based employees, the programme reinforced CSC's commitment to cultivating an inclusive, collaborative and supportive workplace culture that promotes both employees well-being and organisational success.



CSC ensures that communication between the Company and employees are always open. The online QR code system allows safety observations to be reported online while supervisors are available for employees to reach out to for further concerns. Workers are kept informed about work-related incidents via bulletins shared across all projects. The Company is dedicated to treating all employees with equal respect and consideration, regardless of their nationality.

CSC recognises its limitations in safeguarding OHS over work or workplaces outside its direct control. In such cases, CSC sets out clear and simple work protocols for employees, with clear instructions and practical demonstrations prior to the commencement of tasks, assigning qualified supervisors to oversee the work, and continually improving and updating the OHS management system. These pre-emptive actions help to mitigate OHS risks from the very start.

In FY 2026, CSC recorded one fatal work-related injury. A full-time lifting team member sustained fatal injuries while retrieving boring buckets from a two-tier stacked storage area. Following the incident, the storage yard was completely reorganised to improve safety and material handling. The stacking arrangement was redesigned and implemented in accordance with the Professional Engineer-approved design. Unwanted scrap materials were removed to eliminate congestion and create additional working space. The overall storage capacity and accessibility were also improved to provide safer material storage and retrieval operations. CSC emphasises that it treats safety with utmost priority and is fully committed to the provision of a safe work environment to all its employees.

The following tables summarise work-related injuries for full-time employees and temporary non-employee supply workers from FY 2024 to FY 2026:

**Figure 23. Work-related Injuries (Full-time Employees)**

| Work-related injuries for Full-time Employees from FY 2024 to FY 2026 |                      |                  |                    |                  |                    |                  |                    |                  |
|-----------------------------------------------------------------------|----------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|
| Indicator                                                             | Singapore Operations |                  |                    |                  |                    |                  | Group Level        |                  |
|                                                                       | FY 2024              |                  | FY 2025            |                  | FY 2026            |                  | FY 2026            |                  |
|                                                                       | Number of injuries   | Rate of injuries | Number of injuries | Rate of injuries | Number of injuries | Rate of injuries | Number of injuries | Rate of injuries |
| <b>Fatalities</b>                                                     | -                    | -                | -                  | -                | 1                  | 0.38             | 1                  | 0.25             |
| <b>High-consequences Injuries</b>                                     | -                    | -                | -                  | -                | -                  | -                | -                  | -                |
| <b>Recordable injuries</b>                                            | 3                    | 1.20             | -                  | -                | -                  | -                | -                  | -                |
| <b>Number of hours worked</b>                                         | 2,508,340            |                  | 2,602,975          |                  | 2,664,311          |                  | 3,931,796          |                  |

**Figure 24. Work-related Injuries (Temporary Non-Employee Supply Workers)**

| Work-related injuries for Temporary Non-Employee Supply Workers from FY 2024 to FY 2026 |                      |                  |                    |                  |                    |                  |                    |                  |
|-----------------------------------------------------------------------------------------|----------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|
| Indicator                                                                               | Singapore Operations |                  |                    |                  |                    |                  | Group Level        |                  |
|                                                                                         | FY 2024              |                  | FY 2025            |                  | FY 2026            |                  | FY 2026            |                  |
|                                                                                         | Number of injuries   | Rate of injuries | Number of injuries | Rate of injuries | Number of injuries | Rate of injuries | Number of injuries | Rate of injuries |
| <b>Fatalities</b>                                                                       | -                    | -                | -                  | -                | -                  | -                | -                  | -                |
| <b>High-consequences Injuries</b>                                                       | -                    | -                | -                  | -                | -                  | -                | -                  | -                |
| <b>Recordable injuries</b>                                                              | -                    | -                | -                  | -                | -                  | -                | -                  | -                |
| <b>Number of hours worked</b>                                                           | 103,290              |                  | 350,320            |                  | 682,340            |                  | 892,058            |                  |

CSC aims to reduce occupational injuries and cases of ill health. Measures taken include the implementation of health and safety training to the workforce and ensuring consistent adherence to safe work practices on-site. At construction sites, heat stress and noise exposure are the main work-related health hazards faced by employees and workers who are not employees. To safeguard workers during hot weather conditions, daily water parades are conducted, and heat stress management measures are implemented. These included monitoring outdoor temperature and humidity using Wet Bulb Globe Temperature (WBGT) readings, with a mandatory 10-minute rest break every hour for all outdoor workers. In addition, CSC's construction activities do not typically expose workers to hazardous materials or substances that would result in work-related ill health.

In FY 2026, CSC also recorded zero cases of work-related ill health<sup>10</sup> across all its employees and workers who are not employees.

<sup>10</sup> Work-related ill health is defined according to the Singapore Ministry of Manpower's guidelines.

**Figure 25. Work-related ill health (Employees)**

| Full-time employees                                         | Singapore Operations |         |         | Group Level |
|-------------------------------------------------------------|----------------------|---------|---------|-------------|
|                                                             | FY 2024              | FY 2025 | FY 2026 | FY 2026     |
| Number of fatalities as a result of work-related ill health | 0                    | 0       | 0       | 0           |
| Number of cases of recordable work-related ill health       | 0                    | 1       | 0       | 0           |

**Figure 26. Work-related ill health (Workers who are not employees)**

| Workers who are not employees                               | Singapore Operations |         |         | Group Level |
|-------------------------------------------------------------|----------------------|---------|---------|-------------|
|                                                             | FY 2024              | FY 2025 | FY 2026 | FY 2026     |
| Number of fatalities as a result of work-related ill health | 0                    | 0       | 0       | 0           |
| Number of cases of recordable work-related ill health       | 0                    | 1       | 0       | 0           |

## 7.2 Quality of Work and Customer Satisfaction

[2-24, 3-3, 416-1, 416-2]

### Why is this important

For CSC, delivering high-quality work and achieving customer satisfaction are central to its operational philosophy. Beyond complying with baseline requirements, this commitment reflects a broader emphasis on excellence, long-term relationships with stakeholders, and sustaining organisational success.

Part of high-quality work encompasses upholding safety and reliability as core principles in construction operations. Safeguarding the well-being of CSC's workforce and its surrounding communities reduces the likelihood of accidents and health risks. Additionally, driving customer satisfaction supports responsible business conduct, contributing to the protection of human rights through fair practices across CSC's supply chain. Keeping up high standards of work not only strengthens CSC's reputation but also supports client retention and attraction.

Conversely, poor work quality increases the risk of safety incidents, leading to environmental harm and eroding stakeholder confidence. This may negatively impact CSC's financial performance and reputation.

Part of CSC's dedication to its stakeholders encompasses the carrying out its operations by prioritising the safety of its workforce and surrounding communities. Policies and practices such as the OHS management system fortify stakeholder trust in CSC's commitment to worker welfare and the quality of work done by CSC.

By engaging skilled safety experts and operations teams to thoroughly assess and mitigate any potential hazards and risks CSC is able to meet the OHS standards expected by its clients. By providing high-quality services, CSC continues to build trust among customers while also contributing to the Company's financial sustainability. In FY 2026, CSC concluded that all its foundational and geotechnical services were evaluated for improvements in health and safety impacts.

On site, personnel are delegated to perform safety-related tasks. They conduct digital inspections with the use of tablets and electronic permits. The deployment of the Global Navigation Satellite System (GNSS) has also automated the process of determining pile positions, reducing the number of surveyors typically required for manual pile installation.

Ensuring high quality of work also requires worker participation to address gaps at all levels of project development and execution. CSC encourages employees and clients to raise any concerns or complaints about the quality of work through the established corporate communication channels. Feedback is received by CSC's management team who recognises the importance of ongoing improvements to the Company's products and services. In FY 2026, the Group reported no occurrences of non-compliance with regulations resulting in fines, penalties or warnings concerning the health and safety impacts of its services. Overall, the QEHS policy outlines CSC's objectives to uphold the highest quality standards and directs its efforts to meet the requirements of its customers.

To enhance employees' digital capabilities, an artificial intelligence (AI) awareness session titled "AI Tools (ChatGPT & Deepseek)" was organised under the leadership of the Group's Head of IT on 21 May 2025 to introduce employees to emerging AI technologies. Employees were taught how AI could be practically applied to improve productivity and creativity in the workplace.

In addition, the Group celebrated its strong culture of inclusiveness, appreciation and employee engagement by inviting employees to CSC's 50<sup>th</sup> Anniversary Celebration Carnival. At the event which celebrated the Group's milestone achievements and long-standing corporate heritage, employees could engage themselves in games, food activities and team bonding sessions.

As a testament to its efforts, CSC and its subsidiaries have been recognised with the following awards.

**Figure 27. Awards and recognition**

| Company | FY 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | FY 2025                                                                                                                                                                                                                                                                                                                                                                                                 | FY 2026                                                                                                                                                                                                                                                                                                                                                                          |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CSBP    | <ul style="list-style-type: none"> <li>Recognised for excellent support in ensuring a safe worksite and completing the AMAT@TIC project (2022-2024) by Boustead Projects E&amp;C Pte Ltd.</li> <li>Awarded Certificate of Appreciation for achieving 500,000 safe man-hours at Meranti Power's Open Cycle Gas Turbine (OCGT) Project, February 2024.</li> <li>Awarded Appreciation by Soilbuild Construction Group Ltd for achieving 500,000 safe productive</li> </ul> | <ul style="list-style-type: none"> <li>Recognised by Wop Hup (Private) Limited for valuable contributions and support at C821A Kim Chuan Depot Extension Project in September 2024.</li> <li>Awarded by MCC Singapore for Best Performance Contractor 2024 at CR101 Project in September 2024.</li> <li>Honoured by Meraki Power, JEL, Mitsubishi Power, JML, and AECOM for contributions to</li> </ul> | <ul style="list-style-type: none"> <li>Awarded a Certificate of Appreciation by Obayashi for our commitment to Environment, Health, Safety and Quality (EHSQ) on the Tengah GA C3/C7 Project in November 2025.</li> <li>Recognised by JML &amp; JEL with a Certificate of Appreciation for outstanding contribution to the successful completion of the OCGT Project.</li> </ul> |

**Figure 27. Awards and recognition**

| Company | FY 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | FY 2025                                                                                                                                                                                                                                                                                                                                                                  | FY 2026 |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|         | <p>man-hours on the Soitec – PR1A Project in 2024.</p> <ul style="list-style-type: none"> <li>Awarded Certificate of Appreciation for Most Safety Improvement Contractors 2023 for CR101 Project – Changi East Depot by MCC Singapore.</li> <li>Awarded by Vico Construction Pte Ltd. as the “Outstanding Subcontractor”</li> <li>Recognised for CSBP’s contribution to obtaining the C821A BSC Project by Woh Hup (Private) Limited</li> </ul>                                                                                                                              | <p>achieving 2 million safe manhours at OCGT Project in August 2024.</p> <ul style="list-style-type: none"> <li>Awarded by Expand Construction Pte Ltd for Outstanding Safety Performance at NS Square Project in May 2024.</li> <li>Recognised by Meraki Power, JEL, Mitsubishi Power, JML, and AECOM for reaching one million safe manhours at OCGT Project</li> </ul> |         |
| LMFS    | <ul style="list-style-type: none"> <li>Awarded by Qing Feng Construction Pte Ltd as the “Best Safety Performance Subcontractor” for HDB Geylang N4 C50 Project in December 2023.</li> <li>Recognised by China Communications Construction Company Limited (“CCCC”) for outstanding performance in environmental, health, and safety, achieving 1 million safe man-hours on CR109 Project – Design &amp; Construction of Tampines North Station and Tunnels in December 2023.</li> <li>Awarded Appreciation by CCCC for good performance in environmental, health,</li> </ul> | <ul style="list-style-type: none"> <li>Awarded by Rich Construction Company Pte Ltd for being the Best Safety Conscious Subcontractor for Kallang Whampoa C45 Project in November 2024.</li> </ul>                                                                                                                                                                       | -       |

**Figure 27. Awards and recognition**

| Company  | FY 2024                                                                                                                                                                                              | FY 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | FY 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | and safety in June 2023.                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| CSCG     | <ul style="list-style-type: none"> <li>Awarded Appreciation by Siltronic and Exyte for outstanding EHS and quality performance on the Siltronic FAB Next Singapore Project in April 2023.</li> </ul> | <ul style="list-style-type: none"> <li>Honoured by Meraki Power, JEL, Mitsubishi Power, JML, and AECOM for contributions to achieving 2 million safe manhours at OCGT Project in August 2024.</li> <li>Recognised by MerakiPower, JEL, Mitsubishi Power, JML, and AECOM for reaching one million safe manhours at OCGT Project in May 2024.</li> <li>Awarded by MSD and Lendlease for achieving 800,000 incident-free manhours at MSD MK-5475 (DPI) Dry Power Inhaler Project in May 2024.</li> <li>Recognised by Dragages Singapore Pte Ltd for excellence in EHS practices at The MYST Project in May 2024.</li> </ul> | <ul style="list-style-type: none"> <li>Awarded by PrimeTop Builders for Unwavering Dedication and Significant Contributions to Achieving EHS Goal in November 2025.</li> <li>Honoured by Vita Partners and WuXi Biologics with a Certificate of Appreciation for outstanding dedication and contributions towards achieving 1 million safe man-hours.</li> <li>Recognised by JML &amp; JEL with a Certificate of Appreciation for outstanding contribution to the successful completion of the OCGT Project.</li> <li>Received a Letter of Appreciation and Commendation from Sanwah Construction for our dedication and valuable contributions to the ACSI Project in December 2025.</li> </ul> |
| Wisescan | -                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>Recognised by Nishimatsu Construction Co., Ltd. with the Best Contractor Award for its good performance in Occupational</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

**Figure 27. Awards and recognition**

| Company | FY 2024 | FY 2025 | FY 2026                                                          |
|---------|---------|---------|------------------------------------------------------------------|
|         |         |         | Safety, Health & Environment at LTA CR210 Project in April 2025. |



## 8. Methodological Review

This section explains the key definitions and methodologies applicable to CSC FY 2026 Sustainability Report. These definitions and methodologies are aligned with GRI Standards Glossary, and the Reporting Requirements, Recommendations and Guidance set out in the respective disclosures.

### 8.1 Business Conduct

#### **Critical Concerns**

Critical concerns involve the organisation's potential and actual negative impacts on stakeholders, as raised through grievance mechanisms and other processes, as well as issues related to its business conduct in operations and relationships.

### 8.2 Social

#### **Employees**

Employees are defined as full time staff and temporary workers that are employed for CSC's projects. The employee numbers are calculated based on total headcount as at the end of the reporting period.

#### **Full Time Employees**

Full-time employees are defined as those whose working hours per week, month, or year are determined according to national law or practice regarding working time for CSC's projects. Full time employees comprise of permanent- and temporary-employee.

#### **Temporary Employees**

Temporary employees are defined as employees with a contract for a limited period that specifically employed for doing site work for CSC's project.

#### **Workers (Non-employees)**

A person who performs work for the organisation, e.g., employees, agency workers, apprentices, contractors, home workers, interns, self-employed individuals, sub-contractors, volunteers, and individuals working for organisations other than the reporting organisation. In the case of CSC, these refer to supply workers.

#### **New Employees**

Individuals who have joined CSC within the reporting period, excluding those who have been promoted or transferred internally.

## **Occupational Health Services**

Services entrusted with essentially preventive functions, and responsible for advising the employer, the workers, and their representatives in the undertaking, on the requirements for establishing and maintaining a safe and healthy work environment, which will facilitate optimal physical and mental health in relation to work and the adaptation of work to the capabilities of workers in the light of their state of physical and mental health.

## **Occupational Health and Safety Management System (OHSMS)**

Set of interrelated or interacting elements to establish an occupational health and safety policy and objectives, and to achieve those objectives.

## **Work-related Hazards**

Source or situation with the potential to cause injury or ill health. Hazards can be:

- physical (e.g., radiation, temperature extremes, constant loud noise, spills on floors or tripping hazards, unguarded machinery, faulty electrical equipment);
- ergonomic (e.g., improperly adjusted workstations and chairs, awkward movements, vibration);
- chemical (e.g., exposure to solvents, carbon monoxide, flammable materials, or pesticides);
- biological (e.g., exposure to blood and bodily fluids, fungi, bacteria, viruses, or insect bites);
- psychosocial (e.g., verbal abuse, harassment, bullying); related to work-organization (e.g., excessive workload demands, shift work, long hours, night work, workplace violence).

## **Work-related Incidents**

Occurrence arising out of or in the course of work that could or does result in injury or ill health. Incidents might be due to, for example, electrical problems, explosion, fire; overflow, overturning, leakage, flow; breakage, bursting, splitting; loss of control, slipping, stumbling and falling; body movement without stress; body movement under/with stress; shock, fright; workplace violence or harassment (e.g., sexual harassment).

An incident that results in injury or ill health is often referred to as an 'accident'. An incident that has the potential to result in injury or ill health but where none occurs is often referred to as a 'close call', 'near-miss', or 'near-hit'."

## **Work-related Injuries**

Type of injury: death, loss of limbs, laceration, fracture, buns, loss of consciousness etc, and does not include musculoskeletal disorders, respiratory diseases etc.

- Traveling for work: Injuries that occur while a worker is traveling are work related if, at the time of the injury, the worker was engaged in work activities 'in the interest of the employer'. Examples of such activities include traveling to and from customer contacts; conducting job tasks; and entertaining or being entertained to transact, discuss, or promote business (at the direction of the employer).
- Working at home: Injuries that occur when working at home are work related if the injury occurs while the worker is performing work at home, and the injury is directly related to the performance of work rather than the general home environment or setting.

## **Fatalities**

Fatalities are defined as accidents that lead to death or cause permanent disability. Rate of injuries for fatalities resulted by work injuries is calculated by the number of new fatalities caused by work related injury divide by total of number of hours worked multiplied by 1,000,000.

## **High Consequence Injuries**

High consequence injuries are defined as work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months. The injury rate for high-consequence work-related injuries is determined by dividing the number of new high-consequence injuries caused by work-related incidents by the total number of hours worked based on the average number of employees or workers per month. The resulting figure is then multiplied by 1,000,000.

## **Recordable Injuries**

Recordable injuries are defined as work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness. Rate of injuries for recordable injuries resulted by work injuries is calculated by dividing the number of new recordable injuries caused by work-related incidents by the total number of hours worked based on the average number of employees or workers per month. The resulting figure is then multiplied by 1,000,000.

## 8.3 Environment

### **Non-renewable Materials**

Materials that are extracted from finite resources and cannot be replenished within a human timescale, for CSC, these materials include minerals and metals.

### **Consolidation Approach**

The reporting boundary for CSC's scope 1 and 2 emissions is aligned with the Group's financial reporting boundary. In addition, CSC applies the operational control approach, as outlined in the GHG Protocol Corporate Standard, to determine organisational boundaries for CSC's environmental reporting. Operational control reflects the full authority to introduce and implement operating policies at its properties and holds accountability for 100% of its emissions. CSC has operational control of its premises relevant to the entities included in this Sustainability Report.

The scope 3 reporting currently only covers CSC's operations in Singapore.

### **Calculation Approach**

Scope 1 GHG emissions are emissions from sources that are owned or controlled by the organisation. In the scope of reporting, this relates to mobile fuel combustion, particularly from diesel and gas consumption and it is expressed in tonnes of CO<sub>2</sub>. The fossil fuels' emission factors follow the from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Gases included in the calculations are CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O. There are no biogenic CO<sub>2</sub> emissions from CSC's operations.

Scope 2 GHG emissions are emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organisation. In the scope of reporting, this only relates to purchased electricity and is expressed in tones of CO<sub>2</sub>. Gases included in the calculations are CO<sub>2</sub>.

Location-based and market-based methods were considered in assessing the carbon footprint of electricity consumption. The grid emission factor (GEF) utilised in this analysis is derived from the "Singapore Energy Statistics 2024," published by the Energy Market Authority. This factor reflects the average CO<sub>2</sub> emissions per unit of net electricity generation across all grid-connected power units in Singapore.

Scope 3 GHG emissions arise from activities and sources not owned or directly controlled by CSC Holdings but are part of its value chain. Examples include emissions from material suppliers, capital goods, and upstream transportation. In this first year of reporting, the focus will be on reporting emissions from the most significant categories i.e., category 1, 2, and 4.

- Category 1 Purchased Goods and Services: All upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by CSC in the reporting year. This includes both goods (tangible products) and services (intangible products).
- Category 2 Capital Goods: All upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by CSC in the reporting year.
- Category 4 Upstream Transportation and Distribution: Emissions from the transportation and distribution of products (excluding fuel and energy products) purchased or acquired by CSC in the reporting year. This includes emissions from vehicles and facilities not owned or operated by CSC, as well as emissions from other transportation and distribution services.
- For all three categories, the spend-based method was used to calculate GHG emissions. The data was sourced from the United States Environmental Protection Agency (US EPA) Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities (v1.2)

The calculation of GHG emissions intensity for the SFEG operations focused solely on Scope 1 and Scope 2 emissions and involved measuring CSC's total emissions in tonnes of carbon dioxide equivalent per cubic metre of production ( $\text{tCO}_2\text{e}/\text{m}^3$ ) for Scope 1, and in tonnes of carbon dioxide equivalent per square metre of floor area ( $\text{tCO}_2\text{e}/\text{m}^2$ ) for Scope 2.

- For CSC, tonnes of carbon dioxide equivalent per cubic metre of production ( $\text{tCO}_2\text{e}/\text{m}^3$ ) refers to the direct greenhouse gas emissions produced from owned or controlled sources during the production process. This metric expresses the total Scope 1 emissions, quantified in tonnes of  $\text{CO}_2$  equivalent, relative to the total volume of production, allowing for a standardised assessment of emissions intensity. It provides insights into the impact of production activities in relation to the volume of goods or materials produced, facilitating comparisons and tracking of emissions performance over time.
- In this report, tonnes of carbon dioxide equivalent per square metre of floor area ( $\text{tCO}_2\text{e}/\text{m}^2$ ), refers to the indirect greenhouse gas emissions associated with the consumption of purchased electricity. This metric expresses the total Scope 2 emissions, measured in tonnes of  $\text{CO}_2$  equivalent, relative to the total floor area of a building or facility, allowing for a standardised assessment of energy-related emissions intensity. It provides insights into the impact of energy use in relation to the size of the space being occupied or utilised.

For the Group-level disclosures, GHG emissions intensity is calculated using revenue as the denominator and expressed as tonnes of carbon dioxide equivalent per S\$ million of revenue ( $\text{tCO}_2\text{e}/\text{S\$ million of revenue}$ ). This approach provides a consistent basis for assessing emissions intensity across the Group's diverse business operations, including businesses where production volume or floor area is not an appropriate intensity metric.

## 8.4 Climate Resilience

This section summarises the key methodologies, assumptions and limitations applied in CSC's FY 2026 climate risk assessment. The assessment covers selected physical and transition risks across operations in Singapore and Malaysia and considers multiple climate scenarios and time horizons to support the evaluation of potential financial impacts.

### **Transition Risks**

- Transition risk assessment covers CSC's operations in Singapore and Malaysia and focuses on the anticipated financial impact of carbon pricing on operating costs over selected time horizons.
- The assessment assumes that no direct carbon pricing will be applied to CSC, as the company's operations in these countries are not subject to carbon taxes. Therefore, CSC considers second-order impact, consisting of pass-through of carbon pricing-related costs from upstream suppliers to CSC. For this assessment, electricity diesel was considered to be the primary sources of this impact. The financial impact is calculated as an increase in operational costs due to pass through of carbon pricing.
- The assessment also accounts for reduction of electricity-related carbon pricing impacts with the increased adoption of renewable energy in the grid.
- Country-level carbon prices and energy mix assumptions are derived from NGFS projections and supplemented with relevant national policies and announcements, where applicable.
- Where required, interpolation is applied between available NGFS timepoints to estimate intermediate years. Additional adjustments are also made to current energy mix assumptions for near-term and Current Policies scenarios where relevant.
- Pass-through rates for diesel and electricity are informed by published studies and secondary sources.

## **Physical Risks**

- The physical risk assessment considers selected acute and chronic climate hazards relevant to CSC's assessed assets, including coastal floods, riverine floods, tropical cyclones, and heatwaves.
- Physical risk impacts are calculated as Value at Risk (VaR) due to i) increase in repair costs due to direct damage, ii) decrease in revenue due to disruptions, and iii) increase in labour costs due to decreased productivity.
- Underlying climate data is sourced from external datasets and models, including NGFS and other hazard modelling sources, and translated into financial loss estimates using relevant impact ratios.

## 9. GRI Content Index

|                                           |                                                                                                                                                                      |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Statement of use</b>                   | CSC Holdings Limited has reported the information cited in this GRI content index for the period from 1 April 2025 to 31 March 2026 in accordance the GRI Standards. |
| <b>GRI 1 used</b>                         | GRI 1: Foundation 2021                                                                                                                                               |
| <b>Applicable GRI Sector Standard (s)</b> | No applicable Sector Standard(s) available as at date of publication.                                                                                                |

| GRI Standard                    | Disclosure                                                           | Location                 | Section / Page Number | Omissions / Reason / Explanation (where applicable)                                                |
|---------------------------------|----------------------------------------------------------------------|--------------------------|-----------------------|----------------------------------------------------------------------------------------------------|
| <b>General Disclosures</b>      |                                                                      |                          |                       |                                                                                                    |
| GRI 2: General Disclosures 2021 | 2-1 Organisational details                                           | About this Report        | SR Page 4             |                                                                                                    |
|                                 |                                                                      | About CSC                | SR Page 5             |                                                                                                    |
|                                 | 2-2 Entities included in the organisation's sustainability reporting | Statement from our Board | SR Page 3             |                                                                                                    |
|                                 |                                                                      | About this Report        | SR Page 4             |                                                                                                    |
|                                 | 2-3 Reporting period, frequency, and contact point                   | Statement from our Board | SR Page 3             | The FY 2026 Sustainability Report is published on 31 July 2026. CSC's reporting cycle is annually. |
|                                 |                                                                      | About this Report        | SR Page 4             |                                                                                                    |
|                                 | 2-4 Restatements of Information                                      |                          |                       | No information was restated in the reporting year.                                                 |
|                                 | 2-5 External Assurance                                               | About this Report        | SR Page 4             | CSC has not sought external assurance for this report but will consider it for future reports.     |
|                                 | 2-6 Activities, value chain and                                      | Annual Report 2026       | AR Pages 8 to 9       |                                                                                                    |



|  |                                                                                  |                                |                                           |  |
|--|----------------------------------------------------------------------------------|--------------------------------|-------------------------------------------|--|
|  | other business relationships                                                     | About CSC                      | SR Page 5                                 |  |
|  |                                                                                  | Our Supply Chain               | SR Page 28                                |  |
|  | 2-7 Employees                                                                    | Our People                     | SR Pages 7 to 8                           |  |
|  | 2-8 Workers who are not employees                                                | Our People                     | SR Pages 7 to 8                           |  |
|  | 2-9 Governance structure and composition                                         | Annual Report 2026             | AR Pages 19 , 45 to 67                    |  |
|  |                                                                                  | Sustainability Approach at CSC | SR Pages 10 to 13                         |  |
|  | 2-10 Nomination and selection of the highest governance body                     | Annual Report 2026             | AR Pages 49 to 53                         |  |
|  | 2-11 Chair of the highest governance body                                        | Annual Report 2026             | AR Pages 48 to 49                         |  |
|  | 2-12 Role of the highest governance body in overseeing the management of impacts | Annual Report 2026             | AR Pages 42 to 44, 48 to 67               |  |
|  |                                                                                  | Sustainability Approach at CSC | SR Pages 10 to 13                         |  |
|  | 2-13 Delegation of responsibility for managing impacts                           | Annual Report 2026             | AR Pages 45 to 67                         |  |
|  |                                                                                  | Sustainability Approach at CSC | SR Pages 10 to 13                         |  |
|  | 2-14 Role of the highest governance body in sustainability reporting             | Sustainability Approach at CSC | SR Pages 10 to 13                         |  |
|  | 2-15 Conflicts of interest                                                       | Annual Report 2026             | AR Pages 42, 45 to 46, 48 to 53, 66 to 67 |  |
|  | 2-16 Communication of critical concerns                                          | Stakeholder Engagement         | SR Pages 15 to 19                         |  |
|  |                                                                                  | Our Ethics and                 | SR Pages 23                               |  |

|  |                                                                   |                                         |                   |                                                                                                                                                                                                                 |
|--|-------------------------------------------------------------------|-----------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |                                                                   | Values                                  | to 27             |                                                                                                                                                                                                                 |
|  |                                                                   | Annual Report 2026                      | AR Page 63        |                                                                                                                                                                                                                 |
|  | 2-17 Collective knowledge of the highest governance body          | Annual Report 2026                      | AR Page 42        |                                                                                                                                                                                                                 |
|  | 2-18 Evaluation of the performance of the highest governance body | Annual Report 2026                      | AR Pages 52 to 53 |                                                                                                                                                                                                                 |
|  | 2-19 Remuneration policies                                        | Annual Report 2026                      | AR Pages 54 to 58 |                                                                                                                                                                                                                 |
|  | 2-20 Process to determine remuneration                            | Annual Report 2026                      | AR Pages 54 to 58 |                                                                                                                                                                                                                 |
|  | 2-21 Annual total compensation ratio                              | Annual Report 2026                      | AR Pages 56 to 57 |                                                                                                                                                                                                                 |
|  | 2-22 Statement on sustainable development strategy                | Statement from our Board                | SR Page 3         |                                                                                                                                                                                                                 |
|  | 2-23 Policy commitments                                           | Sustainability Approach at CSC          | SR Page 10        | CSC's Whistleblowing Policy is publicly available on the Company's website. However, Code of Conduct and Anti-Bribery Policy are incorporated within CSC's internal HR policies and are not publicly available. |
|  |                                                                   | Our Ethics and Values                   | SR Pages 23 to 27 |                                                                                                                                                                                                                 |
|  | 2-24 Embedding policy commitments                                 | Our Ethics and Values                   | SR Pages 23 to 27 |                                                                                                                                                                                                                 |
|  |                                                                   | Respective sections for material topics | SR Pages 28 to 55 |                                                                                                                                                                                                                 |
|  | 2-25 Processes to remediate negative                              | Our Ethics and Values                   | SR Pages 23 to 27 |                                                                                                                                                                                                                 |

|                                 |                                                         |                          |                   |                                                                                                        |
|---------------------------------|---------------------------------------------------------|--------------------------|-------------------|--------------------------------------------------------------------------------------------------------|
|                                 | impacts                                                 |                          |                   |                                                                                                        |
|                                 | 2-26 Mechanisms for seeking advice and raising concerns | Stakeholder Engagement   | SR Pages 15 to 19 |                                                                                                        |
|                                 |                                                         | Our Ethics and Values    | SR Pages 23 to 27 |                                                                                                        |
|                                 | 2-27 Compliance with laws and regulations               | Regulatory Compliance    | SR Page 30        |                                                                                                        |
|                                 | 2-28 Membership associations                            | About CSC                | SR Page 5         |                                                                                                        |
|                                 | 2-29 Approach to stakeholder engagement                 | Stakeholder Engagement   | SR Pages 15 to 19 |                                                                                                        |
|                                 | 2-30 Collective bargaining agreements                   | Within GRI Content Index |                   | Not applicable as none of CSC's employees and workers are covered by collective bargaining agreements. |
| GRI 3: Material Topics 2021     | 3-1 Process to determine material topics                | Materiality Assessment   | SR Pages 14 to 15 |                                                                                                        |
|                                 | 3-2 List of material topics                             | Materiality Assessment   | SR Pages 14 to 15 |                                                                                                        |
|                                 |                                                         | Stakeholder Engagement   | SR Pages 15 to 19 |                                                                                                        |
| Material Topics                 |                                                         |                          |                   |                                                                                                        |
| Regulatory Compliance           |                                                         |                          |                   |                                                                                                        |
| GRI 3: Material topics 2021     | 3-3 Management of material topics                       | Regulatory Compliance    | SR Page 30        |                                                                                                        |
| GRI 2: General Disclosures 2021 | 2-27 Compliance with laws and regulations               | Regulatory Compliance    | SR Page 30        |                                                                                                        |
| Greenhouse Gas Emissions        |                                                         |                          |                   |                                                                                                        |
| GRI 3: Material topics 2021     | 3-3 Management of material topics                       | Greenhouse Gas Emissions | SR Pages 35 to 38 |                                                                                                        |
| GRI 305:                        | 305-1 Direct (Scope                                     | Greenhouse Gas           | SR Pages 35       |                                                                                                        |

|                                                 |                                                                          |                                     |                   |  |
|-------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------|-------------------|--|
| Emissions 2016                                  | 1) GHG emissions                                                         | Emissions                           | to 38             |  |
| GRI 305:<br>Emissions 2016                      | 305-2 Energy Indirect (Scope 2) GHG emissions                            | Greenhouse Gas Emissions            | SR Pages 35 to 38 |  |
| GRI 305:<br>Emissions 2016                      | 305-3 Other Indirect (Scope 3) GHG emissions                             | Greenhouse Gas Emissions            | SR Pages 35 to 38 |  |
| GRI 305:<br>Emissions 2016                      | 305-4 GHG emissions intensity                                            | Greenhouse Gas Emissions            | SR Page 38        |  |
|                                                 |                                                                          | Methodological Review – Environment | SR Pages 59 to 60 |  |
| Sustainable Use of Materials                    |                                                                          |                                     |                   |  |
| GRI 3: Material topics 2021                     | 3-3 Management of material topics                                        | Sustainable Use of Materials        | SR Pages 31 to 33 |  |
| GRI 301:<br>Materials 2016                      | 301-1 Materials used by weight or volume                                 | Sustainable Use of Materials        | SR Pages 31 to 33 |  |
| Minimising Noise Pollution                      |                                                                          |                                     |                   |  |
| GRI 3: Material topics 2021                     | 3-3 Management of material topics                                        | Minimising Noise Pollution          | SR Pages 34 to 35 |  |
| Occupational Health and Safety                  |                                                                          |                                     |                   |  |
| GRI 3: Material topics 2021                     | 3-3 Management of material topics                                        | Occupational Health and Safety      | SR Pages 45 to 50 |  |
| GRI 403:<br>Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system                   | Our Ethics and Values               | SR Pages 22 to 26 |  |
|                                                 |                                                                          | Occupational Health and Safety      | SR Pages 45 to 50 |  |
|                                                 | 403-2 Hazard identification, risk assessment, and incident investigation | Occupational Health and Safety      | SR Pages 45 to 50 |  |
|                                                 | 403-3 Occupational health services                                       | Occupational Health and Safety      | SR Pages 45 to 50 |  |
|                                                 | 403-4 Worker participation, consultation, and                            | Occupational Health and Safety      | SR Pages 45 to 50 |  |

|                                           |                                                                                                                     |                                           |                   |  |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------|--|
|                                           | communication on occupational health and safety                                                                     |                                           |                   |  |
|                                           | 403-5 Worker training on occupational health and safety                                                             | Occupational Health and Safety            | SR Pages 45 to 50 |  |
|                                           | 403-6 Promotion of worker health                                                                                    | Occupational Health and Safety            | SR Pages 45 to 50 |  |
|                                           | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Occupational Health and Safety            | SR Pages 45 to 50 |  |
|                                           | 403-8 Workers covered by an occupational health and safety management system                                        | Occupational Health and Safety            | SR Pages 45 to 50 |  |
|                                           | 403-9 Work-related injuries                                                                                         | Occupational Health and Safety            | SR Pages 45 to 50 |  |
|                                           | 403-10 Work-related ill health                                                                                      | Occupational Health and Safety            | SR Pages 45 to 50 |  |
| Methodological Review - Social            |                                                                                                                     | SR Pages 56 to 58                         |                   |  |
| Quality of Work and Customer Satisfaction |                                                                                                                     |                                           |                   |  |
| GRI 3: Material topics 2021               | 3-3 Management of material topics                                                                                   | Quality of Work and Customer Satisfaction | SR Pages 51 to 55 |  |
| GRI 416: Customer Health and Safety 2016  | 416-1: Assessment of the health and safety impacts of product and service categories                                | Quality of Work and Customer Satisfaction | SR Pages 51 to 55 |  |
|                                           | 416-2: Incidents of non-compliance                                                                                  | Quality of Work and Customer              | SR Pages 51 to 55 |  |

|                                    |                                                                   |                       |            |  |
|------------------------------------|-------------------------------------------------------------------|-----------------------|------------|--|
|                                    | concerning the health and safety impacts of products and services | Satisfaction          |            |  |
| <b>Indirect Economic Impacts</b>   |                                                                   |                       |            |  |
| GRI 203: Indirect Economic Impacts | 203-1: Infrastructure investments and services supported          | Community Involvement | SR Page 29 |  |

## 10. ISSB Content Index

| IFRS Sustainability Disclosure Standard – S1 General Requirements for Disclosure of Sustainability-related Financial Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Section in the Report                                                    | Page Number                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------|
| Conceptual Foundations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                          |                                   |
| Materiality                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                          |                                   |
| 17 An entity shall disclose material information about the sustainability-related risks and opportunities that could reasonably be expected to affect the entity’s prospects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Materiality Assessment                                                   | 14 to 15                          |
| B32 An entity shall disclose material sustainability-related financial information, even if law or regulation permits the entity not to disclose such information.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          |                                   |
| Reporting Entity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                          |                                   |
| 20 An entity’s sustainability-related financial disclosures shall be for the same reporting entity as the related financial statements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Annual Report 2026<br><br>About this Report<br><br>Methodological Review | 30 to 31<br><br>4<br><br>56 to 62 |
| B38 Paragraph 20 requires that sustainability-related financial disclosures shall be for the same reporting entity as the related financial statements. For example, consolidated financial statements prepared in accordance with IFRS Accounting Standards provide information about the parent and its subsidiaries as a single reporting entity. Consequently, that entity’s sustainability-related financial disclosures shall enable users of general-purpose financial reports to understand the effects of the sustainability-related risks and opportunities on the cash flows, access to finance and cost of capital over the short, medium and long term for the parent and its subsidiaries. |                                                                          |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                          |                                   |
| Connected Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                          |                                   |

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| 21 An entity shall provide information in a manner that enables users of general-purpose financial reports to understand the following types of connections:                                                                                                                                                             | About this Report<br><br>Methodological Review | 4<br><br>56 to 62 |
| 21(a) the connections between the items to which the information relates —such as connections between various sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects; and                                                                                     |                                                |                   |
| 21(b) the connections between disclosures provided by the entity:                                                                                                                                                                                                                                                        |                                                |                   |
| (i) within its sustainability-related financial disclosures—such as connections between disclosures on governance, strategy, risk management and metrics and targets; and                                                                                                                                                |                                                |                   |
| (ii) across its sustainability-related financial disclosures and other general purpose financial reports published by the entity —such as its related financial statements                                                                                                                                               |                                                |                   |
| 23 Data and assumptions used in preparing the sustainability-related financial disclosures shall be consistent—to the extent possible considering the requirements of IFRS Accounting Standards or other applicable GAAP— with the corresponding data and assumptions used in preparing the related financial statements |                                                |                   |
| 24 When currency is specified as the unit of measure in the sustainability-related financial disclosures, the entity shall use the presentation currency of its related financial statements.                                                                                                                            |                                                |                   |
| Materiality                                                                                                                                                                                                                                                                                                              |                                                |                   |
| 49 If an entity discloses a metric taken from a source other than IFRS Sustainability Disclosure Standards, the entity shall identify the source and the metric taken.                                                                                                                                                   | Methodological Review                          | 56 to 62          |
|                                                                                                                                                                                                                                                                                                                          | GRI Content Index                              | 63 to 69          |
| 53 An entity shall label and define metrics and targets using meaningful, clear and precise names and descriptions.                                                                                                                                                                                                      | Summary of Targets and Performance             | 20 to 22          |
| IFRS Sustainability Disclosure Standard – S2 Climate-related Disclosures                                                                                                                                                                                                                                                 | Section in the Report                          | Page Number       |
| Governance                                                                                                                                                                                                                                                                                                               |                                                |                   |
| 6 To achieve this objective, an entity shall disclose information about:                                                                                                                                                                                                                                                 |                                                |                   |
| 6(a) The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:               | Corporate and Sustainability Governance        | 10                |
| (i) How responsibilities for climate-related risks and opportunities are                                                                                                                                                                                                                                                 | Climate Change Resilience –                    | 39 to 40          |

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| reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Governance<br><br>Climate Change Resilience – Risk Management | 43 to 44 |
| (iii) How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                               |          |
| (iv) How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity’s strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and                                                                                                                                                                                                                                                                                  |                                                               |          |
| (v) How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies                                                                                                                                                                                                                                                                                                                                                                                |                                                               |          |
| 6(b) Management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                               |          |
| (i) Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                               |          |
| (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                               |          |
| 7 In preparing disclosures to fulfil the requirements in paragraph 6, an entity shall avoid unnecessary duplication in accordance with IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1) (see paragraph B42(b) of IFRS S1). For example, although an entity shall provide the information required by paragraph 6, if oversight of sustainability-related risks and opportunities is managed on an integrated basis, the entity would avoid duplication by providing integrated governance disclosures instead of separate disclosures for each sustainability-related risk and opportunity. |                                                               |          |
| Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                               |          |
| Climate-related Risks and Opportunities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                               |          |
| 10 An entity shall disclose information that enables users of general-purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity’s prospects. Specifically, the entity shall:                                                                                                                                                                                                                                                                                                                                                                                    |                                                               |          |
| 10(a) Describe climate-related risks and opportunities that could reasonably be expected to affect the entity’s prospects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Climate Change Resilience –                                   | 40 to 43 |



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| 10(b) Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk                                                                                                                                                                                                                                                                                                                                             | Strategy                                                               |          |
| 10(c) Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term— the effects of each climate-related risk and opportunity could reasonably be expected to occur; and                                                                                                                                                                                                                                                                                   |                                                                        |          |
| 11 In identifying the climate-related risks and opportunities that could reasonably be expected to affect an entity’s prospects, the entity shall use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort, including information about past events, current conditions and forecasts of future conditions.                                                                                                                                               |                                                                        |          |
| Business Model and Value Chain                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                        |          |
| 13 An entity shall disclose information that enables users of general-purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity’s business model and value chain. Specifically, the entity shall disclose:                                                                                                                                                                                                                                              |                                                                        |          |
| 13(a) a description of the current and anticipated effects of climate-related risks and opportunities on the entity’s business model and value chain; and                                                                                                                                                                                                                                                                                                                                                                          | Climate Change Resilience – Strategy                                   | 40 to 43 |
| 13 (b) a description of where in the entity’s business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).                                                                                                                                                                                                                                                                                                                           |                                                                        |          |
| Strategy and Decision-making                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                        |          |
| 14 An entity shall disclose information that enables users of general-purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:                                                                                                                                                                                                                                                                                 |                                                                        |          |
| 14(a) Information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about:                                                                                                                                                            | Climate Change Resilience – Governance<br><br>Greenhouse Gas Emissions | 39 to 40 |
| (i) current and anticipated changes to the entity’s business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments) |                                                                        | 35 to 38 |

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| (ii) current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications)                                                                                                                                                                                                                                                                                                                                                                                                                           |                                      |          |
| Financial position, financial performance and cash flows                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                      |          |
| 15 An entity shall disclose information that enables users of general-purpose financial reports to understand:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                      |          |
| 15(b) the anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).                                                                                                                                                                                                                                                                                                              |                                      |          |
| 17 In providing quantitative information, an entity may disclose a single amount or a range.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |          |
| 18 In preparing disclosures about the anticipated financial effects of a climate-related risk or opportunity, an entity shall:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                      |          |
| 18(a) use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort; and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Climate Change Resilience – Strategy | 40 to 43 |
| 18(b) use an approach that is commensurate with the skills, capabilities and resources that are available to the entity for preparing those disclosures.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                      |          |
| Climate Resilience                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                      |          |
| 22 An entity shall disclose information that enables users of general-purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1–B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: |                                      |          |
| 22(a) the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general-purpose financial reports to understand:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Climate Change Resilience – Strategy | 40 to 43 |
| (i) the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis;                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                      |          |
| (ii) the significant areas of uncertainty considered in the entity's assessment of its climate resilience;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Methodological Review                | 56 to 62 |
| 22(b) how and when the climate-related scenario analysis was                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |          |

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| carried out, including:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                        |          |
| <p>(i) information about the inputs the entity used, including:</p> <p>(1) which climate-related scenarios the entity used for the analysis and the sources of those scenarios;</p> <p>(2) whether the analysis included a diverse range of climate-related scenarios;</p> <p>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;</p> <p>(4) whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;</p> <p>(5) why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;</p> <p>(6) the time horizons the entity used in the analysis; and</p> <p>(7) what scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis);</p> |                                        |          |
| <p>(ii) the key assumptions the entity made in the analysis, including assumptions about:</p> <p>(1) climate-related policies in the jurisdictions in which the entity operates;</p> <p>(2) macroeconomic trends;</p> <p>(3) national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources);</p> <p>(4) energy usage and mix; and</p> <p>(5) developments in technology; and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                        |          |
| (iii) The reporting period in which the climate-related scenario analysis was carried out                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                        |          |
| <b>Risk Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                        |          |
| 24 The objective of climate-related financial disclosures on risk management is to enable users of general-purpose financial reports to understand an entity's processes to identify, assess, prioritise and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                        |          |
| 25 To achieve this objective, an entity shall disclose information about:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                        |          |
| 25(a) the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Climate Change Resilience – Governance | 39 to 40 |
| (i) the inputs and parameters the entity uses (for example,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                        |          |

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| information about data sources and the scope of operations covered in the processes);                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Climate Change Resilience – Strategy        | 40 to 43 |
| (ii) whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks;                                                                                                                                                                                                                                                                                                                                                                                                                              |                                             |          |
| (iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria);                                                                                                                                                                                                                                                                                                                                               | Climate Change Resilience – Risk Management | 43 to 44 |
| (iv) whether and how the entity prioritises climate-related risks relative to other types of risk;                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Methodological Review                       | 56 to 62 |
| (v) how the entity monitors climate-related risks; and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                             |          |
| (vi) whether and how the entity has changed the processes it uses compared with the previous reporting period;                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                             |          |
| 25(b) The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities                                                                                                                                                                                                                                                                                 |                                             |          |
| 25(c) The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process                                                                                                                                                                                                                                                                                                                              |                                             |          |
| 26 In preparing disclosures to fulfil the requirements in paragraph 25, an entity shall avoid unnecessary duplication in accordance with IFRS S1 (see paragraph B42(b) of IFRS S1). For example, although an entity shall provide the information required by paragraph 25, if oversight of sustainability-related risks and opportunities is managed on an integrated basis, the entity would avoid duplication by providing integrated risk management disclosures instead of separate disclosures for each sustainability-related risk and opportunity. |                                             |          |
| <b>Metrics &amp; Targets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                             |          |
| Climate-related Metrics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                             |          |
| 29 An entity shall disclose information relevant to the cross-industry metric categories of:                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                             |          |
| 29(a) Greenhouse gases—the entity shall:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Greenhouse Gas                              | 35 to 38 |

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| <p>(i) Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO<sub>2</sub> equivalent, classified as:</p> <p>(1) Scope 1 greenhouse gas emissions</p> <p>(2) Scope 2 greenhouse gas emissions</p> <p>(3) Scope 3 greenhouse gas emissions</p>                                                                                                            | <p>Emissions</p> <p>Climate Change Resilience – Metrics and Targets</p> <p>Methodological Review</p> | <p>44</p> <p>56 to 62</p> |
| <p>(ii) Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions</p>                                                                                                         |                                                                                                      |                           |
| <p>(iii) Disclose the approach it uses to measure its greenhouse gas emissions including:</p>                                                                                                                                                                                                                                                                                                                                 |                                                                                                      |                           |
| <p>(1) the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions</p> <p>(2) the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions</p> <p>(3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes</p> |                                                                                                      |                           |
| <p>29(f) internal carbon prices — the entity shall disclose:</p>                                                                                                                                                                                                                                                                                                                                                              |                                                                                                      |                           |
| <p>(i) an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis);</p>                                                                                                                                                                                                                                            |                                                                                                      |                           |