



CULTIVATING OUR GROWTH

SUSTAINABILITY REPORT 2026

CAPALLIANZ HOLDINGS LIMITED
(Company Registration No. 199905693M)

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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.

CapAllianz Holdings Limited 共享资本集团 (“**CapAllianz**” or the “**Company**”, and together with its subsidiaries, the “**Group**”) is an investment holding company that oversees and manages a diverse portfolio of investments. The Group aims to leverage the expertise of its team to identify and invest in promising businesses, while also enhancing the operational efficiency of investee companies, with the objective of maximising investment returns on its investment portfolio.

The Group has expanded its investment portfolio to include a comprehensive suite of holistic health and wellness businesses, which include education and trading and investment, to strengthen its revenue and earnings base. Currently, the core investment portfolio comprises (i) a newly set up wholly-owned subsidiary of holistic health and wellness businesses following the acquisition of the Body Mind Wellness Program; (ii) a 51% interest in a subsidiary engaged in wholesale trading businesses; and (iii) a 20% equity interest in onshore oil concessions situated at Phetchabun Basin, Thailand. Given the substantial proven reserves available for production and the significant potential exploration upside, this investment promises value enhancement and sustainable long-term growth as the joint operators of the oil concessions continue to strive towards unlocking the untapped reserves.

While the onshore oil concessions have consistently generated income from existing oil-producing wells, the Group remains committed to enhancing its investment portfolio and achieving sustainable and long-term growth of the financial performance of the investee companies.

CapAllianz is listed on the Catalist board of the Singapore Exchange Securities Trading Limited under stock code 594.

BOARD STATEMENT

The board of directors (the “**Board**”) of CapAllianz Holdings Limited (“**CapAllianz**” or the “**Company**”, and together with its subsidiaries, the “**Group**”) is pleased to present the annual sustainability report for the financial year ended 30 June 2026 (“**FY2026**”).

During FY2026, the suspension of the Group’s technical service business segment remains in effect. The Group also expanded into a comprehensive suite of holistic health and wellness businesses, which are still in their early stages of development. Consequently, this sustainability report will continue to emphasise our sustainability initiatives and performance related to the Group’s investment management operations at the holding level in Singapore, as well as our key investment – the 20% equity interest in the onshore oil concessions located in Thailand (“**Thailand Operations**”) held by our wholly-owned subsidiary, Loyz Oil Pte. Ltd. (“**Loyz Oil**”) – for the 12 months from 1 July 2025 to 30 June 2026.

The operational success and financial performance of our investee companies determine the Group’s sustainability, and this drives our commitment to maintaining our integrity and ethical standards in accordance with the laws and regulations of the countries where our investee companies operate. We work with our teams and partners both in Singapore and other countries to handle global challenges, and we diligently monitor and manage the economic, environmental, social and governance (“**EESG**”) factors and possible climate-related risks and opportunities relevant to our operations to safeguard the Group’s interests.

The Company’s Audit Committee (“**AC**”), which consists of Non-Executive Independent Directors, oversees the organisation’s sustainability reporting. The AC, which represents the majority of the Board, will review and deliberate on sustainability issues with the Executive Directors, who also function as the Chief Executive Officer and Chief Operating Officer, to ensure ongoing monitoring and proper management of the EESG factors.

This sustainability report has been prepared with reference to the 2021 Global Reporting Initiative (“**GRI**”) Sustainability Reporting Standards (“**GRI Standards**”) and in compliance with Rules 711A and 711B of the Singapore Exchange Securities Trading Limited (“**SGX-ST**”) Listing Manual Section B: Rules of Catalyst (the “**Catalist Rules**”), as well as the SGX-ST’s Sustainability Reporting Guide. We have selected the GRI framework due to its recognition as a reputable and globally acknowledged standard for sustainability reporting. The Company is committed to meeting the SGX-ST’s updated climate reporting requirements as announced on 25 August 2025, which include the gradual adoption of the International Financial Reporting Standard (“**IFRS**”) Sustainability Disclosure Standards issued by the International Sustainability Standards Board (“**ISSB**”).

We did not seek external assurance for this sustainability report. We have engaged internal auditors to conduct an internal review of our sustainability reporting processes, in accordance with the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors. Our internal auditors have performed an internal review of our sustainability reporting process as part of the Company’s internal audit cycle.

The Company publishes its sustainability report annually and makes it available on both its corporate website at www.capallianzholdings.com and on SGXNet.

We would like to thank our stakeholders for their continued support and welcome any feedback or suggestions regarding our sustainability practices, as such input would help us to improve our efforts. Should you wish to reach out to us, please contact us at enquiries@capallianzholdings.com.

On behalf of the Board

MR. SONGTAO JIA

Non-Executive Chairman and Independent Director

6 October 2026

At CapAllianz, we are committed to generating stable and sustainable value for our primary stakeholders, encompassing the Board, customers, employees, business partners, and shareholders. We believe that our sustainability strategy, which focuses on managing the potential impacts of material EESG factors, mitigating risks, and capitalising opportunities in our business, will empower our Board and management team to strengthen the Group's resilience and progress toward long-term stability and sustainability.

We are committed to ensuring the ongoing relevance of the EESG factors and will continue managing their impacts by integrating and implementing policies, systems, and processes designed to address potential risks and capitalise on possible opportunities within our business operations. As of the date of this report, our Board of Directors has completed the required sustainability training courses as prescribed by Singapore Exchange Regulation ("**SGX RegCo**"), with the exception of Ms Liu Jingting, who is expected to complete the relevant training by the end of the first year following her appointment.

The Thailand Operations remain the Group's core investment while we continue to explore potential businesses and diversify our revenue streams, with the recent additions being the holistic health and wellness businesses. As a minority stakeholder in the Thailand Operations, we do not participate in the day-to-day operations of the joint venture. However, our close working relationship with the majority stakeholder and joint operator, ECO Orient Energy (Thailand) Limited and ECO Orient Resources (Thailand) Limited (collectively known as "**ECO Orient**"), ensures that we receive regular updates on sustainable operating efforts. These updates are essential for our review and deliberation at the investment holding level.

The Group has in place a sustainability governance reporting structure, overseen by the Company's Audit Committee ("**AC**"), which consists of Non-Executive Independent Directors. The AC, representing the majority of the Board, reviews and deliberates on sustainability issues with the Executive Directors, who also serve as the Chief Executive Officer and Chief Operating Officer. This collaboration ensures continuous monitoring and effective management of EESG factors.

With the support of the management, the AC evaluates the Group's sustainability performance and identifies key material topics. The management assesses and analyses potential climate-related risks and opportunities, addresses stakeholder concerns, sets targets for material EESG factors, and establishes processes for collecting, verifying, monitoring, and reporting information essential for the sustainability report.

The AC convenes regularly, at least once a year, to discuss, propose, coordinate, and promote the Group's sustainability practices in alignment with the internal audit plan on a cycle basis.

Sustainability concerns regarding the potential risks and opportunities of the Group will be brought to the attention of the AC. The AC will subsequently perform an enterprise risk management evaluation regarding the raised issues at Board meetings. The Board, in conjunction with the AC, ensures efficient oversight by evaluating and considering the relevance and appropriate measures implemented to address potential sustainability challenges. The Board will integrate these findings into the strategies and policies to adeptly manage potential risks and opportunities the Group might encounter. This procedure helps in evaluating and effectively addressing the EESG and climate-related issues pertinent to our business operations.

SUSTAINABILITY GOVERNANCE

We believe that effective internal management of EESG impacts will address the risks and opportunities inherent in our business operations, ensuring continuity and generating sustainable value for our stakeholders. The Company is committed to meeting the SGX-ST's updated climate reporting requirements, as announced on 25 August 2025, which entail the gradual adoption of the IFRS Sustainability Disclosure Standards issued by the ISSB with the selected GRI Standards framework.

Sustainability Reporting Structure



STAKEHOLDER ENGAGEMENT

At CapAllianz, we believe that sustainable operations require regular communication with both internal and external stakeholders. Our commitment focuses on understanding the concerns of our stakeholders, addressing them adequately, and engaging them in the Group's sustainable business journey.

When physical meetings were limited, we enhanced our interactions with stakeholders through various online communication methods to convey and align our vision, sustainable growth strategies, and practices. The Group has evaluated the relevance of the material topics that are important to our business and stakeholders, and we remain committed to cultivating mutually beneficial relationships while striving for shared long-term goals.

Our engagements with our key stakeholders are summarised as follows:

Our Stakeholders	Areas of Concerns	Engagement Channels	Our Actions
Board of Directors	• Ensure that the internal policies and practices are current, effectively implemented and monitored consistently throughout the Group • Compliance with relevant laws and regulations	▶ Board meetings ▶ Regular updates via electronic communications (emails, phone calls, virtual meetings)	▪ Regular updates on corporate activities, developments, and financial performance ▪ Seek advice and approvals from the Board on all material proposed developments
Employees	• Career growth • Training and education opportunities • Competitive remuneration and incentives • Pleasant and safe working environment	▶ Regular internal communications through staff meetings and electronic communications (emails, phone calls, virtual meetings) ▶ Regular review of working environment and welfare ▶ Training and development programmes ▶ Performance appraisal ▶ Employee feedback	▪ Ensure effective implementation of human resources policies, internal systems and procedures ▪ Regular internal meetings to review safety and healthy work environments ▪ Staff training and development programmes ▪ Sponsor employees to attend courses and conferences ▪ Annual review on performance

SUSTAINABILITY

GOVERNANCE

Our Stakeholders	Areas of Concerns	Engagement Channels	Our Actions
Governments & Regulators	• Good governance practices • Compliance with laws and regulations	▶ Meetings ▶ Mails ▶ Electronic communications (emails, phone calls, video conferencing) ▶ Announcements on SGXNet	▪ Ensure compliance with applicable laws and regulations ▪ Correspondences with relevant authorities and agencies as and when necessary ▪ Consistent update on relevant laws and regulations through seminars and training ▪ Close monitoring on developments in laws and regulations in countries where we have invested ▪ Ensure all public disclosures are disclosed accurately and timely via official announcements as appropriate
Investee Companies / Business Partners	• Compliance with applicable laws and regulations • Regular updates on operations and financial performance • Long-term working relationship	▶ Regular meetings ▶ Electronic communications (emails, phone calls, virtual meetings)	▪ Regular assessment and analysis of risks and opportunities ▪ Regular reviews on operations and financial performance
Investment Community / Shareholders	• Financial performance • Dividends/investment returns • Industry prospect and market presence • Business sustainability • Transparency and good corporate governance	▶ Announcements on SGXNet ▶ General meetings ▶ Company's corporate website ▶ Emails ▶ Annual reports ▶ Sustainability reports	▪ Ensure all public disclosures on corporate results and developments are disclosed accurately and timely via official announcements as and when required ▪ Conduct general meetings with shareholders at least once a year ▪ Ensure sustainable business operations

Our Stakeholders	Areas of Concerns	Engagement Channels	Our Actions
External Professionals / Service Providers	• Risk management • Compliance with laws and regulations • Timely payment and adherence to agreed terms • Long-term working relationship	▶ Regular meetings ▶ Electronic communications (emails, phone calls, virtual meetings)	▪ Regular review and feedback on the quality, pricing, and evolving requirements ▪ Ensure compliance with all relevant laws and regulations in countries as well as good corporate practices ▪ Perform periodic evaluation
Community	• Social and financial contributions at large	▶ Meetings ▶ Community activities	▪ To address potential ESG issues arising from oil production operations ▪ Engage in community activities, including donations to help the local community

MATERIALITY ASSESSMENT

The Group conducted an internal analysis to evaluate the relevance of material topics to our operations, in line with the latest requirements of the GRI Standards and the Catalyst Rules. We assessed materiality criteria by applying industry standards, analysing peer benchmarking information from companies with similar operations and management practices, and incorporating relevant recommendations from our internal auditors based on their annual audit and review of the last year's sustainability report. The relevant material topics identified align with those presented in FY2025, thereby enabling a consistent analysis of our performance in FY2026. Furthermore, we have presented these material topics to the Board for their review and approval for inclusion in this sustainability report.

As a minority stakeholder in the Thailand Operations and not directly involved in the day-to-day operations of the joint operation, our ability to set targets is confined to the Singapore operations. Nevertheless, we will continue to collaborate closely with ECO Orient, who provides us regular updates on sustainable operating efforts at the Thailand Operations. These updates allow us to monitor and manage the potential risks and opportunities associated with the Thailand Operations at our investment holding level.

The Group has been progressively adopting the Task Force on Climate-Related Financial Disclosures ("**TCFD**") recommendations over the past few years. In August 2025, the SGX-ST announced a roadmap for climate reporting that incorporates TCFD recommendations into climate-related disclosures ("**CRD**") under the IFRS Sustainability Disclosure Standards.

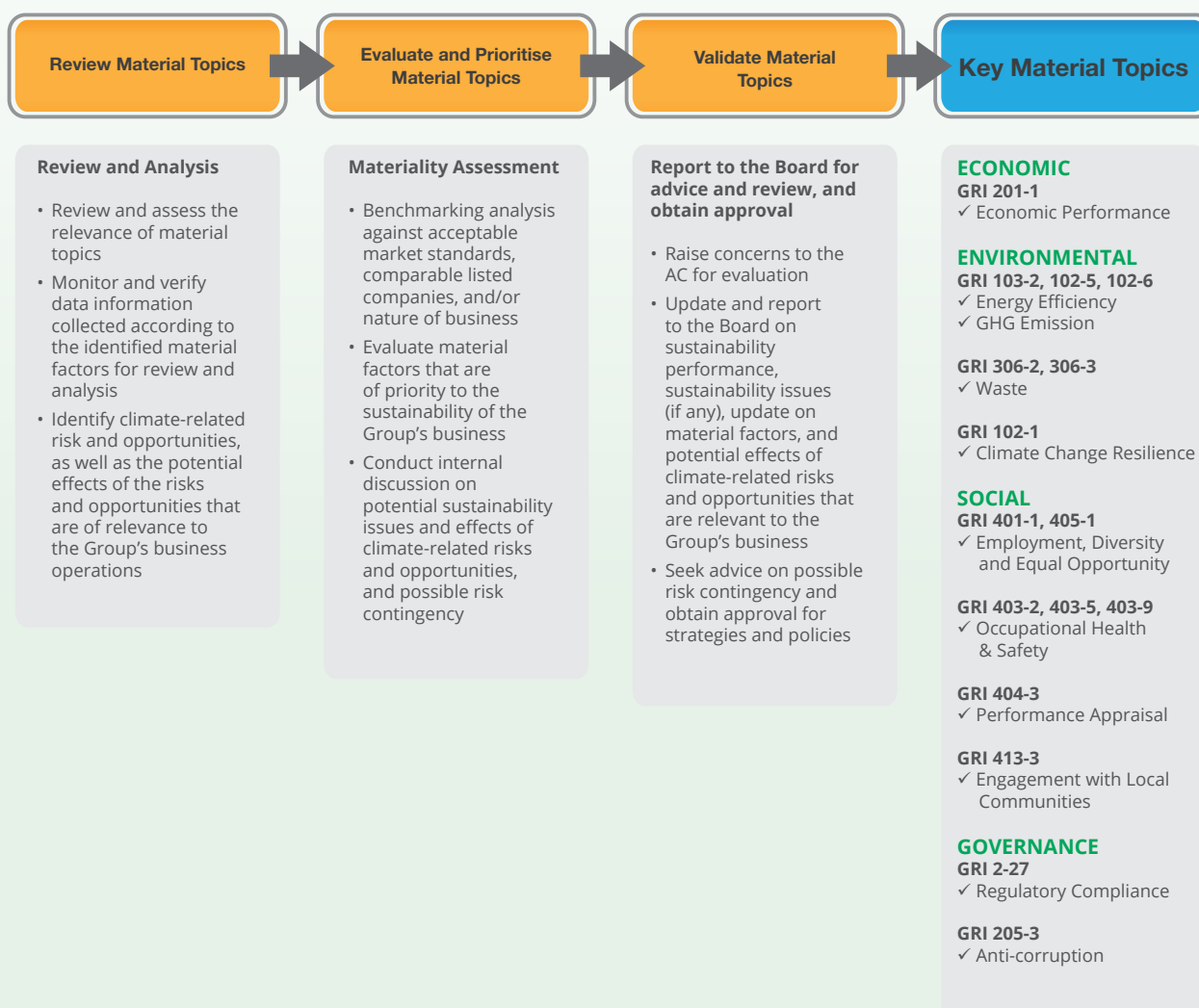
During FY2026, we reviewed the potential climate-related risks, encompassing both transition and physical risks, as well as climate-related opportunities (collectively referred to as "**CrRO**") identified and reported in the past two years. This assessment aimed to understand their relevance, identify potential threats to the Group's operations, and evaluate the financial implications associated with these risks and opportunities. While we are still in early stages of discussing the CrRO, we have an established governance structure and have been reporting on our greenhouse gas ("**GHG**") emissions under Scope 1 and Scope 2 since FY2023. We are currently focused on establishing baseline emissions and subsequently setting realistic targets to facilitate relevant disclosures in accordance with IFRS S2. In addition, we are committed to enhancing our climate resilience through effective governance and risk contingency measures and will meet compliance requirements within the stipulated timeline, utilising available resources.

We ensure that data is collected in accordance with the selected material topics relevant to our business operations, facilitating an analysis of our sustainability performance. Integrating data collection into our operational activities enables regular monitoring and efficient responses to events, which is essential for adapting our strategies and enhancing our sustainability performance. Furthermore, assessing our performance allows us to establish targets for the relevant material topics for the following financial year.

We are committed to enhancing our engagement with stakeholder groups regarding the material topics we have identified, especially as we navigate our growth prospects in response to global economic and geopolitical challenges. We have built on our initial internal dialogue and assessment of the potential impacts of climate-related risks and opportunities on our business operations. We will continue to adopt a progressive approach and optimise our available resources to enhance the disclosures in our forthcoming sustainability reports, demonstrating the Group's climate resilience.

MATERIALITY ASSESSMENT

The chart below outlines the process for sustainability reporting and the specific disclosures for each GRI Standard related to the selected material topics.



Note:

The Global Reporting Initiative ("GRI") and the IFRS Foundation ("ISSB") are collaborating to achieve full interoperability between their reporting standards. They have aligned common disclosure areas, including greenhouse gas emissions and climate risks, to reduce reporting duplication. GRI has rolled out updated standards. This includes GRI 102: Climate Change 2025, which replaces old emissions standards reported under GRI 305: Emissions 2016 and GRI 201-2: Financial implications and other risks and opportunities due to climate change, as well as GRI 103: Energy 2025, which includes supply chain consumption and decarbonisation plans and replaces old energy GRI 302: Energy 2016.

MATERIAL TOPIC:

ECONOMIC

ECONOMIC PERFORMANCE

GRI 201-1

Despite the ongoing uncertainties related to geopolitics and tariffs, along with the unexpected conflict in the Middle East, the Group remains committed to exploring and evaluating suitable investments, partnerships, and business opportunities that demonstrate strategic synergy, financial viability, and a potential contribution to the Group. This proactive approach ensures the Group not only adapts to the prevailing challenges but also positions for sustainable growth in the future.

The Group's revenue decreased by 47.5% from US\$3.60 million in FY2025 to US\$1.89 million in FY2026. This decrease was primarily due to (i) the absence of contribution from the Technical Service segment, which suspended services for two customers in August 2025 and November 2024 as a result of payment defaults, and (ii) a 11.2% reduction in contribution from the Thailand Operations, which decreased from US\$1.78 million in FY2025 to US\$1.58 million in FY2026 due to lower production volumes. However, the revenue decline was partially offset by the contribution from the Investment and Trading segment, which generated US\$0.31 million in sales revenue in FY2026.

The Group reported a net loss after tax and non-controlling interests attributable to shareholders of US\$2.41 million in FY2026, narrowed by 52.2% from a net loss after tax and non-controlling interests of US\$5.04 million in FY2025, after accounting for loss allowance on financial assets, other gains, operating expenses, finance costs, and income tax credit.

Furthermore, the Group reported a positive working capital position of approximately US\$0.07 million as at 30 June 2026, a reversal from a negative working capital position of approximately US\$0.29 million as at 30 June 2025.

Please refer to the following sections in the annual report for more details on our operations and financial information:

- ▶ Letter to Shareholders on page 3
- ▶ Operations and Financial Review on page 6
- ▶ Business Operations on page 9
- ▶ Financial Statements on page 63

The table below provides an analysis of our economic value distributed to various stakeholders, and the economic value retained over the last three financial years.

PERFORMANCE

IN FY2026

- Achieved targets set for FY2026.
- Achieved target of no incident of non-compliance with management controls and procedures.
- Achieved target of improved financial performance with lower net loss after tax and non-controlling interests of US\$2.4 million in FY2026, down from US\$5.0 million in FY2025.
- Recorded a positive working capital position of US\$0.1 million as at 30 June 2026 from a negative working capital position of US\$0.3 million as at 30 June 2025.

TARGETS

FOR FY2027

- ▶ To maintain no incident of non-compliance with management controls and procedures.
- ▶ To improve financial performance through newly acquired holistic health and wellness businesses while continuing to seek strategic and potential business opportunities that will strengthen the Group's revenue and earnings base, despite ongoing macroeconomic and business challenges.

DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED
GRI 201-1

For financial year ended 30 June (in USD thousands)	FY2024	FY2025	FY2026
Economic value generated	4,087	3,598	1,894
Economic value distributed	(4,644)	(8,635)	(4,406)
Operating costs	(3,249)	(7,433)	(2,953)
Employee wages and benefits	(1,279)	(1,033)	(1,352)
Payments to government by country (taxes)	(116)	(169)	(101)
Economic value retained	(557)	(5,037)	(2,512)

Notes:

Operating costs include cost of sales, marketing and distribution expenses, administrative expenses, other expenses and exclude employee wages and benefits.

Employee wages and benefits include Directors' remuneration and employee salaries.

Payments to government by country (taxes) denotes to income taxes paid.

The Group has recently expanded into a comprehensive suite of holistic health and wellness businesses that include education, and trading and investment, to further strengthen its revenue and earnings base for the long term.

MATERIAL TOPIC:

ENVIRONMENTAL

ENERGY EFFICIENCY

GRI 103-2, 102-5, 102-6

The Group's oil and gas business segment in Thailand continues to dominate our performance, while activities in the technical service business segment in Singapore remains suspended and holistic health and wellness business segment is still in its early stage of development.

We continue to monitor and measure our environmental footprint together with our joint partners in the Thailand Operations for FY2026 as the Singapore operations are still undergoing restructuring. Energy consumption at our Thailand operations includes electricity and diesel. In light of the changes within the Group, we endeavour to improve the consistency of our performance data and energy efficiency over time.

Our total energy consumption from non-renewable sources decreased by 23.3% year-on-year, declining from 8,271.8 gigajoules ("GJ") in FY2025 to 6,340.5 GJ in FY2026. Fuel consumption saw a reduction of 27.5% year-on-year, decreasing from 6,803.9 GJ in FY2025 to 4,935.6 GJ in FY2026, primarily due to a decrease in drilling activities at the Thailand Operations. The Group's electricity consumption saw a 4.3% year-on-year decrease from 1,467.9 GJ in FY2025 to 1,404.9 GJ in FY2026. This modest reduction was attributed to a 21.7% decrease in electricity usage in the Thailand Operations in FY2026, largely resulting from reduced activity levels. However, the Group's expansion of the wholesale trading businesses in Singapore led to a significant increase in electricity usage.

The Group's overall greenhouse gas ("GHG") emissions decreased by 26.2% year-on-year from 18,904.4 tonnes of carbon dioxide equivalent ("tCO₂e") in FY2025 to 13,946.6 tCO₂e in FY2026.

PERFORMANCE IN FY2026

- Recorded a decrease of 23.3% in total energy consumption from 8,271.8 GJ in FY2025 to 6,340.5 GJ in FY2026.
- Overall GHG emissions decreased by 26.2% from 18,904.4 tCO₂e in FY2025 to 13,946.6 tCO₂e in FY2026.

TARGETS FOR FY2027

- ▶ To continue to monitor our overall energy consumption performance data for operations in both Singapore and Thailand.

Energy Consumed from Non-renewable Sources GRI 103-2 (replaced GRI 302-1)

Energy Sources (in GJ)	Singapore		Thailand*			Group Consumption	
	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026	Variance
Fuel (Diesel)	-	-	6,803.9	4,935.6	6,803.9	4,935.6	(27.5)%
Electricity	12.8	265.0	1,455.1	1,139.9	1,467.9	1,404.9	(4.3)%
Total consumption	12.8	265.0	8,259.0	6,075.5	8,271.8	6,340.5	(23.3)%

Note:

Thailand* denotes the 20% equity interest in the Thailand Operations.

Direct (Scope 1) and Energy Indirect (Scope 2) GHG Emissions GRI 102-5, 102-6 (replaced 305-1, GRI 305-2)

GHG Emissions (in tCO ₂ e)	FY2025	FY2026	Variance
Scope 1	18,318.5	13,363.6	(27.0)%
Scope 2	585.9	583.0	(0.5)%
Total emissions	18,904.4	13,946.6	(26.2)%

Notes:

- ⁽¹⁾ Scope 1 covers emissions from sources that an organisation owns or controls directly, and Scope 2 are emissions that a company causes indirectly and come from where the energy it purchases and uses is produced.
- ⁽²⁾ Conversion factors are based on published statistics from Ministry of Energy and the Department of Alternative Energy Development and Efficiency of Thailand, as well as the Energy Market Authority of Singapore.

Considering the ongoing macroeconomic challenges, including tariff and geopolitical uncertainties and a global economic slowdown, we are still navigating growth and stability in our business operations, especially having established the holistic health and wellness businesses recently. Hence, we believe that it would be fair and reasonable to set our carbon footprint targets once our business operations stabilise, allowing us to understand our baseline. Nevertheless, the Group remains committed to reducing our carbon footprint in the short, medium, and long term.

MATERIAL TOPIC:

ENVIRONMENTAL

WASTE

GRI 306-2, 306-3

The Group continues to demonstrate our commitment to environmental preservation and protection by adhering to all relevant environmental requirements and standards. Our joint operation in the Thailand Operations primarily produces waste materials, which are categorised into non-hazardous and hazardous types to ensure proper disposal and management.

The joint operation is obligated to adhere to local laws and regulations regarding wastewater management and the segregation of waste materials in accordance with the waste codes and management protocol set forth by Thailand's Department of Mineral Fuels ("**DMF**"), Ministry of Energy.

Hazardous waste encompasses contaminated materials such as drilling mud, chemicals, hardware, and sewage water generated from oil production and drilling activities. In contrast, non-hazardous waste includes drilling cuttings, general waste, and recyclable waste, such as plastic bottles and paper. These recyclable materials will be sold to local waste collector to partially offset disposal expenses.

It is essential to monitor and document the quantity of each waste type, particularly hazardous waste, in the waste manifest system prior to transportation and treatment by registered waste transporters and waste disposers. Waste from each well site will be collected and recorded for the monthly report to DMF, and the hazardous waste will be managed by the certified third-party service provider, WMS & ESBE, every quarter. We consistently engage third-party service providers to ensure the proper disposal of all our waste materials, and conduct review on an annual basis.

Total Amount of Waste Generated

GRI 306-3

Types of Waste (in tonnes)	FY2025	FY2026	Variance
Hazardous	31.1	39.9	28.3%
Non-hazardous	1,388.1	439.9	(68.3)%
Total waste generated	1,419.2	479.8	(66.2)%

The total amount of waste generated decreased from 1,419.2 tonnes in FY2025 to 479.8 tonnes in FY2026, a 66.2% year-on-year decline. This reduction was primarily attributed to a significant decrease in the disposal of non-hazardous concrete scrap and other non-hazardous waste, resulting from lower production and drilling activities during FY2026. In contrast, hazardous waste recorded a 28.3% year-on-year increase from 31.1 tonnes in FY2025 to 39.9 tonnes in FY2026. The increase was mainly due to an increase in contaminated soil generated during oil production activities in FY2026.

Nonetheless, we maintained our record of zero incidents of non-compliance with the relevant laws and regulations regarding environmental protection in FY2026. Together with our joint operators, we are committed to adhere to all laws and regulations related to environmental protection.

CLIMATE CHANGE RESILIENCE GRI 102-1

The Group acknowledges the potential risks that climate change could pose to our industry, our Company, and society at large. We are committed to incorporating contingency planning into our Group's strategy and operations, which we have taken initiatives to reduce our carbon footprint in concurrent with our pursuit to improve our financial performance and economic value through seizing viable business opportunities and expanding the revenue and earnings base for the long term.

To enhance our resilience and adaptation to climate change, we recognise it will require significant time and effort, as well as careful allocation of our limited resources, to thoroughly understand the climate-related risks and opportunities pertinent to our Group's operations and to manage these risks effectively.

The Group has previously presented a summary of climate-related risks and opportunities, alongside their potential financial impact, for our Technical Service segment. The Technical Service segment was the primary revenue generator in both FY2024 and FY2025. With the suspension of the Technical Service segment following the default of the second customer in August 2025 and the Company's ongoing corporate restructuring exercise, we believe it will be reasonable for the Group to reassess the potential climate-related risks and opportunities and their financial impact related to the newly established businesses in the health and wellness and trading segments in the near future.

We have made progress in meeting the SGX-ST's updated climate reporting requirements, announced on 25 August 2025. In recent years, we have actively monitored and disclosed our greenhouse gas emissions under Scope 1 and Scope 2. The Group is currently focused on establishing baseline emissions and subsequently setting realistic targets to facilitate relevant disclosures in accordance with IFRS S2.

In addition, the Group will endeavour to comply with the roadmap for gradual adoption of the IFRS Sustainability Disclosure Standards, particularly IFRS S1¹ and IFRS S2². The AC is dedicated to establish the processes to progressively identify and evaluate critical climate-related risks and opportunities relevant to the Group's business operations in the next two financial years. The Group's primary goal is to strike a balance between environmental responsibility and operational resilience.

PERFORMANCE IN FY2026

- Achieved the target of engaging in internal discussions aimed at identifying and evaluating potential climate-related risks and opportunities that are of relevance to the Group's operations in the Technical Service segment.
- Did not achieve the target of exploring scenario analysis to assess the Group's climate resilience due to limited resources.
- Achieved the target of reporting Scope 1 and Scope 2 of GHG emissions under IFRS S2.

TARGETS FOR FY2027

- ▶ To identify and evaluate climate-related risks and opportunities that may be relevant to the Group's expanded business operations.
- ▶ To explore and consider scenario analysis to assess climate resilience in a progressive manner.

¹ <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/>

² <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/>

MATERIAL TOPIC:

SOCIAL

EMPLOYMENT, DIVERSITY AND EQUAL OPPORTUNITY GRI 401-1, 405-1

The Group is steadfast in our commitment to fair employment practices, fostering a healthy workplace that values equality and non-discrimination among our employees. We believe the well-being of our employees is integral to the sustainable growth of our business.

While we have in place our staff handbook and human resources (“HR”) manual that adhere to the legislation and guidelines in the country of operations, we are committed to conducting engagement sessions on a regular basis. We establish efficient communication within the organisation to foster effective interactions and cultivate the responsibility, involvement, and motivation of employees who contribute to the Group’s overall success.

Our Group’s recruitment, remuneration, promotion, and benefits are required to be handled based on objective assessment, equal opportunity, and non-discrimination regardless of gender, race, marital status, pregnancy, disability, age, or family status. Remuneration packages which include the necessary social benefits are reviewed periodically to ensure consistency with the employment market and industry benchmark.

As the Group continues our pursuit of viable businesses and expands the holistic health and wellness segment, the full-time headcount within the Singapore operations has also seen improvement. Meanwhile, the full-time headcount in the Thailand Operations remained stable. Overall, the Group’s full-time headcount increased by 15.8% year-on-year, rising from 57 employees in FY2025 to 66 employees in FY2026.

We believe that comparing full-time employment with contractual employment is not meaningful, as the contractual roles pertain solely to the Thailand Operations and depend on the level of drilling activity.

The nature of the profession continues to be male dominance in terms of gender diversity, particularly in the oil and gas sector. Nevertheless, gender diversity is becoming more equitable as the Group expands into holistic health and wellness-related businesses in FY2026. In FY2026, the Group’s full-time headcount comprises approximately 54.5% male employees and 45.5% female employees, compared to 57.9% male employees and 42.1% female employees in FY2025.

While the Group anticipates that the proportion of male employees will likely remain about 55% in the near to medium term, as we continue to explore potential business opportunities for expanding our revenue and income streams, we strive to maintain workforce that is based on merit rather than solely focusing on achieving equitable diversity.

Based on the Group’s full-time headcount, we continue to maintain a relatively young workforce, with approximately 83.3% of our Group’s headcount under the age of 50 in FY2026, as compared to 86.0% in FY2025. Our employee turnover rate decreased from 19.8% in FY2025 to 6.5% in FY2026, attributed to our expansion into holistic health and wellness-related businesses.

PERFORMANCE IN FY2026

- Achieved targets set for FY2026.
- Recorded zero incidents of non-compliance with the relevant laws and regulations relating to fair employment practices.
- Maintained relatively young workforce with 83.3% of the Group’s full-time employees are under the age of 50 in FY2026, compared to 86.0% in FY2025.
- Male employees comprised 54.5% of our total headcount in FY2026, compared to 57.9% in FY2025.
- Employee turnover decreased from 19.8% in FY2025 to 6.5% in FY2026.

TARGETS FOR FY2027

- ▶ Continue to maintain a record of zero incidents of non-compliance with relevant laws and regulations concerning fair employment practices.
- ▶ Continue to monitor and review recruitment procedure and system to ensure fairness and non-discrimination in the hiring process.
- ▶ Aim to maintain gender diversity within the Group’s workforce so that male employees comprise less than 75% of the total headcount.
- ▶ To maintain reasonable employee turnover of less than 15%.

FULL-TIME EMPLOYEES BY LOCATION

FYE 30 June / Location	FY2025		FY2026		Variance	
Singapore	4	7.0%	13	19.7%	9	225.0%
Thailand	53	93.0%	53	80.3%	0	0.0%
Group headcount	57	100.0%	66	100.0%	9	15.8%

FULL-TIME EMPLOYEES BY GENDER

FYE 30 June / Gender	FY2025		FY2026		Variance	
Male	33	57.9%	36	54.5%	3	9.1%
Female	24	42.1%	30	45.5%	6	25.0%
Group headcount	57	100.0%	66	100.0%	9	15.8%

FULL-TIME EMPLOYEES BY AGE GROUP

FYE 30 June / Age Group	FY2025		FY2026		Variance	
Below 30-year-old	0	0.0%	0	0.0%	0	0.0%
Between 30-50- year-old	49	86.0%	55	83.3%	6	12.2%
Above 50-year-old	8	14.0%	11	16.7%	3	37.5%
Group Headcount	57	100.0%	66	100.0%	9	15.8%

NEW FULL-TIME EMPLOYEES BY GENDER AND AGE GROUP

FYE 30 June	FY2025	FY2026	Variance
By Gender			
Male	2	3	50.0%
Female	3	10	233.3%
By Age Group			
Below 30-year-old	0	0	0.0%
Between 30-50- year-old	3	8	166.7%
Above 50-year-old	2	5	150.0%
Total new hires	5	13	160.0%

MATERIAL TOPIC:

SOCIAL

EMPLOYEE TURNOVER BY GENDER

Gender	New Hires		Resigned		Employee Turnover	
	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026
Male	40.0%	23.1%	66.7%	25.0%	22.2%	2.9%
Female	60.0%	76.9%	33.3%	75.0%	16.3%	10.9%
Group average					19.8%	6.5%

EMPLOYEE TURNOVER BY AGE GROUP

Age Group	New Hires		Resigned		Employee Turnover	
	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026
Below 30-year-old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Between 30-50- year-old	60.0%	61.5%	83.3%	50.0%	19.0%	3.8%
Above 50-year-old	40.0%	38.5%	16.7%	50.0%	28.6%	21.1%
Group average					19.8%	6.5%

OCCUPATIONAL HEALTH AND SAFETY

GRI 403-2, 403-5, 403-9

We are committed to ensuring a healthy and safe working environment for all members of the Group. We manage and monitor our operations in accordance with the national health and safety guidelines and regulations that are applicable in the locations where we operate.

We remain vigilant in managing and monitoring health and safety risks through the enforcement of policies and procedures, including the Workplace Safety Policy, as well as the employee behaviour and responsibility guidelines outlined in the Employees Handbook. This is part of our ongoing commitment to maintaining a healthy and safe working environment for all members of our organisation. Furthermore, all new employees are required to participate in orientation sessions led by the human resources personnel, which will cover health and safety topics relevant to the workplace.

Our joint operator, ECO Orient, conducts extensive safety training programmes to ensure that all employees at the Thailand Operations are well-informed about the latest safety protocols.

The field operators are to report directly to the Shift Supervisor or Health and Safety ("HSE") Officer if they identify a hazard or risk incident. The Shift Supervisor will implement the standard procedure, which includes:

- ▶ issuing safety alert to line management, HSE, and all staff; and
- ▶ preparing an incident report within 24 hours, along with a root cause analysis and/or investigation report within 48 hours, for the various departments, including HR, Administrative, HSE, Production, Engineering, and representatives of the Safety Committee.

The Safety Committee regularly reviews and updates the relevance and currency of training courses, policies, and procedures. Health and safety topics will be briefed to workers during weekly meetings and the workers will also provide feedback to the Safety Committee at the monthly meetings. We believe that fostering self-responsibility, complemented by regular reminders and education, will help minimise work-related injuries and accidents in the workplace.

At our joint operation in the Thailand Operations, refresher training courses will be conducted every quarter for all workers. These courses will cover first aid, basic firefighting, safety measures, and the precautions necessary for chemical usage and handling, along with driver safety training for forklift operators. The aim is to ensure that every employee understands the policies and standard procedures while consistently emphasising the importance of adhering to workplace safety standards and regulations to minimise work-related injuries. Additionally, the HSE team will provide annual refresher training for the drivers of the road tanker company, focusing on road safety and the company's policy.

PERFORMANCE IN FY2026

- Achieved targets set for FY2026.
- Recorded zero incidents resulting in fatality and permanent disability.
- Conducted training and refresher courses regularly for employees in the Thailand Operations.
- Recorded zero incidents of non-compliance with the relevant laws and regulations relating to occupational health and safety.

TARGETS FOR FY2027

- ▶ Continue to conduct refresher training courses regularly for our employees.
- ▶ To achieve zero incidents resulting in fatality and permanent disability.
- ▶ Maintain zero incidents of non-compliance with the relevant laws and regulations relating to occupational health and safety, providing a safe working environment, and protecting our employees from occupational hazards.

MATERIAL TOPIC:

SOCIAL

In FY2026, we upheld our record of zero incidents leading to fatalities or permanent disabilities. However, we did record one incident of recordable work-related injuries that required medical treatment at our Thailand Operations. Although we have made progress in reducing work-related injuries, we are dedicated to minimising all such incidents and are striving to maintain our record of zero fatalities and permanent disabilities for FY2027, as well as in the medium and long term.

PERFORMANCE APPRAISAL GRI 404-3

Our Group aims to conduct annual performance evaluations for our employees based on their roles and responsibilities within the organisation, a practice that we target to maintain indefinitely. We believe this approach promotes a culture of accountability and encourages professional growth through constructive feedback. This, in turn, empowers employees to establish personal goals that align with the Group's objectives.

The employee performance review primarily comprises quantitative evaluation criteria that are based on specific positions and responsibilities. We actively gather performance information through inputs from direct supervisors and periodical employee communication sessions. We believe regular communication with employees fosters better working relationships and helps us to stay informed about our employees' growth and well-being, which will improve talent retention.

Discretionary incentives, such as bonuses, are awarded to eligible employees based on their performance, contributions to the Group and the overall performance of the Group. Remuneration policies and packages are regularly reviewed to ensure they remain competitive within the industry. This process also supports the Group's efforts in talent acquisition and retention.

No performance appraisals were conducted in FY2026 for the Group's employees in either the Singapore or Thailand operations, as the Group prioritised operational stability and the alignment of our workforce and remuneration structure with current business needs.

Our Thailand Operations continue to conduct interactive meetings for employees on a regular basis, despite the fact that the Singapore operations are undergoing corporate restructuring. These meetings consist of weekly health and safety topics related to operations, as well as quarterly in-house training sessions for employees on basic first aid, firefighting, safe chemical usage, and handling.

PERFORMANCE IN FY2026

- Did not achieve target of annual performance evaluation for all employees set for FY2026.
- No performance appraisals were conducted in FY2026 as the Group prioritised operational stability and the alignment of workforce and remuneration structure with current business requirements.

TARGETS FOR FY2027

- ▶ To continue to conduct interactive meetings for employees on a regular basis to encourage active participation in the business operations.
- ▶ To achieve annual performance evaluation for all employees.

ENGAGEMENT WITH LOCAL COMMUNITIES

GRI 413-1

The Group remains committed to fostering mutually beneficial relationships with the local communities in the surrounding areas of our Thailand Operations. We believe that sustainable business practices should enhance the livelihoods and living standards of these communities. Therefore, our joint operator, ECO Orient, maintains a proactive approach to engaging with the local communities from the outset.

The stakeholder engagement plan includes individuals, small groups, communities or villages, sub-districts, districts, and provincial levels, as well as public forums. It involves sharing information about oilfield operations and defining preventive measures and resolutions for potential impacts on the environment and local communities. We believe engaging the local communities helps us understand and address their concerns in response to our operations and thus enhances solidarity.

Our joint operator, ECO Orient, has implemented a structured mechanism that includes the Grievance and Issue Handling Guideline, Grievance and Issue Handling Flow Chart, and Monitoring Workflow to effectively address disputes or grievances. This system is aimed at resolving issues before they escalate to more serious conflicts and utilises a system to record, track, and manage grievances, ensuring they are handled appropriately and followed-up. In FY2026, there were no grievances, community-related disputes, or human rights violations reported by the local communities.

We believe our corporate social responsibility ("CSR") initiatives and our commitment to enhancing the quality of life in the local communities near our site operations in Thailand, in a sustainable manner, are both motivational and well supported by the participants in these targeted areas.

Our joint venture operator, ECO Orient, continued to deliver community enhancement programmes at all operating sites close to our Thailand Operations in FY2026. These programmes include (i) Education support, where 405 students in 24 schools covering two operating districts were provided with scholarships; (ii) Social Investment Projects, where infrastructural improvements were undertaken in six villages and two schools to enhance the living conditions and community accessibility; and (iii) environmental and cultural promotion, where funds were raised for conservation of nature and traditional culture. In FY2026, the Group participated in 43 community and charitable events, with a total contribution of over THB 400,000 (approximately USD 12,105), an increase from 37 events in FY2025.

PERFORMANCE IN FY2026

- Achieved the target set for FY2026 concerning our involvement in making a positive impact on the livelihoods and living standards of local communities.
- Participated in a total of 43 community and charitable events in FY2026, as compared to 37 events in FY2025.

TARGETS FOR FY2027

- ▶ Continue to uphold our commitments and efforts to enhance the livelihoods and living standards of the local communities, especially in regions near to the Group's Thailand Operations.

MATERIAL TOPIC: SOCIAL

Some of the notable community and charitable events include:



Scholarship programmes to foster educational opportunities for underprivileged children in 24 schools across operating areas in Wichian Buri and Si Thep District



Supported various associations to organise sports activity programmes for schools and local communities.



Financial support for the Village Natural Resources and Environment Volunteer Network Committee (VNEV) for activities to conserve the environment. The funds shall be used to facilitate the implementation of a reforestation project, including the purchase and distribution of tree seedlings to 14 sub-districts and 192 villages in the Concession Area of Wichianburi District. The “Tree Planting Project” involves collaboration with local communities, temples, and contractors and aims to create green spaces for communities to help mitigate impacts of climate change.

MATERIAL TOPIC: SOCIAL



The Phetchabun Government, Energy Department, and the Tourism & Sport Department organised the “Cycling Conservation: Tracing the Fossil Trail Seashell” event in Wichianburi District, where slingshots were used to disperse a variety of seeds, contributing to the creation of new seedlings. This event seeks to develop a tourism route focused on health-related recreational activities and energy conservation across the two districts: Wichianburi and Si Thep, which are surrounding the operation areas.



Financial supports for conservation of the local culture and Red Cross association.



Assistance was offered to local governments for organising the “Buddhist Lore of Visakha Bucha ceremony” event at Kao Klang Nok, situated within the Si Thep Historical Park, a designated UNESCO World Heritage Site. This significant event takes place in Phetchabun Province. The Buddhist holiday is marked by merit-making, traditional candlelight circumambulation, and local cultural markets surrounding the ancient ruins.



This project addresses the needs of local communities by providing support for road repair and maintenance in areas surrounding transportation routes to production well sites.



Collaborate with the local government to organise the “Home Renovation for the Underprivileged” project in honour of His Majesty King Maha Vajiralongkorn Phra Vajiraklaochaoyuhua on the occasion of His Majesty the King’s 72nd birthday anniversary in July 2025.

MATERIAL TOPIC: SOCIAL



Financial support for social investment projects located in Wichianburi District: upgrading of the electricity system for both the community and the temple in Banklongmuang Village and installation of a Community Broadcasting System in Ban Nongnongbuakaow Village.



Financial support for social investment projects located in Wichianburi District: upgrading of the community meeting hall with equipment and accessibility features to serve diverse community groups located in Bankodtabong Village and Bannongbuakaow Village.



Financial support for social investment projects located in Wichianburi District: upgrade and develop Computer Room to enhance students' digital technology literacy and technical skills at Bannongbuakaow School, and renovate the multi-purpose building at Banmaiwilaiwan School.

MATERIAL TOPIC: GOVERNANCE

REGULATORY COMPLIANCE GRI 2-27

The Group prioritises conducting our business in accordance with relevant environmental regulations and standards, as well as with pertinent social and economic compliance. The Group remains committed to upholding excellent corporate governance and we will continue to adhere to applicable laws and regulations while striving to exceed these requirements.

ECO Orient is accountable for the management, monitoring, and verification of environmental and social impacts at our joint operation in Thailand to ensure compliance to environmental regulations. The Office of Natural Resources and Environmental Policy and Planning (“**ONEP**”) has accredited a third-party organisation to conduct assessments every six months. The results of environmental and social impact assessments on the Thailand Operations are submitted to the appropriate government sections and communities on a biannual basis. These assessments are made available on the Smart EIA Plus website at <https://eia.onep.go.th/>.

We are pleased to report that there were no violations of environmental or socioeconomic laws and regulations in FY2026. In addition, we have also maintained zero incidents of non-compliance with management controls and procedures. We are committed to uphold our consistent goal of ensuring that there are no instances of non-compliance in either the socioeconomic or environmental aspect.

CORPORATE GOVERNANCE

CapAllianz’s Board and management team are committed to ensuring the Group’s operations are sustainable and protecting the interests of all stakeholders by adhering to rigorous corporate governance and transparency standards.

We believe our commitment not only fosters trust and accountability but also positions CapAllianz as a corporate citizen who takes pride in responsible business practices. By prioritising ethical decision-making, the Group aims to create long-term value while minimising the risks associated with unsustainable practices.

We are dedicated to maintaining the highest standards of corporate transparency and disclosures, and we have reviewed and ensured the relevance of our policies and procedures that govern our adherence to risk management guidelines and compliance with applicable legislation. Our pursuit of corporate excellence continually motivates us to enhance our performance by fostering a system that is more transparent, accountable, and equitable.

Please refer to our annual report from page 18 - 53, for more details on the Group’s corporate governance practices, precautionary measures, and risk management structure.

PERFORMANCE IN FY2026

- Achieved targets set in FY2026.
- Recorded zero incidents of non-compliance with the relevant laws and regulations in the social, economic, and environmental areas that could potentially result in internal disciplinary action or public allegation.
- Complied with the principles and provisions set out in the Singapore Code of Corporate Governance 2018, where appropriate.
- Recorded zero incidents of non-compliance with management controls and procedures.

TARGETS FOR FY2027

- ▶ Maintain zero incidents of non-compliance with the relevant laws and regulations in the social and economic aspect.
- ▶ Maintain zero incidents of non-compliance with management controls and procedures.
- ▶ Continue to review, monitor and update the adequacy of the management controls and procedures as the Group reviews the possible impacts of climate-related issues on our operations.
- ▶ Continue to comply with the principles as set out in the Singapore Code of Corporate Governance 2018.

MATERIAL TOPIC:

GOVERNANCE

ANTI-CORRUPTION GRI 205-3

The Group maintains a strict zero-tolerance policy towards fraudulent and corrupt practices that could disrupt our business operations and hinder growth. We are dedicated to conducting our business with integrity and transparency, with an unwavering stance against corruption.

In Singapore, we have implemented a Whistleblowing Policy that allows stakeholders to report any illegal or unethical conduct without fear of retaliation. Our joint operator, Eco Orient, requires all new employees to acknowledge and agree to its Code of Business Ethics before commencing their employment. We also encourage all members of the organisation to take proactive steps to prevent, manage, and facilitate the reporting of any illegal or unethical practices within the organisation.

The Group upheld a record of zero incidents of corruption, bribery, extortion, fraud, or money laundering in FY2026. We will remain vigilant in monitoring our policy and practices to ensure they remain relevant and up to date.

PERFORMANCE IN FY2026

- Achieved targets set in FY2026.
- Recorded zero incidents of non-compliance with the relevant laws and regulations regarding corruption, bribery, extortion, fraud, and money laundering.

TARGETS FOR FY2027

- ▶ To monitor and maintain our policy and practices such that they are relevant and up to date.
- ▶ To maintain record of zero incidents of non-compliance with the relevant laws and regulations in relation to corruption, bribery, extortion, fraud, and money laundering.

Statement of use	CapAllianz Holdings Limited has reported the information cited in this GRI content index for the period starting 1 July 2025 to 30 June 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Reference
GRI 2: General Disclosures 2021	2-1: Organisational details	Company Profile
	2-2: Entities included in the organisation's sustainability reporting	Board Statement
	2-3: Reporting period, frequency and contact point	Board Statement
	2-4: Restatements of information	Materiality Assessment
	2-5: External Assurance	Board Statement
	2-6: Activities, value chain, and other business relationships	Annual Report ("AR") – Letter to Shareholders AR – Business Operations
	2-7: Employees	SOCIAL: Employment, Diversity and Equal Opportunity
	2-9: Governance structure and composition	SUSTAINABILITY GOVERNANCE AR – Board of Directors AR – Corporate Governance Report
	2-10: Nomination and selection of the highest governance body	AR – Corporate Governance Report
	2-15: Conflicts of interest	AR – Corporate Governance Report
	2-16: Communication of critical concerns	AR – Corporate Governance Report
	2-17: Collective knowledge of the highest governance body	AR – Corporate Governance Report
	2-18: Evaluation of the performance of the highest governance body	AR – Corporate Governance Report
	2-19: Remuneration policies	AR – Corporate Governance Report
	2-20: Process to determine remuneration	AR – Corporate Governance Report
	2-22: Statement on sustainable development strategy	Board Statement
	2-23 Policy commitments	Board Statement SUSTAINABILITY GOVERNANCE, Stakeholder Engagement
	2-24 Embedding policy commitments	SUSTAINABILITY GOVERNANCE, Materiality Assessment
	2-25 Processes to remediate negative impacts	AR – Corporate Governance Report
GRI 2: General Disclosures 2021	2-26: Mechanisms for seeking advice and raising concerns	SOCIAL: Employment, Diversity and Equal Opportunity SOCIAL: Occupational Health and Safety
	2-27: Compliance with laws and regulations	GOVERNANCE: Regulatory Compliance, Corporate Governance
	2-29: Approach to stakeholder engagement	SUSTAINABILITY GOVERNANCE: Stakeholder Engagement

GRI CONTENT

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GRI Standard	Disclosure	Reference
GRI 3: Material Topics 2021	3-1: Process to determine material topics	SUSTAINABILITY GOVERNANCE: Materiality Assessment
	3-2: List of material topics	
	3-3: Management of material topics	
GRI 201: Economic Performance	201-1: Direct economic value generated and distributed	ECONOMIC: Economic Performance
GRI 103: Energy 2025	103-2: Energy consumption and self-generation within the organization	ENVIRONMENTAL: Resource Efficiency
GRI 102: Climate Change 2025	102-1: Transition plan for climate change mitigation	ENVIRONMENTAL: Climate Change Resilience
	102-5: Scope 1 GHG emissions	ENVIRONMENTAL: Energy Efficiency
	102-6: Scope 2 GHG emissions	
GRI 205: Anti-corruption 2016	205-3: Confirmed incidents of corruption and actions taken	GOVERNANCE: Anti-corruption
GRI 306: Waste 2020	306-2: Management of significant waste-related impacts	ENVIRONMENTAL: Waste
	306-3: Waste generated	
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	SOCIAL: Employment, Diversity and Equal Opportunity
GRI 403: Occupational Health and Safety 2018	403-2: Hazard identification, risk assessment, and incident investigation	SOCIAL: Occupational Health and Safety
	403-5: Worker training on occupational health and safety	
	403-9: Work related injuries	
GRI 404: Training & Education 2016	404-3: Performance appraisal	SOCIAL: Performance Appraisal
GRI 405: Diversity and equal opportunity 2016	405-1: Diversity of governance bodies and employees	SOCIAL: Employment, Diversity and Equal Opportunity
GRI 413: Local Communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	SOCIAL: Engagement with Local Communities



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