

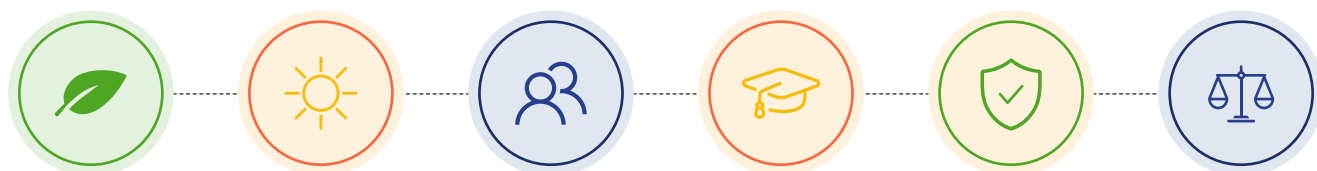
**ACCELERATING
GROWTH.
EXPANDING
HORIZONS.**



Sustainability
Report
2026

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This Sustainability Report has been reviewed by the Company's sponsor, UOB Kay Hian Private Limited (the "**Sponsor**"). This Sustainability Report has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") and the SGX-ST assumes no responsibility for the contents of this Sustainability Report, including the correctness of any of the statements or opinions made or reports contained in this Sustainability Report. The contact person for the Sponsor is Mr Lance Tan, Senior Vice President, at 83 Clemenceau Avenue, #10-01 UE Square, Singapore 239920, telephone (65) 6590 6881.

BOARD STATEMENT

Dear Stakeholders,

Aedge Group Limited entered financial year ended 30 June 2026 (“**FY2026**”) with a broader operating footprint and a stronger focus on practical sustainability management. The Group’s transport, engineering, security and manpower, and investment property activities continue to serve different customer needs, but they share the same expectations around safety, reliability, responsible resource use and sound governance.

The Board of Directors (the “**Board**”) has considered sustainability issues as part of the Group’s business and strategy, determined the material environmental, social and governance factors relevant to the Group, overseen the management and monitoring of those factors. As part of this ongoing review, we revised our Sustainability Reporting Management Policy to include selected medium- and long-term sustainability targets.

FY2026 also reflects the effect of a growing property portfolio. Amethyst House operated for a full financial year, while Beryl House commenced dormitory operations in May 2026. This has increased electricity, water and waste in absolute terms. At the same time, revenue growth and improved fuel efficiency reduced the Group’s Scope 1 and Scope 2 carbon intensity to approximately 52 tCO₂e per S\$ million of revenue, compared with 65 tCO₂e per S\$ million in FY2025.

We continued to strengthen our climate disclosures. Scope 1 and Scope 2 greenhouse gas emissions are reported in line with the applicable SGX climate reporting requirements, while selected Scope 3 categories are disclosed voluntarily to improve visibility of emissions across our value chain. Our approach remains proportionate to the size and complexity of the Group, while building readiness for the broader climate-related disclosure requirements under the International Financial Reporting Standards (“**IFRS**”) Sustainability Disclosure Standards developed by the International Sustainability Standards Board.

Our social priorities remain equally important. There were no workplace fatalities, no high-consequence injuries and no work-related ill-health cases in FY2026. Recordable work-related injuries declined to 4 cases in FY2026 from 8 cases in FY2025. We delivered 8,600 hours of employee training and maintained 100% performance appraisal coverage for eligible employees. We also continued to reinforce safe driving, emergency preparedness, fair employment and employee engagement.

Governance underpins these efforts. The Group recorded no confirmed incidents of corruption, no whistleblowing reports, no material environmental regulatory breaches and no customer data breaches during the year. We also increased periodic supplier evaluation coverage to approximately 50% of our supplier base, above the FY2026 target of 45%.

The Board recognises that sustainability performance is not linear. Some targets were not met, including the target for electricity intensity, female workforce representation and zero driving offences. These outcomes are disclosed openly, together with the operational context and our planned follow-up actions. We believe this balanced approach supports better decisions and more credible reporting, and we remains committed to achieve and meet the targets for FY2027.

On behalf of the Board and management, I thank our employees, customers, business partners, suppliers, shareholders and other stakeholders for their continued support on our sustainability journey.

Mr Poh Soon Keng

Executive Chairman and Chief Executive Officer

ABOUT THIS REPORT

Corporate Profile

Aedge Group Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) is a Singapore-based multi-services provider. The Group’s activities during FY2026 comprise transport services, engineering services, security and manpower services, and investment properties. The Group operates in Singapore.

The FY2026 reporting boundary includes the entities and operations consolidated for sustainability reporting. ASP E&C Pte. Ltd., a 51%-owned subsidiary of Aedge Technologies Pte. Ltd., was incorporated on 28 January 2026 and commenced operations on 1 March 2026. Its operational ESG information is included from 1 March to 30 June 2026. ASP E&C had no direct employees as at 30 June 2026. IPF Investments Pte. Ltd., a 100%-owned subsidiary of Aedge Holdings Pte Ltd. was incorporated on 17 April 2026. Its operational ESG information is not included in this report, as it was not operational yet at the end of the reporting period.

ENTITY	PRINCIPAL ACTIVITIES / ROLE	LOCATION
Aedge Group Limited	Investment holding	Singapore
Aedge Holdings Pte. Ltd.	Transport and cleaning services	Singapore
Aedge Technologies Pte. Ltd.	Engineering services	Singapore
SAE Resources & Technologies Pte. Ltd.	Engineering services, scaffolding and insulation equipment	Singapore
Aedge Services Pte. Ltd.	Security and manpower services	Singapore
Aedge Global Resources Pte. Ltd.	Manpower services	Singapore
GEMS Dormitory Pte. Ltd.	Property management	Singapore
GPF Holdings Pte. Ltd.	Investment holding	Singapore
HPF Holdings Pte. Ltd.	Investment holding	Singapore
ASP E&C Pte. Ltd.	Engineering services	Singapore
IPF Investments Pte. Ltd.	Investment holding	Singapore

Principal Investment Properties

PROPERTY	LOCATION	DESCRIPTION	AREA
Amethyst House	9 Tuas South Street 11	299-bed approved Secondary Dormitory	7,432.1 m ²
Beryl House	4 Tuas South Street 11	408-bed approved Secondary Dormitory	10,000.3 m ²
Carnelian House*	219 Kallang Bahru	8-storey industrial building	2,652.1 m ²



* Carnelian House is not included in the reporting period as the acquisition was only completed on 30 June 2026.

ABOUT THIS REPORT

Reporting Approach and Period

This report covers the Group's financial year from 1 July 2025 to 30 June 2026 ("**FY2026**"). Comparative information is presented where reliable and meaningful. The Group uses the same reporting period as its financial statements and applies its sustainability reporting boundary consistently across material topics, subject to stated methodology differences.

Reporting Standards and Frameworks

This report has been prepared with reference to Rules 711A and 711B and Practice Note 7F of the SGX-ST Listing Manual Section B: Rules of Catalist ("**Catalist Rules**"). The Group uses the Global Reporting Initiative ("**GRI**") Standards, including the Universal Standards 2021, as its principal reference framework for sustainability disclosures and includes an environmental, social and governance ("**ESG**") metrics summary to support comparability with prior reporting periods.

The Group presents climate-related information across governance, strategy, risk management, and metrics and targets. These four content areas are embedded in IFRS S1 and IFRS S2 and build on the recommendations of the Task Force on Climate-related Financial Disclosures ("**TCFD**"). For FY2026, the Group is progressively applying the climate-relevant provisions of IFRS S1 and IFRS S2 in line with the phased implementation timetable in Practice Note 7F of the Catalist Rules. Scope 1 and Scope 2 GHG emissions are disclosed, while selected Scope 3 categories are reported voluntarily.

GHG Consolidation Approach

The Group adopts the equity share approach under the GHG Protocol Corporate Standard for GHG emissions consolidation. Under this method, emissions are accounted based on its proportion to the Group's economic interest. This approach ensures that the reported emissions accurately reflect the Group's share of climate-related impacts and aligns with its financial reporting boundaries. It is particularly relevant where the company holds partial ownership in operations that are material to its value chain and emission footprint.

GPF Holdings Pte. Ltd. remained a 51%-owned subsidiary throughout FY2026 and is included in the FY2026 sustainability reporting boundary. Beryl House held through GPF Holdings Pte. Ltd., and 51% of applicable emissions are attributed to the Group under the equity share approach.

Restatements and Comparability

The comparative FY2025 electricity consumption figure for Beryl House has been restated from 18,534 kWh to 18,536 kWh following the correction of a rounding difference identified in the underlying calculation. The adjustment of 2 kWh is immaterial and does not materially affect the Group's prior-year electricity or emissions trends. No other prior-year figures have been restated.

Internal Review and External Assurance

In compliance with Rule 711B (3) of the Catalist Rules, the sustainability reporting process was subjected to internal review by the Group's Internal Audit function as part of internal audit plan in accordance with the International Standards for the Professional Practice of Internal Auditing. The report is also subject to review by management and the Sustainability Reporting Committee before submission to the Board for approval. The Group has not obtained external assurance for this report, but will consider external assurance in future reporting cycles as its reporting processes mature.

Feedback

We welcome feedback on our sustainability practices and reporting at info@aedge.com.sg.

SUSTAINABILITY GOVERNANCE

The Group's sustainability governance structure is anchored by Board oversight, supported by the Sustainability Reporting Committee ("SRC") and the Heads of Departments serving as the Working Committee. This structure links accountability for material ESG matters with day-to-day operational responsibility.

GOVERNANCE LEVEL	KEY RESPONSIBILITIES
Board of Directors	Overall accountability for sustainability strategy, material ESG factors, climate-related risks and opportunities, targets and reporting, and approves materiality and key policy updates.
Sustainability Reporting Committee	Coordinates the sustainability framework, data collection and analysis, monitors performance and risks, and reports material matters to management and the Board.
Working Committee / Heads of Departments	Implements policies and controls, maintains source data, monitors operational performance and supports corrective actions.
Employees	Comply with applicable policies and contribute to sustainability objectives in accordance with their roles.

Policy Commitments and Implementation

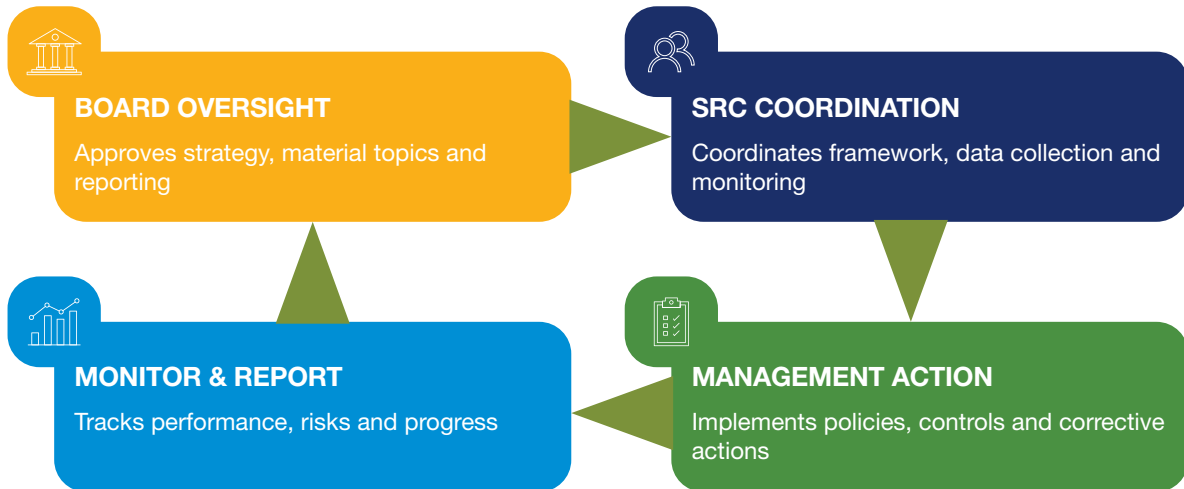
POLICY / COMMITMENT	COVERAGE	HOW EMBEDDED
Sustainability Reporting Management Policy	All segments and subsidiaries within Group's operational scope, excluding overseas subsidiaries, joint ventures and associates.	Materiality, ESG targets, climate risk management, roles, internal review and reporting process.
Code of Conduct	Directors, employees and relevant business partners	Integrity, conflicts of interest, responsible conduct and compliance.
Whistleblowing Policy	Employees and external stakeholders	Confidential channels for reporting concerns without retaliation.
Anti-corruption controls	Employees, suppliers, contractors and partners	Zero tolerance for bribery and corruption, communication through policies, onboarding, briefings, contracts and checks.
Health & Safety management	Employees, workers and relevant contractors	ISO 45001, risk assessment, safe work procedures, permits, Personal Protective Equipment (PPE), inspections, incident investigation and emergency preparedness.

Responsibility for implementation is allocated from the Board to the SRC, Heads of Departments and employees as set out above. The commitments are integrated, where applicable, into operational procedures, risk assessments, employment practices, procurement and supplier evaluation, contractual requirements and internal review. Relevant business partners are required or encouraged, as applicable, to meet legal, safety, ethical and personal data protection expectations. Relevant employees receive role-appropriate onboarding, briefings and training on applicable conduct, employment, safety, operational and reporting requirements.

SUSTAINABILITY GOVERNANCE

SUSTAINABILITY GOVERNANCE IN ACTION

A continuous cycle of direction, implementation, monitoring and accountability



Human Rights and Fair Employment

The Group's human rights and fair employment approach is implemented through its existing Code of Conduct, employment practices, Whistleblowing Policy, health and safety management arrangements and personal data protection controls. The approach is grounded in applicable Singapore employment and workplace laws, requirements administered by the Ministry of Manpower ("**MOM**"), and the principles promoted by the Tripartite Alliance for Fair and Progressive Employment Practices ("**TAFEP**"). These commitments are implemented through existing policies and controls rather than a separate standalone human rights policy.

The Group is committed to fair and merit-based employment, equal opportunity and non-discrimination, respectful treatment and freedom from harassment, safe and healthy working conditions, protection of personal data, and access to grievance and reporting channels without retaliation. Particular attention is given to operational employees, including foreign employees, whose work-pass, communication, welfare and workplace safety needs may require additional operational support.

Membership Associations

Industry participation supports regulatory awareness, professional standards and knowledge exchange. FY2026 memberships included the Access Solutions Industry Association (ASIA), Association of Process Industry (ASPRI), Security Association Singapore (SAS), Singapore Business Federation (SBF), Singapore School & Private Hire Bus Owners' Association (SSPHBOA), Prefabricated Access Suppliers' and Manufacturers' Association (PASMA), Ladder Association and Dormitory Association of Singapore (DASL). The Group joined DASL on 19 May 2026. A Group representative also serves on the SAS Executive Committee. These engagements allow us to contribute to industry advancement, support responsible business conduct, and remain aligned with best practices and stakeholder expectations.

STAKEHOLDER ENGAGEMENT

The Group identifies stakeholders by considering both the impact its activities may have on them and the influence they may have on the Group's operations. Our engagement takes place through established operational, governance and communication channels. We integrated stakeholder feedback when reviewing material topics, risks, targets and operating practices.

Stakeholders	Engagement	Engagement Frequency	Topics / Content
Customers	Project progress meeting and monitoring	Monthly	- Quality and reliability of our services, public safety - Timely response to customer complaints - Data protection and confidentiality
	Customer feedback	Ad-hoc	
	Quality management	Recurring	
Employees	Performance appraisal	Annual	- Safety, health, performance - Training and development opportunities - Remunerations and welfares - Fair and competitive employment practices - Responsible business policies and practices - Periodic reminder of whistleblowing policy and channel to all staff
	Informal meetings and training	Ad-hoc	
	Feedback to supervisor	Ad-hoc	
	Emails	Recurring	
Government/Regulatory authorities	Government's guidelines and circulars	Ad-hoc	- Compliance with laws and regulations - Safe working environment - Environmentally sustainable business practices
	Correspondences through emails and letters	Ad-hoc	
Shareholders and Investors	Annual / Extraordinary General Meeting	Annual / Ad-hoc	- Compliance with listing requirements - Timely and transparent reporting
	Financial result announcements	Bi-annual	
	SGX announcements	Ad-hoc	
	Annual Report	Annual	
	Sustainability Report	Annual	
Suppliers and Subcontractors	Supplier meetings	Ad-hoc	- Fair and robust procurement system - Prompt payment cycles

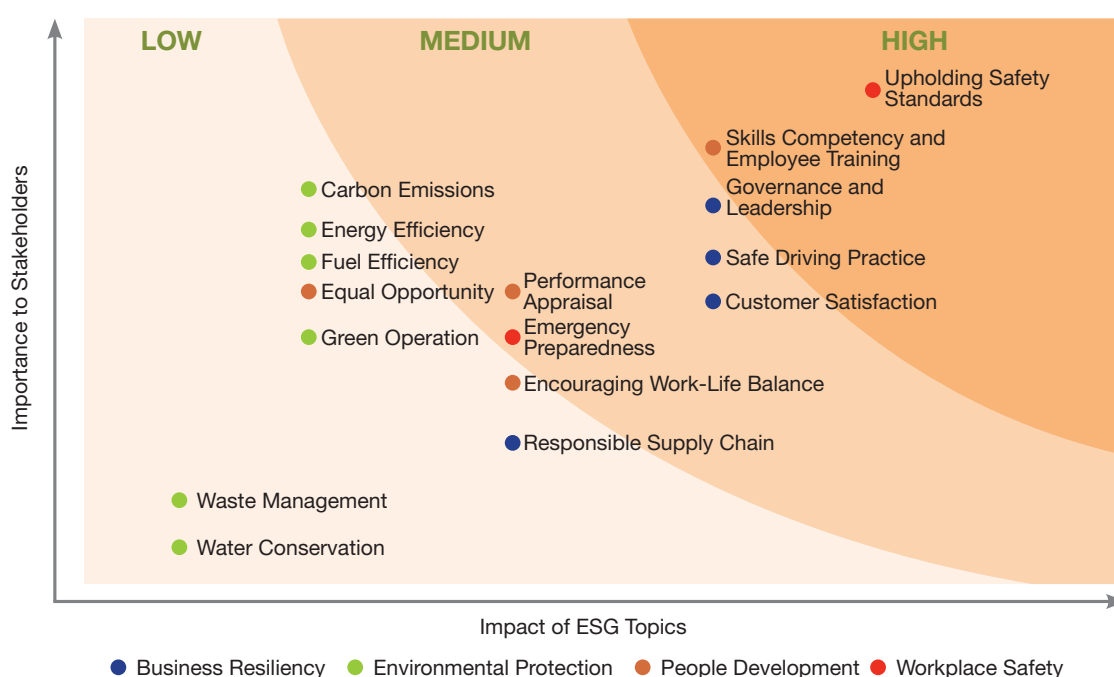
No significant stakeholder feedback or regulatory communication during FY2026 resulted in a change to the Group's material topics.

SUSTAINABILITY APPROACH AND MATERIAL TOPICS

The Group conducts an annual materiality assessment covering impacts on the economy, environment and people, together with sustainability-related risks and opportunities that may affect the business. For the FY2026 assessment, there were no changes to the material topics compared with FY2025.

PILLAR	MATERIAL TOPICS
Environmental	Carbon Emissions; Energy Efficiency; Fuel Efficiency; Green Operation; Waste Management; Water Conservation
Social	Equal Opportunity; Performance Appraisal; Emergency Preparedness; Encouraging Work-Life Balance; Skills Competency and Employee Training; Upholding Safety Standards
Governance	Governance and Leadership; Responsible Supply Chain; Customer Satisfaction; Safe Driving Practice

FY2026 MATERIALITY MATRIX



MATERIAL AREAS	KEY IMPACT / RISK	MANAGEMENT APPROACH
Energy, carbon/ GHG emissions and green operations	Fuel and electricity use contributes to GHG emissions and exposes the Group to energy and carbon cost risks.	Route optimisation, telematics and idling controls, solar photovoltaic ("PV"), utility monitoring and energy-efficiency measures.
Water and waste	Property operations consume water and generate general waste, and poor control can cause resource loss and pollution.	Meter monitoring, leak rectification, licensed waste contractors, recycling and reuse where practicable.
People, skills and equal opportunity	Skills gaps, discrimination or poor work-life balance can affect retention, service delivery and employee well-being.	Training, appraisals, fair employment practices, grievance channels and employee engagement activities.
Safety and emergency preparedness	Operational activities include transport, security and work-at-height risks.	ISO 45001, risk assessments, Safe Work Procedures (SWP) / Permit-To-Work (PTW), Personal Protective Equipment (PPE), inspections, incident review, fire drills and preparedness activities.
Customers and safe driving	Service failures or unsafe driving can affect safety, trust and contracts.	ISO 9001 QMS, complaint management, CCTV/ telematics review, driver briefings and corrective action.
Governance and supply chain	Unethical conduct or weak supplier controls can create compliance, quality, safety and environmental risks.	Code of Conduct, whistleblowing policy, anti-corruption controls, supplier due diligence and periodic evaluation.

CLIMATE-RELATED RISKS AND OPPORTUNITIES

The Group assesses climate-related risks and opportunities within its enterprise risk management framework. FY2026 planning horizons are aligned to the Group's near-, medium- and longer-term planning: short term to FY2027, medium term to FY2030 and long term to FY2040. The assessment remains qualitative because the Group has not separately quantified the financial effects of individual climate risks and opportunities.

Scenario Analysis

The Group performed a qualitative scenario analysis to consider how different climate-related conditions could affect its operations, assets, costs and strategic priorities. The assessment is intended to support risk management and business planning and does not represent a prediction of future events.

Two qualitative scenarios were considered:

1. An orderly transition scenario consistent with efforts to limit global warming to around 2°C or below, involving progressively stronger climate policies, reporting requirements, customer expectations and adoption of lower-emission technologies; and
2. A higher physical-risk scenario involving increasing exposure to extreme heat, intense rainfall, flash flooding and other weather-related disruptions.

The scenarios are not mutually exclusive, as the Group may experience both transition and physical effects concurrently. The analysis considered potential effects on operating costs, capital expenditure, operational continuity, employee safety, asset resilience, customer and tender requirements and future business opportunities.

Assessment horizons

Horizon	FY2026 definition	Planning relevance
Short term	To FY2027	Annual budgets, operating controls, regulatory implementation and immediate improvement measures
Medium term	To FY2030	Fleet and equipment replacement, property improvements and medium-term sustainability targets
Long term	To FY2040	Longer-term asset resilience, technology transition and strategic sustainability objectives

Scenario assumptions

SCENARIO	PRINCIPAL ASSUMPTIONS	MOST RELEVANT AREAS
Orderly transition — around 2°C or below	Climate-related regulation and disclosure requirements continue to develop; electricity and fuel costs may rise; customers and tender authorities increasingly consider ESG performance; and lower-emission vehicles, renewable energy and efficient technologies become more commercially relevant.	Transport operations, investment properties, engineering services, sustainability reporting and tendering
Higher physical-risk scenario	Extreme heat, intense rainfall and flash-flood events become more frequent or disruptive; cooling demand increases; outdoor work becomes more difficult; and properties and transport operations face possible access, maintenance and continuity issues.	Investment properties, engineering and scaffolding activities, security officers, drivers, cleaning operations and business continuity

CLIMATE-RELATED RISKS AND OPPORTUNITIES

Detailed scenario assessment

TYPE AND CLIMATE DRIVER	HORIZON AND EXPOSURE	POTENTIAL OPERATIONAL AND FINANCIAL EFFECTS	EXISTING CONTROLS AND FY2026 ACTIONS	STRATEGIC RESPONSE
Physical risk — extreme heat and heatwaves	Short to long term. Outdoor engineering work, security duties, drivers and dormitory operations.	Increased heat-stress exposure; additional rest periods; possible productivity effects; increased cooling and electricity costs; and higher maintenance demand on cooling equipment.	Risk assessments, work planning, sheltered or indoor rest areas, safety briefings, access to external medical services, HVAC maintenance, LED lighting and electricity monitoring.	Continue strengthening heat-stress controls and monitoring cooling efficiency. Consider energy-efficient cooling systems during replacement and retrofit decisions.
Physical risk — intense rainfall and flash flooding	Short to medium term. Investment properties, engineering sites and transport operations.	Property damage, access restrictions, service delays, higher maintenance or repair costs and possible business interruption. Heavy rainfall may also increase driving and worksite safety risks.	Drainage checks, property and site monitoring, emergency arrangements, business continuity planning, insurance, vehicle maintenance and wet-weather driver reminders.	Periodically review property exposure against available flood-risk information and consider practical flood-resilience improvements as part of maintenance or retrofit works.
Physical risk — water supply interruption or variability	Short to long term. Dormitories, cleaning activities, vehicle washing and property hygiene.	Operational disruption, hygiene concerns and possible emergency sourcing or storage costs.	Water monitoring, prompt rectification of abnormal usage and leaks, water-conservation practices and authorised utility supply.	Establish the FY2027 water-intensity baseline and assess further water-saving, storage or reuse measures where operationally and commercially practicable.
Transition risk — higher fuel, electricity and carbon-related costs	Short to medium term. Transport operations and investment properties have the greatest exposure.	Higher operating costs and pressure on margins; possible need for pricing adjustments; and capital expenditure on more efficient equipment or vehicles.	Vehicle telematics, GPS route optimisation, idling monitoring, driver management, regular maintenance, solar generation at Amethyst House and property utility monitoring.	Continue fuel- and electricity-intensity monitoring, implement appropriate efficiency measures and assess cleaner fleet alternatives. Installation of rooftop solar PV system at Beryl House.
Transition risk — evolving reporting and regulatory requirements	Short to medium term. Governance, reporting functions and data owners within the reporting scope.	Increased compliance and data-management costs; additional internal-control requirements; and possible reputational effects if disclosures are incomplete or delayed.	Board oversight, SRC coordination, Sustainability Reporting Management Policy, internal review, GRI reporting and progressive application of relevant IFRS S1 and IFRS S2 provisions.	Continue strengthening sustainability data controls, internal capability, methodologies and documented oversight in line with the applicable SGX implementation timetable.
Transition risk — customer, tender, investor and lender expectations	Short to medium term. Transport, engineering, security, manpower and property operations.	ESG performance may increasingly affect tender competitiveness, customer preference, financing considerations and insurance expectations. Meeting these expectations may require operational or capital investment.	Sustainability disclosures, environmental compliance controls, supplier evaluations, solar generation, energy monitoring and workplace-safety management.	Integrate relevant sustainability information into tender and customer responses and consider climate and efficiency criteria in material investment and retrofit decisions.

CLIMATE-RELATED RISKS AND OPPORTUNITIES

TYPE AND CLIMATE DRIVER	HORIZON AND EXPOSURE	POTENTIAL OPERATIONAL AND FINANCIAL EFFECTS	EXISTING CONTROLS AND FY2026 ACTIONS	STRATEGIC RESPONSE
Transition risk — fleet and technology change	Medium to long term. Transport fleet and supporting infrastructure.	Cleaner vehicles and charging infrastructure may require significant capital expenditure. Rapid technology development may also create asset-obsolescence or implementation risks.	One heavy electric vehicle was ordered during FY2026 for operational trial, with delivery and charging infrastructure pending at 30 June 2026.	Use the trial to assess operating range, reliability, charging requirements, costs and emissions benefits before considering broader adoption. Align future replacement decisions with operational feasibility and vehicle replacement cycles.
Opportunity — efficiency, renewable energy and lower-emission services	Short to long term. Properties, transport and engineering services.	Potential operating-cost savings, lower emissions, improved asset performance and stronger positioning in customer and tender evaluations. Engineering capabilities in solar PV, efficient HVAC and EV charging may also support demand for greener solutions.	Solar generation at Amethyst House, electricity and water monitoring, transport-efficiency controls and development of cleaner-technology capabilities.	Track the operational and emissions benefits of major initiatives and pursue commercially viable renewable-energy, fleet-efficiency and property-improvement opportunities.

Resilience conclusion

Based on the qualitative assessment, the Group considers its present strategy to be reasonably resilient. Existing operational controls address the more immediate risks, while energy efficiency, renewable energy, fleet transition, property resilience and improved sustainability data provide options for responding to longer-term developments.

The assessment nevertheless identified areas requiring continued attention, particularly fuel and electricity costs, outdoor-worker heat exposure, property resilience, cleaner-fleet investment and evolving reporting requirements.

The Group has not separately quantified the financial effects of individual climate-related risks and opportunities. The Group will review its climate-related risks and scenario assumptions periodically and will progressively strengthen the assessment of financial effects and quantitative resilience as data quality and internal capability improve.

FY2026 Climate Actions

- Continued operation of the 616.55 kWp solar PV system at Amethyst House.
- Use of vehicle telematics, GPS route optimisation and idling monitoring to support fuel efficiency and driving behaviour management.
- Utility monitoring at dormitory properties and prompt rectification of abnormal water usage or leaks.
- One heavy electric vehicle was ordered on 3 March 2026 for trial. As at 30 June 2026, delivery of vehicle and installation and construction of charging infrastructure were pending. The deployment is targeted by 31 December 2026.

METRICS AND TARGETS

The table below summarises performance against key FY2026 targets and the Group's forward direction. Medium- and long-term targets are included where approved or established.

	MATERIAL TOPIC	FY2026 TARGET	FY2026 PERFORMANCE	STATUS	FORWARD DIRECTION
Environmental	GHG emissions	Reduce Scope 1 and 2 intensity by $\geq 3\%$ vs FY2025	52 tCO ₂ e/\$m; ~20% reduction	Achieved	FY2027: further 3% reduction vs FY2026
	Energy efficiency	Reduce purchased electricity intensity by $\geq 3\%$ vs FY2025	12,278 kWh/\$m; increased as property operations expanded	Not achieved	FY2027: no quantitative target; establish a representative full-year baseline while monitoring efficiency and reduction opportunities. FY2030: -10% vs FY2025 FY2040: -20% vs FY2025.
	Fuel efficiency	Reduce fuel intensity by 3% vs FY2025	17,187 L/\$m; ~25% reduction	Achieved	FY2027: further 3% reduction vs FY2026
	Green operation	100% environmental compliance and continue resource-efficiency initiatives	No material environmental non-compliance; solar/monitoring/reuse initiatives continued	Achieved	FY2027 - FY2030: maintain 100% environmental compliance and resource - efficiency initiatives FY2040: continue operational improvement
	Waste management	Reduce non-hazardous waste by 3% vs FY2025 and maintain 100% proper disposal	Approx. 81.34 tonnes; increased due to expanded dormitory operations and inclusion of estimated dormitory waste; 100% proper disposal	Partially achieved	FY2027: no quantitative target; establish a representative full-year baseline, improve measurement, maintain proper disposal and pursue reuse/ recycling.
	Water conservation	Monitor property consumption and establish stable operating basis	60,246 m ³ ; no intensity presented due ramp-up of dormitory operations	Monitoring	FY2027: no quantitative target; establish a representative baseline. FY2030: within $\pm 5\%$ FY2040: -10% vs FY2025
Social	Equal opportunity	Maintain $\geq 15\%$ female representation	94 women / 663 employees = 14.2%	Not achieved	FY2027: $\geq 15\%$ female representation FY2030: $\geq 18\%$ female representation FY2040: $\geq 20\%$ female representation
	Training	Average 13 training hours per employee	8,600 hours; Approx. 13.00 hours per employee	Achieved	FY2027: continue ~13 hours and start participation tracking FY2030: $\geq 80\%$ structured participation FY2040: $> 90\%$ structured participation
	Work-life balance	Conduct ≥ 1 employee engagement/ wellness activity	15th anniversary dinner, festive gatherings and other engagement activities	Achieved	FY2027: ≥ 1 programme and track participation FY2030: $\geq 75\%$ participation FY2040: $\geq 85\%$ participation

METRICS AND TARGETS

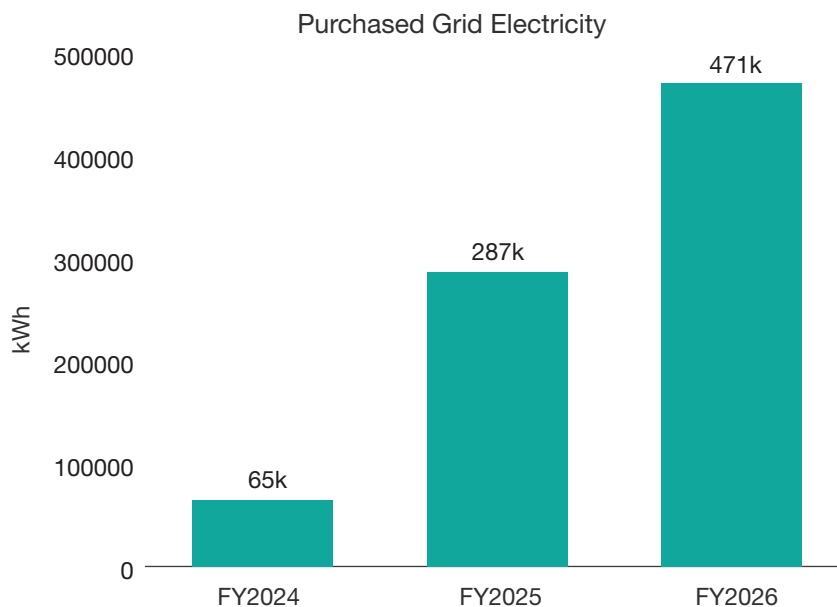
	MATERIAL TOPIC	FY2026 TARGET	FY2026 PERFORMANCE	STATUS	FORWARD DIRECTION
Social	Emergency preparedness	Conduct or participate in ≥1 emergency preparedness activity	Office fire drills in Nov 2025 & Jun 2026; Beryl House fire inspection Nov 2025	Achieved	FY2027: Maintain conduct or participate in ≥1 emergency preparedness activity
	Performance appraisal	100% of eligible employees	100%	Achieved	FY2027: Maintain 100%
	Workplace safety	Zero fatalities / serious injuries / ill-health; reduce injuries	0 fatalities; 0 high-consequence injuries; 4 recordable injuries; 0 ill-health cases	Partially achieved	FY2027: Continue zero-fatality / serious injuries / ill-health, reduce injuries
Governance	Customer satisfaction	≤3 formal/ substantiated complaints	2 formal customer complaints	Achieved	FY2027: Maintain ≤3; improve timely resolution
	Responsible supply chain	Evaluate ≥45% of supplier base; maintain 100% local sourcing	~50% evaluated; 100% local sourcing	Achieved	FY2027: ≥50% supplier evaluation and maintain local sourcing
	Safe driving	Zero driving offences	2 driving offences	Not achieved	FY2027: Continue zero driving offences
	Governance	Zero confirmed corruption and material regulatory breaches	Zero confirmed incidents	Achieved	FY2027: Maintain zero confirmed corruption and material regulatory breaches

Energy and Electricity

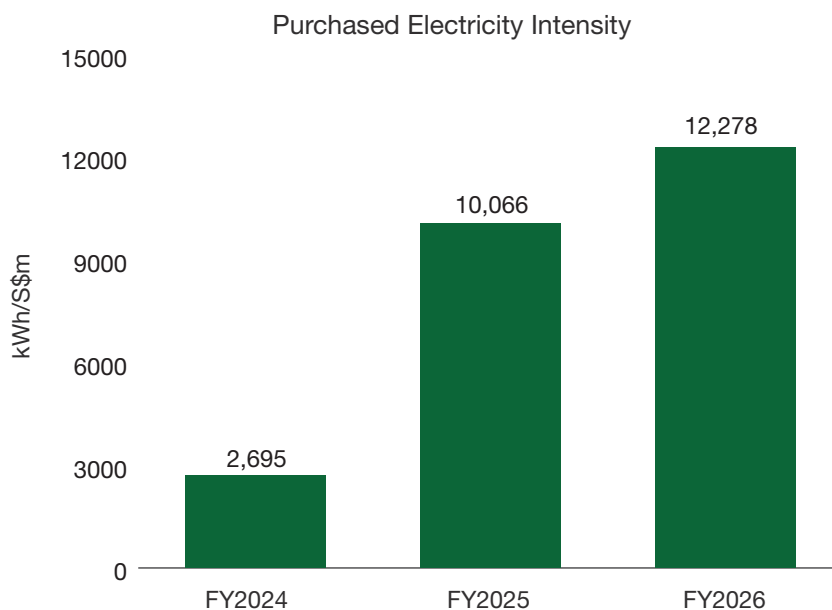
FY2026 grid electricity purchases increased to 471,480 kWh from 286,871 kWh in FY2025, mainly due to the full-year operation of Amethyst House and the commencement of dormitory operations at Beryl House in May 2026. As a result, purchased electricity intensity increased and the Group did not achieve its 3% reduction target.

Notwithstanding the overall increase, electricity consumption at the Group's existing office operations declined from 63,210 kWh to 57,570 kWh, while Amethyst House consumption decreased from 205,125 kWh to 178,755 kWh, reflecting continued attention to electricity management within existing operations.

Looking ahead, FY2027 will reflect a substantially longer period of Beryl House dormitory operations and may therefore not be directly comparable with FY2026. The Group will continue to monitor electricity efficiency and pursue reduction opportunities, while using FY2027 to establish a more representative operating baseline for the expanded property portfolio.



Purchased grid electricity with FY2026 includes a larger property operating footprint.



ENVIRONMENTAL

INDICATOR	UNIT	FY2024	FY2025	FY2026
Offices / own operations	kWh	64,532	63,210	57,570
Amethyst House	kWh	–	205,125	178,755
Beryl House	kWh	–	18,536	235,155
Total purchased grid electricity	kWh	64,532	286,871	471,480
Total site electricity incl. onsite solar use	kWh	–	–	673,380
Energy consumption	GJ	232.32	1,032.74	2,424.17
Revenue	S\$ million	23.9	27.8	38.4
Purchased electricity intensity	kWh/S\$m	2,695	10,066	12,278

Solar PV at Amethyst House

The 616.55 kWp rooftop solar PV system at Amethyst House generated approximately 882,300 kWh during FY2026, of which approximately 201,900 kWh was consumed onsite and 680,400 kWh was exported to the grid. Based on the Group's adopted Singapore grid emission factor, this renewable generation represents an estimated 355 tCO₂e of avoided grid-emissions equivalent. In broader environmental terms, the energy generated is equivalent to approximately 108 tonnes of standard coal energy and the carbon sequestration associated with about 5,900 urban tree seedlings grown for 10 years. These figures are illustrative environmental equivalencies and are not deducted from the Group's reported Scope 1 or Scope 2 emissions, as the renewable energy certificates and associated environmental attributes are transferred to another party. The Company is planning to install rooftop solar PV system at Beryl House in FY2027.



FY2026 Solar PV Environmental Equivalencies

355

tCO₂e

Estimated avoided grid-emissions equivalent



108

tonnes

Equivalent standard coal energy saved



5,900

tree seedlings

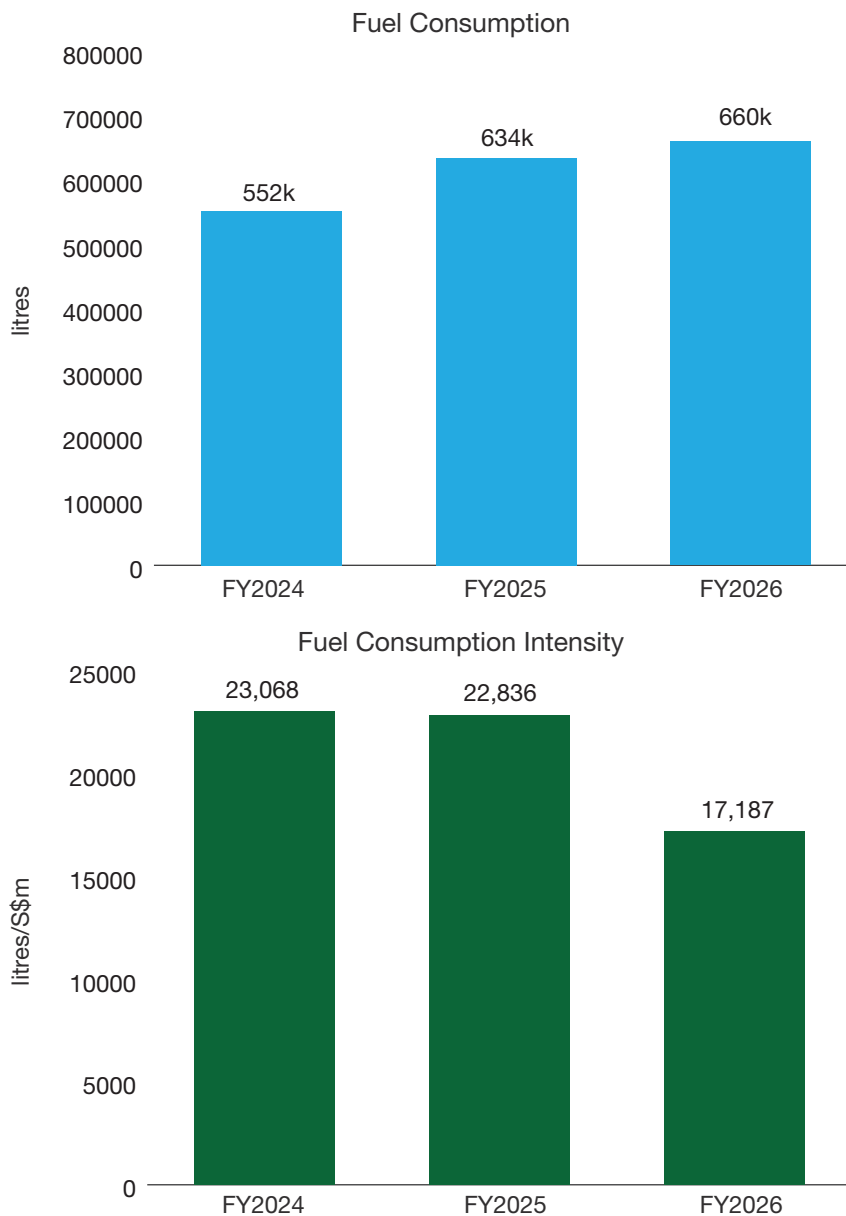
Equivalent environmental benefit Urban tree seedlings grown for 10 years



Based on FY2026 solar generation of 882,300 kWh. Figures are illustrative equivalencies.

Fuel

Fuel consumption totalled 659,988 litres in FY2026. The Transport Division remained the Group's largest contributor to fuel consumption, however fuel use increased by only approximately 4% from FY2025, compared with revenue growth of approximately 37%. Fuel intensity consequently declined by approximately 25% to 17,187 litres per S\$ million of revenue, significantly exceeding the Group's FY2026 target of a 3% reduction. The improvement indicates better fuel efficiency relative to the scale of operations and was supported by measures including route optimisation, vehicle telematics, idling monitoring, driver behaviour management and operational planning.



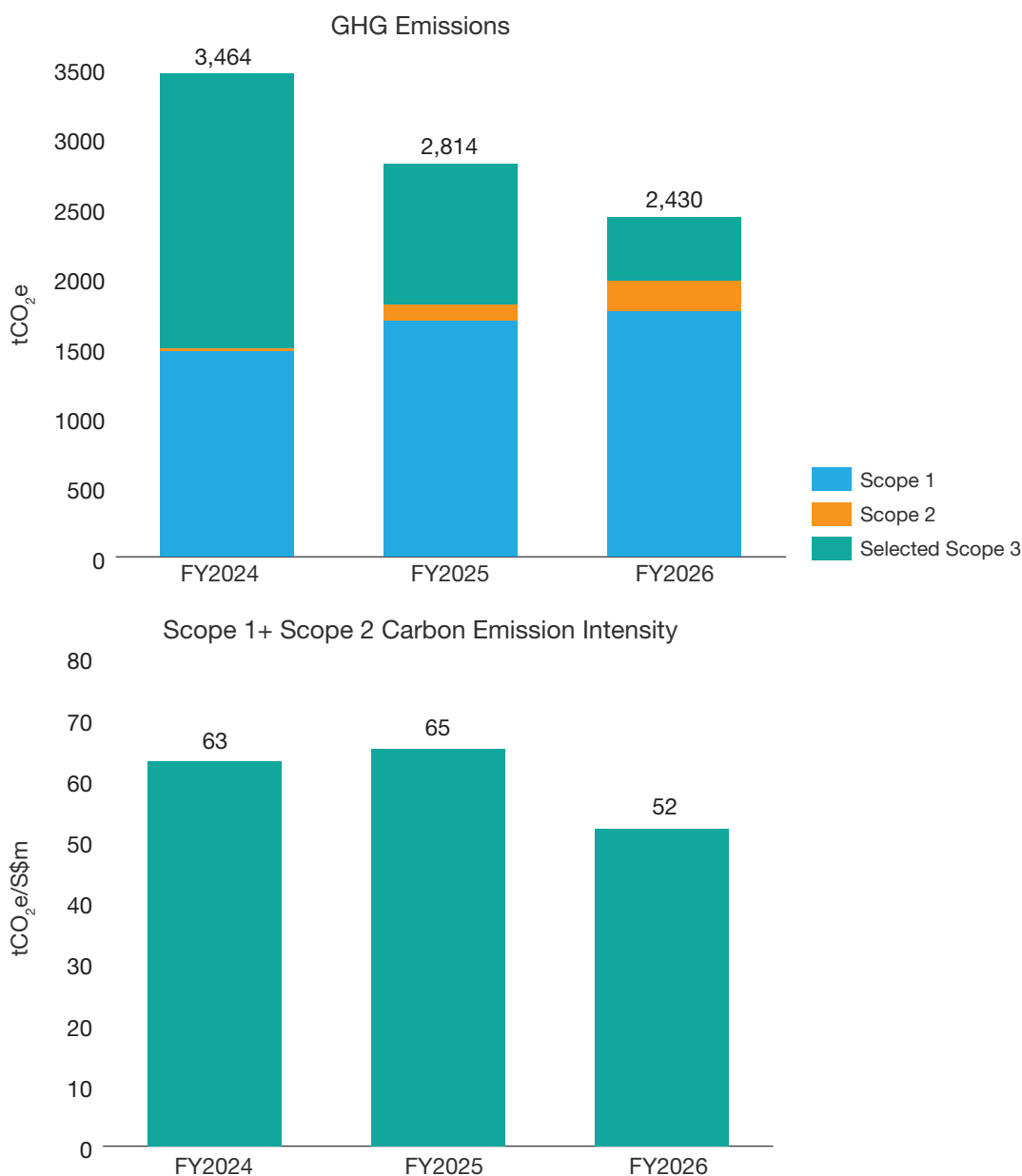
Indicator	Unit	FY2024	FY2025	FY2026
Total fuel consumption	litres	552,338	634,162	659,988
Fuel consumption intensity	litres / S\$ million	23,068	22,836	17,187

ENVIRONMENTAL

Greenhouse Gas Emissions

FY2026 Scope 1 emissions were approximately 1,755 tCO₂e and location-based Scope 2 emissions were approximately 224 tCO₂e, bringing combined Scope 1 and Scope 2 emissions to approximately 1,979 tCO₂e. Although absolute emissions increased by approximately 10% from FY2025, this was substantially lower than the approximately 37% growth in Group revenue and occurred against an expanded operating footprint, including a full year of Amethyst House operations and the commencement of Beryl House dormitory operations. As a result, Scope 1 and Scope 2 carbon intensity improved to approximately 52 tCO₂e per S\$ million of revenue, a reduction of about 20% and significantly exceeding the Group's FY2026 target of a 3% reduction from FY2025.

The improvement indicates that emissions growth was contained relative to the scale of business expansion and reflects the contribution of ongoing fuel-efficiency, route optimisation, telematics, idling management and energy-monitoring measures. Selected Scope 3 emissions also declined from approximately 1,009 tCO₂e in FY2025 to 451 tCO₂e in FY2026, contributing to a reduction in total emissions including selected Scope 3 categories from 2,814 tCO₂e to approximately 2,430 tCO₂e. As the Scope 3 inventory covers selected categories only, year-on-year comparisons should be interpreted within the stated reporting boundary.

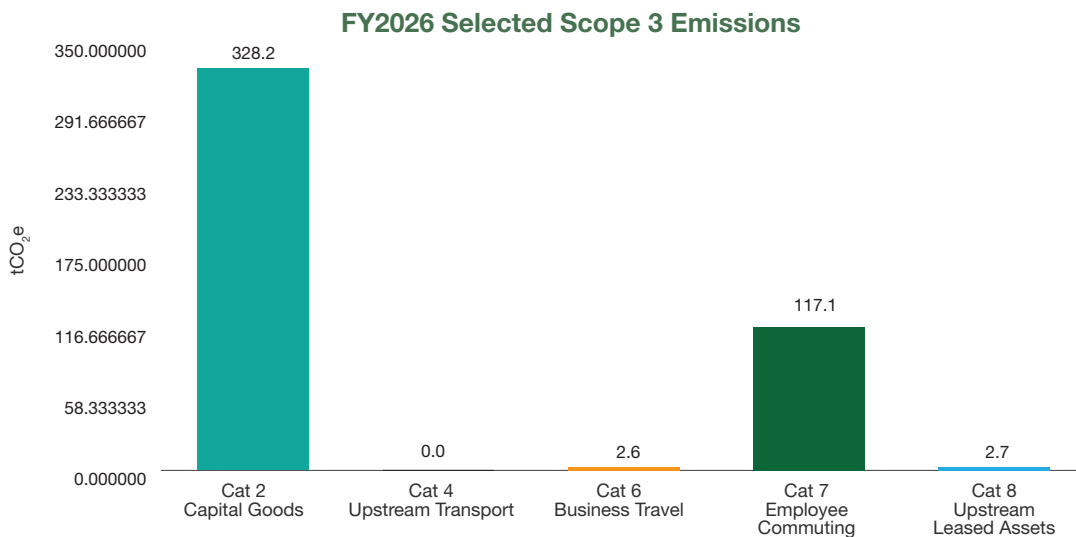


Indicator	Unit	FY2024	FY2025	FY2026
Scope 1	tCO ₂ e	1,469	1,687	1,755
Scope 2 (location-based)	tCO ₂ e	27	118	224
Total of Scope 1 and Scope 2	tCO ₂ e	1,496	1,805	1,979
Selected Scope 3	tCO ₂ e	1,968	1,009	451
Total incl. selected Scope 3	tCO ₂ e	3,464	2,814	2,430
Scope 1 and 2 carbon emissions intensity	tCO ₂ e / S\$m	63	65	52

No refrigerant top-ups or refrigerant leakage were recorded during FY2026. Ozone-depleting substance emissions were therefore not identified. NOx, SOx, particulate matter and other significant air emissions were not separately quantified during the year.

Selected Scope 3 Emissions

The Group continues to monitor its Scope 3. FY2026 selected Scope 3 emissions total approximately 451 tCO₂e. Capital goods and employee commuting were the largest measured categories.



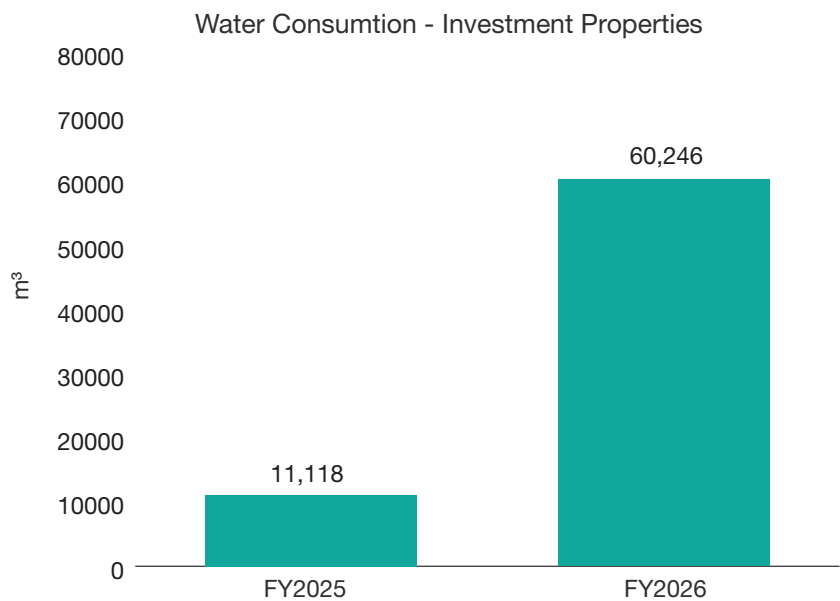
Scope 3 category	FY2026 (tCO ₂ e)	Method / boundary note
Category 2 – Capital Goods	328.18	Spend-based, qualifying capitalised expenditure, equity share applied where relevant
Category 4 – Upstream Transportation & Distribution	0	No separately identifiable activity recorded
Category 6 – Business Travel	2.61	Spend-based business travel expenses
Category 7 – Employee Commuting	117.07	Distance/activity-based estimate by commuting mode
Category 8 – Upstream Leased Assets	2.70	Estimated petrol use for an upstream leased passenger vehicle
Total selected Scope 3 emissions	450.56	Rounded to approximately 451 tCO ₂ e for reporting

The Scope 3 category breakdown is shown for FY2026 only because comparable category-level data was not available for FY2024 and FY2025. However, the total selected Scope 3 emissions for FY2024 and FY2025 are included in the preceding GHG table and chart for overall comparison.

ENVIRONMENTAL

Water

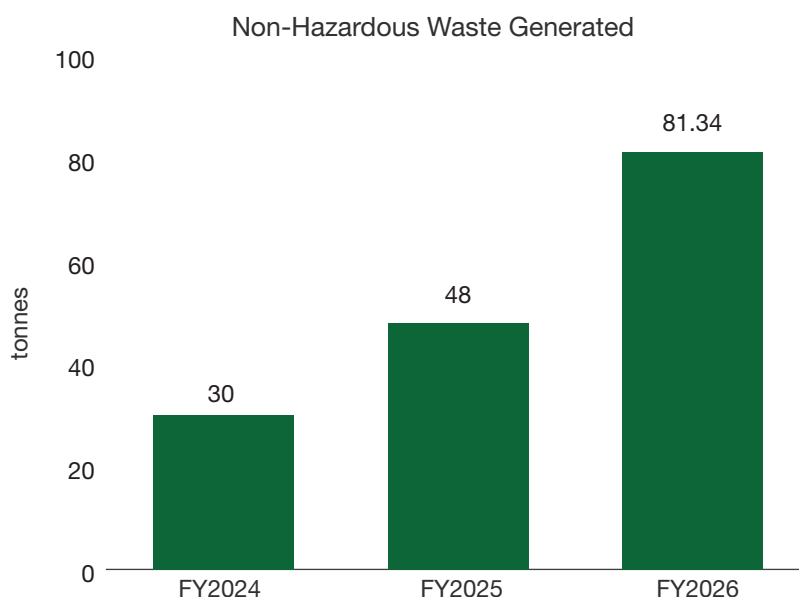
Water consumption at the two dormitory properties totalled 60,246.19 m³ in FY2026, comprising 50,587.79 m³ at Amethyst House and 9,658.40 m³ at Beryl House. Water is supplied by PUB. The increase from FY2025 reflects the first full year of Amethyst House operations and the start of Beryl House dormitory operations in May 2026. Office water is not separately metered because facilities are shared with other tenants.



Domestic wastewater is discharged to the public sewerage system. No hazardous liquid waste was generated and wastewater discharge volume is not separately metered. The Group does not present a FY2026 water-intensity KPI because occupancy and property operations had not yet reached a sufficiently stable basis for a meaningful year-on-year intensity comparison. No quantitative FY2027 water-intensity target has been set because FY2026 does not provide a sufficiently representative full-year baseline for the expanded dormitory operations. The Group will use FY2027 to establish a more meaningful baseline for future target-setting.

Waste

FY2026 non-hazardous waste from the two dormitory properties was approximately 81.34 tonnes. Beryl House reported 23.94 tonnes based on actual records. Actual property-specific weights were not available from the waste collection records for Amethyst House because collection was arranged by bin capacity and frequency rather than verified weighbridge tonnage. The Amethyst House waste quantity was therefore estimated at approximately 57.4 tonnes using bin capacity, collection frequency, an 80% utilisation assumption and an estimated waste density. The increase from 48 tonnes in FY2025 is therefore not directly comparable and reflects both expanded property operations and the inclusion of estimated dormitory waste. The previously disclosed FY2026 target of a 3% reduction in non-hazardous waste was not achieved, while the target of proper disposal through authorised channels was achieved.



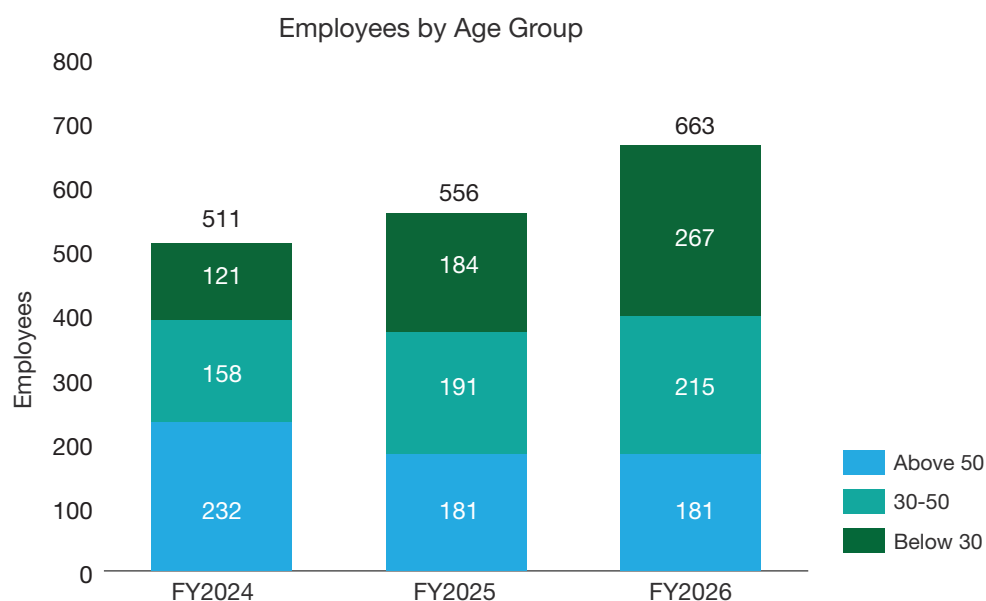
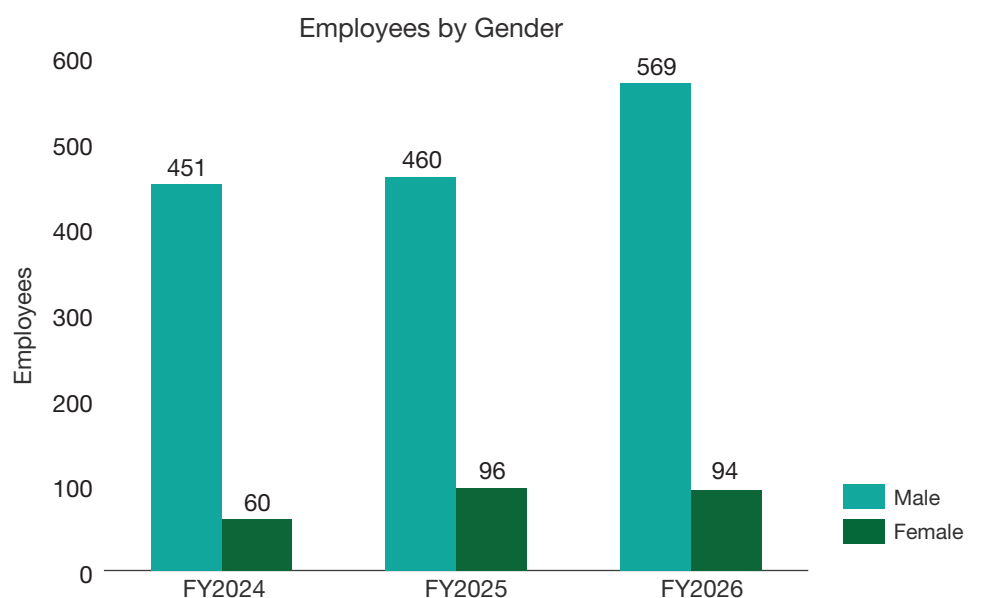
All waste was disposed of through authorised channels. The Group did not separately track the downstream treatment method for the non-hazardous waste disposed through authorised disposal channels. No hazardous waste was recorded. E-waste sent to an authorised recycler included 11 desktop computers, 3 monitors and 2 laptops but weights were not available. The Group also extends equipment life where practical, including replacing hard disk drives with solid-state drives, and promotes reuse of single-sided paper and segregation of common recyclable materials where facilities allow. As FY2026 waste data includes an estimated quantity for Amethyst House and only a partial-year operating period for Beryl House, the Group has not set a quantitative waste-reduction target for FY2027. The Group will focus on improving waste measurement, maintaining proper disposal through authorised channels, and identifying practical reuse and recycling opportunities while establishing a more representative full-year baseline.

SOCIAL

Workforce Profile and Equal Opportunity

The Group employed 663 employees as at 30 June 2026, compared with 556 at 30 June 2025. The workforce remained predominantly male, reflecting the Group's concentration in operational roles including transport, engineering and security services, where certain occupations continue to have relatively low female participation. Female employees represented 14.2% of the Group's total workforce in FY2026, below the Group's target of at least 15%. The Group will continue to recruit and develop employees based on merit and role requirements while working towards improved gender representation to meet the FY2027 target of 15% female representation.

Employee figures are reported as headcount as at 30 June 2026. All employees are based in Singapore and are engaged on ongoing employment contracts. The Group had no temporary employees or non-guaranteed-hours employees as at that date. Foreign employees are not classified as temporary and their continued employment remains subject to renewal of the relevant work passes and ongoing work requirements. Headcount increased by 107 employees, or 19.2%, mainly due to business expansion and new contracts in the cleaning and manpower services operations.



WORKFORCE METRIC	FY2026	BREAKDOWN / BASIS
Total employees	663	569 male and 94 female
Permanent employees	663	All employees are on ongoing employment contracts
Temporary employees	0	No employees were engaged on temporary employment contracts
Non-guaranteed-hours employees	0	No employees were engaged without a guaranteed minimum or fixed number of working hours
Full-time employees	649	561 male and 88 female
Part-time employees	14	8 male and 6 female
Employees outside Singapore	0	All employees are based in Singapore
Workers who are not employees	0	No workers controlled by the Group were identified under this disclosure basis

Employees may raise concerns through supervisors, HR, grievance mechanisms and the whistleblowing channel. No incidents of discrimination or harassment were reported through the Group's available channels during FY2026. Employees may also raise fair-employment concerns directly with TAFEP through its available external reporting channels.

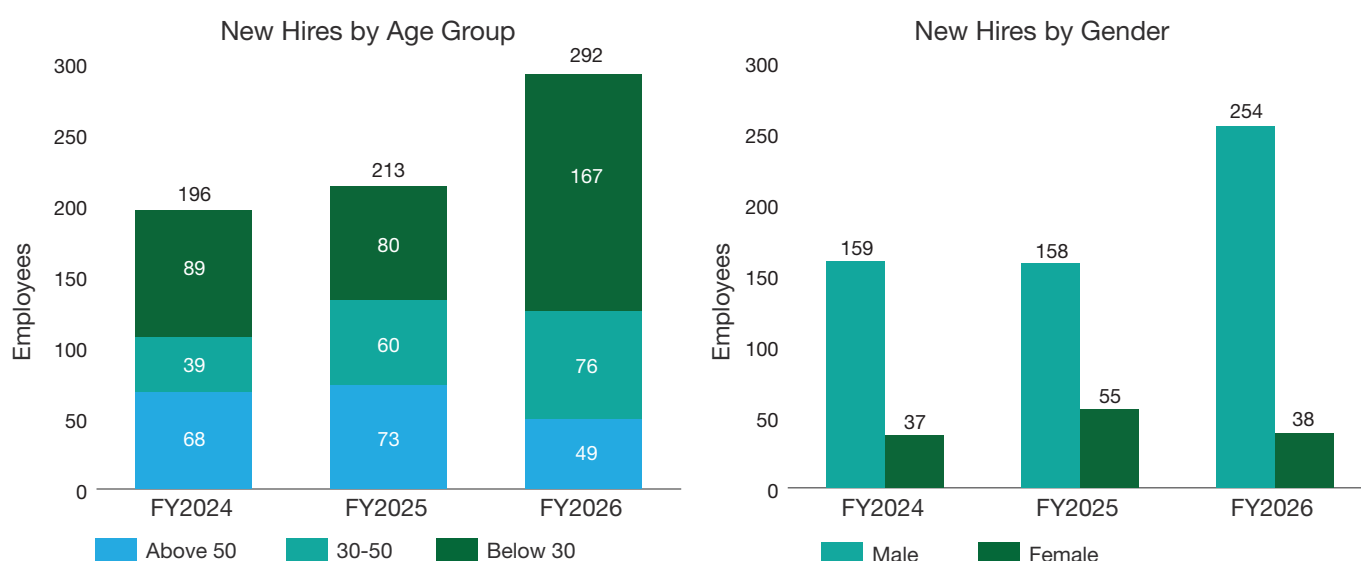
Eligible employees are entitled to statutory parental leave benefits. No employees took parental leave during FY2026, which was the same as FY2025 and accordingly, parental-leave entitlement by gender was not consolidated, return-to-work and retention rates were not applicable.

The Group has no collective bargaining agreements.

New Hires and Turnover

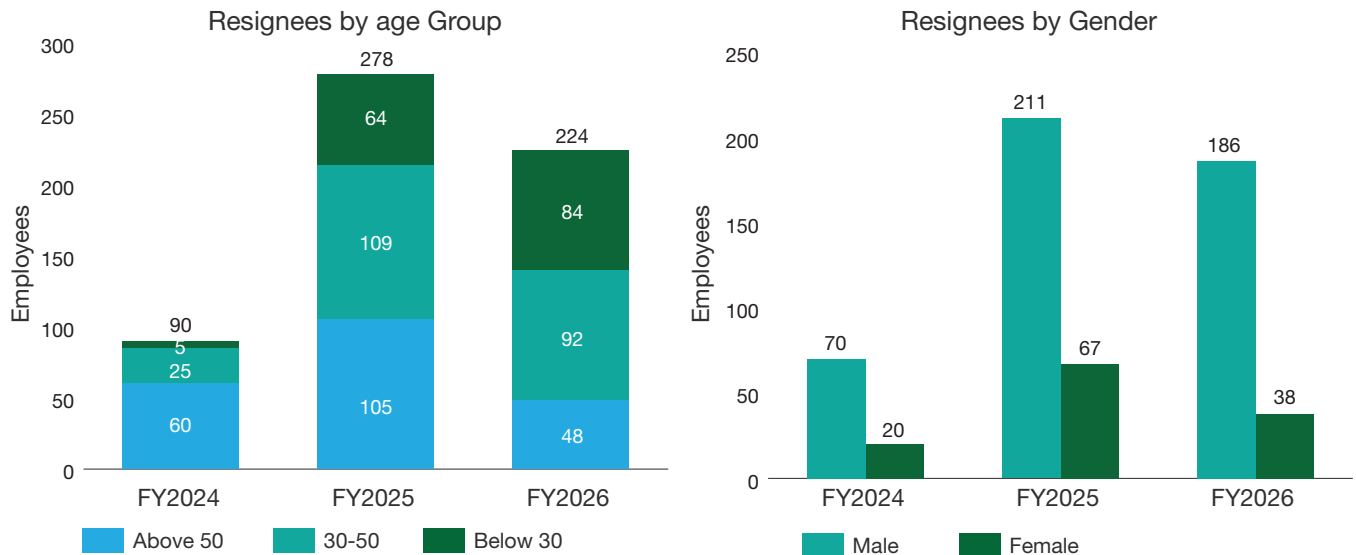
The Group hired 292 employees and recorded 224 employee departures during FY2026. Using the Group's historical methodology, which divides annual hires or departures by year-end headcount, the new-hire rate was 44.0% and the turnover rate was 33.8%.

New hires increased from 213 in FY2025 to 292 in FY2026. Employees below 30 accounted for the largest share of FY2026 new hires, while the gender mix continued to reflect the Group's predominantly male operational workforce.



SOCIAL

Employee departures declined from 278 in FY2025 to 224 in FY2026. FY2026 departures were concentrated among employees aged 30–50 and below 30, while male employees continued to account for the majority of departures.



METRIC	TOTAL	BY GENDER	BY AGE GROUP
New hires	292	254 male / 38 female	49 above 50 / 76 aged 30–50 / 167 below 30
Employee departures	224	186 male / 38 female	48 above 50 / 92 aged 30–50 / 84 below 30

FY2026 New Hire and Turnover Rates

Rates are calculated using the FY2026 year-end headcount for the corresponding gender, age-group or regional category as the denominator. All employees are based in Singapore.

CATEGORY	FY2026 YEAR-END HEADCOUNT	NEW HIRES NUMBER AND RATE	EMPLOYEE DEPARTURES NUMBER AND RATE
Region - Singapore	663	292 / 44.0%	224 / 33.8%
Gender - Male	569	254 / 44.6%	186 / 32.7%
Gender - Female	94	38 / 40.4%	38 / 40.4%
Age group - Above 50	181	49 / 27.1%	48 / 26.5%
Age group - 30-50	215	76 / 35.3%	92 / 42.8%
Age group - Below 30	267	167 / 62.5%	84 / 31.5%

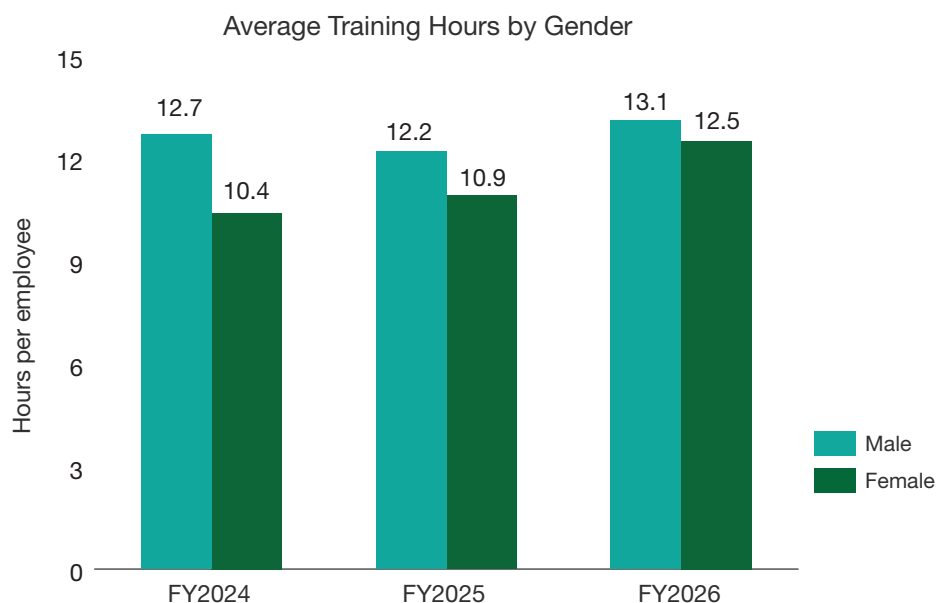
Encouraging Work-Life Balance

The Group continued to support employee engagement, well-being and work-life balance through flexible arrangements where operationally feasible, together with activities that promote appreciation, recognition and stronger workplace relationships. FY2026 initiatives included the Group's 15th anniversary lunch, festive gatherings, and other employee engagement and wellness activities. The Group also recognises employees who demonstrate service excellence, including where positive feedback is received from clients or customers. Such recognition reinforces a culture of appreciation, encourages high service standards and supports employee motivation and engagement. While formal participation rates were not historically tracked, the Group plans to strengthen participation monitoring from FY2027 to better assess the reach and effectiveness of its employee engagement initiatives.



Skills Competency and Employee Training

The Group delivered 8,600 training hours in FY2026, an increase of approximately 29% from 6,656 hours in FY2025. Average training was 13.05 hours for male employees and 12.50 hours for female employees, with an overall average of 12.97 hours per employee. Rounded to one decimal place, the Group delivered approximately 13.0 hours per employee, broadly meeting the FY2026 target. We will continue to target for average 13 training hours per employee.



TRAINING METRIC	FY2026
Total training hours	8,600
Male training hours	7,425
Female training hours	1,175
Average per employee	12.97 hours
Average – male	13.05 hours
Average – female	12.50 hours

Key FY2026 training programmes included WSQ-approved workplace safety and operational courses such as Workplace Safety and Health Practices Implementation, WSQ Apply Workplace Safety and Health in Process Plant, WSQ Perform Work at Height, and Apply Workplace Safety and Health in Construction Sites. Employees also attended First Aid with CPR + AED Training and Operate Basic Security Equipment (OBSE) training. For cleaning operations, relevant core modules include Customer Management and Horizontal Surface Maintenance.

The Group did not historically track the number or percentage of employees who completed at least one structured training programme. Participation tracking will begin from FY2027 to support the approved FY2030 and FY2040 participation targets.

Health, Safety and Emergency Preparedness

The Group maintains an occupational health and safety management system supported by ISO 45001:2018 and bizSAFE STAR. Controls include risk assessments, safe work procedures, permit-to-work requirements where applicable, PPE, site inspections, vehicle safety checks, incident investigation and corrective action. Employees may stop work or escalate unsafe conditions in accordance with established procedures.

The occupational health and safety management system covers all 663 employees and all Group operations. As no workers who are not employees were identified within the reporting boundary, the coverage figure relates to employees. The system was internally audited or reviewed during FY2026 and is externally certified to ISO 45001:2018.

The Group does not maintain an in-house occupational health service. Employees obtain occupational health services from qualified external clinics and medical practitioners. Worker participation and communication are supported through toolbox meetings, safety briefings, reporting to supervisors, and established stop-work and escalation procedures. The Group also supports worker health through employee wellness activities.



SAFETY INDICATOR	FY2026
Fatalities	0
High-consequence / serious work-related injuries	0
Recordable work-related injuries	4
Work-related occupational ill-health cases	0
Material WSH regulatory enforcement	0
ISO 45001 occupational health and safety management system coverage	663 employees (100%) for all Group operations - internally audited/ reviewed in FY2026 and externally certified

Recordable work-related injuries declined from 8 cases in FY2025 to 4 cases in FY2026, with 3 cases arose from a single sudden-braking incident, while 1 case involved a minor cut sustained when retrieving an item from a toolbox. The injuries were minor, with affected employees receiving one to two days of medical leave. Post-incident reviews were conducted and appropriate corrective actions were implemented to address the identified gaps. No major safety audit or ISO non-conformities were reported with minor observations were addressed.

Emergency preparedness activities during FY2026 included participation in landlord-organised office fire drills in November 2025 and June 2026, as well as a fire-safety inspection check at Beryl House in November 2025. The Group's FY2026 target was to conduct or participate in at least one relevant emergency preparedness activity, which was achieved.



Performance Appraisal

The Group adopts a structured approach to performance management to support employee development, recognise performance and identify areas for improvement. Its performance appraisal framework includes annual performance appraisals, probation confirmation reviews and performance corrective reviews, with assessments guided by relevant and measurable criteria to promote fairness and consistency.

Feedback is provided through discussions between employees and their supervisors or line managers, with development needs identified and addressed through appropriate coaching, training or corrective action plans where necessary. This process supports continuous employee development while helping the Group maintain service quality and operational effectiveness.

In FY2026, 100% of eligible employees received regular performance appraisals, and the Group aims to maintain this level of appraisal coverage in the coming years.

GOVERNANCE PRACTICES

Anti-Corruption and Ethical Business Practices

The Group maintains a zero-tolerance approach to bribery, corruption and unethical conduct and regards ethical business practices as an important foundation for maintaining the trust of customers, employees, business partners and other stakeholders. The Group's Code of Conduct, conflict-of-interest requirements, whistleblowing arrangements and related compliance controls apply across employees and, where relevant, business relationships. Anti-corruption and ethical conduct expectations are reinforced through policies, employee onboarding and briefings, contractual requirements and operational checks.

During FY2026, the Group recorded no confirmed incidents of corruption or bribery, no material Code of Conduct breaches and no material regulatory non-compliance. The annual conflict-of-interest declaration process also continued during the year, with no material conflicts or critical concerns requiring escalation identified. These outcomes support the Group's objective of maintaining high standards of integrity and responsible conduct across its operations. The Group will continue to reinforce awareness, provide accessible channels for raising concerns and maintain appropriate controls to prevent, identify and address unethical conduct. There was no corruption-related employee disciplinary or dismissal cases, business-partner terminations or non-renewals, or public legal cases concerning corruption brought against the Group or its employees during FY2026. Every year, we target to maintain zero significant incidences of non-compliance.

GOVERNANCE METRIC	FY2025	FY2026
Confirmed corruption / bribery incidents	0	0
Employees disciplined or dismissed for corruption-related incidents	0	0
Business partners terminated or not renewed for corruption-related incidents	0	0
Public legal cases concerning corruption involving the Group or its employees	0	0
Whistleblowing reports received	0	0
Confirmed material Code of Conduct breaches	0	0
Material regulatory non-compliance	0	0
Competition / anti-trust legal actions	0	0
Customer privacy / data breaches	0	0
Political contributions	0	0

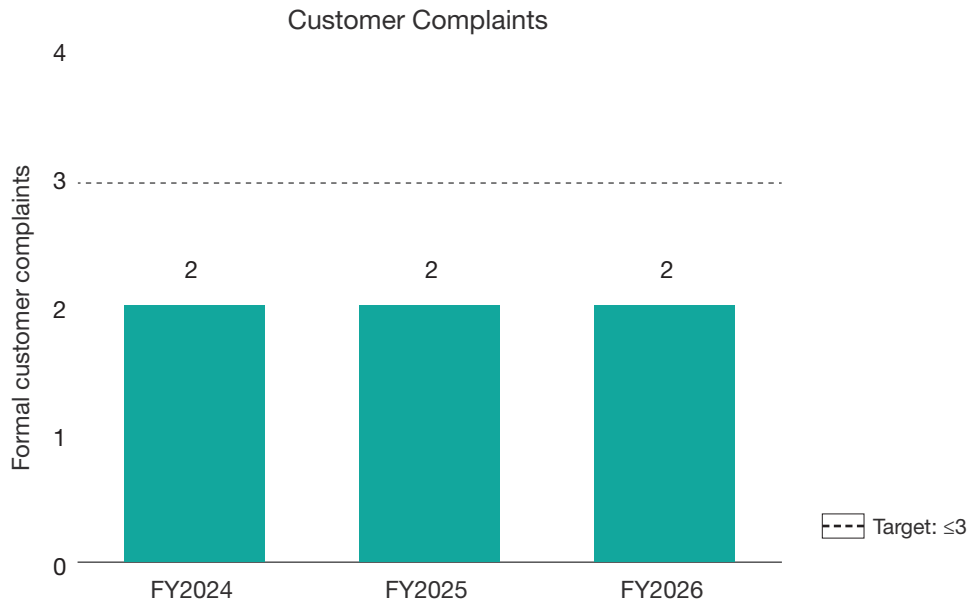
Customer Satisfaction

Delivering reliable and high-quality services remains a key priority for the Group. Our approach is supported by an ISO 9001:2015-certified Quality Management System ("**QMS**"), which provides a structured framework for service delivery, monitoring, corrective action and continual improvement. The QMS guides operational processes and employee conduct to help ensure that customer requirements are consistently understood and addressed.

Customer feedback is obtained through both formal and informal channels, including surveys, direct communications and service interactions. Feedback and complaints are reviewed by the relevant operational teams and management to identify service gaps, determine appropriate corrective actions and improve future performance. Formal customer complaints are acknowledged within five business days and are targeted for resolution within 30 days, subject to the nature and complexity of the matter.

In FY2026, the Group received two formal customer complaints, within its target of no more than three complaints for the year. Both complaints were acknowledged within five business days and resolved within 30 days. The Group will continue to monitor customer feedback, strengthen service quality and maintain its focus on timely resolution and continuous improvement.

GOVERNANCE PRACTICES



There were no identified incidents of non-compliance concerning product or service information and labelling requirements. As the Group primarily provides services rather than physical consumer products, and product labelling disclosure requirements are generally not applicable. No incidents of non-compliance concerning marketing communications were identified during FY2026.

Safe Driving Practices

In FY2026, two driving offences were recorded, the same number as FY2025, and the zero-offence target was therefore not achieved. Notwithstanding this, the Group continues to reinforce safe-driving behaviour through regular driver briefings and reminders, vehicle maintenance, telematics monitoring for speeding, harsh acceleration and braking, idling monitoring, GPS route optimisation and in-vehicle CCTV review where incidents or complaints require investigation. Relevant incidents are reviewed and follow-up actions are taken where necessary to reinforce expectations and address identified gaps.

The Group will continue to maintain its zero-offence objective as an intentionally high standard for driver conduct and will strengthen ongoing communication, monitoring and corrective measures to support safer driving practices across its transport operations.

GOVERNANCE PRACTICES

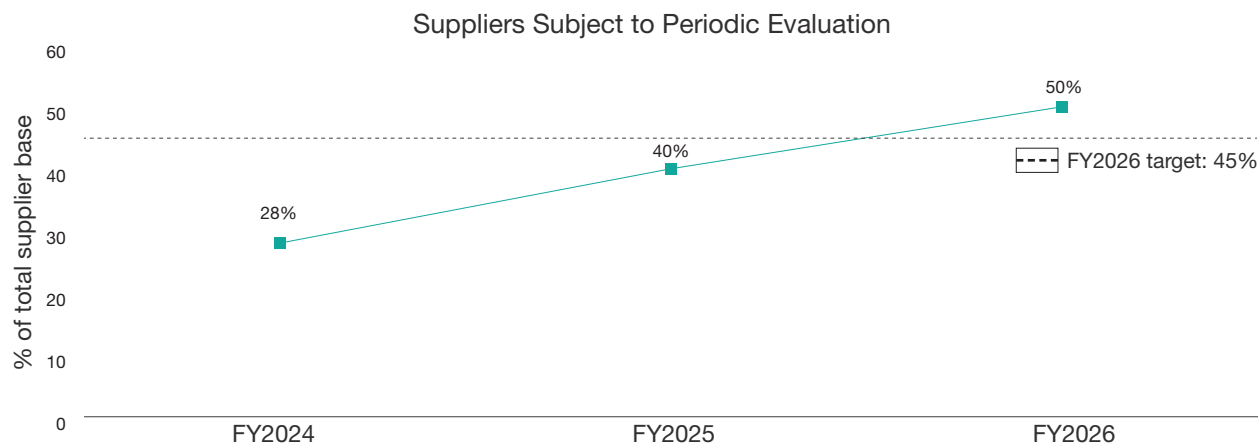
Responsible Supply Chain

The Group seeks to maintain a responsible and resilient supply chain by engaging suppliers and contractors that are able to meet its operational, quality, safety and compliance expectations. Supplier evaluations may consider service quality, pricing, licences and certifications, workplace safety, environmental practices, ethics and regulatory compliance, data protection and local sourcing considerations. These assessments support the Group in identifying potential supply-chain risks, maintaining service standards and encouraging responsible business practices among its suppliers and contractors.

During FY2026, the Group evaluated approximately 50% of its supplier base, exceeding its target of 45% and improving from 40% in FY2025. The Group also maintained 100% local sourcing under its existing procurement reporting metric, supporting closer supplier engagement, operational responsiveness and participation in the local business ecosystem. No supplier environmental or social issue during FY2026 resulted in a material corrective action, suspension or termination.

Supplier evaluations included social and workplace safety and health criteria where relevant. The Group did not separately track the number or percentage of new suppliers screened using social criteria. No material negative social impact was identified through FY2026 supplier evaluations.

The Group will continue to strengthen supplier evaluation coverage and maintain appropriate due diligence and performance monitoring, with a FY2027 target to evaluate at least 50% of its supplier base while continuing its local sourcing approach where commercially and operationally appropriate.



Business Continuity and Cybersecurity

The Group recognises business continuity and cybersecurity as important components of operational resilience and responsible governance. Its Business Continuity Plan (“**BCP**”), which covers the Group’s operating segments was reviewed on 11 March 2026. No material changes were considered necessary following the review. While a formal BCP exercise was not conducted during FY2026 due mainly to changes in key personnel and the unavailability of certain personnel, the Group has targeted the resumption of such exercises by 31 December 2026 to further strengthen preparedness and response capability.

Cybersecurity controls include endpoint protection, user access controls, email security, backup arrangements, multi-factor authentication where available, and periodic reviews of the Group’s IT environment. No material cybersecurity or personal data breaches were identified during FY2026. The Group continues to monitor and strengthen its IT control environment, with minor improvement actions being tracked and targeted for completion by 31 December 2026. These ongoing measures support the resilience, confidentiality and availability of the Group’s systems and information.

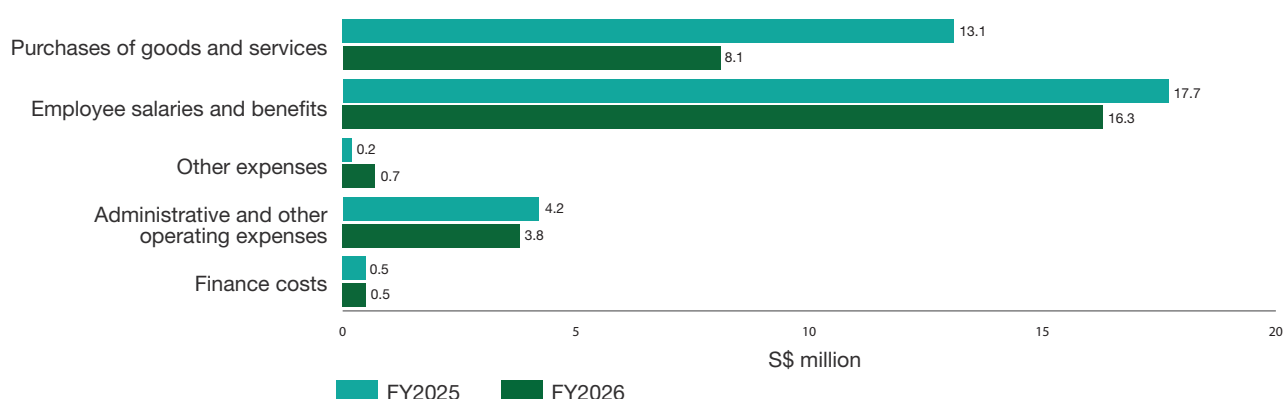
ECONOMIC CONTRIBUTION

The Group's sustainability performance is supported by the economic value created through its business activities. FY2026 direct economic value generated was approximately S\$38.6 million, including S\$38.4 million of revenue and S\$0.2 million of other income.

Direct economic value generated increased by approximately S\$10.0 million, or 35%, from S\$28.6 million in FY2025 to S\$38.6 million in FY2026. Economic value retained improved by approximately S\$3.7 million, from a deficit of S\$0.8 million to S\$2.9 million, reflecting higher revenue and improved operating performance.

ECONOMIC VALUE (S\$ MILLION)	FY2025	FY2026
Direct economic value generated	28.6	38.6
– Revenue	28.0	38.4
– Other income	0.5	0.2
Economic value distributed	29.4	35.7
– Purchases of goods and services	8.1	13.1
– Employee salaries and benefits	16.3	17.7
– Other expenses	0.7	0.2
– Administrative and other operating expenses	3.8	4.2
– Finance costs	0.5	0.5
Economic value retained	(0.8)	2.9

Economic Value Distributed: FY2025 and FY2026



Government financial assistance recognised or received for FY2026 totalled approximately S\$0.21 million (FY2025: S\$0.51 million), comprising employment, wage, training, leave, tax and other support schemes. The amount is presented as supporting disclosure and may differ in presentation from statutory financial statement classifications.

GRI CONTENT INDEX

Aedge Group Limited has reported the information cited in this GRI content index with reference to the GRI Standards for the period from 1 July 2025 to 30 June 2026. GRI 1: Foundation 2021 was used. The index below identifies the principal disclosures and states where information is unavailable, not applicable or not separately measured.

GRI DISCLOSURE	DISCLOSURE TITLE / TOPIC	REPORT REFERENCE	REMARKS
GRI 2-1	Organizational details	About This Report	–
GRI 2-2	Entities included in sustainability reporting	About This Report	–
GRI 2-3	Reporting period, frequency and contact point	About This Report	–
GRI 2-4	Restatements of information	About This Report Environment - Energy and Electricity	Electricity consumption figures for Beryl House was restated following the correction of a rounding difference identified in the underlying calculation.
GRI 2-5	External assurance	About This Report	No external assurance. Sustainability process subject to internal review
GRI 2-6	Activities, value chain and business relationships	About This Report Stakeholder Engagement	–
GRI 2-7	Employees	Social - Workforce Profile and Equal Opportunity Methodologies and Data Boundaries	Headcount, gender, region, employment contract, working-time and non-guaranteed-hours status, methodology and significant fluctuation disclosed.
GRI 2-8	Workers who are not employees	Social – Workforce Profile and Equal Opportunity	None identified under reporting boundary
GRI 2-9 to 2-14	Governance structure and oversight	Sustainability Governance Annual Report 2026 – Corporate Governance Report	–
GRI 2-15	Conflicts of interest	Governance Practices	–
GRI 2-16	Communication of critical concerns	Stakeholder Engagement Governance Practices	No material critical concerns recorded
GRI 2-17	Collective knowledge of highest governance body	Sustainability Governance Annual Report 2026 – Corporate Governance Report	Board receives sustainability updates
GRI 2-18 to 2-21	Board performance / remuneration disclosures	Annual Report 2026 – Corporate Governance Report	–
GRI 2-22	Statement on sustainable development strategy	Board Statement	–
GRI 2-23	Policy commitments	Sustainability Governance	Policy commitments, approval levels, scope and communication disclosed.
GRI 2-24	Embedding policy commitments	Sustainability Governance	Implementation responsibilities, operational integration, business relationships and training disclosed.
GRI 2-25 / 2-26	Remediation and advice / concern mechanisms	Stakeholder Engagement Governance Practices	–
GRI 2-27	Compliance with laws and regulations	Governance Practices Environmental	No material non-compliance recorded
GRI 2-28	Membership associations	Sustainability Governance – Membership Associations	–

GRI CONTENT INDEX

GRI DISCLOSURE	DISCLOSURE TITLE / TOPIC	REPORT REFERENCE	REMARKS
GRI 2-29	Stakeholder engagement	Stakeholder Engagement	–
GRI 2-30	Collective bargaining agreements	Social	None as employment terms governed by individual contracts and applicable law
GRI 3-1 / 3-2 / 3-3	Material topics and management approach	Sustainability Approach and Material Topics	–
GRI 201-1	Direct economic value generated and distributed	Economic Contribution	–
GRI 201-4	Financial assistance received from government	Economic Contribution	–
GRI 205-1	Operations assessed for risks related to corruption	Governance Practices - Anti-Corruption and Ethical Business Practices	Formal operation-by-operation corruption-risk assessment coverage and percentage were not separately tracked. Anti-corruption controls and operational checks apply across the Group.
GRI 205-2	Communication and training about anti-corruption policies and procedures	Sustainability Governance Governance Practices - Anti-Corruption and Ethical Business Practices	Policies, onboarding, briefings, contracts and checks are disclosed. Recipient counts and dedicated anti-corruption training participation were not separately tracked.
GRI 205-3	Confirmed incidents of corruption and actions taken	Governance Practices - Anti-Corruption and Ethical Business Practices	No confirmed incidents, employee disciplinary or dismissal cases, business-partner terminations or non-renewals, or public legal cases related to corruption were recorded.
GRI 206-1	Anti-competitive behaviour	Governance Practices	No legal actions recorded
GRI 302-1	Energy consumption within organization	Environmental – Energy and Electricity	–
GRI 302-2	Energy consumption outside organization	Environmental – Energy and Electricity	Energy consumption outside the organisation was not separately measured. Selected value-chain impacts are reported through selected Scope 3 categories where data was available.
GRI 302-3	Energy intensity	Environmental – Energy and Electricity	–
GRI 302-4	Reduction of energy consumption	Environmental – Energy and Electricity	Performance against intensity targets disclosed
GRI 302-5	Reductions in energy requirements of products/services	Not Applicable	Not applicable to the Group's principal operations because it is primarily a service provider and does not manufacture energy-consuming products. Energy-efficiency improvements are managed through operational fuel and electricity measures rather than a product or service energy-requirement metric.
GRI 303-1 / 303-2	Water interactions and discharge impacts	Environmental – Water	Domestic wastewater discharged to public sewer. No hazardous liquid discharge

GRI CONTENT INDEX

GRI DISCLOSURE	DISCLOSURE TITLE / TOPIC	REPORT REFERENCE	REMARKS
GRI 303-3 / 303-5	Water withdrawal / consumption	Environmental – Water	Office water not separately metered
GRI 303-4	Water discharge	Environmental – Water	Domestic wastewater is discharged to the public sewerage system. No hazardous or process liquid wastewater was generated. Discharge volume was not separately metered.
GRI 305-1 / 305-2	Scope 1 / Scope 2 GHG emissions	Environmental – GHG	–
GRI 305-3	Scope 3 GHG emissions	Environmental – GHG Selected Scope 3	Selected categories are voluntarily reported
GRI 305-4 / 305-5	GHG intensity / reductions	Environmental – GHG	–
GRI 305-6	ODS emissions	Environmental – GHG	No refrigerant top-ups or leakage were recorded in FY2026. The Group therefore did not identify emissions of ozone-depleting substances.
GRI 305-7	NOx, SOx and other significant air emissions	Environmental – GHG	NOx, SOx and particulate matter were not separately measured in FY2026. Vehicle fuel consumption and related greenhouse gas emissions are included in Scope 1.
GRI 306-1	Waste generation and significant waste-related impacts	Environmental - Waste	Waste sources and impacts from dormitory operations and e-waste are described. The Amethyst House quantity was partly estimated.
GRI 306-2	Management of significant waste-related impacts	Environmental - Waste	Waste prevention, equipment-life extension, reuse, recycling and authorised disposal controls are disclosed.
GRI 306-3	Waste generated	Environmental – Waste Methodologies and Data Boundaries	81.34 tonnes of non-hazardous waste are disclosed. The Amethyst House portion was estimated. E-waste was disclosed by item count because weights were unavailable.
GRI 306-4	Waste diverted from disposal	Environmental - Waste	E-waste was sent to an authorised recycler, but weights were unavailable. Total weight diverted from disposal is therefore not disclosed.
GRI 306-5	Waste directed to disposal	Environmental - Waste	81.34 tonnes of non-hazardous waste were sent through authorised disposal channels. The downstream treatment method was not separately tracked.
GRI 308-1 / 308-2	Supplier environmental assessment	Governance – Responsible Supply Chain	Periodic supplier evaluation includes environmental criteria. No material negative impact identified
GRI 401-1	New hires and turnover	Social - New Hires and Turnover Methodologies and Data Boundaries	Numbers and rates are disclosed by gender, age group and region using the corresponding FY2026 year-end headcount as the denominator.
GRI 401-2	Benefits	Social	Standard benefits provided subject to statutory, working-hours, contract and work-pass conditions

GRI CONTENT INDEX

GRI DISCLOSURE	DISCLOSURE TITLE / TOPIC	REPORT REFERENCE	REMARKS
GRI 401-3	Parental leave	Social - Workforce Profile and Equal Opportunity	No employees took parental leave in FY2026. Eligible employees remained entitled to statutory leave. Entitlement by gender was not consolidated, and return-to-work and retention rates were not applicable.
GRI 403-1	Occupational health and safety management system	Social - Health, Safety and Emergency Preparedness	ISO 45001:2018 and bizSAFE STAR management arrangements and scope are disclosed.
GRI 403-2	Hazard identification, risk assessment and incident investigation	Social - Health, Safety and Emergency Preparedness	Risk assessments, safe work procedures, inspections, incident investigation, corrective action and stop-work or escalation arrangements are disclosed.
GRI 403-3	Occupational health services	Social - Health, Safety and Emergency Preparedness	No in-house occupational health service. Employees obtain services from qualified external clinics and medical practitioners.
GRI 403-4	Worker participation, consultation and communication on occupational health and safety	Social - Health, Safety and Emergency Preparedness	Toolbox meetings, safety briefings, supervisor reporting and stop-work or escalation channels are disclosed. Formal committee coverage was not separately reported.
GRI 403-5	Worker training on occupational health and safety	Social - Skills Competency and Employee Training Health, Safety and Emergency Preparedness	Role-specific workplace safety training and toolbox briefings are disclosed.
GRI 403-6	Promotion of worker health	Social - Encouraging Work-Life Balance Health, Safety and Emergency Preparedness	Employee wellness activities and access to external medical services are disclosed. Participation in non-occupational health programmes was not separately tracked.
GRI 403-7	Prevention and mitigation of occupational health and safety impacts linked to business relationships	Sustainability Governance Social - Health, Safety and Emergency Preparedness Governance Practices - Responsible Supply Chain	Contractor-related risks are managed through operational safety controls and supplier or contractor requirements.
GRI 403-8	Workers covered by an occupational health and safety management system	Social - Health, Safety and Emergency Preparedness	All 663 employees and all Group operations are covered. The system was internally audited or reviewed in FY2026 and is externally certified to ISO 45001:2018. No workers who are not employees were identified.
GRI 403-9 / 403-10	Work-related injuries / ill health	Social - Health, Safety and Emergency Preparedness	Hours worked unavailable. No injury frequency rate presented
GRI 404-1	Average training hours	Social - Skill Competency and Employee Training	–
GRI 404-2	Skills upgrading and transition assistance	Social - Skill Competency and Employee Training	–
GRI 404-3	Performance and career development reviews	Social - Performance Appraisal	100% eligible employees

GRI CONTENT INDEX

GRI DISCLOSURE	DISCLOSURE TITLE / TOPIC	REPORT REFERENCE	REMARKS
GRI 405-1	Diversity	Social – Workforce Profile and Equal Opportunity	Gender and age data are disclosed for the total employee population. Diversity by employee category and the highest governance body is not separately presented in this report.
GRI 405-2	Basic salary and remuneration ratio by gender	Not Available	Comparable remuneration data by employee category and gender was not available because consistent job categories, or grades and comparable basic-salary and remuneration records by gender were not consolidated across the Group's different business units.
GRI 406-1	Discrimination	Social – Workforce Profile and Equal Opportunity	No incidents recorded
GRI 408-1	Operations and suppliers at significant risk for incidents of child labour	Sustainability Governance - Human Rights and Fair Employment Governance Practices - Responsible Supply Chain	No incidents were identified. Risk-assessment coverage for child labour was not separately tracked. Singapore operations are subject to applicable employment laws and supplier evaluations may include social criteria.
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Sustainability Governance - Human Rights and Fair Employment Governance Practices - Responsible Supply Chain	No incidents were identified. Risk-assessment coverage for forced or compulsory labour was not separately tracked. Singapore operations are subject to applicable employment laws and supplier evaluations may include social criteria.
GRI 414-1	New suppliers screened using social criteria	Governance Practices - Responsible Supply Chain	Supplier evaluations may include social and workplace safety and health criteria. The number or percentage of new suppliers screened using social criteria was not separately tracked.
GRI 414-2	Negative social impacts in the supply chain and actions taken	Governance Practices - Responsible Supply Chain	No material supplier social issue identified through FY2026 evaluations resulted in corrective action, suspension or termination. Detailed supplier social-impact assessment data were not separately tracked.
GRI 417-1	Product/service information and labelling	Governance Practices - Customer Satisfaction	Generally not applicable because the Group primarily provides services and no material physical consumer-product labelling requirement was identified.
GRI 417-2	Incidents of non-compliance concerning product and service information and labelling	Governance Practices - Customer Satisfaction	No identified incidents of non-compliance concerning product or service information and labelling.
GRI 417-3	Incidents of non-compliance concerning marketing communications	Governance Practices - Customer Satisfaction	No identified incidents of non-compliance concerning marketing communications.
GRI 418-1	Customer privacy	Governance Practices	No substantiated privacy complaints or data loss incidents

ESG METRICS SUMMARY

TOPIC	METRIC	FY2024	FY2025	FY2026
GHG emissions	Scope 1 (tCO ₂ e)	1,469	1,687	1,755
GHG emissions	Scope 2, location-based (tCO ₂ e)	27	118	224
GHG emissions	Selected Scope 3 (tCO ₂ e)	1,968	1,009	451
GHG emissions	Scope 1 and 2 intensity (tCO ₂ e/\$m)	63	65	52
Energy	Purchased grid electricity (kWh)	64,532	286,871	471,480
Energy	Purchased electricity intensity (kWh/\$m)	2,695	10,066	12,278
Energy	Fuel consumption (litres)	552,338	634,162	659,988
Energy	Fuel intensity (litres/\$m)	23,068	22,836	17,187
Water	Investment property water consumption (m ³)	Not disclosed	11,118.5	60,246.2
Waste	Non-hazardous waste (tonnes)	30	48	81.34*
Gender diversity	Employees – male / female	451 / 60	460 / 96	569 / 94
Age diversity	Above 50 / 30–50 / below 30	232 / 158 / 121	181 / 191 / 184	181 / 215 / 267
Employment	Total employees	511	556	663
Employment	New hires	196	213	292
Employment	Employee departures	90	278	224
Development & training	Average training hours / employee	12	12	13.0**
Occupational Health and Safety (OHS)	Fatalities	0	0	0
Occupational Health and Safety (OHS)	High-consequence injuries	0	0	0
Occupational Health and Safety (OHS)	Recordable injuries	3	8	4
Occupational Health and Safety (OHS)	Work-related ill-health cases	0	0	0
Certifications	Relevant certifications	ISO 45001, ISO 9001, bizSAFE STAR	ISO 45001, ISO 9001, bizSAFE STAR	ISO 45001, ISO 9001, bizSAFE STAR

Note:

* FY2026 waste includes an estimate for Amethyst House and is not directly comparable with prior years.

** FY2026 average is 12.97 hours per employee, rounded to 13.0.

CLIMATE-RELATED DISCLOSURE CONTENT INDEX

As a transitional measure, the Group maps its FY2026 climate-related disclosures to both the recommendations of the TCFD and the corresponding provisions of IFRS S2 Climate-related Disclosures. This dual-reference approach maintains continuity with the TCFD framework used in previous reporting periods and supports progressive alignment with the applicable SGX-ST climate-reporting roadmap under Practice Note 7F of the Catalyst Rules.

THEMATIC AREA	TCFD RECOMMENDED DISCLOSURE	FY2026 REPORT REFERENCE AND REMARKS	IFRS S2 PARAGRAPH REFERENCE
Governance Disclose the organization's governance around climate-related risks and opportunities	Describe Board's oversight of climate-related risks and opportunities.	Board Statement; Sustainability Governance. The Board has overall accountability for sustainability strategy, material ESG matters, climate-related risks and opportunities, targets and reporting.	6(a)
	Describe management's role in assessing and managing climate-related risks and opportunities.	Sustainability Governance. The SRC coordinates the sustainability framework, data collection and analysis, monitors performance and risks, and reports material matters to management and the Board. Heads of Departments implement controls, maintain source data and support corrective actions.	6(b)
Strategy Disclose the actual and potential impacts of climate-related risks and opportunities on the organizations' businesses, strategy, and financial planning where such information is material	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.	Climate-related Risks and Opportunities. The assessment identifies physical and transition risks and efficiency-related opportunities across the Group's operations, and uses FY2027, FY2030 and FY2040 as the short-, medium- and long-term horizons respectively, and describes operational exposures and responses.	9(a); 10–12
	Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning.	Climate-related Risks and Opportunities; Metrics and Targets. The analysis considered potential fuel, electricity and compliance costs, operational disruption and capital-investment needs, together with efficiency and resilience measures.	9(b)–(d); 13–21
	Describe the resilience of the organization's strategy taking into consideration different climate scenarios, including a 2°C or lower scenario.	Climate-related Risks and Opportunities. Two qualitative scenarios are considered: an orderly transition consistent with a 2°C or lower pathway, and higher physical risk from heat, intense rainfall and flooding. The analysis considers exposures, potential business and financial effects, controls and strategic responses.	9(e); 22–23; Appendix B1–B18
Risk management Disclose how the organization identifies, assesses, and manages climate-related risks	Describe the organization's processes for identifying and assessing climate-related risks.	Climate-related Risks and Opportunities. Climate-related physical and transition risks and opportunities are assessed within the Group's enterprise risk management framework. The risk and scenario tables identify relevant operating exposures and potential effects.	25(a)(i)–(iii), (vi); 25(b)
	Describe the organization's processes for managing climate-related risks.	Sustainability Governance; Climate-related Risks and Opportunities; Governance Practices - Business Continuity and Cybersecurity. Responses include fleet and energy-efficiency measures, heat-stress controls, property maintenance, emergency preparedness and business continuity arrangements. The SRC monitors risks and performance, while Heads of Departments implement operational controls and corrective actions.	25(a)(iv)–(v); 14(a)–(b)

CLIMATE-RELATED DISCLOSURE CONTENT INDEX

THEMATIC AREA	TCFD RECOMMENDED DISCLOSURE	FY2026 REPORT REFERENCE AND REMARKS	IFRS S2 PARAGRAPH REFERENCE
Risk management Disclose how the organization identifies, assesses, and manages climate-related risks	Describe how processes for identifying, assessing and managing climate-related risk are integrated into the organization's overall risk management.	Sustainability Governance; Climate-related Risks and Opportunities; Governance Practices - Business Continuity and Cybersecurity. Climate assessment is positioned within enterprise risk management and supported by the Group's governance and business continuity arrangements. The BCP was reviewed during FY2026 with formal BCP exercise targeted by 31 December 2026.	25(c)
Metrics and targets Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	Describe the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management.	Metrics and Targets; Environmental – Energy and Electricity, Fuel, Greenhouse Gas Emissions and Water; Methodologies and Data Boundaries. The operational consumption, emissions and revenue-based intensity metrics are disclosed in relevant sections. Water intensity is not presented for FY2026 because a representative baseline and comparable occupancy denominator were not established.	27–32
	Disclose Scope 1, Scope 2 and if appropriate, Scope 3 greenhouse gas emissions, and the related risks.	Environmental - Greenhouse Gas Emissions, Selected Scope 3 Emissions; Climate-related Risks and Opportunities; Methodologies and Data Boundaries. Scope 1, location-based Scope 2 and selected Scope 3 emissions are reported, with consolidation and calculation methods. Scope 3 covers selected categories only. Related transition exposures include fuel, electricity and carbon-related costs.	29(a); Appendix B19–B57
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Metrics and Targets; Environmental – Energy and Electricity, Fuel and Greenhouse Gas Emissions. The report presents FY2026 performance, FY2027 (short-term) targets and medium- and long-term targets, where established.	33–37

METHODOLOGIES AND DATA BOUNDARIES

METRIC / AREA	METHODOLOGY / BOUNDARY
Revenue denominator	FY2026 Group revenue of S\$38.4 million used for intensity metrics.
Scope 1	Fuel consumption multiplied by the UK Government 2025 GHG Conversion Factors for Company Reporting issued by the Department for Energy Security and Net Zero. Diesel: 2.66 kgCO ₂ e/litre; Petrol: 2.35 kgCO ₂ e/litre.
Scope 2	Location-based method using Singapore grid emission factor of 0.402 kgCO ₂ e/kWh. Equity share applied to Beryl House. Electricity consumed through the onsite Power Purchase Agreement (PPA) at Amethyst House is included; renewable attributes are not retained by Aedge.
GHG consolidation	Equity share approach under the GHG Protocol Corporate Standard.
Scope 3 Cat 2	Spend-based method using capital expenditure classification and relevant Environmentally Extended Input-Output (EEIO) emission factors mapped to North American Industry Classification System (NAICS) categories. 51% equity share applied to GPF Holdings /Beryl House; COE renewals excluded.
Scope 3 Cat 6	Spend-based estimate for airfare, hotel, rail and local business travel expenses.
Scope 3 Cat 7	Employee commuting estimate using employee count, travel mode, round-trip distance, commuting days and relevant transport emission factors.
Scope 3 Cat 8	Estimate based on petrol spend for the selected upstream leased passenger vehicle, using an assumed representative petrol price of S\$3/litre and petrol emission factor.
Water	Gross property water consumption from Public Utility Board records; not equity-adjusted. Office water is not separately metered. No FY2026 water-intensity metric was calculated because Beryl House commenced operations only in May 2026 and dormitory occupancy and operations were still stabilising. The Group intends to use FY2027 to establish a representative water-intensity baseline, subject to the availability of sufficiently reliable occupancy data.
Waste – Amethyst House	Estimated using 3 × 660L bins, six collections/week excluding Sundays/public holidays, 80% utilisation and 120 kg/m ³ assumed density.
Waste – Beryl House	Actual general waste quantity from available records.
Workforce	Headcount as at 30 June 2026. Overall new-hire and turnover rates use total year-end headcount as the denominator. Gender-, age-group- and region-specific rates use the corresponding FY2026 year-end headcount as the denominator.
Employment contract classification	All employees are engaged on ongoing employment contracts. Foreign employees are not classified as temporary with continued employment remains subject to work-pass renewal and ongoing work requirements. No temporary or non-guaranteed-hours employees were recorded as at 30 June 2026.
Safety rates	Absolute case counts disclosed. Injury-frequency rates not calculated because consolidated hours worked were unavailable.

Key Data Limitations

- FY2026 Scope 3 is a selected-category inventory and is not a complete inventory of all 15 Scope 3 categories.
- Water intensity is not presented because dormitory operations and occupancy were still stabilising and a comparable denominator was not established for FY2026.
- Gender remuneration ratio data under GRI 405-2 was not available because consistent job categories, or grades and comparable basic-salary and remuneration records by gender were not consolidated across the Group's different business units.
- Wastewater discharge volume, NOx/SOx/PM emissions, lost workdays and consolidated hours worked were not separately measured.

Certifications

The Group maintained ISO 45001:2018 Occupational Health and Safety Management, ISO 9001:2015 Quality Management and bizSAFE STAR certifications relevant to its operations during FY2026.



AEDGE GROUP LIMITED

4009 Ang Mo Kio Ave 10

#04-33 Techplace I,

Singapore 569738

+6564587645

info@aedge.com.sg