SUSTAINABILITY REPORT 2026

BOARD STATEMENT

Dear Valued Stakeholders,

On behalf of the Board of Directors (the "**Board**") of 9R Limited (the "**Company**" or "**9R**", together with its subsidiaries, collectively the "**Group**"), we are pleased to present the sustainability report ("**Sustainability Report**") for financial year ended 31 March 2026.

At 9R, we believe businesses should go beyond economic growth and act as catalysts for meaningful, lasting change. As sustainability becomes increasingly critical to resilience, we are committed to integrating Environmental, Social, Governance ("**ESG**") principles into our operations, ensuring innovation is balanced with responsibility.

Our Sustainability Report reflects our commitment to transparency, outlining our progress, challenges and opportunities in building a more sustainable future. In response to climate change, regulatory and market demands, we continue to strengthen our initiatives, align with best practices and collaborate with stakeholders for continuous growth and create long-term value.

The Board has considered sustainability issues in our business and strategy, determined the material ESG factors and overseen the management and monitoring of the material ESG factors. This ensures that our sustainability efforts remain effective and value-add to our business to generate positive outcomes for our business and stakeholders.

The introduction of the Redbox Karaoke Member Card (RedPay Visa Card) provides customers with greater convenience and access to exclusive benefits, enhancing customer engagement and increasing customer satisfaction. The deployment of service robots across karaoke outlets also optimises operational efficiency and enriches the overall customer experience. These efforts reflect our ongoing commitment to innovation and responsible business practices.

As part of our commitment to sustainable growth and innovation, we introduced GreenBox singing cube, a private singing concept that broadens accessibility to entertainment through a compact and flexible venue format. The initiative reflects our efforts to adapt to changing consumer preferences while enhancing customer experience and creating new business opportunities. By leveraging innovative solutions and diversifying our service offerings, we continue to strengthen our resilience and support long-term value creation for our stakeholders.

As we move forward, we remain committed to strengthening our sustainability progress and initiatives and we invite stakeholders to explore this Sustainability Report to gain deeper insights into our sustainability journey and the impact we are creating.

Thank you for your continued trust, support and shared commitment to a better tomorrow.

On behalf of the Board

Khoo Kai Yang
Chief Executive Officer

SUSTAINABILITY REPORT 2026

STRIKING A CHORD WITH SUSTAINABILITY

9R's Statement at a Glance

The Sustainability Report outlines the Group's sustainability journey and our impacts on the economy, environment and society while providing transparent and comprehensive disclosure for our stakeholders and investors.

Stepping Up Our Sustainability Journey

Sustainable development is a cornerstone of 9R's operational excellence as we navigate an increasingly complex global landscape. Our commitment to sustainability reflects our dedication to creating long-term value while addressing key economic, environmental, and social challenges.

Looking ahead, we remain steadfast in our efforts to drive sustainable growth, contribute to communities and safeguard the environment. We hope to shape a resilient and sustainable future for our stakeholders and our planet.

Reporting Scope and Boundary

The Sustainability Report covers the period from 1 April 2025 to 31 March 2026 ("**FY2026**"), highlighting key developments and disclosures across our Lifestyle Retail Business and Supply Chain Management segments in Malaysia. The relevant data for each business segment is provided by 9R Leisure Sdn. Bhd., 9R Management Sdn. Bhd. and Diverse Supply Chain Sdn. Bhd. for the purpose of this report.

9R Leisure Sdn. Bhd. and 9R Management Sdn. Bhd., the Group's lifestyle retail arm, operate established family-oriented karaoke outlet under the Redbox brand, develop and operate Greenbox singing cube concept and provide electronic payment services through Redpay, the Group's proprietary e-wallet and payment platform. Diverse Supply Chain Sdn. Bhd. operates as an exclusive distributor of service robots within the food and beverage industry under the Group's supply chain management segment.

GR9 Jewel Sdn. Bhd. and Redbox (Melaka) Sdn. Bhd. are excluded from the reporting scope as operations have not commence in FY2026. Redbox (Gurney Penang) Sdn. Bhd. has ceased operations in 15-months period from 1 January 2024 to 31 March 2025 ("**FPE2025**") and is excluded from the scope of this report. Consequently, the emissions from these companies are also not included in this report. Diverse Supply Chain (SG) Pte. Ltd., which focuses on service robot distribution, has also been excluded from the scope of this report except emissions reporting due to its limited operations. Redbox (Empire Subang) Sdn. Bhd has ceased operations in December 2025, thus the scope only considers data from April 2025 to December 2025. Greenbox Chain Sdn. Bhd. was incorporated in June 2025 and Redpay Sdn. Bhd. was incorporated in October 2025; therefore, data for these entities are reported from their respective dates of incorporation. There are no associates, joint ventures or unconsolidated subsidiaries that are under the Group's operational control.

SUSTAINABILITY REPORT 2026

Lifestyle Retail Business	
• 9R Leisure Sdn. Bhd. • 9R Management Sdn. Bhd. • Redbox (TRX) Sdn. Bhd. • Redbox (Gardens KL) Sdn. Bhd. • Redbox (The Curve) Sdn. Bhd. • Redbox (1st Avenue) Sdn. Bhd.	• Redbox (Empire Subang) Sdn. Bhd. • Redbox (Bukit Tinggi) Sdn. Bhd. • Redbox (Seremban) Sdn. Bhd. • Redbox Plus (KL) Sdn. Bhd. • Redpay Sdn. Bhd. • Greenbox Chain Sdn. Bhd.
Supply Chain Management	
• Diverse Supply Chain Sdn. Bhd.	

Reporting Frameworks

The Sustainability Report has been prepared with reference to the Global Reporting Initiative ("**GRI**") Standards, an internationally recognised framework for disclosing an organisation's economic, environmental, social, and governance impacts.

In compliance with Rules 711A and 711B of the Listing Manual Section B: Rules of Catalist of Singapore Exchange Securities Trading Limited ("**SGX-ST**") ("**Catalist Rules**") with reference to Practice Note 7F of the Catalist Rules, this report outlines the Group's policies, practices, and performance concerning each material ESG factor, measured against established targets. In adherence to the updated sustainability reporting requirements under the Catalist Rules 711A and 711B, the Group has begun transitioning our climate-related disclosures to align with the International Financial Reporting Standards ("**IFRS**") developed by the International Sustainability Standards Board ("**ISSB disclosures**"), which are globally accepted standards for consistent and comparable climate-related reporting. This report represents the inaugural year of our initiative to align with IFRS S2, which we are targeting for full compliance by FY2031 in accordance with SGX requirements.

Ensuring Data Accuracy and Integrity

We have established robust internal data collection and verification processes to support the accuracy and completeness of information presented in this report. In compliance with Rule 711B (3), our sustainability reporting process is subject to internal review to ensure reliability and compliance to requirements. Although the Group has not sought external assurance for this report, we acknowledge its value and will consider its adoption in future reporting cycles to enhance stakeholder confidence and credibility.

Feedback

We continuously strive to improve our sustainability reporting practices and welcome stakeholder feedback. Please direct any concerns, enquiries or suggestions to the contact details provided below.

Wun Jun Ming
Head of Finance
junming@redbox.com.my

Memberships and Associations

9R actively engages with key industry associations through memberships to remain informed on evolving developments and industry best practices. Our memberships include the Malaysian Retail Chain Association and the Singapore Business Federation.

SUSTAINABILITY REPORT 2026

SUSTAINABILITY HIGHLIGHTS

9R is committed to creating long-term value for its stakeholders by integrating ESG considerations into its business operations. In FY2026, the Group continued to embed ESG initiatives within its strategy, focusing on strengthening governance practices, reducing its environmental impact and promoting employee well-being. Key highlights for the year are set out below.

Good Governance

95%
procurement budget spent on local suppliers

Zero
incidents concerning breaches of customer privacy or misuse of data

Zero
reported incidents of corruption or bribery

Safeguarding the Environment

6.1
tonnes of waste have been recycled

Decrease in Scope 1 and 2 emissions, and its emissions intensities

Expanded disclosures to include energy and water intensity

Social Responsibility

128
total training hours provided

Zero
reported incidents of discrimination

Zero
work-related fatalities and lost time injuries

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ESG MILESTONES & ACHIEVEMENTS

We have remained committed to accountability, transparency and continuous improvement on our journey towards sustainability, enabling us to achieve key milestones. Going forward, we will build on this progress and explore new initiatives to deliver long-term value for stakeholders.

FY2023	• Included Task Force on Climate-related Financial Disclosures ("**TCFD**") Recommendations • Established an ESG Framework • Revised Sustainability Governance Structure • Established a Terms of Reference for the Sustainability Committee • Maintained 6 Stakeholder Groups • Conducted a Materiality Reassessment • Consolidated 16 Material ESG Factors into 12 Material ESG Factors
FPE2025	• Enhanced the ESG Framework to incorporate strategic thrusts • Enhanced the stakeholder engagement table to include the frequency of engagement • Aligned Scope 1 and 2 emissions disclosures with IFRS S2 • Commenced disclosure for Scope 3 GHG emissions (Category 6: Business Travel)
FY2026	• Enhanced ESG integration across business operations through continued application of the 9R's ESG Framework. • Improved greenhouse gas emissions management through enhanced data collection processes and continued development of emissions reporting capabilities.

SUSTAINABILITY REPORT 2026

OUR APPROACH TO SUSTAINABILITY

9R's ESG Framework

The Group has established an ESG framework to support effective implementation of our sustainability initiatives, providing a structured approach to embedding ESG considerations into our daily operations. This framework is built around three sustainability pillars – Good Governance, Safeguarding the Environment and Social Responsibility, which reinforces our commitment to sustainable and ethical business practices.

ESG Framework		
Our Core Values		
Customer Obsession	Creativity and Innovation	Teamwork and Trust
Ownership and Accountability	Courage, Passion and Growth	Integrity and Positive Impact
Strategic Thrusts		
Embed ethical business practices, strengthen corporate governance and promote responsible procurement to ensure long-term value creation	Drive decarbonisation and responsible resource management through energy efficiency and circular economy practices	Enhance employee well-being, diversity and skills development while strengthening community engagement and customer satisfaction
Sustainability Pillars		
Good Governance	Safeguarding the Environment	Social Responsibility
Material ESG Factors		
• Corporate Governance and Anti-Corruption • Economic Performance • Responsible Procurement Practices	• Waste Management • Energy Consumption and Greenhouse Gas ("**GHG**") Emissions • Water Consumption	• Product Quality and Customer Satisfaction • Health and Safety • Employment • Training and Education • Diversity • Community Enrichment
Stakeholder Groups		
Shareholders and Investors	Government and Regulatory Authorities	Employees
Customers	Contractors and Suppliers	Communities

SUSTAINABILITY REPORT 2026

Our Sustainability Policy

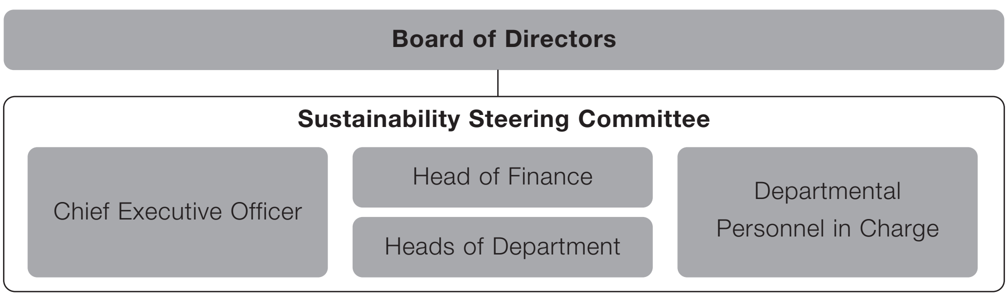
The Group's Sustainability Policy strengthens long-term resilience, ensures regulatory compliance and builds stakeholder trust.

Sustainability Policy Commitments	
Good Governance	• Uphold the highest standards of corporate conduct through sincerity, righteousness, faithfulness and honesty • Adhere to the Singapore Code of Corporate Governance 2018 as a guiding framework • Recognise good governance as a fundamental pillar for long-term growth
Safeguarding the Environment	• Prioritise efficient energy usage and responsible management of general office waste in daily operations • Acknowledge the urgency of climate change and actively work to mitigate GHG emissions • Develop and offer environmentally friendly solutions and innovations to the market to minimise negative environmental impact • Require suppliers and vendors to uphold the same level of environmental responsibility and commitment
Social Responsibility	• Nurture and develop talent while ensuring a safe and enjoyable workplace for employees • Recognise our role in society as a key job provider • Support businesses by offering supply chain solutions to address labour challenges • Promote family-friendly entertainment in a fun and safe environment

Our Sustainability Governance

At 9R, sustainability is integrated into our governance framework through our two-tiered governance structure and plays a key role in shaping our strategic priorities. This approach fosters effective collaboration, accountability and adaptability, ensuring that decision-making remains aligned with our ESG goals while responding to evolving challenges.

The Board provides strategic oversight, steering the Group's sustainability efforts, while the Sustainability Committee ("**SC**") identifies, integrates and monitors critical ESG issues.



SUSTAINABILITY REPORT 2026

Sustainability Governance Structure	
Board of Directors	• Provides oversight on the strategic management of sustainability initiatives, including material ESG factors, policies and targets • Reviews and approves proposed sustainability strategies, policies, material ESG factors and the annual sustainability report • Considers sustainability aspects as part of its strategic oversight, ensuring alignment with the Group's planning, performance and long-term objectives
Sustainability Committee	• Oversees the strategic management of material ESG factors and integrates the Group's sustainability initiatives into daily operations • Recommends and advises the Board on sustainability strategies, initiatives and targets, ensuring alignment with the Group's overall business objectives • Reviews, endorses and submits policies to the Board for approval • Supervises the execution of approved sustainability strategies and initiatives • Tracks the Group's sustainability performance while managing stakeholder engagement

Creating Value Through Stakeholder Engagement

The Group recognises that active stakeholder engagement is pivotal to our long-term success. We are dedicated to open and constructive channels, gathering valuable feedback on key issues and leveraging on insights to strengthen our sustainability and risk management strategies, and support more informed decision-making.

Key Focus Areas	Our Response	Engagement Method and Frequency
Investors and Shareholders		
• Corporate governance • Risk management and business strategy • Financial performance	• Develop and enforce a robust corporate governance framework • Manage and mitigate risks through the Enterprise Risk Management Framework • Strengthen financial performance through strategic planning and transparent reporting	**Ongoing** • Announcements and updates on SGXNET and corporate websites **As required** • Extraordinary General Meeting **Annually** • Annual General Meeting • Annual Report and Sustainability Report

SUSTAINABILITY REPORT 2026

Key Focus Areas	Our Response	Engagement Method and Frequency
Government and Regulatory Authorities		
• Anti-corruption policy • Regulatory and legal compliance • Environmental management	• Develop and implement policies to ensure adherence to relevant legislation and regulatory requirements • Adjust operations based on recommendations from authorities and statutory bodies for karaoke establishments	**Ongoing** • Inspections at karaoke outlets • Compliance updates through SGXNet
Customers		
• Customer experience • Product quality and safety • Prompt service and response • Quality of food and service	• Enhance product and service quality, and develop marketing strategies based on customer feedback • Actively engage with customers to gather insights and assess satisfaction levels for karaoke establishments	**Ongoing** • Corporate website and social media platforms • Direct customer feedback (in-person)
Contractors and Suppliers		
• Product quality and supply reliability • Service timeliness	• Evaluate suppliers and vendors to ensure quality of product • Conduct karaoke outlet visits and inspections to assess service timeliness	**Ongoing** • In-person and online engagements • Supplier assessment and selection
Employees		
• Employee well-being and job security • Career growth and development • Workplace health and safety	• Offer competitive benefits and remuneration • Enhance training via Human Resources Development Fund Plan • Provide professional development opportunities • Uphold diversity, inclusion and non-discrimination efforts	**Ongoing** • Employee engagement **Annually** • Annual performance review
Community		
• Engaging with communities	• Organise recurring Corporate Social Responsibility ("**CSR**") initiatives to engage with communities • Strengthen social impact through partnerships and outreach activities	**Ongoing** • Corporate website and social media platforms **As required** • Community events and outreach

SUSTAINABILITY REPORT 2026

OUR SUSTAINABILITY PRIORITIES

Defining What Matters Most

Materiality assessment is a key component in our sustainability approach. This structured process enables us to identify, prioritise and manage potential risks and opportunities that are most significant to our business and stakeholders, supporting informed decision-making, regulatory alignment and improved sustainability performance.

In FY2023, we identified 12 material ESG factors and developed a materiality matrix to better illustrate the significance of each factor to stakeholders and the Group. The Group conducts regular evaluation and sustainability performance and has retained the 12 material ESG factors and matrix for FY2026, reaffirming their continued importance and relevance to our business direction. Our top five material ESG factors are **Product Quality and Customer Satisfaction, Economic Performance, Corporate Governance and Anti-Corruption, Employment and Responsible Procurement Practices.**

SUSTAINABILITY REPORT 2026

Mapping Our Material ESG Factors

To enhance the effectiveness of our sustainability approach, the Group has mapped material ESG factors against relevant stakeholder groups and the applicable GRI Standards. This alignment supports a structured and consistent approach to addressing priority sustainability issues, ensuring that initiatives are relevant, targeted and integrated within the Group's operations.

Sustainability Pillars	Commitment Statements	Material ESG Factors	GRI Indicators	Stakeholder Groups
Good Governance	We strive to uphold the highest standards of governance and transparency by ensuring robust corporate governance, implementing stringent anti-corruption measures and adopting viable economic growth strategies and responsible procurement practices.	Economic Performance	GRI 201: Economic Performance	• Shareholders and Investors • Government and Regulatory Authorities
		Responsible Procurement Practices	GRI 204: Procurement Practices	• Contractors and Suppliers
		Corporate Governance and Anti-Corruption	GRI 205: Anti-Corruption	• Shareholders and Investors • Government and Regulatory Authorities • Employees • Customers
Safeguarding the Environment	We recognise the importance of environmental responsibility and seek to incorporate climate resilience, energy efficiency, effective resource management, waste management and water stewardship into our operations.	Energy Consumption and GHG Emissions	GRI 302: Energy GRI 305: Emissions	• Shareholders and Investors • Government and Regulatory Authorities
		Waste Management	GRI 306: Waste	• Government and Regulatory Authorities • Employees • Contractors and Suppliers
		Water Consumption	GRI 303: Water and Effluents	• Government and Regulatory Authorities • Employees • Contractors and Suppliers

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Sustainability Pillars	Commitment Statements	Material ESG Factors	GRI Indicators	Stakeholder Groups
Social Responsibility	We aspire to provide a safe workplace, fostering diversity, investing in employment opportunities, nurturing a skilled and valuable workforce, and actively participating in community initiatives. Through these efforts, we aim to enhance social well-being and drive meaningful change in the society.	Product Quality and Customer Satisfaction	GRI 416: Customer Health and Safety GRI 417: Marketing and Labelling GRI 418: Customer Privacy	• Shareholders and Investors • Customers
		Health and Safety	GRI 403: Occupational Health and Safety	• Government and Regulatory Authorities • Employees • Contractors and Suppliers
		Employment	GRI 401: Employment GRI 408: Child Labour GRI 409: Forced or Compulsory Labour	• Employees
		Training and Education	GRI 404: Training and Education	• Employees
		Diversity	GRI 405: Diversity and Equal Opportunity GRI 406: Non-discrimination	• Employees
		Community Enrichment	GRI 413: Local Communities	• Employees • Communities

CLIMATE-RELATED FINANCIAL DISCLOSURES

As part of our commitment to sustainability and transparency for stakeholders, we continually enhance the quality and clarity of our disclosures by benchmarking against internationally recognised reporting frameworks. The Group's approach to sustainability and climate-related financial disclosures is designed to provide stakeholders with decision-useful information, while reinforcing the link between sustainability considerations, financial performance and enterprise value.

Governance

The Board provides oversight of the Group's ESG strategies and climate-related matters, including the review and approval of key sustainability initiatives and goals to ensure alignment with the Group's planning, performance and long-term objectives. The Board also ensures that sustainability considerations are integrated into the Group's overall strategy and risk management framework.

The Sustainability Committee supports the Board through developing and implementing material ESG factors and climate-related initiatives across business operations. They are also responsible for monitoring the Group's sustainability progress and performance while managing stakeholder engagement to ensure alignment with the Group's overall business objectives.

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Strategy

We have identified potential risks associated with climate change, as well as their impacts on operations and their related opportunities.

Transition Risk	Impact	Opportunities
Policy and Legal		
Group-wide		
• Future implementation of carbon pricing mechanisms	• Increased compliance costs to enhance carbon tracking, reporting and sustainability disclosures	• Strengthen regulatory compliance and corporate reputation through transparent reporting and disclosures
Technology		
Lifestyle Retail Business		
• Challenges in integrating energy-efficient technologies due to high retrofitting costs	• Higher operational expenditure due to increased electricity consumption	• Increase long-term savings through the adoption of energy-efficient technologies, such as light-emitting diode (“**LED**”) lighting, motion-sensor lighting controls and smart heating, ventilation and air conditioning (“**HVAC**”) systems in karaoke outlets
Supply Chain Management		
• Challenges in sourcing energy-efficient robotic solutions as suppliers face higher research and development (“**R&D**”) costs and production constraints in adopting new technologies	• Higher upfront costs in the Supply Chain Management Business due to limited supply and elevated R&D costs	• Potential enhancement of market positioning and brand reputation through the adoption of energy-efficient robots
Market		
Lifestyle Retail Business		
• Potential rise in costs of food ingredients and beverages due to supply chain disruptions and inflation	• Rising operational costs in the Lifestyle Retail Business, impacting profit margins and customer retention	• Achieve long-term cost savings by sourcing food ingredients and beverages locally

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Transition Risk	Impact	Opportunities
Supply Chain Management		
• Potential volatility in demand for key components	• Rising robot procurement costs due to fluctuations in semiconductor and metal prices, impacting manufacturing costs	• Opportunity to strengthen supply chain resilience through supplier diversification
Reputation		
Group-wide		
• Growing stakeholder demand for corporate accountability in climate-related initiatives	• Challenges in securing financing or partnerships due to inadequate sustainability performance	• Enhance stakeholder trust and investor confidence through transparent climate disclosures and measurable sustainability commitments

Physical Risk	Impact	Opportunities
Acute		
Group-wide		
• Heightened frequency and severity of extreme weather events	• Increased logistics and operational costs due to weather-related disruptions affecting transportation, warehousing and delivery schedules • Physical damage to retail stores and equipment caused by floods, storms, or severe weather events, leading to costly repairs and operational downtime.	• Strengthen supply chain resilience through the diversification of suppliers and optimisation of logistic routes • Diversify revenue streams through digital or virtual karaoke services to maintain customer engagement when physical venues are closed
Chronic		
Group-wide		
• Long-term changes in climate patterns, including prolonged high temperatures, shifts in precipitation patterns and rising sea levels	• Increased operational expenditure due to higher demand for cooling systems during prolonged periods of extreme temperatures	• Attain potential long-term savings by adopting energy-efficient HVAC systems and smart building solutions

SUSTAINABILITY REPORT 2026

Risk Management

The Board, together with the Audit and Risk Committee ("**ARC**"), provides strategic oversight of 9R's ESG risk indicators within our Enterprise Risk Management ("**ERM**") framework. During FY2026, climate-related risks have not been formally incorporated into the ERM framework. The Group plans to incorporate climate-related risk indicators in future updates to ERM framework to enhance the identification, assessment and management of such risks.

Metrics and Targets

Working towards alignment with the IFRS S2 requirements, the Group monitors and reports our Scope 1 and Scope 2 GHG emissions using the operational control approach. Scope 1 accounts for emissions from company-owned assets under direct control while Scope 2 accounts for emissions from purchased electricity. Scope 3 includes emissions from the value chain and reporting business travel emissions. In line with the Paris Agreement, we have set a long-term target to reduce our GHG emissions intensity for Scopes 1, 2 and 3 by 10% by 2030.

GOOD GOVERNANCE

At 9R, robust governance, ethics and integrity are the cornerstone of our sustainable growth and supply chain resilience. These principles shape our daily operations, reinforcing transparency, accountability and responsible business conduct to drive long-term value creation for stakeholders.

Corporate Governance and Anti-Corruption

We are committed to maintaining high standards of corporate conduct through promoting compliance with applicable laws, implementing strict policies and fostering a culture of integrity across the organisation.

<u>Corporate Governance</u>

Our governance policies form the foundation of ethical and responsible business practices, which are integral to our sustainability efforts. Aligned with the Singapore Code of Corporate Governance 2018 (the "**Code**"), we uphold these principles through strong oversight, promoting a culture of integrity and accountability among employees and stakeholders.

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Anti-Bribery and Corruption

The Group upholds the highest standards of integrity through our Anti-Bribery and Corruption Policy, which establishes clear guidelines on improper solicitation, bribery and corrupt practices among Board members, employees and business associates.

In addition, our Whistleblowing Policy provides a confidential and secure platform for employees and other stakeholders to report any suspected misconduct or unethical behaviour. Reports may be submitted anonymously through the Whistleblowing Channel at whistleblower@9rlimited.com, ensuring a safe and protected process. The Group's policies can be accessed on our corporate website at www.9rlimited.com/governance.

To strengthen compliance, all 9R employees undergo anti-corruption training to enhance awareness of applicable laws and regulations. Key principle of corruption and consequences of non-compliance are also reinforced through the Employee Handbook which is communicated to all employees.

We are pleased to report that there were no breaches of the Code of Conduct or Code of Work Ethics and zero reported incidents of corruption or bribery in FY2026 (FPE2025: 0). The Group has maintained strong compliance and ethical conduct over the past four financial years and remains committed to upholding high standards of corporate governance to sustain our good performance.

Cybersecurity

In today's digital landscape, protecting personal and sensitive information is a key priority, particularly for 9R which operates in the technology and digital solutions space. We prioritise safeguarding of customer data, employee information, operational records, and business assets through the implementation of robust cybersecurity measures and data protection controls.

The Group's approach to data privacy and cybersecurity is guided by the Personal Data Protection Act ("**PDPA**") 2012 of Singapore and the PDPA 2010 of Malaysia, which governs the collection, use, disclosure, and protection of personal data. To minimise risk of data breaches, we apply strict internal controls, including limiting employee access to servers outside their designated departments, thereby strengthening data security across the organisation. As a result of these measures and our strong governance practices, the Group has recorded zero incidents of customer privacy breaches, data misuse, or unauthorised disclosure of personal data over the past four financial years.

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Economic Performance

The Group recognises that long-term economic sustainability is closely linked to strong ESG principles. By embedding sustainable and responsible business practices, we improve efficiency, enhance resilience and support sustainable growth, contributing to broader economic development.

Aligned with our growth strategy, we continued to invest in initiatives that drive business expansion and foster innovation, creating long-term value across our ecosystem and contribute to the local economy. In FY2026, the Group reflected a challenging operating environment. Lower economic value was generated along with reduction in operating costs which indicated higher cost efficiency and better management of expenditure. The Group recorded a lower level of negative economic value retained, demonstrating an improvement despite ongoing market headwinds. Moving forward, the Group remains focused on enhancing operational efficiency and strengthening financial resilience for sustainable long-term value creation.

Group Economic Performance	FPE2025[1]	FY2026
Total Economic Value Generated (S$)	14,701,312	13,636,473
Total Economic Value Distributed (S$)	18,444,083	15,808,185
Operating Costs	14,244,770	12,520,393
Taxes	4,199,313	3,287,792
Total Economic Value Retained (S$)	(3,742,771)	(2,171,712)

Responsible Procurement Practices

The Group believes that responsible procurement promotes ethical conduct, security and supply chain resilience. To strengthen stakeholder confidence and operational reliability, we collaborate with licensed, reputable and ethical suppliers that adhere to high standards of quality, data security and environmental responsibility. Prior to engagement, we conduct rigorous supplier assessments, selecting partners based on credentials, expertise and proximity, ensuring consistent product quality. Key evaluation criteria include pricing, product quality, delivery performance and the ability to meet operational requirements.

For our Supply Chain Management, the AI-powered robots are primarily sourced from China, with minor spare parts procured from suppliers within the Klang Valley. The Lifestyle Retail Business relies mainly on local suppliers, while certain items such as kitchen equipment, crockery and decorative goods sourced externally.

For FY2026, 95% of our procurement budget was allocated to the local suppliers in Malaysia, which was slightly lower as compared to 99% recorded in FPE2025 due to changes in product mix and sourcing requirements during the reporting period. The Group maintained continuity of operations during the year with no material supply chain disruptions affecting business operations.

1 FPE2025 figures were restated due to previous calculation errors.

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SAFEGUARDING THE ENVIRONMENT

9R is committed to minimising environmental impact while improving efficiency, managing costs, and strengthening its reputation. We will continue to embed responsible practices across waste, water and energy management while working with stakeholders to drive continuous improvements.

Energy Consumption and Greenhouse Gas Emissions

We aim to reduce energy consumption and GHG emissions as part of our efforts to address climate change and support our net-zero emissions ambition by 2050 in line with the Paris Agreement. This includes adopting efficient energy solutions and maintain ongoing monitoring of our emissions performance.

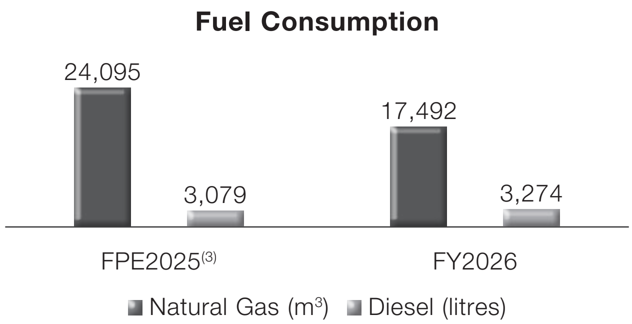
Energy Consumption

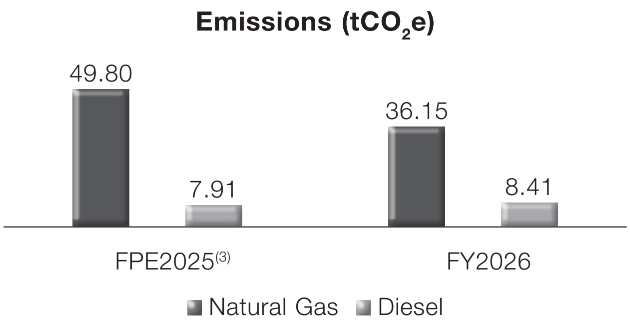
The Group is implementing energy-efficient measures across its offices and karaoke outlets. While most outlets operate on centralised air conditioning systems, two outlets utilise split units that are only activated when the spaces are occupied. Lights and air-conditioning are switched off when not in use, and refrigeration units are properly maintained to reduce energy loss. In addition, all equipment is fitted with automatic sleep function, and employees are encouraged to adopt responsible energy-saving practices, which are emphasised during staff briefings. In FY2026, the Group has retrofitted all existing light fixtures with LED light to improve overall energy efficiency, resulting in reduced electricity consumption as compared to FPE2025, reflecting the effectiveness of our energy efficient initiatives.

GHG Emissions

In FY2026, the Group recorded a total of 1,773.56 tonnes Carbon Dioxide equivalent (“**tCO_2e**”) GHG emissions (FPE2025: 2,398.99 tCO_2e), accounting for Scope 1, 2 and 3 emissions.

Scope 1 Emissions





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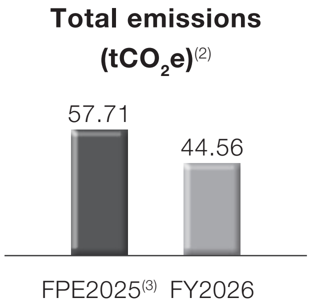
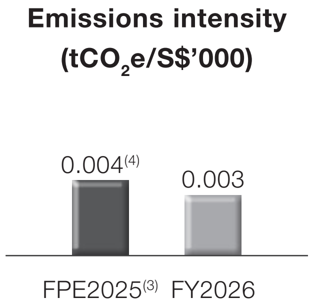
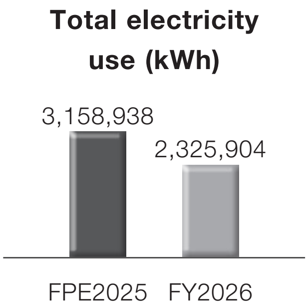
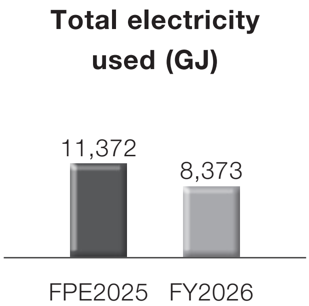


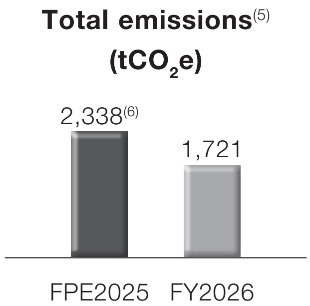


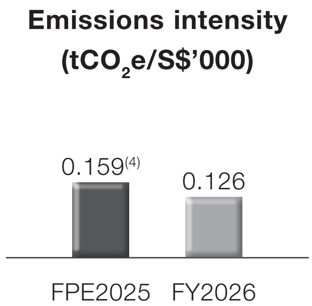
Our Scope 1 GHG emissions consists of diesel and natural gas consumption from our food and business operations under Lifestyle Retail Business. Although diesel consumption increased slightly in FY2026, its emissions have been offset by the significant decrease in natural gas usage, resulting in lower total emissions as compared to FPE2025.

Scope 2 Emissions









Scope 2 emissions refer to indirect emissions related to purchased electricity. As 9R has no contractual instruments (e.g. Renewable Energy Certificates), hence its market-based Scope 2 emissions are the same as its location-based Scope 2 emissions. In FY2026, we recorded lower electricity consumption compared to FPE2025, reflecting improvements in effective sustainability initiatives and enhanced energy efficiency. Looking forward, we will continue to monitor and implement energy-saving measures to further reduce our energy consumption.

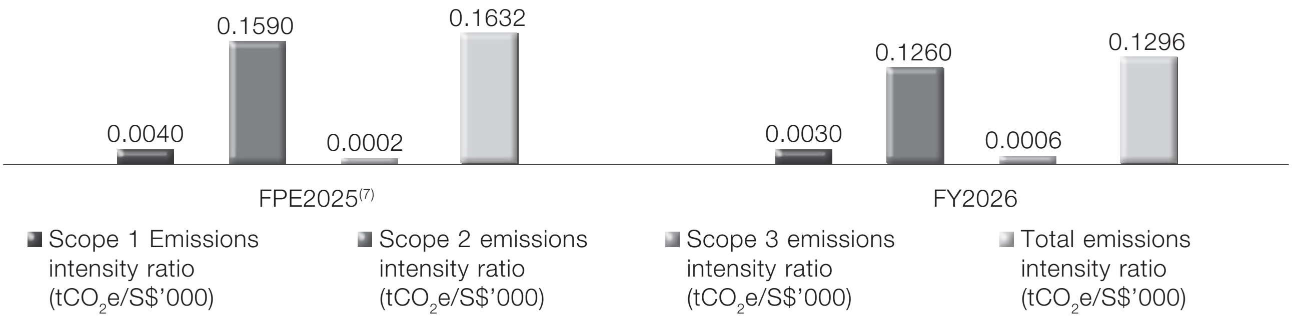
Scope 3 Emissions

In FPE2025, the Group has commenced the monitoring and disclosure of our Scope 3 GHG emissions, specifically those related to Category 6, Business Air Travel. In FY2026, GHG emissions of 8 tCO_2e was recorded, which is slightly higher than 3 tCO_2e recorded in FPE2025 due to increased business trips and travel distance.

2 Emission factors used were obtained from UKDEFRA– UKDEFRA 2025 GHG EF
3 FPE2025 values restated due to previous calculation errors.
4 FPE2025 Emissions Intensity values restated due to standardisation of denominators.
5 Grid emission factor of 0.74 obtained from MEIH – Grid Emission Factor (GEF) in Malaysia, 2022-2024 (Provisional).
6 FPE2025 values restated due to update in grid emission factors.

SUSTAINABILITY REPORT 2026

GHG Emissions Intensity Ratio



In FY2026, the total emissions intensity ratio was lower as compared to FPE2025, indicating that the Group generated revenue more efficiently relative to its emissions footprint. These trends reflect progress in energy efficiency and emissions management, and we will continue our efforts to sustain and further enhance sustainability performance. We also are committed to improving our data collection and monitoring methodology to improve accuracy of data collected for future reports.

Waste Management

The Group believes in responsible waste management of waste generated from our operations. With seven karaoke outlets under our Lifestyle Retail Business, we focus on minimising wastes at source through promoting reusing and recycling practices.

Waste Management Initiatives

The following key measures are in place to minimise environmental impact and improve efficiency while maintaining some of our existing waste management practices.

7 FPE2025 Emissions Intensity ratio restated due to standardisation of denominators.

SUSTAINABILITY REPORT 2026

Lifestyle Retail Business

- Recycled used cooking oil by selling it to third-party vendors for conversion into biofuel
- Adopted paper bags for takeaway orders
- Implemented QR code menus to reduce paper consumption

Supply Chain Management

- Set up waste segregation bins at the Supply Chain Management office
- Digitised operations to reduce paper consumption, streamline workflows and enhance cost savings by delivering sales and purchase invoices and quotations via email

Responsible Waste Disposal Practices

Given the nature of our operations in supply chain management and karaoke outlets, 9R generates small quantities of waste, primarily from food and beverage services. However, we remain committed to responsible waste management to ensure compliance and minimise our environmental footprint. As part of our efforts, we have implemented waste reduction initiatives, including minimising single-use items and improving recycling practices.

We recycled a total of 6.13 tonnes of waste in FY2026, comprising of only used cooking oil from our Lifestyle Retail Business, accounting for 100% of total recycled waste. The collected cooking oil was sold to a third-party vendor that specialised in conversion of cooking oil to biofuel, which supports circular economy. Meanwhile, our Supply Chain Management generated negligible waste due to limited operations, hence no waste was recycled in FY2026 from its operations.

SUSTAINABILITY REPORT 2026

Types of Waste	Business	Amount of Waste (tonnes)	
		FPE2025	FY2026
Cooking Oil	Lifestyle Retail	10.033	6.13
Cardboard	Supply Chain Management	0.048	–
Plastics		0.002	–
Paper		0.003	–
Aluminium		0.017	–
Iron		–	–
Total Waste Generated	Group-wide	**10.103**	**6.13**

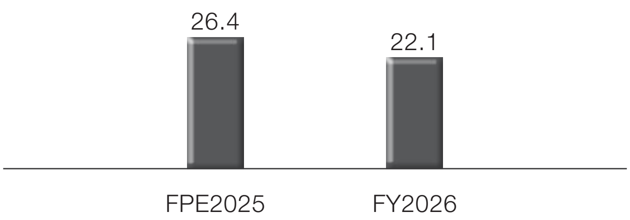
Water Consumption

We aim to manage water consumption responsibly across our operations. Although our facilities are not in water-stressed areas, the Group remains committed to improving water efficiency and exploring opportunities to further conserve usage.

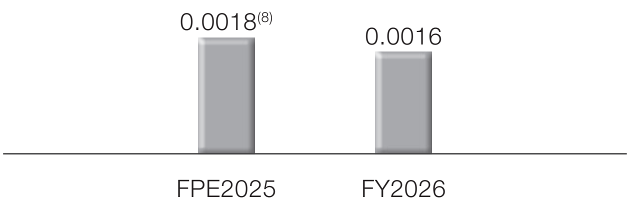
Water is primarily used in our office activities, as well as for cleaning and cooking at our karaoke outlets. To promote conservation, the Group has a "Save Water" initiative, displaying signage at sink areas to raise awareness and encourage responsible usage among employees and customers.

In FY2026, our total water consumption intensity decreased from 0.0018 m^3/S$'000 to 0.0016 m^3/S$'000, reflecting improved usage efficiency and effectiveness of our measures. There were no fines or penalties for non-compliance with environmental laws or regulations during the reporting period. We will continue to monitor and optimise water consumption as part of our ongoing sustainability efforts.

Water Consumption (m^3)



Total Water Intensity (m^3/S$'000)



8 FPE2025 Water Intensity ratio restated due to standardisation of denominators.

SUSTAINABILITY REPORT 2026

SOCIAL RESPONSIBILITY

Our commitment to people underpins all aspects of our operations, from supporting customers and employees to contributing positively to the communities we serve. We emphasise safety, well-being and excellence through fostering a culture of continuous improvement and positive work environment. Through this approach we aim to deliver high-quality products and services that consistently meet and exceed customer expectations.

Product Quality and Customer Satisfaction

To remain competitive, we continue to innovate while encouraging customers to provide feedback or raise any area of concern for timely resolution.

Within the Lifestyle Retail Business, customer feedback is collected and reviewed following service interactions, enabling us to leverage on insights provided and refine our service quality to meet customer expectations. To increase comfort and hygiene, Medklinn air sterilisers have been installed in outlets and microphone covers are provided prior to the use of karaoke facilities.

No incidents related to customer health and safety were reported in both Supply Chain Management and Lifestyle Retail Business for FY2026 (FPE2025: 0).

Employment

We support a dynamic and skilled workforce through providing career development opportunities, promoting continuous learning and cultivating a positive and supportive work environment.

Our employment practices are reviewed and guided by the Tripartite Guidelines on Fair Employment Practices for our Singapore operations, while our Malaysian subsidiaries adhere to the Malaysian Employment (Amendment) Act 2022. This ensures alignment with applicable labour laws and reinforces fair and responsible employment practices across all our operations.

<u>Fair Employment Practices</u>

The Group maintains a strict zero-tolerance policy towards child labour, forced labour and indentured labour across our operations. Guided by our Code of Work Ethics, we uphold fair employment practices and ensure that all individuals have equal opportunities and are treated with respect regardless of race, religion, gender or family responsibilities. We are committed to fostering an inclusive and equitable workplace free from discrimination.

To support this, the Employee Handbook outlines complaint procedures and channels, underscoring our zero-tolerance approach to discrimination and harassment. Our grievance mechanism also allows stakeholders to raise concerns where necessary.

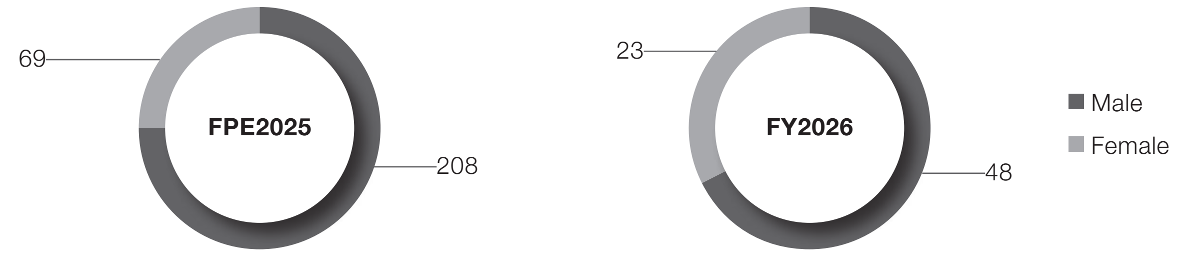
As with FPE2025, zero incidents of human rights infringement, discrimination or sexual harassment incidents were reported in FY2026.

SUSTAINABILITY
REPORT 2026

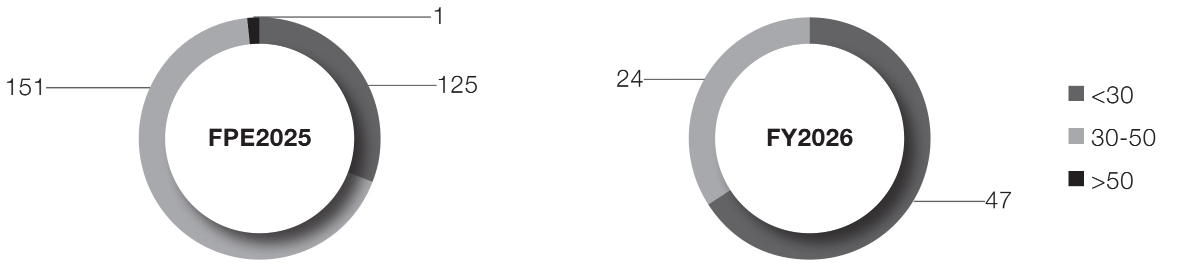
Recruitment

In our aspiration to build a diverse workforce, we focus on recruiting individuals with varied skills and experiences that contribute to our organisational success. In FY2026, the Group recorded an overall new hire rate[9] of 49% (FPE2025: 523%) and an overall employee turnover rate[10] of 62% (FPE2025: 347%). The significant difference observed in hiring and turnover rates were primarily attributable to organisational restructuring in FPE2025, which led to elevated hiring and turnover levels. Workforce metrics have since stabilised in FY2026, resulting in lower turnover and hire rates. These metrics will be closely monitored consistently as part of ongoing efforts to evaluate and enhance hiring practices and retention strategies.

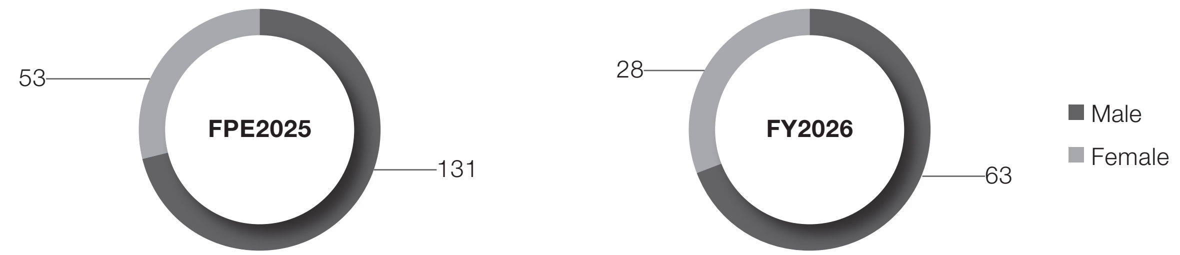
New hires by Gender (%)



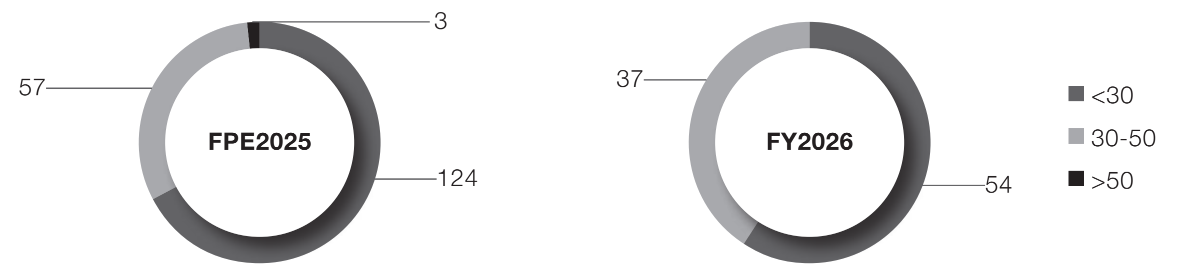
New hires by Age (%)



Turnover by Gender (%)



Turnover by Age (%)



9 Overall New Hire Rate = Total number of new hires/ Total number of employees as at end of the previous reporting year.
10 Overall Turnover Rate = Total number of resignees/ Total number of employees as at end of the previous reporting year.

SUSTAINABILITY REPORT 2026

Employee Benefits

The Group is committed to supporting the well-being of all employees, including full-time, contract or part-time, by offering a wide range of benefits. These include life insurance, health care, outpatient medical coverage, retirement provisions, disability and invalidity insurance and annual leave.

We believe that providing a robust benefits package is essential to creating a supportive work environment, ensuring employees are well cared for and supported throughout their employment.

During FY2026, one employee took parental leave and returned to work after parental leave has ended.

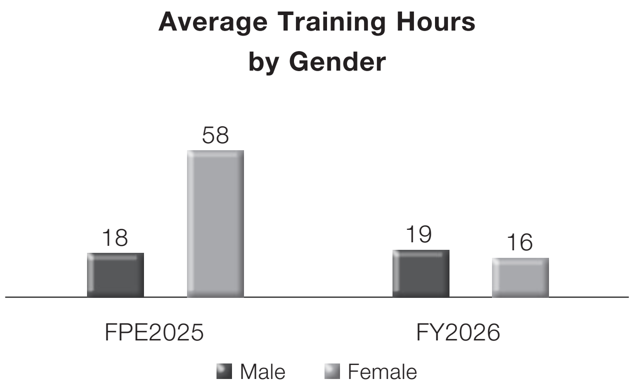
Parental Leave	Gender	FPE2025	FY2026
Number of employees who took parental leave	Male	0	1
	Female	0	0
Number of employees who returned to work after parental leave ended	Male	0	1
	Female	0	0

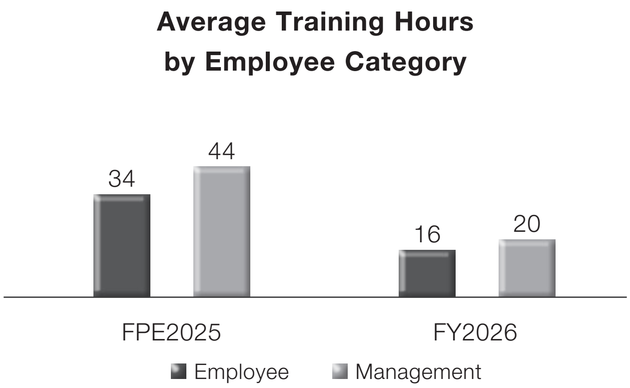
Training and Education

The Group recognises that a well-equipped workforce is critical to maintaining operational effectiveness and responding to the evolving demands of today's business environment. We invest in development and training programmes to upskill employees, enhancing their capabilities, broaden skill sets and improve overall productivity.

We also provide role-specific training aligned with our operational needs, including courses on hygiene, cleanliness, and food safety standards, which are mandatory for food and beverage establishments in Malaysia. To comply with regulations, our personnel from the Lifestyle Retail Business completed a three-hour Food Handling Course to ensure compliance with regulatory requirements and uphold high standards of safety and quality at our karaoke retail outlets. As at the date of this report, all directors have attended the mandatory sustainability training prescribed by SGX.

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





SUSTAINABILITY REPORT 2026

The significant difference in average training hours is primarily due to the completion of an 84-hour training course by a female employee during FPE2025.

Employee Performance Review

In line with our commitment to talent development, 9R conducts annual performance reviews to provide constructive feedback, identify development needs and support targeted learning opportunities.

The Group utilises the Employee Performance Appraisal Form ("**EPA**") to evaluate employee performance, including problem-solving abilities and areas for improvement. The EPA assigns a score to the employee, which inform decisions on salary increments and bonuses, as these forms also serve as a clear benchmark for career progression and performance-based incentives.

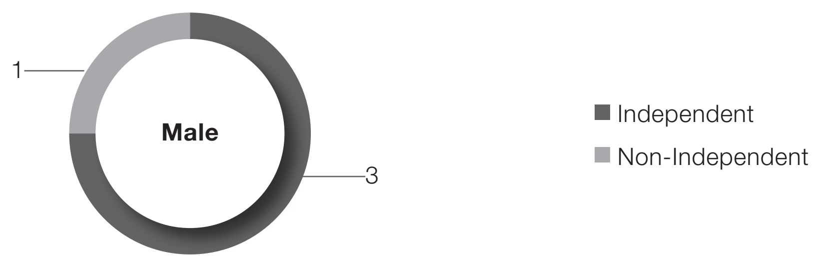
The proportion of employees receiving performance appraisals increased in FY2026 despite a reduction in overall headcount, indicating improvement in performance management and stronger emphasis on employee development and engagement.

	FPE2025	FY2026
Number of Employees Who Received Performance Appraisals	119	114
Total Number of Employees	146	126
% of Employees Who Received Performance Appraisals	82	90

Diversity

We believe that a diverse workforce provides a variety of valuable experiences and perspectives that enhance performance and innovation. We focus on cultivating an inclusive, diverse and discrimination-free environment that supports growth and resilience. Guided by our Diversity, Inclusion and Non-Discrimination Policy, we recruit diverse talents to build an empowering workplace.

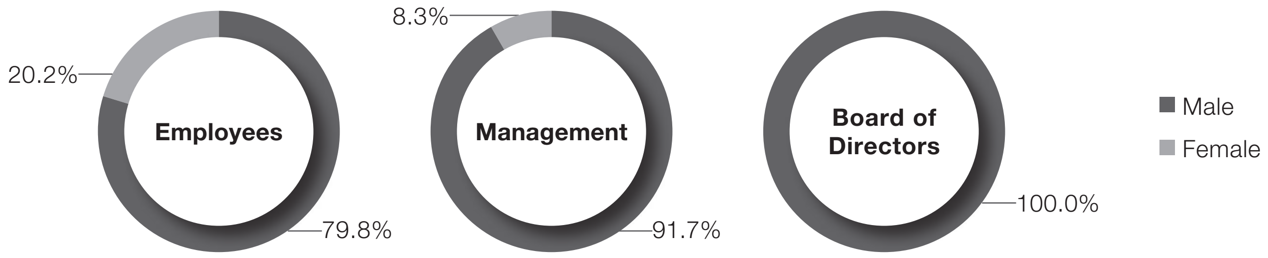
Number of Board Members in FY2026 and FPE2025



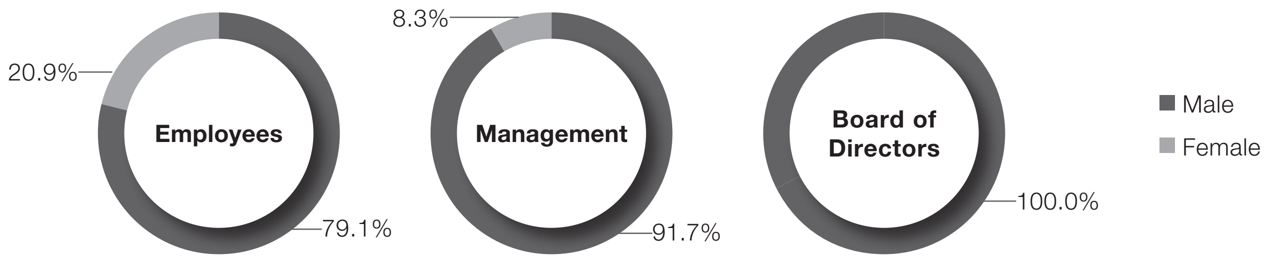
In FY2026, the Group employed 126 full-time employees (FPE2025: 146 employees with 143 full-time employees and 3 part-time employees). Female employees accounting for 20% and male employees accounting for 80% of the workforce. While the current workforce and Board is composed primarily of males, 9R aims to strengthen gender diversity, particularly at the leadership level and empowering females to ensure inclusivity across the organisation.

SUSTAINABILITY REPORT 2026

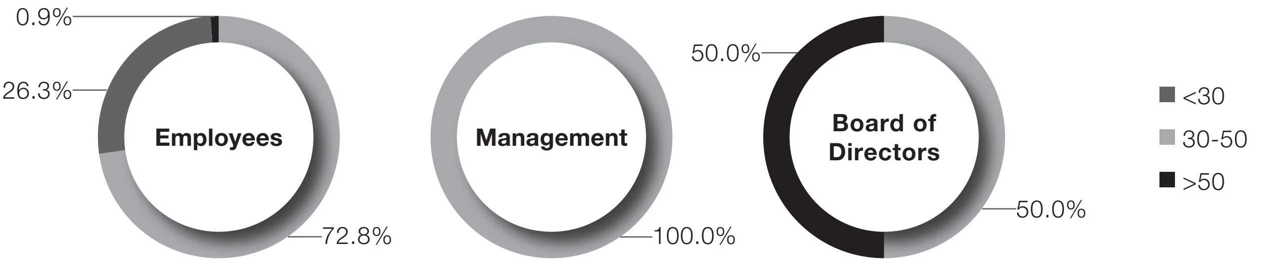
DIVERSITY BY GENDER (FY2026)



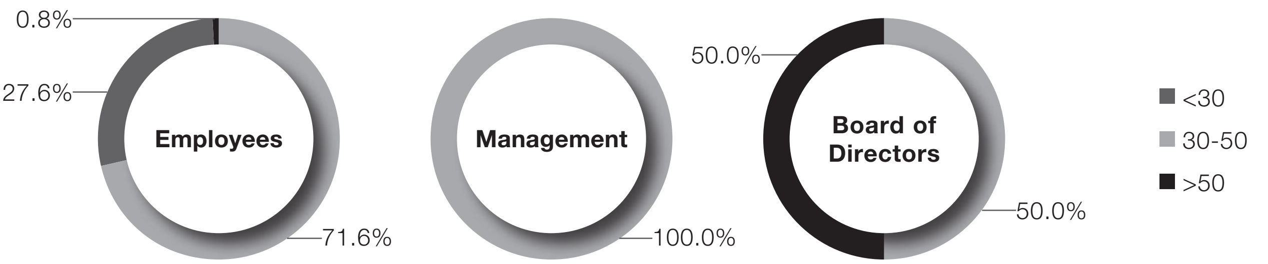
DIVERSITY BY GENDER (FPE2025)



DIVERSITY BY AGE (FY2026)



DIVERSITY BY AGE (FPE2025)



SUSTAINABILITY REPORT 2026

Health and Safety

The Group promotes health and safety culture by adopting recognised industry best practices to protect employee well-being and prevent work-related injuries and illnesses. 9R prioritises workplace and customer well-being by maintaining rigorous health and safety standards including the display of health and safety posters across karaoke outlets and offices.

We are pleased to report that there were no lost-time injuries or fatalities recorded in FY2026, maintaining our record for four years consecutively. This reflects the significance and our commitment to workplace health and safety.

	FPE2025	FY2026
Total number of work-related fatalities	0	0
Total number of recordable work-related injuries[2]	0	0
Total number of recordable cases of work-related ill health[2]	0	0
Total number of lost time injuries[1]	0	0
Lost Time Incident Rate (LTIR)	0	0

Note:

(1) Lost time injuries refer to an on-the-job injury that results in an employee being unable to return to work for a certain period of time beyond the day of the injury.

(2) Recordable work-related injuries refer to work-related injuries and ill health that arise from exposure to hazards at work.

Community Enrichment

As part of our corporate social responsibility efforts, the Group is committed to supporting community needs and creating positive social impact through participation in meaningful activities. In FY2026, the Group donated groceries worth RM1,572.15 and visited Lovely Disabled Home. Through these efforts, we strive to contribute beyond our business operations and reinforce our commitment to being a positive business within society.

Donation to Lovely Disabled Home

SUSTAINABILITY REPORT 2026

FY2026 PERFORMANCE MEASUREMENT

The Group identifies and prioritises material ESG Factors for effective management and monitoring. The table below outlines our targets for FY2026 and our performance against these targets.

Material ESG Factors	Short-Term Target (2026)	Medium-Term Target (2027-2028)	Long-Term Target (2029-2031)	FY2026 Performance against Short-Term Targets Set
Good Governance				
Corporate Governance and Anti-Corruption	Provide training and/or briefings on the Code of Conduct to all employees.			**Target met:** The Code of Conduct was covered in the Employee Handbook. 9R remains committed to ensuring all employees have access to it to achieve the target of providing adequate training in the future.
	Provide Anti Money Laundering (“**AML**”), Anti Bribery & Corruption (“**ABC**”) and personal data protection training to all staff.			**Target met:** Training has been provided to all employees concerning AML, ABC and personal data protection.
	Enforce the AML and ABC policies.			**Target met:** AML and ABC policies have been enforced.
	Maintain zero incidents of bribery and corruption by enforcing the ABC Policy.			**Target met:** Zero incidents of bribery and corruption were reported in FY2026.
Economic Performance	Increase revenue generated by **5%** annually through market expansion.			**Ongoing progress:** The **5%** revenue growth target is a work in progress, with market expansion efforts expected to yield results in the coming years.
Responsible Procurement Practices	Allocate at least **90%** of procurement spending to local suppliers	Allocate at least **95%** of procurement spending to local suppliers	Allocate **100%** of procurement spending to local suppliers	**Target met:** 95% of our procurement budget was spent on local suppliers in FY2026.
	Maintain zero incidents of supply chain disruptions.			**Target met:** There were no incidents reported in FY2026.

SUSTAINABILITY REPORT 2026

Material ESG Factors	Short-Term Target (2026)	Medium-Term Target (2027-2028)	Long-Term Target (2029-2031)	FY2026 Performance against Short-Term Targets Set
Safeguarding the Environment				
Energy Consumption and Greenhouse Gas Emissions	Continuously implement energy-saving initiatives such as switching off lights and electrical appliances in unused karaoke rooms and office spaces	Strive to reduce GHG emissions intensity by 10%.		**Ongoing progress:** We strive to reduce reliance on lights and air conditioners in our offices and outlets whenever feasible.
				Target met: All existing light fixtures have been replaced with LED lights to improve overall energy efficiency.
	Monitor fuel consumption from business travel and employee commutes to track Scope 3 GHG emissions			**Ongoing progress:** Scope 3 GHG emissions from business travel have been successfully tracked, and employee commute data will be tracked starting from the upcoming reporting year.
	Conduct at least one energy-saving awareness workshop for employees annually			**Ongoing progress:** Efforts to conduct at least one energy-saving awareness workshop for employees annually are underway, with workshops currently being planned.

SUSTAINABILITY
REPORT 2026

Material ESG Factors	Short-Term Target (2026)	Medium-Term Target (2027-2028)	Long-Term Target (2029-2031)	FY2026 Performance against Short-Term Targets Set
Waste Management	Set up waste segregation bins at the Lifestyle Retail Business			**Target met:** Segregation bins have been introduced at the Lifestyle Retail Business.
	Explore the composting of food waste			**Ongoing progress:** A total of 6.13 tonnes of used cooking oil has been recycled at the Lifestyle Retail Business.
	Reduce the Group's use of paper through digitalisation	Implement digital document management systems while encouraging electronic communication and documentation		**Target met:** At the Supply Chain Management, sales and purchase invoices and quotations continue to be delivered via email. In the Lifestyle Retail Business, most documents are digitalised such as QR codes for menus and customer feedback forms. However, sales and purchases are still conducted using paper-based methods. The initiative to print with used paper, encourage double sided printing, and utilise black and- white printing continues to be promoted to further reduce use of paper.
	Explore the possibility of adopting biodegradable food packaging and strawless cup lids			**Ongoing progress:** At the Lifestyle Retail Business, we solely use paper bags for takeaways, while plastic containers and straws are still part of our packaging materials.

SUSTAINABILITY REPORT 2026

Material ESG Factors	Short-Term Target (2026)	Medium-Term Target (2027-2028)	Long-Term Target (2029-2031)	FY2026 Performance against Short-Term Targets Set
Water Consumption	Continuously monitor and explore initiatives to reduce water consumption across 9R's businesses	Invest in water-efficient technologies such as low-flow fixtures		**Target met:** Water consumption has been regularly monitored, and initiatives such as placing a "Save Water" guide near sink areas have been put in place, helping to meet the FY2026 target of reducing water consumption.
	Continue recording the total water consumption of 9R's operations			**Target met:** The Group's total water consumption has been disclosed.
Social Responsibility				
Product Quality and Customer Satisfaction	Implement a customer satisfaction survey	Maintain customer satisfaction survey to continuously assess and improve service quality		**Target met:** A customer satisfaction survey has been implemented, allowing customers to provide feedback on service quality for ongoing improvement.
Employment	Maintain zero incidents of human rights infringement across 9R's operations			**Target met:** No sexual harassment incidents were reported in FY2026.
Training and Education	Develop and train 50% of employees on the areas for development identified in the EPA	Train 75% of employees on the areas for development identified in the EPA and Reverse Performance Appraisal (RPA)	Train 100% of employees on the areas for development identified in the EPA and RPA	**Target met:** 68% of employees received training in FY2026

SUSTAINABILITY REPORT 2026

Material ESG Factors	Short-Term Target (2026)	Medium-Term Target (2027-2028)	Long-Term Target (2029-2031)	FY2026 Performance against Short-Term Targets Set
Diversity	Organise at least one engagement activity and/or social gathering to promote inclusivity	Conduct employee satisfaction survey for all departments and analyse survey findings to identify areas of improvement		**Ongoing progress:** Plans to organise an engagement activity or social gathering to promote inclusivity are currently underway.
Health and Safety	Maintain zero fatalities, permanent disabilities or major injuries across 9R			**Target met:** No fatalities were recorded in FY2026.
	Implement a workplace safety policy applicable to Supply Chain Management			**Ongoing progress:** A workplace safety policy will be implemented for the Supply Chain Management to ensure safe and compliant working practices.
Community Enrichment	Allocate resources for at least one community investment annually			**Target met:** Donated RM1,572.15 and visited Lovely Disabled Home.

TOWARDS A RESILIENT AND RESPONSIBLE FUTURE

As 9R continues to grow, sustainability remains at the heart of our operations. In FY2026, we strengthened operations efficiency management, adopted AI-powered robotics for greater efficiency and enhanced our social and environmental impact through responsible business practices and contributing back to society. By embedding sustainability into our decision-making, we reinforce our commitment to reducing carbon emissions, promoting ethical sourcing and fostering a respectful and inclusive workplace.

Looking ahead, we view sustainability as an ongoing journey that requires innovation, collaboration and accountability. We will continue to engage stakeholders, improve resource efficiency, and create long-term value for our customers, employees, and communities – building a resilient and responsible business for the future.

SUSTAINABILITY REPORT 2026

GRI CONTENT INDEX

Statement of use	9R Limited has reported the information cited in this GRI content index for the period 1 April 2025 until 31 March 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	SECTION REFERENCE
GRI 2: General Disclosures 2021	2-1 Organisational details	Reporting Scope and Boundary
	2-2 Entities included in the organisation's sustainability reporting	Reporting Scope and Boundary
	2-3 Reporting period, frequency and contact point	Reporting Scope and Boundary, Feedback
	2-4 Restatements of information	Economic Performance, Energy Consumption and Greenhouse Gas Emissions, Waste Management, Water Consumption
	2-5 External assurance	Ensuring Data Accuracy and Integrity
	2-6 Activities, value chain and other business relationships	Reporting Scope and Boundary
	2-7 Employees	Diversity
	2-8 Workers who are not employees	NIL
	2-9 Governance structure and composition	Our Sustainability Governance
	2-10 Nomination and selection of the highest governance body	Our Sustainability Governance
	2-11 Chair of the highest governance body	Our Sustainability Governance
	2-12 Role of the highest governance body in overseeing the management of impacts	Our Sustainability Governance
	2-13 Delegation of responsibility for managing impacts	Our Sustainability Governance

SUSTAINABILITY REPORT 2026

GRI STANDARD	DISCLOSURE	SECTION REFERENCE
	2-14 Role of the highest governance body in sustainability reporting	Our Sustainability Governance
	2-15 Conflicts of interest	Corporate Governance Report
	2-16 Communication of critical concerns	Anti-Bribery and Corruption
	2-17 Collective knowledge of the highest governance body	Our Sustainability Governance
	2-18 Evaluation of the performance of the highest governance body	Our Sustainability Governance
	2-19 Remuneration policies	Corporate Governance Report
	2-20 Process to determine remuneration	Corporate Governance Report
	2-21 Annual total compensation ratio	The Group does not disclose against this metric due to confidentiality
	2-22 Statement on sustainable development strategy	Board Statement
	2-23 Policy commitments	Good Governance, Fair Employment Practices
	2-24 Embedding policy commitments	Good Governance, Fair Employment Practices
	2-25 Processes to remediate negative impacts	Good Governance, Fair Employment Practices
	2-26 Mechanisms for seeking advice and raising concerns	Anti-Bribery and Corruption
	2-27 Compliance with laws and regulations	Good Governance
	2-28 Membership associations	Memberships and Associations
	2-29 Approach to stakeholder engagement	Creating Value Through Stakeholder Engagement
	2-30 Collective bargaining agreements	No collective bargaining agreements.

SUSTAINABILITY
REPORT 2026

GRI STANDARD	DISCLOSURE	SECTION REFERENCE
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Defining What Matters Most
	3-2 List of material topics	Defining What Matters Most
GRI 201: Economic Performance 2016	3-3 Management of material topic	Economic Performance
	201-1 Direct economic value generated and distributed	
GRI 204: Procurement Practices 2016	3-3 Management of material topic	Responsible Procurement Practices
	204-1 Proportion of spending on local suppliers	
GRI 205: Anti-corruption 2016	3-3 Management of material topic	Corporate Governance and Anti-Corruption
	205-2 Communication and training about anti-corruption policies and procedures	
	205-3 Confirmed incidents of corruption and actions taken	
GRI 302: Energy 2016	3-3 Management of material topic	Energy Consumption and Greenhouse Gas Emissions
	302-1 Energy consumption within the organisation	
GRI 303: Water and Effluents 2018	3-3 Management of material topic	Water Consumption
	303-5 Water consumption	
GRI 305: Emissions 2016	3-3 Management of material topic	Energy Consumption and Greenhouse Gas Emissions
	305-1 Direct (Scope 1) GHG emissions	
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-4 GHG emissions intensity	
GRI 306: Waste 2020	3-3 Management of material topic	Waste Management
	306-2 Management of significant waste-related impacts	
	306-3 Waste generated	
	306-4 Waste diverted from disposal	
GRI 401: Employment 2016	3-3 Management of material topic	Employment
	401-1 New employee hires and employee turnover	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	401-3 Parental leave	

SUSTAINABILITY REPORT 2026

GRI STANDARD	DISCLOSURE	SECTION REFERENCE
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topic	Health and Safety
	403-1 Occupational health and safety management system	
	403-9 Work-related injuries	
	403-10 Work-related ill health	
GRI 404: Training and Education 2016	3-3 Management of material topic	Training and Education
	404-1 Average hours of training per year per employee	
	404-3 Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topic	Diversity
	405-1 Diversity of governance bodies and employees	
GRI 406: Non-discrimination 2016	3-3 Management of material topic	Diversity
	406-1 Incidents of discrimination and corrective actions taken	
GRI 408: Child Labor 2016	3-3 Management of material topic	Fair Employment Practices
GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topic	Fair Employment Practices
GRI 413: Local Communities 2016	3-3 Management of material topic	Community Enrichment
GRI 416: Customer Health and Safety 2016	3-3 Management of material topic	Product Quality and Customer Satisfaction
GRI 417: Marketing and Labelling 2016	3-3 Management of material topic	Product Quality and Customer Satisfaction
GRI 418: Customer Privacy 2016	3-3 Management of material topic	Cybersecurity