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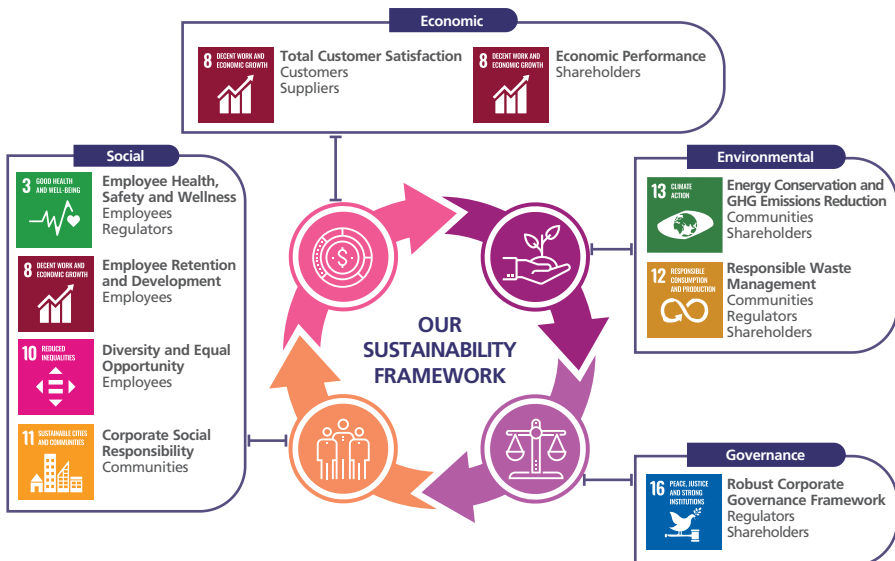
# SUSTAINABILITY REPORT

## BOARD STATEMENT

The Board of Directors (the “**Board**”) of Ellipsiz Ltd (“**Ellipsiz**”, the “**Company**” and together with its subsidiaries, the “**Group**”, “**We**”) is pleased to present this Sustainability Report (“**Report**”) for the financial year from 1 July 2025 to 30 June 2026 (“**FY2026**” or “**Reporting Period**”). This Report provides insights into the way we do business, while highlighting our material sustainability factors under the economic, environmental, social and governance pillars (collectively, the “**Sustainability Factors**”).

The Board is responsible for overseeing the business and corporate affairs of the Group, including sustainability matters. We believe that a responsible business approach is integral to our long-term success. After considering the Group’s sustainability challenges in the context of our strategic planning and business strategies, the Board identified the material Sustainability Factors and ensured proper oversight of their management and monitoring. We are committed to adopting sustainable practices across our operations, empowering individuals, enriching communities, and creating a positive impact on the environment and society, thus securing our long-term future.

This Report also demonstrates our commitment to the United Nations’ Sustainable Development Goals (“**SDGs**”). By working closely with our stakeholders across our supply chain, their inputs shape our sustainability initiatives and help us prioritise our material Sustainability Factors. Below is an illustration of how our material Sustainability Factors, key stakeholders and the SDGs interact:



# SUSTAINABILITY REPORT

## SUSTAINABILITY PERFORMANCE AT A GLANCE

A summary of our material sustainability performance in FY2026 is as follows:

| Sustainability Pillar | Sustainability Metric                                                                                                                                                        | Sustainability Performance |                |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------|
|                       |                                                                                                                                                                              | FY2026                     | FY2025         |
| Economic              | Revenue from continuing operations                                                                                                                                           | \$71.5 million             | \$57.8 million |
|                       | Profit from continuing operations, net of tax                                                                                                                                | \$1.7 million              | \$1.1 million  |
| Environmental         | Aggregated Scope 1 and 2 GHG emissions (tonnes CO <sub>2</sub> e)                                                                                                            | 96.0                       | 73.7           |
|                       | Scope 1 GHG emissions intensity (tonnes CO <sub>2</sub> e/revenue '\$000)                                                                                                    | 0.001                      | 0.001          |
|                       | Scope 2 GHG emissions intensity (tonnes CO <sub>2</sub> e/sq ft)                                                                                                             | 0.001                      | 0.001          |
|                       | Number of reported incidents of significant fines and/or non-monetary sanctions incurred as a result of non-compliance with applicable environmental laws and/or regulations | —                          | —              |
|                       |                                                                                                                                                                              |                            |                |
| Social                | Number of workplace fatalities                                                                                                                                               | —                          | —              |
|                       | Number of high-consequence work-related injuries <sup>1</sup>                                                                                                                | —                          | —              |
|                       | Number of recordable work-related injuries <sup>2</sup>                                                                                                                      | —                          | —              |
|                       | Number of work-related ill health cases <sup>3</sup>                                                                                                                         | —                          | —              |
|                       | Turnover rate                                                                                                                                                                | 14.3%                      | 12.6%          |
|                       | Average training hours per employee                                                                                                                                          | 4.5                        | 4.6            |
|                       | Number of reported incidents of unlawful discrimination <sup>4</sup> against employees                                                                                       | —                          | —              |
| Governance            | Number of incidents of corruption <sup>5</sup>                                                                                                                               | —                          | —              |

<sup>1</sup> A high-consequence work-related injury refers to an injury from which the worker cannot recover or cannot fully recover to their pre-injury health status within six months.

<sup>2</sup> Recordable work-related injuries refer to all work-related injuries that a company is required to report to the relevant local authorities.

<sup>3</sup> A work-related ill-health case refers to a case in which health is negatively impacted due to exposure to hazards at work.

<sup>4</sup> An unlawful discrimination refers to an incident where the relevant authority has initiated an investigation, leading to a penalty for the company.

<sup>5</sup> A corruption incident is defined as fraud or dishonesty involving an amount not less than \$100,000, punishable by imprisonment for a term of not less than two (2) years, committed against the company by its officers or employees.

# SUSTAINABILITY REPORT

## ABOUT US

### Our Business

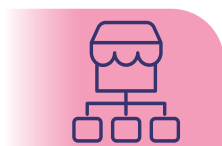
Ellipsiz was founded as a leading provider of integrated solutions in the electronics industry. Over the years, the Group has evolved into one of the leading engineering and service solutions providers, serving customers in the semiconductor industry across Asia. Our core business currently focuses on providing distribution and services solutions ("**DSS**") to customers in the semiconductor and electronics manufacturing industries.

To build long-term resilience and ensure sustainable growth, our subsidiary, ISE Foods Holdings Pte. Ltd. ("**IFH**") is developing Singapore's 4<sup>th</sup> egg farm. This initiative supports Singapore Food Story 2 framework goal of locally producing 30% of the nation's protein needs by 2035, while contributing to a more resilient and sustainable local food supply. Over the past year, IFH has been working closely with the Singapore Food Agency ("**SFA**") and relevant government agencies to advance the project. The Group will provide further updates as and when there are material developments.

The Group has diversified into the sports, recreational and lifestyle sector through its subsidiary, E Golfing Pte. Ltd. In collaboration with UPlay Ventures Pte. Ltd. ("**UPlay**"), an affiliate of NTUC Club, two indoor golf simulator centres were set up in Singapore. As physical golf courses in Singapore become increasingly limited, this initiative aims to provide avid golfers with an alternative venue to pursue their interest whilst maintaining their overall golfing experience. Our strategy leverages UPlay's 'My Golf Kaki' sizeable membership base to attract more customers to our centres, positioning virtual golf as a convenient and enjoyable alternative to traditional golf. The Group will continue to work closely with UPlay to refine the product offering and marketing strategy, so as to reach out to a wider customer base.

Our key business value chains are as follows:

### DSS Business



#### Our Suppliers

We procure equipment from suppliers of leading equipment and products.



#### Our Operations

We distribute a wide range of manufacturing, testing and inspection/ measurement equipment and offer engineering and service-oriented solutions.



#### Our Customers

We sell to customers in the semiconductor and electronics manufacturing industries.

## SUSTAINABILITY REPORT

### Sports, Recreational and Lifestyle Business



#### Our Suppliers

We purchase golf simulators, along with related equipment and accessories, from a vendor who also provides installation services for the purchased items.

#### Our Operations

We operate indoor golf simulator centres.

#### Our Customers

Our customers comprised mainly golf players and learners.

### Our Vision and Mission

#### VISION

To be the leading creator of value for our customers, business partners and stakeholders in the markets we participate in.

#### MISSION

To provide innovative and integrated solutions that can help our customers and business partners achieve their goals optimally.

# SUSTAINABILITY REPORT

## Our Core Values

Our core values define the essence of our brand. They shape our culture, guide our beliefs and practices, and enable us to achieve our goals while continually improving the services we provide to our customers.

## VALUES



**RESPECT FOR INDIVIDUAL**



**INTEGRITY**



**CUSTOMER FOCUS**



**ENTREPRENEURSHIP**



**MERITOCRACY**



**ACHIEVEMENT ORIENTATED**



**PROFIT AND LIQUIDITY FOCUS**

## Our People

As of 30 June 2026, the total number of full-time employees<sup>6</sup> by country is as follows:

| Singapore | Taiwan | China | Malaysia | Indonesia | Total |
|-----------|--------|-------|----------|-----------|-------|
| 72        | 15     | 18    | 14       | 1         | 120   |

The Group did not employ any non-guaranteed hours employees as of 30 June 2026.

<sup>6</sup> The Group's workforce comprises mainly permanent full-time employees, with one full-time employee employed based on a temporary contract. Part-time employees (one permanent and one temporary), who constituted approximately 2% of the Group's headcount, are deemed immaterial and excluded from the human resource metrics in this Report.

# SUSTAINABILITY REPORT

## ABOUT THIS REPORT

### Reporting Framework

This Report is prepared in accordance with Rules 711A and 711B of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") Listing Manual and with reference to the Global Reporting Initiative ("**GRI**") Standards. We use the GRI framework because it is an internationally recognised reporting framework. The GRI content index is available in Appendix 1.

As part of our ongoing efforts to align our sustainability reporting with global standards, we mapped our initiatives to the 2030 Agenda for Sustainable Development which is adopted by all United Nations Member States in 2015 ("**UN Sustainability Agenda**"). The UN Sustainability Agenda provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its core are the 17 SDGs, which form an urgent call for action by all countries, both developed and developing, in a global partnership. We incorporated these SDGs, where appropriate, as a supporting framework to guide and shape our sustainability strategy.

Our climate-related disclosures are based on the 11 recommendations of the Task Force on Climate-related Financial Disclosures ("**TCFD**"). Following the publication of the International Sustainability Standards Board ("**ISSB**") Standards – International Financial Reporting Standards ("**IFRS**") S1 and IFRS S2, we conducted a gap analysis against our existing TCFD reporting and are in the process of aligning our climate-related disclosures to the ISSB Standards. We are guided by the phased approach outlined in Practice Note 7.6 Sustainability Reporting Guide to align our climate-related disclosures with the ISSB Standards.

We relied on internal data monitoring and verification to ensure the accuracy of this Sustainability Report. Internal reviews of the sustainability reporting process are incorporated into our internal audit cycle. We aim to achieve external assurance for our future sustainability reports.

### Reporting Scope

This Report covers the consolidated entities as disclosed in our audited financial statements for FY2026.

### Feedback

If you would like to provide feedback on this Report, please contact us at [ir@ellipsiz.com](mailto:ir@ellipsiz.com).

# SUSTAINABILITY REPORT

## STAKEHOLDER ENGAGEMENT

Building an effective organisation relies on maintaining a healthy company culture that emphasises engagement with key stakeholders. We value our key stakeholders and believe that regular interactions generate new ideas, foster co-operation, and ultimately enhance the organisation’s long-term sustainability performance and overall effectiveness.

Through a stakeholder mapping exercise, we identified key stakeholder groups with whom we prioritise engagement. These include entities and individuals whose interests are, or could be, affected by our activities.

Our efforts are focused on creating sustainable value for our key stakeholders, which include communities, customers, employees, government and regulators, shareholders and investors, and suppliers. Key stakeholders for each Sustainability Factor are identified based on the extent to which their interests are, or could be, affected by the Group’s activities.

We recognise the importance of dedicating time and effort to understanding and addressing the key concerns and expectations of our stakeholders. Through both formal and informal interactions, we strive to build mutually beneficial relationships and ensure a smooth operation within the organisation:

| S/N | Key Stakeholder | Material Concerns of Stakeholder                                                                                      | Engagement Frequency | Engagement Mechanism                                                                                                                                                                                              |
|-----|-----------------|-----------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Communities     | <ul style="list-style-type: none"><li>• Corporate social responsibility</li><li>• Environmental initiatives</li></ul> | Ongoing              | <ul style="list-style-type: none"><li>• Engage with community projects and charities</li><li>• Keep communities informed of the Group’s environmental initiatives via Sustainability Reports</li></ul>            |
| 2   | Customers       | Quality of products and services provided                                                                             | Ongoing              | <ul style="list-style-type: none"><li>• Conduct regular dialogues with customers to understand their needs and gather feedback</li><li>• Appoint representatives to manage customer orders and requests</li></ul> |

## SUSTAINABILITY REPORT

| S/N | Key Stakeholder | Material Concerns of Stakeholder                                                                                                                                                                                                   | Engagement Frequency | Engagement Mechanism                                                                                                                                                                                                                                                                                                                        |
|-----|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3   | Employees       | <ul style="list-style-type: none"> <li>• Equal employment opportunities</li> <li>• Career development and training opportunities</li> <li>• Job security</li> <li>• Remuneration</li> <li>• Workplace health and safety</li> </ul> | Regularly            | <ul style="list-style-type: none"> <li>• Conduct orientations for new employees to familiarise them with the Group's business, management, and policies</li> <li>• Set up training and career development plans</li> <li>• Conduct social and team-building activities</li> <li>• Offer employee welfare programmes and benefits</li> </ul> |
|     |                 |                                                                                                                                                                                                                                    | Annually             | Conduct career development and performance appraisal                                                                                                                                                                                                                                                                                        |
| 4   | Regulators      | Regulatory and compliance risk                                                                                                                                                                                                     | As and when required | Attend seminars or courses to stay abreast of policies and guidelines issued by relevant government and regulatory agencies.                                                                                                                                                                                                                |
| 5   | Shareholders    | Economic and industry trends, Group performance and corporate governance                                                                                                                                                           | Regularly            | Keep shareholders informed of the Group's key developments through press releases, the corporate website, announcements via the SGX-ST website and Annual Reports                                                                                                                                                                           |
|     |                 |                                                                                                                                                                                                                                    | Annually             | Conduct annual general meetings to engage with our shareholders                                                                                                                                                                                                                                                                             |
|     |                 |                                                                                                                                                                                                                                    | Ongoing              | Set up a dedicated investor relations page on the corporate website                                                                                                                                                                                                                                                                         |

## SUSTAINABILITY REPORT

| S/N | Key Stakeholder | Material Concerns of Stakeholder                            | Engagement Frequency | Engagement Mechanism                                                                                                                                                                                                                      |
|-----|-----------------|-------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6   | Suppliers       | Loss of key products distributorships and service contracts | As and when required | <ul style="list-style-type: none"> <li>• Hold regular meetings with suppliers to exchange ideas and address concerns</li> <li>• Communicate regularly with suppliers to keep them informed of the Group's strategies and plans</li> </ul> |

### POLICY, PRACTICE AND PERFORMANCE REPORTING

We have a sustainability reporting policy ("**SR Policy**") in place to guide our sustainability efforts. This policy covers our sustainability strategies, reporting structure, materiality assessment and the processes for identifying and monitoring material Sustainability Factors. Under the SR Policy, we will regularly monitor, review and update our material Sustainability Factors, incorporating feedback from stakeholder engagement and considering both organisational and external developments.

### Sustainability Governance Structure

The Board is responsible for overseeing sustainability matters. To enhance the knowledge of our directors on sustainability reporting and to meet the requirement of Rule 720(7) of the SGX-ST Listing Manual, we confirm that all directors have attended one of the approved sustainability training courses.

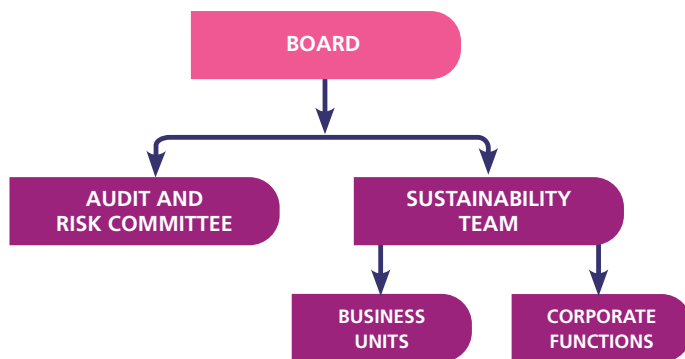
The Board, with support from the Group's executive-level sustainability team ("**Sustainability Team**"), will review the material Sustainability Factors, evaluate performance, and provide strategic direction on the reporting process. Our sustainability strategy is developed and directed by the Sustainability Team in consultation with the Board. The Sustainability Team, led by the Chief Financial Officer and comprising senior management executives from key business units and corporate functions, is responsible for developing the sustainability strategy, evaluating overall sustainability risks and opportunities, and overseeing all sustainability related matters. These include identifying material Sustainability Factors, reviewing their material impacts, recommending improvement initiatives, considering stakeholder priorities, setting goals and targets, as well as collecting, verifying, monitoring and reporting sustainability metrics for this Report.

Separately, the Audit and Risk Committee supports the Board in overseeing internal controls, risk management systems, and assurance activities related to the Company's sustainability reporting processes.

# SUSTAINABILITY REPORT

Our sustainability governance structure and the responsibilities of the involved parties are outlined as follows:

## Sustainability governance structure



## Terms of reference of component parties

| Component Party | Member        | Terms of Reference                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board           | Board members | <ul style="list-style-type: none"><li>• Determine material Sustainability Factors of the Group</li><li>• Review and approve sustainability strategy, policies and targets</li><li>• Review and approve sustainability reports (including the materiality assessment process and outcome)</li><li>• Monitor the implementation of sustainability strategy, policies and performance against targets</li><li>• Oversee the identification and evaluation of climate-related risks and opportunities</li><li>• Oversee the integration of sustainability and climate-related risks and opportunities into the Group's enterprise risk management ("ERM") framework</li><li>• Evaluate the composition and competencies of the Sustainability Team to support effective oversight of sustainability strategy, with consideration of climate-related risks and opportunities</li></ul> |

## SUSTAINABILITY REPORT

| Component Party                     | Member                                                                                                                                                          | Terms of Reference                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Audit and Risk Committee            | Audit and Risk Committee members                                                                                                                                | <ul style="list-style-type: none"> <li>Review the adequacy and effectiveness of the Group's internal controls and risk management systems</li> <li>Oversee the conduct of assurance activities pertaining to the Group's sustainability reporting processes</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Sustainability Team                 | <ul style="list-style-type: none"> <li>Chief Financial Officer</li> <li>Senior management executives from key business units and corporate functions</li> </ul> | <ul style="list-style-type: none"> <li>Develop sustainability strategy, policies and management plans, as well as recommend revisions to the Board</li> <li>Ensure that the implementation of sustainability strategy is aligned across business segments and geographical locations</li> <li>Evaluate overall sustainability risks and opportunities, with a focus on climate-related risks and opportunities</li> <li>Track and monitor sustainability-related regulatory requirements</li> <li>Perform materiality assessment to identify and prioritise material Sustainability Factors</li> <li>Monitor sustainability activities and performance against targets</li> <li>Align the Group's practices at the operational level with the organisation-wide sustainability agenda and strategy</li> <li>Consolidate sustainability metrics to track sustainability impact on the Group basis and for reporting purposes</li> <li>Prepare sustainability reports</li> </ul> |
| Business units/ Corporate functions | Representatives from business units or corporate functions designated to support the work of the Sustainability Team                                            | <ul style="list-style-type: none"> <li>Align practices at the operational level with the Group's agenda and sustainability strategy</li> <li>Collect and compile sustainability metrics to track sustainability impact</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

As we continue refining our sustainability metrics, tracking and target-setting mechanisms, we will link key executives' remuneration to sustainability performance once the system is more mature and stable.

# SUSTAINABILITY REPORT

## Sustainability Reporting Process

Under our SR Policy, the sustainability process begins with understanding of the Group's context. This is followed by the ongoing identification and assessment of the Group's impacts. The most significant impacts are prioritised for reporting, resulting in a list of material Sustainability Factors disclosed in this Report.

Processes involved are shown in the chart below:



## Materiality Assessment

We continually refine our management approach to adapt to the changing business landscape. An annual materiality assessment is performed by the Sustainability Team to ensure that the issues disclosed in our sustainability reports remain current, material, and relevant. Through this assessment, we identify key areas that impact our ability to create value for our stakeholders.

Both positive and negative impacts, actual and potential, are assessed based on: (i) the likelihood of occurrence and (ii) their significance on the economy, environment, people, human rights, and contribution to sustainable development.

# SUSTAINABILITY REPORT

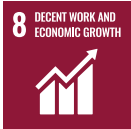
## Performance Tracking and Reporting

We track the progress of our material Sustainability Factors by identifying relevant sustainability metrics, measuring and monitoring them. In addition, we set performance targets aligned with our strategy to stay focused on our path to sustainability. We will consistently enhance our performance-monitoring processes and improve our data capturing systems. An annual sustainability report is published in accordance with our SR Policy.

## MATERIAL SUSTAINABILITY FACTORS

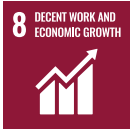
In FY2026, the Sustainability Team conducted a materiality assessment to update the material Sustainability Factors, followed by a stakeholder engagement session<sup>7</sup> to understand the concerns and expectations of our key stakeholders. In this Report, we present our progress in managing these Sustainability Factors and set related targets to improve our sustainability performance.

We endeavour to incorporate the SDGs from the 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, where applicable, as a framework to guide and shape our sustainability strategy. Below are the results showing how our material Sustainability Factors relate to these SDGs:

| Material |                             | Key Stakeholder                                                                 | SDG                                                                                 | Our Effort                                                                                                                            |
|----------|-----------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| S/N      | Sustainability Factor       |                                                                                 |                                                                                     |                                                                                                                                       |
| Economic |                             |                                                                                 |                                                                                     |                                                                                                                                       |
| 1        | Total customer satisfaction | <ul style="list-style-type: none"><li>• Customers</li><li>• Suppliers</li></ul> |   | Offer an extensive portfolio of quality semiconductor equipment products and immersive experience in indoor golf to meet market needs |
| 2        | Economic performance        | Shareholders                                                                    |  | Contribute to economic growth by creating long-term economic value for our shareholders                                               |

<sup>7</sup> The Group distributed an online survey to its internal and external stakeholders, including customers, employees and suppliers, to gather their perspectives on the most important Sustainability Factors for the business to prioritise.

# SUSTAINABILITY REPORT

| S/N                  | Material Sustainability Factor                  | Key Stakeholder                                                                                         | SDG                                                                                 | Our Effort                                                                                                                             |
|----------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Environmental</b> |                                                 |                                                                                                         |                                                                                     |                                                                                                                                        |
| 3                    | Energy conservation and GHG emissions reduction | <ul style="list-style-type: none"> <li>Communities</li> <li>Shareholders</li> </ul>                     |    | Implement measures to reduce energy consumption, improve efficiency, lower GHG emissions, and reduce costs                             |
| 4                    | Responsible waste management                    | <ul style="list-style-type: none"> <li>Communities</li> <li>Regulators</li> <li>Shareholders</li> </ul> |    | Manage waste generated from our business operations in a responsible manner                                                            |
| <b>Social</b>        |                                                 |                                                                                                         |                                                                                     |                                                                                                                                        |
| 5                    | Employee health, safety and wellness            | <ul style="list-style-type: none"> <li>Employees</li> <li>Regulators</li> </ul>                         |    | Implement measures to ensure a safe and secure working environment for our employees                                                   |
| 6                    | Employee retention and development              | Employees                                                                                               |   | Offer training opportunities to help employees develop skills that enhance productivity, and provide benefits to support their welfare |
| 7                    | Diversity and equal opportunity                 | Employees                                                                                               |  | Establish human resources related processes to ensure that employees are recruited and treated fairly, based on merit                  |

# SUSTAINABILITY REPORT

| S/N               | Material Sustainability Factor        | Key Stakeholder                                                                    | SDG                                                                                                                            | Our Effort                                                                                                                                    |
|-------------------|---------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| 8                 | Corporate social responsibility       | Communities                                                                        | <br>11 SUSTAINABLE CITIES AND COMMUNITIES     | Participate in various social responsibility programmes to foster a sense of social responsibility towards the less privileged in our society |
| <b>Governance</b> |                                       |                                                                                    |                                                                                                                                |                                                                                                                                               |
| 9                 | Robust corporate governance framework | <ul style="list-style-type: none"> <li>Regulators</li> <li>Shareholders</li> </ul> | <br>16 PEACE, JUSTICE AND STRONG INSTITUTIONS | Maintain high standards of corporate governance to ensure the sustainability of our business                                                  |

We review the material Sustainability Factors annually to reflect changes in business operations, the environment, stakeholder feedback and sustainability trends. Due to the nature of our business, water consumption is not identified as material Sustainability Factor. We will continue to monitor our water consumption within our premises and make the related disclosure in future, if and when deemed material. For FY2026, following the review, there are no changes to the material Sustainability Factors identified in FY2025.

The details of each material Sustainability Factor are presented as follows:

## ECONOMIC

### Total Customer Satisfaction Commitment

In line with our vision to be the leading creator of value for our customers, business partners, and stakeholders in the markets that we participate in, we are committed to embedding customer focus, one of our core values, into our corporate culture. We are also committed to offering innovative and integrated solutions to enable our customers and business partners to achieve their goals optimally.

# SUSTAINABILITY REPORT

## Approach

We are committed to building a loyal customer base for our long-term sustainability by maximising customer's satisfaction through the following strategies:

## DSS Business

Offer an extensive product portfolio that meets market needs

We provide a comprehensive range of products and services tailored to the semiconductor and electronics ecosystem. Our product listing can be found on our website: <https://www.ellipsizdss.com/products/>.

## OUR KEY PRODUCTS



© 2026 Allied High Tech Products, Inc.

### Allied X-Prep Precision Milling/Polishing System

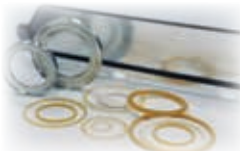
A sophisticated machine used for precise material removal and surface finishing in various industries, particularly in scientific research and manufacturing.



© 2026 Allied High Tech Products, Inc.

### Allied MetPrep 4X Grinder/Polisher with Power Head

A sophisticated machine used for preparing material samples in industrial and research settings.



© 2026 Shanghai Moriseal Advanced Material Technology Co., Ltd ("MoriSeal")

### MoriSeal Sealing Materials and Products

High-end perfluoroelastomer (FFKM) raw materials and components specifically engineered to withstand the ultra-demanding environments of advanced chip manufacturing. These sealing products are used in high-cleanliness semiconductor environments to maintain vacuum integrity and prevent contamination.



© 2026 Nanjing ZhongAn Semiconductors ("ZAS")

### ZAS Unpatterned Wafer Inspection Systems

Unpatterned inspection systems (including the ZP3, ZP6, ZP7 and ZP8 series) deployed across wafer manufacturers, integrated circuit fabrication plants (IC fabs) and equipment suppliers for quality control

## SUSTAINABILITY REPORT

### Maintain presence and proximity to our customers

We have offices in Singapore, Malaysia, China and Taiwan. This geographical footprint not only brings us closer to the markets we serve but, more importantly, brings us closer to our customers, enabling us to serve them better.

### Ensure suppliers adopt market standards on product quality

Our key suppliers are certified under internationally recognised quality standards to ensure product quality and safety.

### **Sports, Recreational and Lifestyle Business**

#### Offer a convenient and affordable choice for year-round enjoyment

Indoor golf has emerged as a compelling alternative to traditional golfing for several reasons. Unpredictable weather no longer disrupts play, making indoor facilities a reliable year-round option. With the number of local golf courses in Singapore declining and fees rising, indoor golf presents a more accessible and cost-effective solution. The sport appeal to younger players who are drawn to the tech-enhanced experience that indoor golf offers. This tech-savvy generation appreciates the data-driven, interactive nature of the sport, while the inclusive environment of indoor golf has helped broadened its appeal to a wider demographic, including women, children, and casual players. Our centres are designed to meet these market needs.

Our indoor golf simulator centres, located at Orchid Country Club and Downtown East, are operated under the brand of "GreenBox by My Golf Kaki" (or "**GreenBox**"). GreenBox stands out by offering premium indoor golfing experiences at convenient heartland locations. Our centres are equipped with high-end Golfzon simulators, providing top-tier gameplay and immersive experience at affordable rates. They also add value with structured golf lessons and programmes suitable for all skill levels. Fun indoor events, and exclusive My Golf Kaki membership benefits further enhance the experience of our customers. Additionally, the Golfzon Global Mobile App elevates the experience with powerful tools for performance tracking and game improvement.

### **Performance**

The key suppliers of our DSS business adhere to internationally recognised quality standards, including the following:

| Standard/Certification | Area                                             |
|------------------------|--------------------------------------------------|
| ISO 9001:2015          | Quality Management System                        |
| ISO 12100:2010         | Safety of Machinery                              |
| ISO 45001:2018         | Occupational Health and Safety Management System |
| ISO 14001:2015         | Environmental Management System                  |
| ISO/IEC 27001:2022     | Information Security Management System           |
| ISO/IEC 17025:2017     | Testing and Calibration Laboratories             |

# SUSTAINABILITY REPORT

## Economic Performance Commitment

We are committed to creating long-term economic value for our shareholders through relevant and meaningful strategies.

## Approach

We aim to generate and distribute economic value by executing our business strategy. This includes staying informed of market trends, delivering profits, making dividend payments, maintaining a strong balance sheet and robust operating cash flows, and mitigating identified business risks.

## Performance

For detailed information on the Group's financial performance and its financial risk management efforts, please refer to the audited financial statements in the FY2026 Annual Report.

## ENVIRONMENTAL

### Energy Conservation and GHG Emissions Reduction Commitment

To mitigate the negative impacts of climate change, we are committed to responsible energy use and reducing GHG emissions. We remain focused on reducing our carbon footprint while remaining receptive to opportunities that may arise as we transition to a low-carbon organisation.

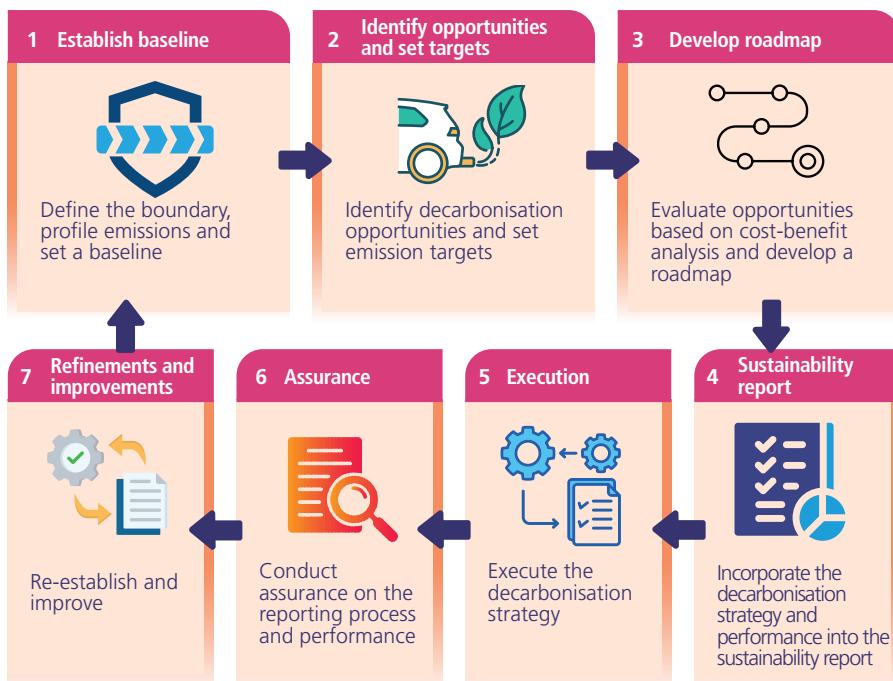


# SUSTAINABILITY REPORT

## Approach

### Decarbonisation approach

To achieve our decarbonisation goals, we have developed a 7-step continuous circular process that will direct our decarbonisation efforts, described as follows:



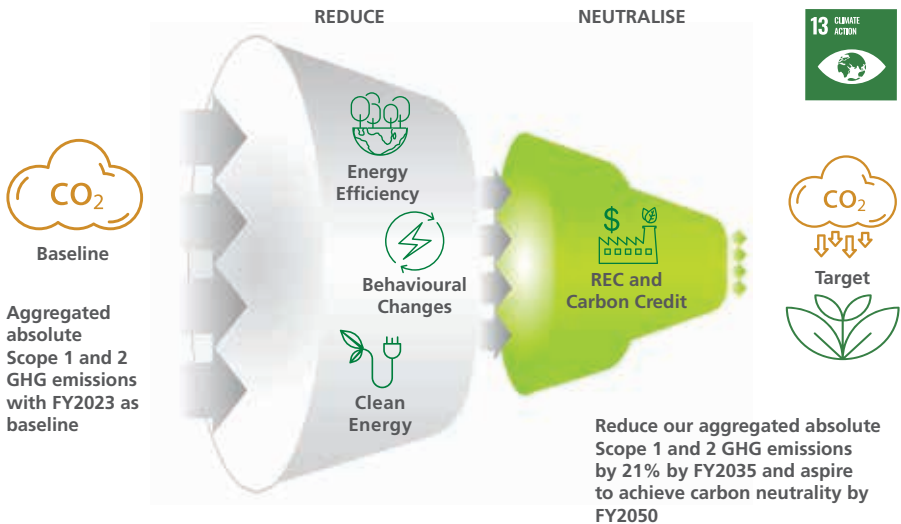
We developed a GHG emissions profile based on defined organisational boundaries and will conduct a GHG emissions profiling exercise whenever there are significant changes in our business models and work processes. We track and monitor our Scope 1, 2, and certain categories of Scope 3 GHG emissions and are developing mechanism to track other relevant and practicable Scope 3 categories. Additionally, we have developed a climate change transition plan, which will be refined and improved as we implement it, taking into account changes in business operations, the environment and market trends. Progress updates and performance will be provided in our future sustainability reports.

# SUSTAINABILITY REPORT

We measure our GHG emissions in alignment with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004) and have adopted the operational control approach to determine the GHG emissions data consolidation boundaries across our entities. This approach was selected because it allows us to manage emissions from operations where we have practical control to introduce relevant measures and implement operating policies. We have assessed that we have operational control over all reporting entities covered in this Report.

## Climate change transition plan

Our climate change transition plan charts our path on the decarbonisation journey. Under this strategy, we are intent on reducing our aggregated absolute Scope 1 and 2 GHG emissions by 21% by FY2035 and work towards achieving carbon neutrality by FY2050, using FY2023 as our baseline. The plan emphasises two (2) strategic levers: reduce and neutralise, as follows:



## SUSTAINABILITY REPORT

We periodically review our energy consumption to manage usage and take corrective actions when unusual consumption patterns are detected. We seek to improve our energy use and efficiency through the following initiatives and aspirations:

| Lever             | Description                                                                                                                                                                                                         | Key Initiative                                                                                                  | Action Plan                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Reduce</b>     | <ul style="list-style-type: none"> <li>Reduce absolute emissions first within our operations, followed by our supply chain</li> <li>Replace existing energy sources with low or zero-carbon alternatives</li> </ul> | Energy Efficiency – Lightings                                                                                   | We optimise electricity efficiency by using high-efficiency lightings, such as LED lightings, wherever practicable.                                                                                                                                                                                                                                                                                                                           |
|                   |                                                                                                                                                                                                                     | Energy Efficiency – Motor vehicles                                                                              | <ul style="list-style-type: none"> <li>We maintain a vehicle maintenance programme, ensuring regular inspections and exhaust emission checks.</li> <li>To support the Singapore Green Plan 2030 and our commitment to a more sustainable future, we will gradually transition our internal combustion vehicle fleet to electric vehicles, guided by market developments, infrastructure readiness, and technological advancements.</li> </ul> |
|                   |                                                                                                                                                                                                                     | Behavioural Changes                                                                                             | We constantly remind our staff of basic, socially responsible habits in the workplaces such as adopting greener work practices, switching off appliances when not in use and enabling power-saving modes.                                                                                                                                                                                                                                     |
|                   |                                                                                                                                                                                                                     | Clean Energy                                                                                                    | We are regularly exploring opportunities to source clean and renewable energy.                                                                                                                                                                                                                                                                                                                                                                |
| <b>Neutralise</b> | Neutralise any unavoidable residual emissions                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Renewable Energy Certificates (“REC”)</li> <li>Carbon Credits</li> </ul> | The Group plans to explore the use of REC and carbon credits to offset unavoidable residual emissions as relevant markets mature.                                                                                                                                                                                                                                                                                                             |

# SUSTAINABILITY REPORT

## Performance

We rely mainly on the following energy sources to run our operations:

- Diesel for vans and a forklift used for distribution activities;
- Petrol for company vehicles; and
- Purchased electricity for lightings, cooling and ventilation, operating of equipment at offices, warehouse and indoor golf simulator centres, as well as charging of electric forklift and vehicle.

Key statistics on the Group's energy consumption and GHG emissions during the Reporting Period are as follows:

| Sustainability Metric                                                     | Unit of Measurement                                  | FY2026 | FY2025 |
|---------------------------------------------------------------------------|------------------------------------------------------|--------|--------|
| <b>Energy consumption</b>                                                 |                                                      |        |        |
| Diesel consumption                                                        | GJ                                                   | 338    | 338    |
| Petrol consumption                                                        | GJ                                                   | 106    | 65     |
| Electricity consumption                                                   | GJ                                                   | 483    | 295    |
| Total energy consumption                                                  | GJ                                                   | 927    | 698    |
| <b>Energy consumption intensity</b>                                       |                                                      |        |        |
| Diesel and petrol consumption intensity                                   | GJ/revenue \$'000 <sup>8</sup>                       | 0.008  | 0.009  |
| Electricity consumption intensity                                         | GJ/sq ft                                             | 0.010  | 0.009  |
| <b>GHG emissions</b>                                                      |                                                      |        |        |
| Scope 1 <sup>9</sup> GHG emissions (Direct emissions)                     | tonnes CO <sub>2</sub> e                             | 33.0   | 30.1   |
| Scope 2 <sup>10</sup> GHG emissions (Indirect emissions from electricity) | tonnes CO <sub>2</sub> e                             | 63.0   | 43.6   |
| Aggregated absolute Scope 1 and 2 GHG emissions <sup>11</sup>             | tonnes CO <sub>2</sub> e                             | 96.0   | 73.7   |
| <b>GHG emissions intensity</b>                                            |                                                      |        |        |
| Scope 1 GHG emissions intensity                                           | tonnes CO <sub>2</sub> e/revenue \$'000 <sup>8</sup> | 0.001  | 0.001  |
| Scope 2 GHG emissions intensity                                           | tonnes CO <sub>2</sub> e/sq ft                       | 0.001  | 0.001  |

<sup>8</sup> Revenue from operations in Singapore was used as the denominator, as the related diesel and petrol consumption was mainly attributable to these operations.

<sup>9</sup> GHG emissions from diesel consumption controlled by a company (Scope 1) were calculated based on the Greenhouse Gas (GHG) Emissions Measurement and Reporting Guidelines published by the Intergovernmental Panel on Climate Change.

<sup>10</sup> GHG emissions from electricity purchased (Scope 2) were calculated based on the grid emission factors published by the relevant local authorities.

<sup>11</sup> Our total GHG emissions are not expected to be material, given the nature of our business as a distributor of equipment and operator of indoor golf simulator centres.

## SUSTAINABILITY REPORT

The decrease in diesel and petrol consumption intensity was mainly due to higher sales of equipment, chemicals and consumables that were shipped directly from suppliers to customers without a corresponding increase in fuel consumption. The increase in electricity consumption intensity was mainly due to the commencement of the indoor golf simulator business on 31 May 2025, which remains in the early stages of operations and is undergoing operational optimisation.

During the Reporting Period, details of indirect GHG emissions (Scope 3)<sup>12</sup> relating to our operations are as follows:

| Category                                  | Coverage                                                            | Unit of Measurement      | FY2026 | FY2025             |
|-------------------------------------------|---------------------------------------------------------------------|--------------------------|--------|--------------------|
| Category 5: Waste generated in operations | Packaging waste <sup>13</sup>                                       | tonnes CO <sub>2</sub> e | 0.02   | 0.02 <sup>14</sup> |
| Category 6: Business travel               | Air travel                                                          | tonnes CO <sub>2</sub> e | 85.93  | 62.08              |
| Category 7: Employee commuting            | Transportation of employees between their homes and their worksites | tonnes CO <sub>2</sub> e | 135.64 | 134.07             |

Emissions from business air travel increased mainly due to more trips made to attend trade shows and supplier meetings, as well as to provide after-sales services.

### Responsible Waste Management Commitment

Our planet provides us with abundant yet limited natural resources. We recognise that environmental preservation through efficient waste management, such as reducing and recycling, allows us to operate responsibly and sustainably. We are also driven to ensure proper waste disposal and uphold environmentally responsibility and compliance with legal requirements.

### Approach

Key waste generated in our operations includes:

- General waste, such as paper waste and packaging waste (e.g. plastic bags, shrink wrap, paper cartons and beverage packaging); and
- E-waste, such as obsolete or faulty laptops, networking devices, and storage devices.

<sup>12</sup> The indirect GHG emissions (Scope 3) were calculated using calculation tools which include GHG Protocol Transport Tool and the International Civil Aviation Organization Carbon Emissions Calculator, and a mix of GHG emissions factors published by Singapore Emissions Factor Registry and UK Department for Energy Security and Net Zero.

<sup>13</sup> Applicable packaging waste generated by our Singapore operations, Ellipsiz DSS Pte. Ltd., is reported to the NEA under the Mandatory Packaging Reporting ("MPR") scheme.

<sup>14</sup> Figure has been restated following the adoption of updated emission factors.

# SUSTAINABILITY REPORT

Our waste management measures include:

## Move towards a paperless working environment

We have transitioned to a paperless workplace by digitising most of our paper-based processes. Invoices are now fully digitalised, and the majority of hard-copy documents have been converted and attached to our system. This transition has boosted productivity by reducing time spent on manual tasks, such as filing, photocopying, and maintaining physical records.

In addition, we no longer mail printed copies of our annual reports and circulars to shareholders. Physical copies are available upon request by shareholders or as required under the SGX-ST Listing Manual. The annual reports and circulars can be downloaded from our dedicated investor relations page on our corporate website at <https://www.ellipsiz.com/investor-relations/newsroom/> and the SGX website. We encourage shareholders to support our sustainability efforts by embracing e-communications.

## Support Singapore's zero waste vision

Singapore is working towards becoming a zero-waste nation by reducing material consumption and promoting the reuse and recycling of materials. To support this vision, the National Environment Agency ("NEA") of Singapore implemented the MPR scheme<sup>15</sup>. In line with the growing awareness of the environmental impact of packaging usage and our commitment to the zero-waste vision, we consistently track our packaging waste, which mainly consists of plastic bags and paper cartons for products delivered to customers in the food, pharmaceutical and healthcare industries.

## Support responsible e-waste management

Improper disposal of e-waste leads to environmental pollution and poses risks to human health. To mitigate these risks, our DSS business in Singapore engaged a NEA-licensed waste collector to ensure the responsible management of end-of-life infocomm technology equipment. In addition, we seek to minimise the generation of e-waste where possible, such as by refurbishing and reusing devices, donating functional equipment to schools or charities, and exploring hardware leasing arrangements.

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<sup>15</sup> Reporting to the NEA is done on a calendar year basis. The Group's key operating entity under the DSS business, Ellipsiz DSS Pte. Ltd., is required to comply with Singapore's MPR scheme.

# SUSTAINABILITY REPORT

### Performance

In FY2026, there were zero (FY2025: zero) fines or non-monetary sanctions incurred due to non-compliance with applicable environmental laws and regulations.

Key statistics on the weight of packaging and e-waste generated are as follows:

| Sustainability Metric               | Unit of Measurement | FY2026 | FY2025 |
|-------------------------------------|---------------------|--------|--------|
| Weight of packaging waste generated | Kg                  | 10,995 | 10,507 |
| Weight of e-waste generated         | Kg                  | –      | 245    |

### SOCIAL

#### Employee Health, Safety and Wellness Commitment

We believe that everyone has the right to a safe and healthy work environment and are determined to ensure the safety and well-being of our employees.

#### Approach

In our daily operations, employees at our warehouse are required to operate heavy lifting equipment, such as a forklift to move inventories.

We have implemented the following key measures in managing health and safety in our workplace:

- A workplace safety and health policy and a set of safe work procedures are maintained;
- New employees are briefed on safety procedures during orientation;
- In line with our risk management procedures, workplace risk assessments are performed by our DSS business operations in Singapore and reviewed regularly. A risk assessment team is in place to identify, evaluate and monitor occupational health and safety hazards associated with work activities and processes. Based on the identified hazards, the need for both existing and additional controls is assessed; and
- For our indoor golf simulator centres, safety protocols are implemented to support safe daily operations, including designated hitting areas, safe distancing during swings, age restrictions for unaccompanied minors, and proper securing of cables and equipment to minimise tripping hazards.

### Performance

We attained bizSAFE Level 3 certification from the Workplace Safety and Health Council for our DSS business operations in Singapore. This certification recognises our continuous efforts to foster a positive health and safety culture in our operations.



# SUSTAINABILITY REPORT

Key statistics on our employees' health and safety performance are as follows:

| Sustainability Metric                            | FY2026 | FY2025 |
|--------------------------------------------------|--------|--------|
| Number of work-related fatalities                | –      | –      |
| Number of high-consequence work-related injuries | –      | –      |
| Number of recordable work-related injuries       | –      | –      |
| Number of work-related ill health cases          | –      | –      |

## Employee Retention and Development Commitment

Our employees drive our business, and we believe it is imperative to create a respectful, rewarding and safe working environment for them. Given the competitive hiring landscape, employee retention is our key concern.

### Approach

We provide an environment where the dedication and commitment of our people are recognised. We acknowledge the contributions of employees who exceed expectations and demonstrate commitment to our vision and mission by awarding them the Outstanding Staff Award. Long-serving employees receive the Long-Service Award, which recognises milestones starting from the fifth year, and is awarded in five-year intervals.

To remain an attractive employer, we offer competitive and market-aligned remuneration, welfare and benefits. These include medical and dental benefits, relevant insurance coverage, annual leave and additional leave entitlements such as marriage, compassionate, maternity, paternity, shared parental, childcare and unpaid infant care leave for eligible employees. We strictly adhere to the basic terms of employment stipulated by national laws in the countries where we operate to safeguard the employees' legitimate rights and benefits.

### Performance

As of 30 June 2026, we had 120 employees (30 June 2025: 118 employees).

#### New employee hires

Key statistics on new employee hires, broken down by gender and age group, are as follows:

| Sustainability Metric | FY2026 |       | FY2025 |       |
|-----------------------|--------|-------|--------|-------|
|                       | Number | Rate  | Number | Rate  |
| <b>Gender</b>         |        |       |        |       |
| Male                  | 11     | 14.5% | 11     | 15.3% |
| Female                | 8      | 18.6% | 17     | 43.6% |

## SUSTAINABILITY REPORT

| Sustainability Metric    | FY2026 |       | FY2025 |        |
|--------------------------|--------|-------|--------|--------|
|                          | Number | Rate  | Number | Rate   |
| <b>Age</b>               |        |       |        |        |
| Above 50                 | 2      | 4.4%  | 5      | 11.9%  |
| 30 to 50                 | 8      | 12.9% | 14     | 22.8%  |
| Below 30                 | 9      | 78.3% | 9      | 120.0% |
| <b>Overall new hires</b> | 19     | 16.0% | 28     | 25.2%  |

The overall new hire rate decreased mainly due to a higher number of new hires in FY2025 to support the Group's strategic expansion into the indoor golf simulator business.

### Employee turnover

Key statistics on employee turnover, broken down by gender and age group, are as follows:

| Sustainability Metric   | FY2026 |       | FY2025 |       |
|-------------------------|--------|-------|--------|-------|
|                         | Number | Rate  | Number | Rate  |
| <b>Gender</b>           |        |       |        |       |
| Male                    | 9      | 11.8% | 5      | 6.9%  |
| Female                  | 8      | 18.6% | 9      | 23.1% |
| <b>Age</b>              |        |       |        |       |
| Above 50                | 2      | 4.4%  | 4      | 9.5%  |
| 30 to 50                | 10     | 16.1% | 6      | 9.8%  |
| Below 30                | 5      | 43.5% | 4      | 53.3% |
| <b>Overall turnover</b> | 17     | 14.3% | 14     | 12.6% |

### Robust employee performance appraisal system

Our annual appraisal system supports our remuneration practices, opportunities for advancement and promotion, recognition of achievements, training needs and other employment conditions.

We conduct performance appraisals for all our employees at least once a year through an annual review, which includes an open discussion of their performance, training, development and long-term career goals. During the Reporting Period, all eligible employees received performance appraisals (FY2025: 100%).

## SUSTAINABILITY REPORT

### Employee training and education

With rapid technological and market changes in our industry, it is vital for our employees to stay updated on the latest developments in the industry. We encourage and support continuous development through various upgrading and career development programmes. During the Reporting Period, our full-time employees attended in-house and external trainings on topics such as workplace safety, finance, human resources and golf simulator operations. We invest time and effort in grooming dedicated individuals to take on more responsibilities and grow with the Group.

We prioritise competency development, believing that effective employee training programme is crucial for retention and the long-term success of our business. In FY2026, our employees received approximately 4.5 hours of training per employee (FY2025: 4.6 hours). Key statistics on training hours are as follows:

| Sustainability Metric               | FY2026 | FY2025 |
|-------------------------------------|--------|--------|
| <b>Overall</b>                      |        |        |
| Total training hours                | 535    | 546    |
| Average training hours per employee | 4.5    | 4.6    |
| <b>Gender (Male)</b>                |        |        |
| Total training hours                | 507    | 337    |
| Average training hours per employee | 6.6    | 4.5    |
| <b>Gender (Female)</b>              |        |        |
| Total training hours                | 28     | 209    |
| Average training hours per employee | 0.6    | 4.8    |
| <b>Management</b>                   |        |        |
| Total training hours                | 15     | 38     |
| Average training hours per employee | 0.4    | 1.1    |
| <b>Non-management</b>               |        |        |
| Total training hours                | 520    | 508    |
| Average training hours per employee | 6.3    | 6.2    |

The decrease in average training hours per female employee was mainly due to fewer female new hires following the opening of the indoor golf simulator centres. The higher average training hours per female employee in FY2025 were primarily attributable to the intensive onboarding and operational training provided to new hires during the business start-up phase.

# SUSTAINABILITY REPORT

Parental leave

Key statistics on maternity leave, paternity leave and shared parental leave (collectively referred to as “**Parental Leave**”) taken by eligible employees are as follows:

| Sustainability Metric                                               | FY2026           |                  | FY2025           |                  |
|---------------------------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                                     | Male             | Female           | Male             | Female           |
| Number of employees entitled to Parental Leave                      | –                | –                | –                | –                |
| Number of employees who took Parental Leave                         | –                | –                | –                | –                |
| Number of employees who returned to work after Parental Leave ended | –                | –                | –                | –                |
| Return to work rate of employees who took Parental Leave            | –% <sup>16</sup> | –% <sup>16</sup> | –% <sup>16</sup> | –% <sup>16</sup> |

Diversity and Equal Opportunity  
Commitment

We believe that our business success depends on the continued efforts and abilities of our employees. We recognise the importance of creating an all-inclusive environment where respect, equality and diversity are embraced, making us more vibrant and innovative. Accordingly, we are committed to providing a non-discriminatory work environment with equal opportunities and benefits for all employees, regardless of age, race, gender, religion, marital status and family responsibilities.

Approach

We have an Employees’ Code of Conduct and Ethics Policy (“**Code of Conduct**”) which sets out our stance against any form of discrimination.

We select and recruit employees based on merit, taking into account individual competencies, skill sets, and organisational and job fit.

<sup>16</sup> No employees were entitled to Parental Leave during the period.

# SUSTAINABILITY REPORT

## Performance

During the Reporting Period, we had no incidents reported of unlawful discrimination against employees. (FY2025: zero incidents). Key statistics on our employee demographics are as follows:

### Gender diversity (%)

We view diversity at the Board level as crucial to supporting sustainable development. We currently have two female Board members (FY2025: two), representing approximately 29% (FY2025: 29%) of the Board. Key statistics on the gender diversity of our employees are as follows:

| Sustainability Metric    | FY2026 |        | FY2025 |        |
|--------------------------|--------|--------|--------|--------|
|                          | Male   | Female | Male   | Female |
| <b>Overall</b>           | 64.2%  | 35.8%  | 63.6%  | 36.4%  |
| <b>Employee category</b> |        |        |        |        |
| Management               | 73.7%  | 26.3%  | 77.8%  | 22.2%  |
| Non-management           | 59.8%  | 40.2%  | 57.3%  | 42.7%  |

### Age diversity (%)

Key statistics on the age diversity of our employees are as follows:

| Sustainability Metric    | FY2026   |         |         | FY2025   |         |         |
|--------------------------|----------|---------|---------|----------|---------|---------|
|                          | Below 30 | 30 – 50 | Over 50 | Below 30 | 30 – 50 | Over 50 |
| <b>Overall</b>           | 10.8%    | 50.9%   | 38.3%   | 8.5%     | 53.4%   | 38.1%   |
| <b>Employee category</b> |          |         |         |          |         |         |
| Management               | 5.3%     | 28.9%   | 65.8%   | 5.6%     | 25.0%   | 69.4%   |
| Non-management           | 13.4%    | 61.0%   | 25.6%   | 9.8%     | 65.8%   | 24.4%   |

### Education diversity (%)

We prioritise creating an inclusive environment for employees from diverse educational backgrounds. The breakdown of employees by educational level is as follows:

| Educational Qualification | FY2026 | FY2025 |
|---------------------------|--------|--------|
| Tertiary                  | 80.8%  | 80.5%  |
| Non-tertiary              | 19.2%  | 19.5%  |

# SUSTAINABILITY REPORT

## Corporate Social Responsibility Commitment

As a responsible and caring organisation, one of our goals is to give back to the society. We actively integrate corporate social responsibility into our sustainable business practices to generate positive outcomes and make a difference in the community. We believe that every act of kindness has a meaningful impact, and everyone has a role in building a gracious society.

## Approach

Guided by our belief in giving back to the community, we encourage our employees to participate in corporate social responsibility programmes to raise awareness and cultivate a sense of social responsibility towards the less privileged in our society. We are proud to support initiatives that make a difference in people's lives, whether through community outreach, environmental sustainability efforts, or partnerships with local organisations.

## Performance

During the Reporting Period, we partnered with TOUCH Community Services to create a meaningful and memorable day for youths with special needs from the Aptitude Buddy Club through a fun and interactive e-golfing experience at GreenBox @ Downtown East. The Aptitude Buddy Club is an inclusive mentoring programme that focuses on cultivating a positive mindset to overcome challenges with resilience. It also seeks to develop skills and competencies for youths to be future-ready and thrive in various aspects of life, as well as foster community living skills to build positive peer relationships and social interactions. We also contributed a \$10,000 donation to support TOUCH Community Services.



# SUSTAINABILITY REPORT

## GOVERNANCE

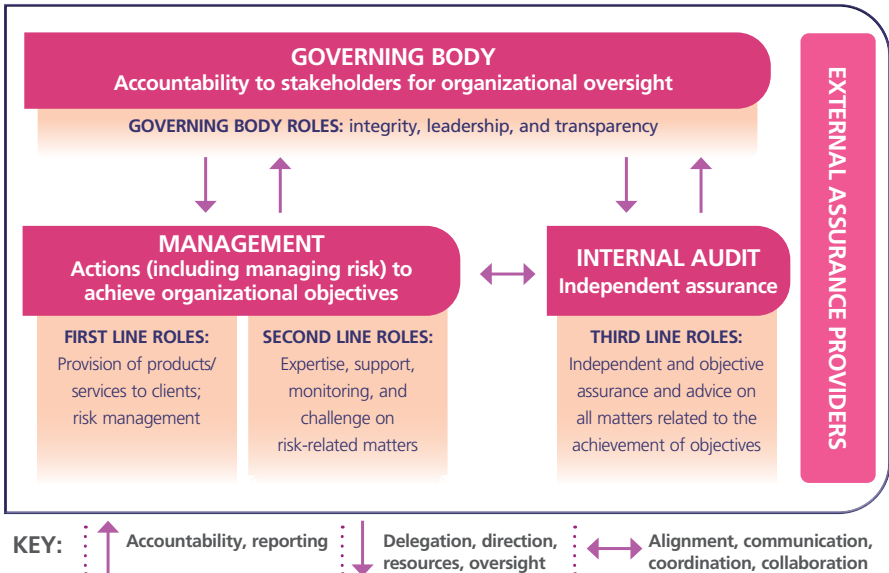
### Robust Corporate Governance Framework Commitment

We are committed to upholding high standards of corporate governance, as it is integral to ensuring the sustainability of our business, safeguarding shareholders' interest, and maximising long-term shareholder value.

### Approach

Corporate governance and risk management approach

We have aligned our corporate governance and risk management approach with the Three Lines Model issued by the Institute of Internal Auditors ("IIA"). This model helps identify the structures and processes that best support the achievement of organisational objectives while facilitating strong governance and risk management. Under the Three Lines Model, the roles and responsibilities of the governing body, management (first and second line roles), internal audit (third line roles) and the relationships among them are defined as follows:



Source: Three Lines Model issued by the IIA

# SUSTAINABILITY REPORT

## Anti-corruption

As an organisation committed to business integrity, we maintain a zero-tolerance towards all forms of corruption. All employees are expected to uphold highest standards of integrity and conduct themselves professionally and ethically in their work. Corrupt practices can expose both the Group and individuals to criminal and civil liabilities, potentially damaging the Group's reputation.

The Group's Code of Conduct sets out, *inter alia*, the guidelines for acceptable ethical behaviour in the workplace and interactions with suppliers and customers. As part of our annual process, the Code of Conduct is sent to all employees to read and refresh their understanding of the guidelines. Executives and above are required to complete an online declaration form to confirm that he or she complied with the Code of Conduct during the Reporting Period. Any instances of non-compliance must be disclosed, along with relevant details.

In addition, the Group has a whistleblowing policy in place to promote good ethical standards, integrity and governance in our corporate conduct. This policy provides a confidential avenue for our employees to raise concerns about actual or suspected improprieties about, including but not limited to, financial reporting, internal controls, corruption, bribery and fraud. It also assures that employees who raise such concerns in good faith will be protected from reprisals. The independent Directors of the Company oversee and monitor the whistleblowing channel, including the investigation of complaints (including anonymous complaints) made in good faith. Whistleblowing complaints received are handled in accordance with the procedures set out in the whistleblowing policy, including the appropriate course of actions. The policy is made available to all employees through an employees' portal and is reviewed and updated from time to time to ensure that it remains current and relevant.

## Performance

There were no reported incidents of corruption in FY2026 (FY2025: zero incidents). Nonetheless, we remain vigilant in ensuring that our employees conduct themselves and maintain the highest standards of integrity and accountability.

# SUSTAINABILITY REPORT

## TARGETS AND PROGRESS

To measure our ongoing sustainability performance and drive continuous improvement, we have defined a set of targets related to our material Sustainability Factors. We review and report our progress against these targets annually, with details as follows:

| Legend | Progress tracking             |
|--------|-------------------------------|
| ○ ○ ○  | New target                    |
| ● ● ●  | Target achieved               |
| ● ● ○  | On track to meet target       |
| ● ○ ○  | Not on track, requires review |

| S/N             | Material Sustainability Factor | Target <sup>17</sup>                                                                        | Current Year's Progress                                                                                                                                                                                                                                                                                                                                                                |
|-----------------|--------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Economic</b> |                                |                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                        |
| 1               | Total customer satisfaction    | <u>Ongoing</u><br>Ensure that our suppliers comply with market standards                    | ● ● ●<br>Relevant market standards have been adopted by our suppliers to ensure the quality and safety in our products and services                                                                                                                                                                                                                                                    |
| 2               | Economic performance           | <u>Short-term</u><br>Maintain or improve financial performance subject to market conditions | ● ● ●<br>Our revenue from continuing operations for FY2026 of \$71.5 million was 24% higher than \$57.8 million recorded in FY2025. The growth was primarily driven by higher sales of equipment, chemicals and consumables from the DSS segment.<br><br>We recorded a net profit after tax from continuing operations of \$1.7 million in FY2026 compared to \$1.1 million in FY2025. |

<sup>17</sup> The time horizons for target setting are (1) short-term: within 5 years (up to FY2028), (2) medium-term: between 6 and 20 years (from FY2029 to FY2043), (3) long-term: beyond 20 years (after FY2043), (4) ongoing: encompassing short-, medium-, and long-term.

# SUSTAINABILITY REPORT

| S/N                  | Material Sustainability Factor                  | Target <sup>17</sup>                                                                                                                                                                            | Current Year's Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      |                                                 | <u>Ongoing</u><br>Maximise returns for long-term profitability, with the aim of creating sustainable shareholder value                                                                          | ● ● ●<br>The Group is well-positioned to benefit from the growth in the global semiconductor market. Nevertheless, uncertainties remain, and it is imperative for the Group to stay focused and vigilant in preparing for any unforeseen developments that may affect the business landscape. We also focused on advancing the egg farm project, developing the indoor golf simulator business and evaluating the long-term development plan for the land in Bintan, Indonesia. |
| <b>Environmental</b> |                                                 |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 3                    | Energy conservation and GHG emissions reduction | <u>Short-term</u><br>Reduce the intensity of Scope 1 and 2 GHG emissions                                                                                                                        | ● ● ●<br>Scope 1 GHG emissions intensity (tonnes CO <sub>2</sub> e/revenue \$'000) remained at 0.001, and Scope 2 GHG emissions intensity (tonnes CO <sub>2</sub> e/sq ft) also remained at 0.001.                                                                                                                                                                                                                                                                              |
|                      |                                                 | <u>Medium-term and long-term</u><br>Reduce aggregated absolute Scope 1 and 2 GHG emissions by 21% in FY2035 and work towards achieving carbon neutrality by FY2050, with FY2023 as our baseline | ● ● ○<br>Aggregated absolute Scope 1 and 2 GHG emissions increased by approximately 22%, compared to FY2023 baseline of 78.8 tonnes CO <sub>2</sub> e. The increase does not reflect a decrease in operational efficiency; rather it was mainly attributable to the operational ramp-up of new indoor golf simulator centres that were opened in FY2025. We will assess the need to recalculate the baseline once the new business model stabilises.                            |

# SUSTAINABILITY REPORT

| S/N               | Material Sustainability Factor        | Target <sup>17</sup>                                                                                                                                                          | Current Year's Progress                                                                                                                                                                                                                    |
|-------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4                 | Responsible waste management          | <u>Ongoing</u><br>Maintain zero incidents of significant fines and/or non-monetary sanctions resulting from non-compliance with applicable environmental laws and regulations | <br>Maintained zero incidents of significant fines and/or non-monetary sanctions due to non-compliance with applicable environmental laws and regulations |
| <b>Social</b>     |                                       |                                                                                                                                                                               |                                                                                                                                                                                                                                            |
| 5                 | Employee health, safety and wellness  | <u>Ongoing</u><br>Maintain or reduce the number of recordable work-related fatalities, injuries and ill health cases                                                          | <br>Maintained zero workplace fatalities, high-consequence work-related injuries, recordable work-related injuries and work-related ill health cases      |
| 6                 | Employee retention and development    | <u>Ongoing</u><br>Achieve an employee turnover rate of no more than 15%, subject to market conditions                                                                         | <br>Achieved an employee turnover rate of 14.3%                                                                                                           |
| 7                 | Diversity and equal opportunity       | <u>Ongoing</u><br>Maintain zero reported incidents of unlawful discrimination against employees                                                                               | <br>Maintained zero reported incidents of unlawful discrimination against employees                                                                       |
| 8                 | Corporate social responsibility       | <u>Ongoing</u><br>Continue to participate in various campaigns to support the communities                                                                                     | <br>Continued to participate in community engagement campaigns                                                                                          |
| <b>Governance</b> |                                       |                                                                                                                                                                               |                                                                                                                                                                                                                                            |
| 9                 | Robust corporate governance framework | <u>Ongoing</u><br>Maintain zero reported incidents of corruption                                                                                                              | <br>Maintained zero reported incidents of corruption                                                                                                    |

# SUSTAINABILITY REPORT

## SUPPORTING THE TCFD

Our climate-related disclosures are produced based on the 11 recommendations of TCFD.

### Governance

#### **a. Describe the board's oversight of climate-related risks and opportunities.**

The Board oversees the management and monitoring of Sustainability Factors and integrates climate-related considerations when determining the Group's strategic direction and policies. For further details, please refer to the Sustainability Governance Structure section.

#### **b. Describe management's role in assessing and managing climate-related risks and opportunities.**

Our sustainability strategy is developed and directed by the Sustainability Team in consultation with the Board. The team's responsibilities include addressing climate-related issues in strategy development, conducting materiality assessment, setting targets, and managing the collection, verification, monitoring and reporting of sustainability metrics. Please refer to the Sustainability Governance Structure section.

### Strategy

#### **a. Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.**

#### **b. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.**

We recognise that climate change poses different types of risks to our businesses. The Group has assessed the potential implication of climate-related risks based on the climate scenarios provided by the Network of Central Banks and Supervisors for Greening the Financial System ("NGFS"):

| Scenario                            | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Orderly<br>Net zero 2050            | Reaching net-zero global CO <sub>2</sub> emissions by 2050 will require an ambitious transition across all sectors of the economy. Scenarios tend to emphasise the importance of decarbonising the electricity supply, increasing electricity use, increasing energy efficiency, and developing new technologies to tackle hard-to-abate emissions. Transition risks to the economy could result from higher emissions costs and changes in business and consumer preferences. Physical risks would be minimised. |
| Hot house world<br>Current policies | While many countries have started to introduce climate policies, they are not yet sufficient to achieve official commitments and targets. If no further measures are introduced, 3°C or more of warming could occur by 2100. This would likely result in deteriorating living conditions in many parts of the world and lead to some irreversible impacts like sea-level rise. Physical risks to the economy could result from disruption to ecosystems, health, infrastructure and supply chains.                |

# SUSTAINABILITY REPORT

We selected the NGFS' orderly and hot house world scenarios for our qualitative climate scenario analysis. We analyse the impact of the climate-related risks on group-wide activities across the short-term (within 5 years, up to FY2028), medium-term (between 6 and 20 years, from FY2029 to FY2043) and long-term (beyond 20 years, after FY2043). Based on the above-mentioned scenarios, the climate-related risks and opportunities identified by the Group include the following:

## Physical risk

### Physical Risk: Increased severity of extreme weather events

| Description                 | With rising temperatures and more frequent heatwaves due to global warming and climate change, we anticipate higher cooling costs and reduced labour productivity, both of which could negatively impact the Group's financial performance.                                                              |             |           |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------|
|                             | We remain vigilant in monitoring the effects of climate change on our operations, mindful of the alarming USD162 billion in global economic losses from natural catastrophes recorded in the first half of 2025 <sup>18</sup> .                                                                          |             |           |
| Financial Impact            | Short-Term                                                                                                                                                                                                                                                                                               | Medium-Term | Long-Term |
|                             | Scenario: Orderly                                                                                                                                                                                                                                                                                        |             |           |
|                             | ●                                                                                                                                                                                                                                                                                                        | ●           | ●         |
|                             | Scenario: Hot House World                                                                                                                                                                                                                                                                                |             |           |
|                             | ●                                                                                                                                                                                                                                                                                                        | ●           | ●         |
| Mitigation Measure          | We have adopted a climate change transition plan to navigate our decarbonisation journey.                                                                                                                                                                                                                |             |           |
|                             | The increased prevalence and severity of extreme weather events have driven us to adopt energy efficiency initiatives targeted at managing energy consumption, generating energy savings, and reducing GHG emissions.                                                                                    |             |           |
|                             | Please refer to the Energy Conservation and GHG Emissions Reduction Sustainability Factor for further details.                                                                                                                                                                                           |             |           |
| Climate-Related Opportunity | In light of the potential environmental risks and the emerging need for energy efficiency and lower emissions, the Group can capitalise on opportunities available to improve our operational efficiency, invest in more efficient, lower-carbon vehicles, and transition to renewable and clean energy. |             |           |

<sup>18</sup> Source: <https://www.weforum.org/stories/business/global-insurance-industry-gap/>

# SUSTAINABILITY REPORT

Transition Risk

| Transition Risk: Enhanced emissions-reporting obligations |                                                                                                                                                                                                                                                                                                                                                  |             |           |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------|
| Description                                               | With growing concerns over the impacts of climate change, key stakeholders, including regulators and shareholders, are increasingly demanding on disclosure of climate-related information. Failure to comply with enhanced GHG emissions reporting obligations may lead to adverse impacts on the Group's reputation and financial performance. |             |           |
|                                                           | The Group may experience an increase in costs due to enhanced GHG emissions reporting obligations. These costs include investment in manpower resources for more comprehensive data collection, analysis, and reporting processes, greater involvement from management, and additional costs for consultant and employee training.               |             |           |
| Financial Impact                                          | Short-Term                                                                                                                                                                                                                                                                                                                                       | Medium-Term | Long-Term |
|                                                           | Scenario: Orderly                                                                                                                                                                                                                                                                                                                                |             |           |
|                                                           | ●                                                                                                                                                                                                                                                                                                                                                | ●           | ●         |
|                                                           | Scenario: Hot House World                                                                                                                                                                                                                                                                                                                        |             |           |
|                                                           | ●                                                                                                                                                                                                                                                                                                                                                | ●           | ●         |
| Mitigation Measure                                        | To strengthen our sustainability governance structure, we have established a Sustainability Team to manage and monitor our material Sustainability Factors, including coordinating with various business units to ensure their integration into daily operations.                                                                                |             |           |
|                                                           | In addition, we have defined terms of reference for the parties involved in the sustainability reporting process to ensure clarity and accountability.                                                                                                                                                                                           |             |           |
| Climate-Related Opportunity                               | With these measures, we will be in better position to meet the rising environmental needs and expectations of stakeholders.                                                                                                                                                                                                                      |             |           |
|                                                           | The enhanced emissions reporting obligations and increased regulatory costs will raise climate awareness among our employees.                                                                                                                                                                                                                    |             |           |
|                                                           | With clearly defined job responsibilities and training, the Group will be more prepared to adopt environmentally friendly practices.                                                                                                                                                                                                             |             |           |
|                                                           |                                                                                                                                                                                                                                                                                                                                                  |             |           |

## SUSTAINABILITY REPORT

These climate-related risks and opportunities remain relevant to the Group's planning and decision making and will be updated periodically or whenever there is a major change in our business model.

Based on the scenarios above, we will continue to develop adaptation and mitigation plans, allocating resources towards the transition to low or net zero carbon practices through optimal business strategy and effective financial planning. We strive to minimise climate risks associated with our business and will seize opportunities by expanding collaboration and partnership with key stakeholders to innovate and develop low-carbon goods and services for the market.

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***c. Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.***

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The resilience of an organisation's strategy depends on its ability to adapt and thrive amid changing circumstances and emerging risks. The climate scenario analysis plays a crucial role in providing insights into the extent of the climate-related risk exposure to our business and identifying potential opportunities.

Through our climate scenario analysis, we concluded that unmitigated climate risk, such as increased severity of extreme weather events under Hot House World scenario, may lead to major financial impacts in the long term. Under the Orderly scenario, the climate-related risks identified are not expected to result in significant financial impacts in the short, medium, or long term. To address these risks and capitalise on opportunities associated with climate change, we will continuously refine our strategy to remain resilient throughout our sustainability journey.

### Risk Management

- a. Describe the organisation's processes for identifying and assessing climate-related risks.***
  - b. Describe the organisation's processes for managing climate-related risks.***
  - c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.***
- 

Climate-related risk management is integrated into our ERM framework, where potential climate-related risks are identified, assessed, monitored and managed. Business units and functions are responsible for identifying and documenting their relevant climate-related risk exposures that may hinder progress toward the Group's objectives. These risks are reviewed and updated during the ERM exercise, and any changes are presented to the Audit and Risk Committee alongside other key enterprise-wide risks. Climate-related risks are also monitored based on the trends in sustainability metrics.

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# SUSTAINABILITY REPORT

## Metrics and Targets

***a. Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.***

We track, measure and report on our environmental performance, including energy consumption, GHG emissions and waste management, and disclose related metrics in our Report. Monitoring and reporting these metrics help us identify areas with key climate-related risks and target our efforts more efficiently.

***b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions, and the related risks.***

To support the climate change agenda, we disclose our Scope 1 and Scope 2 GHG emissions in the Report and set climate-related targets for energy consumption, GHG emissions, and waste management.

Our disclosure on indirect Scope 3 GHG emissions include waste generated in operations (category 5), business travel (category 6) and employee commuting (category 7). We will continue to monitor our emissions and expand our disclosure for our Scope 3 GHG emissions wherever applicable and practicable.

***c. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.***

As part of our commitment to mitigating climate change, we have set targets for GHG emissions. For more details, please refer to the Targets and Progress section.

# SUSTAINABILITY REPORT

## APPENDIX 1. GRI CONTENT INDEX

|                         |                                                                                                                                                           |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Statement of Use</b> | Ellipsiz has reported the information cited in the GRI content index for the period from 1 July 2025 to 30 June 2026 with reference to the GRI Standards. |
| <b>GRI 1 Used</b>       | GRI 1: Foundation 2021                                                                                                                                    |

| GRI Standard                    | Disclosure                                                                       | Location/Page Reference                                                                                                                                                  |
|---------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI 2: General Disclosures 2021 | 2-1 Organisational details                                                       | 18, 22, 116, 162-164, 199-200                                                                                                                                            |
|                                 | 2-2 Entities included in the organisation's sustainability reporting             | 23                                                                                                                                                                       |
|                                 | 2-3 Reporting period, frequency and contact point                                | 18, 23, 30                                                                                                                                                               |
|                                 | 2-4 Restatements of information                                                  | 40                                                                                                                                                                       |
|                                 | 2-5 External assurance                                                           | 23                                                                                                                                                                       |
|                                 | 2-6 Activities, value chain and other business relationships                     | 13-15, 20-21, 32-34, 192                                                                                                                                                 |
|                                 | 2-7 Employees                                                                    | 22, 47                                                                                                                                                                   |
|                                 | 2-8 Workers who are not employees                                                | We have 4 workers who are not employees as at 30 June 2026. They include interns for business analytics and freelance ambassadors for the indoor golf simulator centres. |
|                                 | 2-9 Governance structure and composition                                         | 05-11, 26-28, 71-73                                                                                                                                                      |
|                                 | 2-10 Nomination and selection of the highest governance body                     | 74-76                                                                                                                                                                    |
|                                 | 2-11 Chair of the highest governance body                                        | 05, 12, 26-28, 73-74                                                                                                                                                     |
|                                 | 2-12 Role of the highest governance body in overseeing the management of impacts | 26-28, 67-68, 92                                                                                                                                                         |
|                                 | 2-13 Delegation of responsibility for managing impacts                           | 26-28                                                                                                                                                                    |
|                                 | 2-14 Role of the highest governance body in sustainability reporting             | 26-28, 67-68, 92                                                                                                                                                         |
|                                 | 2-15 Conflicts of interest                                                       | 68, 93-94, 181                                                                                                                                                           |

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| GRI Standard                       | Disclosure                                                        | Location/Page Reference                                                |
|------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------------------|
|                                    | 2-16 Communication of critical concerns                           | 50, 89                                                                 |
|                                    | 2-17 Collective knowledge of the highest governance body          | 26, 70                                                                 |
|                                    | 2-18 Evaluation of the performance of the highest governance body | 77                                                                     |
|                                    | 2-19 Remuneration policies                                        | 78-81                                                                  |
|                                    | 2-20 Process to determine remuneration                            | 78-81                                                                  |
|                                    | 2-21 Annual total compensation ratio                              | Information is not provided due to confidentiality constraints.        |
|                                    | 2-22 Statement on sustainable development strategy                | 03-04, 18                                                              |
|                                    | 2-23 Policy commitments                                           | 42, 46, 50                                                             |
|                                    | 2-24 Embedding policy commitments                                 | 42, 46, 50                                                             |
|                                    | 2-25 Processes to remediate negative impacts                      | 50, 89                                                                 |
|                                    | 2-26 Mechanisms for seeking advice and raising concerns           | 50, 89                                                                 |
|                                    | 2-27 Compliance with laws and regulations                         | 42, 47, 50                                                             |
|                                    | 2-28 Membership associations                                      | None                                                                   |
|                                    | 2-29 Approach to stakeholder engagement                           | 24-26                                                                  |
|                                    | 2-30 Collective bargaining agreements                             | None of our employees are covered by collective bargaining agreements. |
| GRI 3: Material Topics 2021        | 3-1 Process to determine material topics                          | 29-30                                                                  |
|                                    | 3-2 List of material topics                                       | 30-32                                                                  |
|                                    | 3-3 Management of material topics                                 | 32-38, 40-43, 46, 48-53                                                |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed             | 35, 105-106, 114-115, 143                                              |

# SUSTAINABILITY REPORT

| GRI Standard                                 | Disclosure                                                                                               | Location/Page Reference |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------|
| GRI 205: Anti-corruption 2016                | 205-3 Confirmed incidents of corruption and actions taken                                                | 50                      |
| GRI 302: Energy 2016                         | 302-1 Energy consumption within the organisation                                                         | 39                      |
|                                              | 302-3 Energy intensity                                                                                   | 39                      |
| GRI 305: Emissions 2016                      | 305-1 Direct (Scope 1) GHG emissions                                                                     | 39                      |
|                                              | 305-2 Energy indirect (Scope 2) GHG emissions                                                            | 39                      |
|                                              | 305-3 Other indirect (Scope 3) GHG emissions                                                             | 40                      |
|                                              | 305-4 GHG emissions intensity                                                                            | 39                      |
| GRI 306: Waste 2020                          | 306-2 Management of significant waste-related impacts                                                    | 40-41                   |
|                                              | 306-3 Waste generated                                                                                    | 42                      |
| GRI 401: Employment 2016                     | 401-1 New employee hires and employee turnover                                                           | 43-44                   |
|                                              | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 43                      |
|                                              | 401-3 Parental leave                                                                                     | 46                      |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system                                                   | 42                      |
|                                              | 403-2 Hazard identification, risk assessment, and incident investigation                                 | 42                      |
|                                              | 403-4 Worker participation, consultation, and communication on occupational health and safety            | 42                      |
|                                              | 403-5 Worker training on occupational health and safety                                                  | 42, 45                  |
|                                              | 403-8 Workers covered by an occupational health and safety management system                             | 42                      |
|                                              | 403-9 Work-related injuries                                                                              | 43                      |
|                                              | 403-10 Work-related ill health                                                                           | 43                      |

## SUSTAINABILITY REPORT

| GRI Standard                                  | Disclosure                                                                                     | Location/Page Reference                                        |
|-----------------------------------------------|------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| GRI 404: Training and Education 2016          | 404-1 Average hours of training per year per employee                                          | 45                                                             |
|                                               | 404-2 Programs for upgrading employee skills and transition assistance programs                | 45                                                             |
|                                               | 404-3 Percentage of employees receiving regular performance and career development reviews     | 44                                                             |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees                                             | 47                                                             |
|                                               | 405-2 Ratio of basic salary and remuneration of women to men                                   | Information is not provided due to confidentiality constraints |
| GRI 406: Non-discrimination 2016              | 406-1 Incidents of discrimination and corrective actions taken                                 | 47                                                             |
| GRI 413: Local Communities 2016               | 413-1 Operations with local community engagement, impact assessments, and development programs | 48                                                             |

# SUSTAINABILITY REPORT

## APPENDIX 2 INDUSTRY-BASED GUIDANCE ON IMPLEMENTING CLIMATE-RELATED DISCLOSURE METRICS

The sustainability disclosure metrics are based on the IFRS SDS Industry-Based Guidance for implementing climate-related disclosure ("**Industry-Based Metrics**") (Volume 57 – Semiconductors) for our core DSS business. The details are as follows:

**Table 1. Sustainability Disclosure Topics & Accounting Metrics**

| Topic                    | Code         | Metric                                                                                                                                                             | FY2026 Response                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Greenhouse Gas Emissions | TC-SC-110a.1 | (1) Gross global Scope 1 emissions (tonnes CO <sub>2</sub> e)<br><br>(2) Amount of total emissions from perfluorinated compounds (tonnes CO <sub>2</sub> e)        | (1) 33.0 tonnes CO <sub>2</sub> e<br><br>(2) Not applicable as we are a distributor of equipment for customers in the semiconductor and electronics manufacturing industries. Emissions from perfluorinated compounds typically occur during semiconductor manufacturing processes.                                                                                                                                                    |
|                          | TC-SC-110a.2 | Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | For our plan to manage Scope 1 GHG emissions, please refer to our energy efficiency initiatives for motor vehicles under the Energy Conservation and GHG Emissions Reduction Sustainability Factor.<br><br>For our emissions reduction targets and an analysis of performance against these targets, please refer to the Targets and Progress section under the Energy Conservation and GHG Emissions Reduction Sustainability Factor. |

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| Topic                              | Code         | Metric                                                                                                                                       | FY2026 Response                                                                                                                                                                                                                                                               |
|------------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy Management In Manufacturing | TC-SC-130a.1 | (1) Total energy consumed (GJ)                                                                                                               | (1) Total energy consumed for DSS business, which excludes electricity consumed for the indoor golf simulator centres and office for Egg Production and Distribution business, is 688 GJ                                                                                      |
|                                    |              | (2) Percentage grid electricity                                                                                                              | (2) 100%                                                                                                                                                                                                                                                                      |
|                                    |              | (3) Percentage renewable                                                                                                                     | (3) None. We are constantly exploring opportunities to source for clean and/or renewable energy where we operate.                                                                                                                                                             |
| Water Management                   | TC-SC-140a.1 | (1) Total water withdrawn<br>(2) Total water consumed<br>(3) Percentage of each in regions with High or Extremely High Baseline Water Stress | As we primarily provide distribution and services solutions to the semiconductor and electronics manufacturing industries, water consumption is not material. We will continue to monitor water usage within our premises and disclose it in the future if and when relevant. |

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| Topic                        | Code         | Metric                                                                                                                                                                                                                                                                                                                                                                  | FY2026 Response                                                                                                                                                                                                                                          |
|------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Product Lifecycle Management | TC-SC-410a.1 | <ul style="list-style-type: none"> <li>Percentage of products by revenue that contain IEC 62474 declarable substances</li> <li>Discussion of efforts to minimise usage of these substances</li> </ul>                                                                                                                                                                   | Not applicable, as our current core business focuses on providing distribution and services solutions to customers in the semiconductor and electronics manufacturing industries, with no involvement in the product life cycle management of suppliers. |
|                              | TC-SC-410a.2 | <ul style="list-style-type: none"> <li>Processor energy efficiency at a system-level for:                             <ol style="list-style-type: none"> <li>Servers</li> <li>Desktops</li> <li>Laptops</li> </ol> </li> <li>Discussion of efforts to design for new and emerging usage patterns with respect to energy efficiency in all product categories</li> </ul> | Not applicable, as our current core business is providing distribution and services solutions to customers in the semiconductor and electronics manufacturing industries, with no involvement in the product life cycle management of suppliers.         |

**Table 2. Activity Metrics**

| Code        | Activity Metric                                | FY2026 Response                                                                                                                                                                                                   |
|-------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TC-SC-000.A | Total production                               | Not applicable, as our current core business is providing distribution and services solutions to customers in the semiconductor and electronics manufacturing industries, with no production activities involved. |
| TC-SC-000.B | Percentage of production from owned facilities |                                                                                                                                                                                                                   |

# SUSTAINABILITY REPORT

## APPENDIX 3 KEY ASSUMPTIONS

The key assumptions reflect the current market conditions, regulatory landscapes, and stakeholder expectations. Details of the scopes and assumptions for our scenario analysis and climate change transition plan are as follows:

| Disclosure                     | Assumption                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Climate change transition plan | <p>Our climate change transition plan, including levers and detailed action plans, assumed certain future events, trends, plans, expectations, and objectives relating to the Group’s business operations, in setting our targets. It is also prepared based on the current operating environment, which includes policies and plans undertaken by governments and other stakeholders.</p> <p>Accordingly, these assumptions are subject to inherent uncertainties including (but not limited to) changes in regulatory requirements, progress in technological developments, stakeholders’ action and reaction, and other external factors that are beyond the Group’s control.</p> <p>As such, our climate change transition plan may be reviewed and updated over time to reflect evolving circumstances and availability of new information.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Scenario analysis              | <ul style="list-style-type: none"><li>• In assessing the potential implications of climate-related risks based on NGFS range of climate scenarios, we also considered alternate range of climate scenarios from the International Energy Agency and the Representative Concentration Pathways (“RCP”) Framework, and made various assumptions adopted in such frameworks.</li><li>• The scenario analysis performed is dependent on the said assumptions under the NGFS range of scenarios. Key assumptions are as follows:<ul style="list-style-type: none"><li>(i) Orderly (Net Zero 2050): Assumes that ambitious climate policies and technological shifts are introduced immediately and forcefully impact the economy.</li><li>(ii) Hot House World (Current Policies): Assumes that only currently implemented policies are preserved, leading to high physical risks. Emissions grow until 2080 leading to about 3°C of warming. Investments allocation and energy mix do not change.</li></ul></li><li>• Constant growth is assumed when assessing financial and environmental impact.</li><li>• The scenario analysis includes a modelling process, which is constantly changing as the operating environment evolves, and contains uncertainties and limitations that are commonly associated with scenario analysis.</li></ul> |



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