OTS HOLDINGS LIMITED



CONNECTING GENERATIONS
THROUGH QUALITY FOOD

SUSTAINABILITY REPORT 2026

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This Sustainability Report has been reviewed by the Company's sponsor, SAC Capital Private Limited (the "**Sponsor**"). This Sustainability Report has not been examined or approved by Singapore Exchange Securities Trading Limited (the "**Exchange**") and the Exchange assumes no responsibility for the contents of this Sustainability Report, including the correctness of any of the statements or opinions made or reports contained in this Sustainability Report.

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1. BOARD STATEMENT

OTS Holdings Limited, ("**OTS**" or the "**Company**"), together with its subsidiaries (collectively known as the "**Group**" or "**We**"), reaffirm our commitment to sustainability with the publication of this sustainability report ("**Report**"). For this Report, we provide insights into the way we conduct business, while considering our material sustainability factors under the sustainability pillars of economic, environmental, social and governance (collectively as "**Sustainability Factors**"), and to provide readers with an accurate and meaningful overview on how we manage our sustainability issues.

The Board of Directors ("**Board**") of the Company considered the Group's sustainability issues as part of its strategic formulation and business strategies, determined the material Sustainability Factors and oversaw their management and monitoring.

This Report communicates our support towards the United Nations' Sustainable Development Goals ("**SDGs**"). As we collaborate closely with our stakeholders throughout the value chain, their inputs serve as the compass directing our sustainability initiatives towards prioritising our material Sustainability Factors. Below shows the interaction between our sustainability framework, material Sustainability Factors, stakeholders and the SDGs:



2. SUSTAINABILITY PERFORMANCE AT A GLANCE

A summary of our material sustainability performance in financial year ("**FY**") 2026 from 1 July 2025 to 30 June 2026 ("**Reporting Period**") is as follows:

Sustainability Pillar	Sustainability Metric	Sustainability Performance	
		FY2026	FY2025
Economic	House brand portfolio	8 house brands	8 house brands
	Market standards adopted[1]	Relevant market standards have been adopted in our operations	Relevant market standards have been adopted in our operations
	Economic value generated[2] (S$ million)	27.16	30.94
	Operating costs[3] (S$ million)	18.97	21.11
	Employee benefit expenses (S$ million)	7.80	8.31
	Payments to providers of capital[4] (S$ million)	0.38	0.32
	Income taxes paid to governments (S$ million)	0.10	0.21
	Community investments (S$ million)	0.003	0.08
Environmental	Water intensity (Cu M/revenue S$'000)	1.10	1.06
	Percentage of waste oil disposed through licensed oil collector (%)	100	100
	Aggregated absolute Greenhouse Gas ("**GHG**") emissions (tCO_2e)	2,325	1,882
	GHG emissions intensity (tCO_2e/revenue S$'000)	0.087	0.064
Social	Number of workplace fatalities	–	–
	Number of high consequence work-related injuries[5]	–	–
	Number of recordable work-related injuries	1	1
	Number of recordable work-related ill health cases[6]	–	–
	Turnover rate (%)	17	18
	Number of incidents of unlawful discrimination against employees[7]	–	–

1 The market standards adopted, and certifications attained by the Group include FSSC 22000 Food Safety System certification Singapore Food Agency ("**SFA**") and Halal certification.

2 Economic value generated includes revenue, other income and gains and (other losses), net of government grants and unrealised gains/(losses).

3 Operating costs include cost of sales, marketing and distribution costs, administrative expenses, net of depreciation expenses, employee-related costs and community investments.

4 Payments to providers of capital include interest payments made to providers of loans and dividend payments to shareholders (if any).

5 A high consequence work-related injury refers to an injury from which the worker cannot recover or cannot recover fully to his/her pre-injury health status within six (6) months.

6 A work-related ill health case refers to a case with negative impacts on health arising from exposure to hazards at work.

7 An unlawful discrimination refers to an incident of discrimination whereby the relevant authority has commenced an investigation which resulted in a penalty to a company.

2. SUSTAINABILITY PERFORMANCE AT A GLANCE

Sustainability Pillar	Sustainability Metric	Sustainability Performance	
		FY2026	FY2025
	Number of food safety incidents which resulted in a regulatory non-compliance and/or penalty[8]	–	–
	Number of incidents of non-compliance concerning product labelling[9]	–	–
Governance	Number of incidents of serious offence[10]	–	–
	Number of incidents of non-compliance with any applicable laws and regulations[11] that resulted in a significant fine or non-monetary sanction	–	–

8 A food safety incident is defined as an incident whereby a customer is affected from consuming our products due to product contamination caused by foreign object, foodborne pathogen, allergen or chemical agents.

9 An incident of non-compliance with regulations concerning product labelling is defined as an incident whereby the relevant authority has commenced an investigation which resulted in a penalty to a company.

10 A serious offence is defined as one that involves fraud or dishonesty involving an amount not less than SGD100,000 and is punishable by imprisonment for a term of not less than two (2) years, which is being or has been committed against a company by officers or employees of the company.

11 An incident of non-compliance that excludes fraud or dishonesty.

3. OUR VISION, MISSION AND CORE VALUES

OUR VISION

We strive to be a world class food company through developing a growing portfolio of established brands and to become an innovative market leader in the region.

OUR MISSION

We aspire to deliver premier value and services to customers and transforming the subsidiary companies into a regional brand.

OUR CORE VALUES



4. OUR BUSINESS

We are principally involved in the manufacturing and distribution of chilled, frozen, dried and shelf-stable meat products targeting both halal and non-halal market segments.



We source our packaging materials and food ingredients such as raw meats, from traders, distributors and other food manufacturers.

Our operations involve:

- Manufacturing of food products in our production facilities; and
- Distribution of food products in geographically diverse markets.

We sell our products to customers from the following segments:

- Major supermarkets ("**Modern Trade**");
- Convenience stores, provision shops and wholesalers ("**General Trade**");
- Hotels, restaurants, hawker centres, food courts, food and beverages stores and caterers (or commonly known as "**Food Services**"); and
- E-commerce platforms and export markets.

5. REPORTING FRAMEWORK

This Report is prepared in accordance with Rules 711A and 711B of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") Listing Manual Section B: Rules of Catalist ("**Catalist Rules**"). The Company has prepared the Report with reference to the Global Reporting Initiative ("**GRI**") Standards. We chose to report using the GRI framework as it is an internationally recognised reporting framework.

As part of our continual efforts to align our sustainability reporting with relevant market standards, we mapped our sustainability efforts to the 2030 Agenda for Sustainability Development which is adopted by all United Nations Members 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 heart are the 17 SDGs, which form an urgent call for action by all countries – developed and developing – in a global partnership. We incorporated the SDGs, where appropriate, as a supporting framework to shape and guide our sustainability strategy.

Our climate-related disclosures are produced 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 described in Practice Note 7F Sustainability Reporting Guide in aligning our climate-related disclosures with the ISSB Standards.

Our climate-related disclosures relating to Scope 1 and 2 GHG emissions are disclosed in compliance with paragraph 29(a) of IFRS S2, together with the applicable climate-relevant provisions of IFRS S1.

We relied on internal data monitoring and verification to ensure accuracy for this Report. Internal reviews on the sustainability reporting process are incorporated as part of our internal audit review cycle.



6. REPORTING SCOPE

This Report covers the following key operating entities within the Group which contributed close to 100% of the Group's total revenue for the Reporting Period (FY2025: 100%).

S/N	Entity	Country
1	OTS Holdings Limited	Singapore
2	OTS International Pte Ltd	Singapore
3	Golden Bridge Foods Manufacturing Pte Ltd ("**GB**")	Singapore
4	GB Global (Malaysia) Sdn Bhd	Malaysia
5	Ellaziq Private Limited	Singapore
6	Ellaziq (Malaysia) Sdn Bhd	Malaysia



7. FEEDBACK

We welcome feedback from all stakeholders on this Report. You may send related questions, comments, suggestions or feedback via email address: enquiry@ots-holdings.com.



8. STAKEHOLDER ENGAGEMENT

As part of our stakeholder engagement process, we identify the key stakeholders relevant to our business, and they include entities or individuals that have an interest that is affected or could be affected by our activities. These key stakeholders include communities, customers, employees, national agencies and government bodies ("**Regulators**"), investors and shareholders ("**Shareholders**"), and suppliers and service providers ("**Suppliers**").

The concerns of key stakeholders are considered when formulating corporate strategies. We adopt both formal and informal channels of communication to understand these concerns and incorporate them in our corporate strategies to achieve mutually beneficial outcomes. We engage our key stakeholders through the following channels:

Key Stakeholder	Engagement Channel	Frequency of Engagement	Key Concern Raised
Communities	Annual sustainability report	Ongoing	• Corporate social responsibility • Environmental initiatives
Customers	• Advertisements • Customer feedback • Email queries • Hotline • Marketing or promotional activities • Social media platforms • Digital commerce channels set up by food exhibition organisers	Regularly	• Food quality and safety • Customer service standard
Employees	• Emails • Staff meetings	Daily	• Career development and training • Job security • Remuneration • Equal employment opportunities • Workplace safety and health ("**WSH**")
	Townhall meetings	Half-yearly	
	Networking sessions	Ad-hoc	
Regulators	Consultations and briefings organised by key regulatory bodies such as Singapore Stock Exchange, SFA, National Environment Agency ("**NEA**"), Ministry of Manpower, Islamic Religious Council of Singapore ("**MUIS**")	Ad-hoc	• Corporate governance • Food safety and hygiene • WSH • Environmental compliance
Shareholders	Annual report ("**AR**")	Annually	• Sustainable business performance • Market valuation • Dividend payment • Corporate governance • Environmental initiatives
	Annual general meeting	Annually	
	Results announcements	Half-yearly	
	Corporate announcements/press release	Ad-hoc	
Suppliers	• Email communications • Face-to-face meetings • Phone calls	Regularly	Order volatility

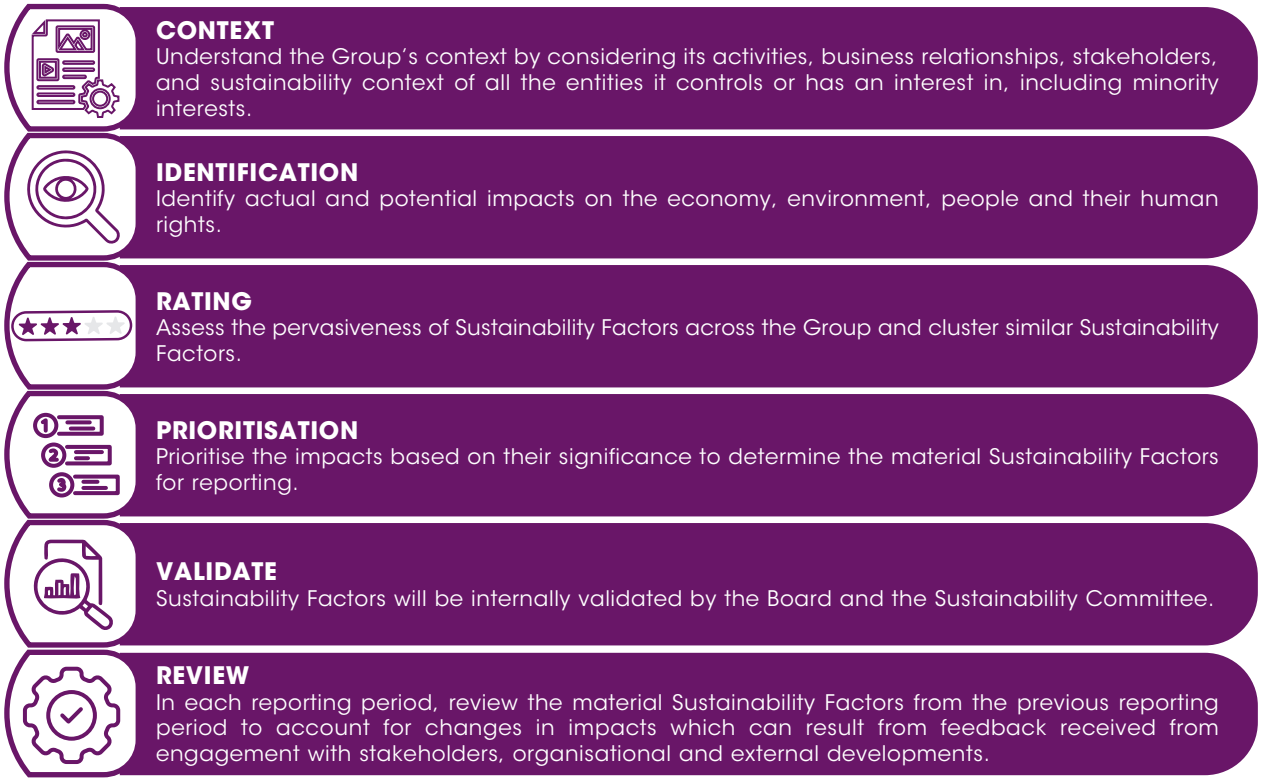
9. POLICY, PRACTICE AND PERFORMANCE REPORTING

In line with our commitment to sustainability, we established a sustainability reporting policy ("**SR Policy**") that outlines our sustainability strategy, sustainability governance structure, materiality assessment and processes in identifying and monitoring material Sustainability Factors, which serves as a point of reference in the conduct of our sustainability reporting. Under this SR Policy, we will continue to monitor, review and update our material Sustainability Factors from time to time, considering the feedback that we receive from our engagement with our stakeholders, organisational and external developments.

9.1 SUSTAINABILITY REPORTING PROCESSES

Under our SR policy, our sustainability process begins with an 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, and the result of this process is a list of material Sustainability Factors disclosed in this Report.

Processes involved are shown in the chart below:



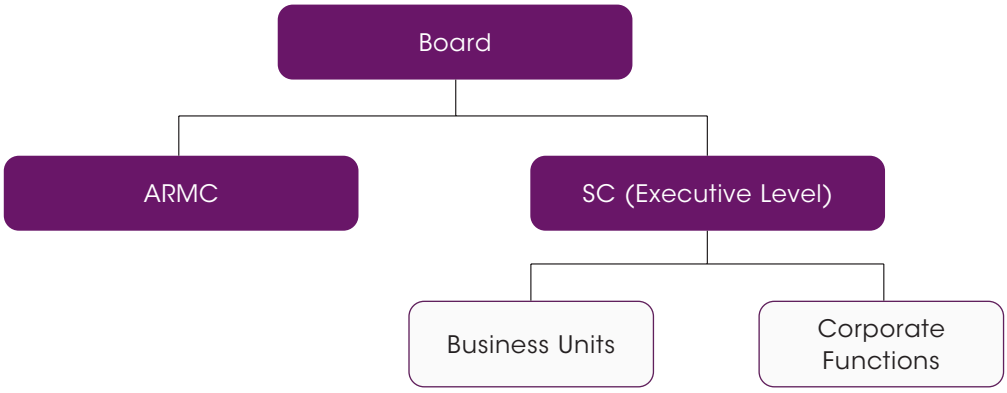
9.2 SUSTAINABILITY GOVERNANCE STRUCTURE

The Board is ultimately responsible for the oversight of the Group's sustainability matters including the determination of material Sustainability Factors, development of sustainability strategy, performance target setting and is primarily supported by an executive level Sustainability Committee ("**SC**") by virtue of delegation. As part of our continual efforts to upgrade the knowledge of our directors on sustainability reporting and to meet the requirement of Rule 720(6) of the Catalist Rules, all our directors have attended one (1) of the approved sustainability training courses.

9. POLICY, PRACTICE AND PERFORMANCE REPORTING

The Group's SC is led by the Managing Director ("**MD**") and consists of the Executive Director ("**ED**") and Group Financial Controller ("**GFC**"). It is supported by selected representatives from key business units and corporate functions. Besides the SC, the Board is supported by the Audit and Risk Management Committee ("**ARMC**") on specific sustainability matters under its terms of reference. Our sustainability reporting structure and the responsibilities of its component parties are detailed as follows:

Sustainability Governance Structure



Terms of Reference of Component Parties

Component Party	Member	Terms of Reference
Board	Board members	• Determine material Sustainability Factors of the Group • Review and approve sustainability strategy, policies and targets (including materiality assessment process and outcome), and consider climate-related risks and opportunities during strategy formulation • Monitor implementation of sustainability strategy, policies and performance against targets • Oversee the identification and evaluation of climate-related risks and opportunities • Oversee the integration of sustainability and climate-related risks and opportunities into the Group's enterprise risk management ("**ERM**") framework • Review and approve sustainability reports • Evaluate the composition and competencies of the SC to support effective oversight of sustainability strategy, with consideration of climate-related risks and opportunities
ARMC	ARMC members	• Review the adequacy and effectiveness of the Group's internal control and risk management systems • Oversee the conduct of assurance activities pertaining to the Group's sustainability reporting processes

9. POLICY, PRACTICE AND PERFORMANCE REPORTING

Component Party	Member	Terms of Reference
SC	• MD • ED • GFC	• Develop sustainability strategy and policies and recommend revisions to the Board, and consider climate-related risks and opportunities during strategy formulation • Ensure that the implementation of sustainability strategy is aligned across business segments and geographical locations • Evaluate overall sustainability risks and opportunities, with a focus on climate-related risks and opportunities • Perform materiality assessment and prepare sustainability reports prior to approval by the Board • Monitor sustainability activities and performance against targets • Align the Group's practices with the organisation-wide sustainability agenda and strategy • Consolidate sustainability metrics to track sustainability impact
Business Units/ Corporate Functions	Representatives from Business Units and the following corporate functions: • HR • Operations • Production • Finance • Marketing • Quality Assurance • Facility and Occupational Health and Safety	• Align practices at the operational level with the organisation-wide sustainability agenda and strategy • Collect and compile sustainability metrics to track sustainability impact and for reporting purposes

As we are still refining our sustainability related performance indicator measuring and tracking mechanism, we will link key executives' remuneration to sustainability performance when the mechanism is more mature and stable.

9. POLICY, PRACTICE AND PERFORMANCE REPORTING

9.3 MATERIALITY ASSESSMENT

We continuously refine our management approach to adapt to the changing business landscape. The Group's SC performs an annual materiality assessment to ensure that the material Sustainability Factors disclosed in our sustainability reports remain current, material, and relevant. From the assessment, we identify key areas that impact our ability to create value for our stakeholders.

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

9.4 PERFORMANCE TRACKING AND REPORTING

We track the progress of our material Sustainability Factors by identifying, monitoring and measuring the relevant sustainability metrics. Additionally, we set performance targets aligned with our strategy to ensure that we are focused on our sustainability goals. We consistently enhance our performance-monitoring processes and improve our data capturing systems. A sustainability report is published annually in accordance with our SR policy.

10. MATERIAL SUSTAINABILITY FACTORS

In FY2026, a materiality assessment was performed by the SC to update the material Sustainability Factors. In this Report, we also reported our progress in managing these factors and set related targets to improve our sustainability performance.

We incorporated the UN Sustainability Agenda as a supporting framework to shape and guide our sustainability strategy where appropriate. Below are the results showing how our material Sustainability Factors relate to these SDGs:

Material Sustainability Factor	Core Value	SDG	Key Stakeholder	Our Effort
Economic				
Total Customer Satisfaction	• Customer focused • Service Excellence		• Customers • Suppliers	We prioritise customer satisfaction as we understand that maintaining a high level of customer satisfaction is essential to the continued success of our business.
Sustainable Business Performance	Efficient Resource Utilisation		• Employees • Regulators • Shareholders • Suppliers	We contribute to economic growth through creating long-term and sustainable value for our stakeholders.
Environmental				
Water Conservation and Effluent Management	Efficient Resource Utilisation		• Communities • Regulators • Shareholders	We implement measures to reduce water wastage and manage the quality of effluent generated from our operations.
Responsible Waste Management	Efficient Resource Utilisation		• Communities • Regulators • Shareholders	We implement measures to reduce environmental impacts of waste that is generated from our operations.
Energy Conservation and GHG Emissions Reduction	Efficient Resource Utilisation		• Communities • Regulators • Shareholders	We implement measures to reduce our energy consumption, improve our energy efficiency and reduce GHG emissions from our operations.

10. MATERIAL SUSTAINABILITY FACTORS

Material Sustainability Factor	Core Value	SDG	Key Stakeholder	Our Effort
Social				
Safe Working Environment	People Oriented		• Employees • Regulators	We implement measures to promote a safe and secure working environment, as well as to maintain the physical and mental health of our employees.
Employee Retention and Development	People Oriented		Employees	We invest in the training, education, and development of our employees to advance their skills, capabilities, and overall growth while enhancing our business competencies.
Equality and Diversity in the Workplace	• People Oriented • Teamwork		Employees	We create a diverse and inclusive workplace that brings new perspectives to our business and strengthens our ability to overcome new challenges.
Ongoing Community Engagement	• People Oriented • Teamwork • Innovation		Communities	We participate in various campaigns to promote social inclusion and sustainable communities.
Commitment to Consistent Quality and Food Safety	Food Safety		• Customers • Regulators • Suppliers	We strive to maintain strict compliance with market standards, laws and regulations regarding the quality and safety of our products.
Governance				
Robust Corporate Governance Framework	Efficient Resource Utilisation		• Regulators • Shareholders	We ensure that business practices are aligned with legal standards and ethical principles.

10. MATERIAL SUSTAINABILITY FACTORS

10.1 TOTAL CUSTOMER SATISFACTION

Commitment

We are committed to building and retaining a loyal customer base for long-term sustainability by maximising each customer's experience.

Approach

Multi-Brand and Multi-Product Portfolio

With an established track record of over three (3) decades in the industry, we understand the need to constantly re-assess and improve our brand portfolio as well as refresh our product offering. Our brands include:

Our Brand	Concept
Golden-Bridge	Our heritage brand, 'Golden Bridge', reflects our belief in creating a meaningful connection with consumers through our food products. Over the years, it has grown into an established household name in Singapore's ready-to-eat market, trusted for both quality and taste.
Kelly's	'Kelly's' embodies the essence of motherly love and care in every stage of food preparation, bringing warmth, trust, and authenticity to the table. With an extensive range of Western-style meats and products, the brand caters to the refined tastes of today's modern consumers, blending tradition with contemporary sophistication.
Golden Lion	'GB Golden Lion' brand is specially crafted to serve the needs of food service businesses across Singapore and Asia, delivering trusted quality and consistency for professional kitchens.
Orchid	'Orchid' brand presents an exquisite range of ready-to-eat meat products, meticulously crafted to meet the discerning tastes of international markets, combining quality, innovation, and global appeal.
Fung Mei	'Fung Mei' is a heritage brand known for its dedication to authentic Hong Kong-style waxed and preserved meats. With a legacy rooted in tradition, the brand continues to uphold time-honoured recipes and craftsmanship in its signature waxed sausages and waxed pork, offering rich, nostalgic flavours loved across generations.
El-Dina	'El-Dina' brand specialises in a wide range of exquisite quality and gourmet halal food, crafted to deliver exceptional quality and iconic global flavours for the discerning consumer.

10. MATERIAL SUSTAINABILITY FACTORS

Our Brand	Concept
Kizmiq	'Kizmiq' brand serves food service businesses in the halal F&B sector, offering a broad selection of halal meat products and meat floss, thoughtfully crafted to deliver exceptional quality and outstanding value.
ANEW	'ANEW' is our plant-based, ready-to-eat meat products that aims to deliver quality, nutrition and convenience to consumers with a taste of heritage.

Through our brands, we offer an extensive product range of sausages, luncheon meat, hams and seasoned meat at all times of the year, with the capacity to cater to high demand during festive seasons such as Chinese New Year, Hari Raya Haji and Christmas.

In-house Research and Development ("**R&D**") Department and Product Innovation

With our in-house R&D team, we create new products and recipes that cater to the latest market trends and our consumers' diverse, evolving tastes. The principles driving our R&D efforts are as follows:

Principle	Description
1	We create new recipes with better tasting, higher quality products to cater to new evolving trends.
2	We enhance sensory properties that make our ready-to-eat food products more appealing.
3	We enhance nutritional value of our products to cater to various dietary needs.
4	We improve food safety with new innovation and processes.
5	We add convenience to consumers with new concepts and packaging.

In line with initiatives of the Health Promotion Board ("**HPB**") in Singapore, we introduced healthier options for our pork and chicken luncheon meat products. Under this initiative, our food products are required to fulfil requirements set by HPB on ingredient composition such as calories per serving and sodium content. By meeting such requirements, the said products can be labelled with the Healthier Choice Symbol[12] ("**HCS**").

We also continuously explore and adopt technological solutions to enhance our productivity and efficiency in our manufacturing processes.

Adoption of Market Standards

We adopt market standards in our operations (which include our suppliers), to ensure quality and safety in our products. Compliance with standards and continual certifications are subject to audits or reviews by the relevant agencies and bodies.

You may refer to section 10.10 'Commitment to Consistent Quality and Food Safety' for our food quality and safety management practices.

12 The HCS is a front-of-pack label with a simple, visual identifier to help consumers identify healthier food products and ingredients easily. Products with the HCS are lower in fat, saturated fat, sodium, sugar or higher in dietary fibre, calcium and wholegrains compared to regular products within the same food categories.

10. MATERIAL SUSTAINABILITY FACTORS

Proactively Gather Customer Feedback for Improvements and to Develop Strategies

We strongly encourage our customers to provide their feedback on our products and services via various touchpoints such as social media, website, email and phone calls. Customer feedback is analysed to gather valuable insights into current and future customer requirements and preference. Insights gathered are discussed during management meetings to drive product and service improvements, enhance operational effectiveness and provide inputs for strategies. Customer feedback is also tracked so that corrective actions can be taken to resolve customer complaints timely.

Established Sales and Distribution Channel

Over the years, we built an extensive sales and distribution network that covers countries such as Australia, Malaysia and Japan. Our brands are widely marketed and sold in MT and GT segments in Singapore and Malaysia.

Performance

Multi-Brand and Multi-Product Portfolio

During the Reporting Period, we offered a diverse range of products under our 8 house brands (FY2025: 8), each serving distinct market segments and customer needs.

Adoption of Market Standards

The market standards adopted, or certifications achieved by us are as follows:

Standard/Certification	Focus of Relevant Standard/Certification
FSSC 22000	This is a Global Food Safety Initiative recognised certification for food safety management, food safety standards and processes.
SFA	This is a standard food license to operate a food processing establishment. We achieved a grade 'A' status for excellence in food hygiene and good safety standards.
Halal certificate	This certification ensures that our food processing operations comply with the rules and regulation set out by MUIS.
Approved EU food establishments	This certification ensures that meat products produced for the European Union ("**EU**") are prepared in accordance with the requirements set out for EU food establishment for food hygiene. Our food production facilities are two (2) of the five (5) approved establishments in Singapore that can supply meat products to EU.

Established Sales and Distribution Channel

During the Reporting Period, we exported our products to 25 (FY2025: 25) countries through distributors.

10.2 SUSTAINABLE BUSINESS PERFORMANCE

Commitment

We are committed to creating long-term value for our stakeholders through relevant and meaningful ways.

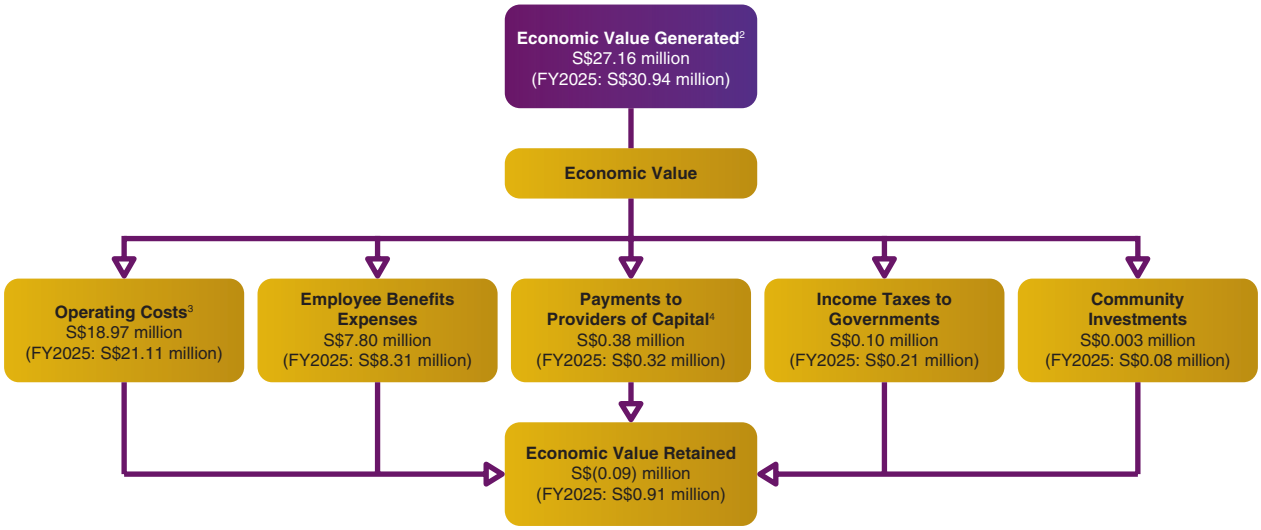
Approach

We strive to generate and distribute economic value by executing our business strategy, which includes staying abreast with market trends, maintaining a healthy balance sheet and strong cash flow, whilst mitigating relevant business risks identified.

10. MATERIAL SUSTAINABILITY FACTORS

Performance

In line with this commitment, economic value generated in FY2026 is distributed as follows to achieve a more sustainable future:



Please refer to the audited financial statements in AR 2026 for the Group's financial performance and financial risk management disclosure on our efforts and progress in maintaining financial sustainability.

10.3 WATER CONSERVATION AND EFFLUENT MANAGEMENT

Commitment

We are committed to the responsible usage of water resources through enhancing our water consumption efficiency and managing the quality of effluent generated from our business operations.

Approach

Our water source[13] is derived from local water supply authorities in Singapore and Malaysia. We rely on water resources to run our operations primarily in the following areas:

- As an ingredient for our food products;
- Used in food preparation processes such as thawing meat and hygiene purposes; and
- For kitchen cleaning.

Water consumption trends are regularly tracked, analysed and corrective actions are taken when unusual consumption patterns are observed. To conserve water, hot water produced by our retort machine is fed into our boiler to generate steam for our production.

Effluent is generated from our production and cleaning processes. We adopt appropriate practices to manage the effluent generated, with reference to relevant guidelines and applicable regulatory requirements ("**Prevailing Effluent Regulations**").

13 Disclosure on water drawn from water stress areas is not made as the Group does not significantly impact the ability of the countries where it operated, in meeting their human and ecological water demands.

10. MATERIAL SUSTAINABILITY FACTORS

To better manage effluent generated, we set up grease interceptors for filtration purposes before effluent is released into the waterways for our operations in Singapore. Additionally, we engage accredited laboratories to periodically analyse effluent content and have designated specific areas within our food production facilities for washing and cleaning activities.

For our halal manufacturing facility in Malaysia, we established a water treatment plant to manage and treat effluent generated from our manufacturing operations before discharge.

Performance

Key statistics on water consumption and effluent generated during the Reporting Period are as follows:

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Water withdrawal	Cu M	29,453	31,248
Water usage	Cu M	20,097	23,419
Water consumption intensity	Cu M/revenue S$'000	1.10	1.06
Effluent generated	Cu M	9,356	7,829
Effluent generated intensity	Cu M/revenue S$'000	0.35	0.31[14]

The increase in effluent generated intensity was mainly attributable to the operational ramp-up at Ellaziq (Malaysia) Sdn. Bhd.'s halal manufacturing facility, where production activities are still scaling up and operational processes are being progressively refined and optimised to improve effluent management.

During the Reporting Period, 100% (FY2025: 100%) of effluent generated from our production are disposed in accordance with Prevailing Effluent Regulations.

10.4 RESPONSIBLE WASTE MANAGEMENT

Commitment

We are committed to minimise food waste and better manage oil waste generated in our operations.

Approach

In support of Singapore's Zero Waste Nation initiative and with reference to prevailing waste regulations, we monitor the waste generated from our operations, which includes:

- General waste such as food and oil waste generated during production as well as returns arising from customers of the business segments Modern Trade and General Trade;
- Paper waste generated in office operations;
- Packaging materials such as cans, labels and stickers, carton boxes, plastic packaging and bags; and
- Hazardous waste generated from wastewater treatment processes at the production facility in Malaysia.

14 The FY2025 figure has been restated to exclude revenue from the Malaysian reporting entities, as the Malaysian halal manufacturing facility only commenced operations and generated effluent in FY2026. This provides a more comparable basis for calculating effluent intensity in FY2025.

10. MATERIAL SUSTAINABILITY FACTORS

As the amount of food waste generated from our operations is not significant, no disclosures were made for the Reporting Period. We will continue to track our food waste generated during production and make appropriate disclosures when the amount is deemed material.

To reduce waste generated from our value chain, the following control procedures are in place:

- We systematically track the amount of waste generated, production variances, perform follow-up actions on significant variances to determine root causes and rectify them timely;
- Periodic monitoring of inventory level and analysing of customer's demand to minimise overstocking of ingredients;
- Residual cooking oil from our production is properly disposed of by a licensed waste oil collector; and
- Paper waste is measured and recorded before being directed for recycling, in line with our resource conservation practices.

To further minimise the impact of the packaging materials on our environment, we procure Forest Stewardship Council ("**FSC**") certified carton boxes, where practicable, which are made from verified sustainable sources.

Performance

Oil Waste

During the Reporting Period, 100% (FY2025: 100%) of used cooking oil generated in our operations, were disposed in accordance with prevailing waste regulations.

Hazardous Waste

During the Reporting Period, 100% (FY2025: 100%) of the hazardous waste generated from our operations in Malaysia was collected by licensed waste collectors.

10.5 ENERGY CONSERVATION AND GHG EMISSIONS REDUCTION

Commitment

We acknowledge that our energy consumption and the resultant GHG emissions contribute to climate change. Accordingly, we are committed to reduce our carbon footprint whilst open to capitalise on opportunities that may arise as we transit to become a low-carbon organisation.

Approach

We aim to reduce our environmental footprint and at the same time, establish operational resilience to deliver long-term and sustainable value to our stakeholders such as communities, customers, employees, Shareholders and Suppliers. We adopt a balanced approach in effectively managing and minimising the impacts arising from our business operations.

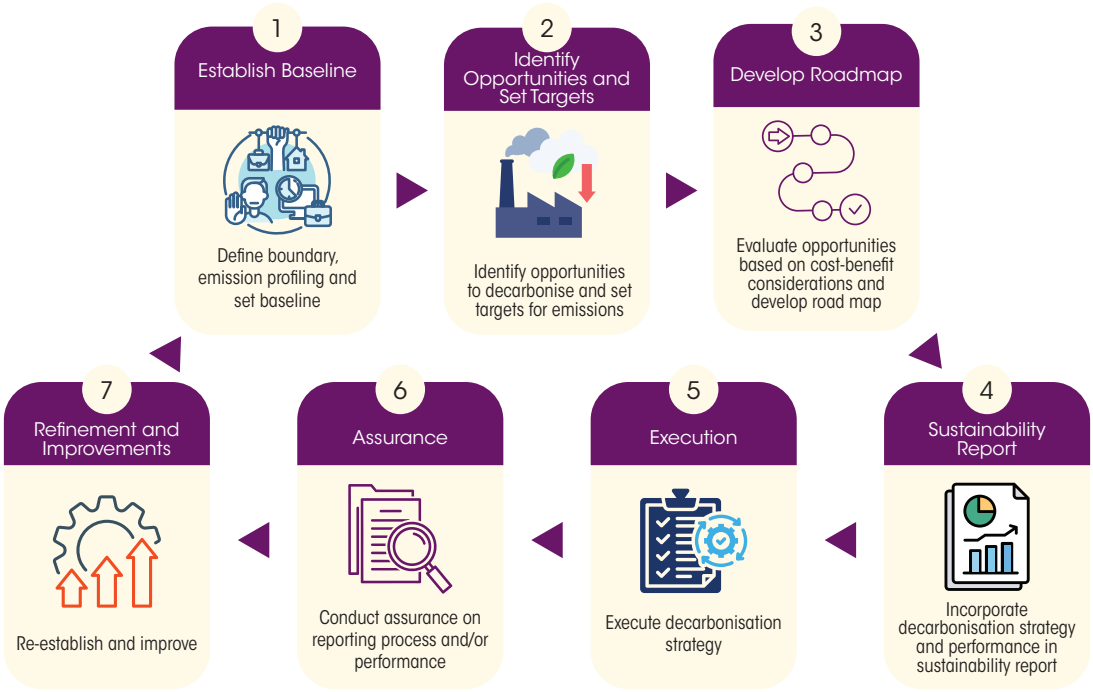
To run our operations, we rely mainly on the following energy sources:

- Liquefied petroleum gas ("**LPG**") for operating cooking equipment;
- Diesel for boilers;
- Petrol for a company vehicle; and
- Electricity for machinery and equipment, refrigeration, lighting, cooling and office work.

10. MATERIAL SUSTAINABILITY FACTORS

Decarbonisation Approach

To conserve energy and manage our GHG emissions, we set up a seven (7) step continuous circular process as follows:



We update our GHG emissions profile for our Scope 1 and 2 GHG emissions based on defined organisational boundaries, where applicable. We will also conduct a GHG emissions profiling exercise whenever there are significant changes to our business models and work processes.

We closely track and monitor our Scope 1 and 2 and GHG emissions and are in the process of developing mechanisms to track Scope 3 GHG emissions, where relevant and feasible. We developed a climate change transition plan which will be refined and improved as it is progressively implemented, by considering changes in business operations, environmental factors and market trends.

Progress updates and performance will be provided in our future sustainability reports with assurance on the reporting process covered by an internal review.

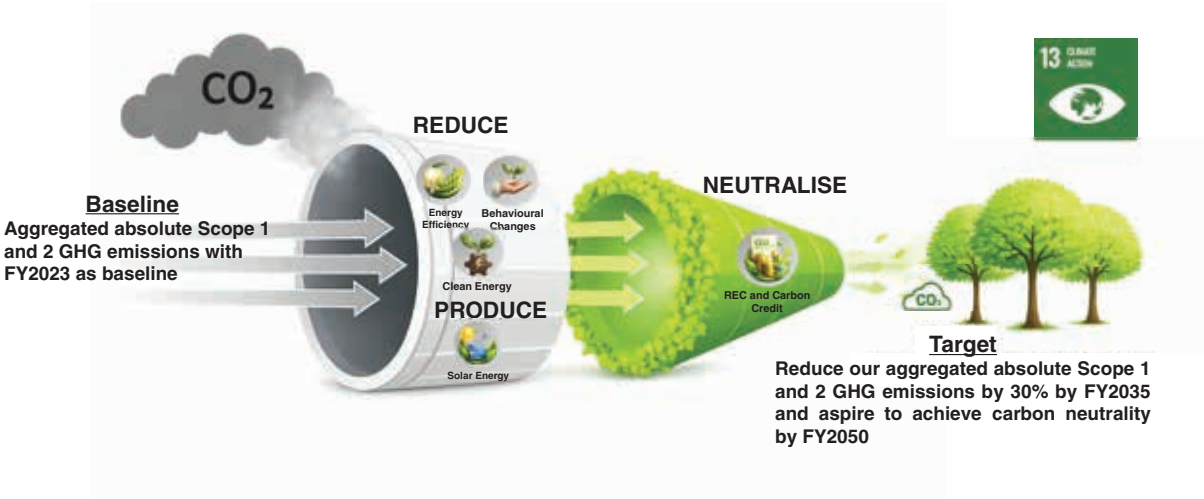
We measure our GHG emissions in alignment with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004) and adopted the operational control approach as a basis to determine GHG emissions data consolidation boundaries across our entities. This approach has been selected as it allows us to manage emissions from our operations where we have practical control to introduce relevant measures and implement operating policies. We have assessed that we have operational control over all operations[15] covered in this Report.

15 Operations refer to that undertaken by the entities covered in this Report.

10. MATERIAL SUSTAINABILITY FACTORS

Climate Change Transition Plan

Our climate change transition plan steers us on our decarbonisation journey. Under this strategy, we commit to reduce our absolute Scope 1 and 2 GHG emissions by 30% by FY2035 and aspire to achieve carbon neutrality by FY2050, with FY2023 as our baseline. Our climate change transition plan is focused on three (3) strategic levers of reduce, produce and neutralise as follows:



Our action plans by strategic lever and focus areas are as follows:

Lever	Focus Area	Action Plan
Reduce	Energy efficiency – Machinery and equipment	Our action plan on this front includes: • Periodic preventive maintenance of machinery and equipment to optimise energy efficiency; and • Regular cleaning of filters for air-conditioning systems to reduce air flow resistance.
	Energy efficiency – Lighting	Our initiatives on this front include: • Installation of motion sensors in our lighting systems where practicable; and • Adoption of energy-saving light emitting diode lightings.
	Clean energy – Cleaner-energy Vehicle ("**CEV**")	To support our commitment to a more sustainable future, we will gradually change our internal combustion vehicle fleet to CEVs, guided by market developments, infrastructure readiness, and technological advancements.
	Clean energy – Grid	We constantly explore opportunities to use clean and/or renewable energy drawn from the power grids in the locations that we operate in.
Reduce	Behavioural change	We constantly remind our employees on basic and socially responsible habits at their workplaces such as adopting greener work ethics, switching off appliances if not in use and enabling power saving modes.

10. MATERIAL SUSTAINABILITY FACTORS

Lever	Focus Area	Action Plan
Produce	Solar energy	We install solar panels on the rooftop of our Singapore production facilities to generate electricity. The clean, renewable energy generated is used to power our operations, reducing our carbon footprint and utility costs.
Neutralise	• Renewable energy certificates ("**REC**") • Carbon credits	We plan to explore the use of REC and carbon credits to offset unavoidable residual GHG emissions when the relevant markets mature.

Performance

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

(i) Energy Consumption

Sustainability Metric	FY2026 GJ	FY2025 GJ
LPG consumption	473	445
Diesel and petrol consumption	7,737	7,767
Purchased electricity consumption	11,842	9,737
Electricity generated by solar panels consumption	1,024	999
Total energy consumption	**21,076**	**18,948**

(ii) Energy Consumption Intensity

Sustainability Metric	Unit of Measurement	FY2026	FY2025
LPG consumption intensity	GJ/revenue S$'000	0.018	0.015
Diesel and petrol consumption intensity	GJ/revenue S$'000	0.288	0.262
Purchased electricity consumption intensity	GJ/revenue S$'000	0.441	0.329
Electricity generated by solar panels consumption intensity	GJ/revenue S$'000	0.048	0.039

10. MATERIAL SUSTAINABILITY FACTORS

(iii) GHG Emissions and GHG Emissions Intensity

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Direct GHG emissions (Scope 1)[16]	tCO_2e	605	607
Indirect GHG emissions (Scope 2)[17]	tCO_2e	1,720	1,275
Aggregated absolute GHG emissions (Scope 1 and 2)	tCO_2e	2,325	1,882
GHG emissions intensity	tCO_2e/revenue S$'000	0.087	0.064

The increases in energy consumption intensities and the resultant GHG emissions intensity were mainly attributable to the operational ramp-up at Ellaziq (Malaysia) Sdn. Bhd.'s halal manufacturing facility, where production activities are still scaling up and operational processes are being progressively refined and optimised to improve energy efficiency.

10.6 SAFE WORKING ENVIRONMENT

Commitment

We are committed to foster a safety and security conscious culture amongst our employees at all levels.

Approach

As part of our commitment to foster a safe working environment for our employees, our Singapore-based production facilities are bizSAFE level 3 certified by the WSH Council which recognises our continuous efforts to embed safety in our operations.

Key measures adopted to manage health and safety in our workplace environment are as follows:

- A set of occupational health and safety procedures is implemented;
- An emergency response plan for fire safety is implemented;
- A safety committee is set up, and meetings are conducted regularly to discuss about findings on workplace hazards and corrective actions;
- Monthly safety inspections are conducted against inspection checklists and follow-up actions are taken, where appropriate;
- Regular safety audits to identify good practices and check compliance with applicable requirements;
- Workplace risk assessments are performed in line with our risk management procedures and reviewed at least once every three (3) years or in the event where work-related ill-health, near misses or an accident occurs. A dedicated risk assessment team is set up to identify, evaluate and monitor the occupational health and safety hazards associated with work activities and processes;

16 The direct GHG emissions from diesel, petrol and LPG consumption reported by a reporting entity (Scope 1) are calculated based on the 2006 Intergovernmental Panel on Climate Change Guidelines for National Greenhouse Gas Inventories.

17 The indirect GHG emissions from the consumption of electricity purchased by a reporting entity (Scope 2) are calculated based on the emissions factors published by the relevant local authorities.

10. MATERIAL SUSTAINABILITY FACTORS

- An occupational health programme is established at the beginning of each year and disseminated to responsible departments for implementation. Our current ongoing WSH programmes include: (i) hearing conservation arising from noise; (ii) respiratory protection programme from exposure to chemicals; and (iii) health hazards from debris in cooling tower;
- New employees are briefed on safety procedures during orientation;
- Employees are provided with WSH training; and
- Workplace accidents are systematically tracked and monitored, with corrective actions followed up as necessary.

Performance

Key statistics on our work-related injuries and ill health cases are as follows:

Sustainability Metric	FY2026	FY2025
Number of workplace fatalities	–	–
Number of high consequence work-related injuries[5]	–	–
Number of recordable work-related injuries	1	1
Number of work-related ill health cases[6]	–	–

During the Reporting Period, an employee sustained a minor hand injury from an incident involving machinery operations. Following the incident, lessons learnt were shared with employees to raise safety awareness and prevent the recurrence of similar incidents.

10.7 EMPLOYEE RETENTION AND DEVELOPMENT

Commitment

We are committed to talent retention and competency development of our employees as we believe that well-trained employees are key to the long-term success of our business.

Approach

Employee Benefits

The employee handbook provides guidance on our corporate culture. We also provide benefits, that we regularly review, for our employees. Such employee benefits include medical insurance coverage, medical reimbursements, flexible work arrangements and pro-family benefits to eligible employees such as maternity, childcare and paternity leaves.

Training for our Employees

Training and development programmes are central to our business operations, with structured training programmes developed for our employees to ensure that they are equipped with the relevant skillsets. The trainings include Halal competency training such as foundation programmes and Halal Leader training, WSH training, food product safety and hygiene training as well as ad-hoc courses and seminars on regulatory requirements.

We also provide training and education sponsorships for employees who wish to pursue further education or additional work-related trainings.

10. MATERIAL SUSTAINABILITY FACTORS

Systematic Performance Appraisal System

Employee performance appraisal serves as an assessment of employee job performance and a channel to discuss on areas of improvement. It also motivates employees to undertake further training or education to improve their skillsets and further value-add to our operations. A structured performance appraisal is performed for new employees during the onboarding process and periodically thereafter.

Performance

Key statistics for the turnover of our full-time employees are as follows:

Turnover[18]

	FY2026		FY2025	
Sustainability Metric	**Number of Turnover**	**Turnover Rate**	**Number of Turnover**	**Turnover Rate**
Overall	30	17%	31	18%

Training for our Employees

Key statistics on training hours are as follows:

Sustainability Metric	**FY2026**	**FY2025**
Overall		
Total training hours	2,335	3,396
Average training hours per employee	13	19

During the Reporting Period, the Company increased its adoption of artificial intelligence ("**AI**")-enabled tools and self-directed learning methods, allowing learning to be more integrated into daily work activities. This shift towards more flexible learning approaches reduced reliance on traditional classroom-based training, contributing to a decrease in average training hours per employee.

10.8 EQUALITY AND DIVERSITY IN THE WORKPLACE

Commitment

We are committed to providing a work environment for our employees that fosters fairness, equality and respect for social and cultural diversity, regardless of their gender, age and educational background.

Approach

Aligned with the Employment Act 1968 of Singapore and Employment Act 1955 of Malaysia, our employment practices are rooted in fairness, merit, and non-discrimination, with all decisions regarding recruitment, training, development, and promotion based solely on qualifications and performance, regardless of race, gender, age, or ethnicity. Additionally, we strictly prohibit any forms of forced or child labour.

Employees are encouraged to exercise their rights, including freedom of association and collective bargaining. While no employees are currently covered by collective bargaining agreements, we ensure that all employees are treated with dignity, and in full compliance with applicable laws and regulations.

18 Turnover related statistics are computed based on the turnover of confirmed employees over total employees by gender and age.

10. MATERIAL SUSTAINABILITY FACTORS

A diverse workforce supports business sustainability by providing different perspectives and insights, thus contributing to increased productivity and profitability. We implemented various human resources measures as follows:

- Human resources policy and employee handbook for recruiting and promoting employees based on merit and competency;
- A board diversity policy to ensure a diverse and inclusive leadership, to support the Company in attaining its strategic objectives and sustainable development;
- A recruitment policy to ensure that advertisements do not state age, race, gender or religion preferences as a requirement;
- An anti-harassment and anti-discrimination Policy to protect the rights of employees and maintain a workplace where everyone is treated with respect;
- A forced labour policy to govern highest standards of ethical labour practices and prohibit any form of forced labour; and
- A freedom of association policy to ensure that all employees have the rights to freely associate and participate in organisations of their choice without fear of retaliation or discrimination.

Performance

As at 30 June 2026, our workforce comprised 182 permanent full-time and part-time employees (FY2025: 181 permanent full-time and part-time employees). Our employees are mostly based in Singapore with the following breakdown:

Type of Employment	Singapore	Malaysia	Total
Overall	141	41	182
Full-time	140	39	179
Part-time[19]	1	2	3

Gender Diversity (%)

Key statistics on gender diversity of our full-time and part-time employees are as follows:

	FY2026		FY2025	
Sustainability Metric	Male	Female	Male	Female
Overall	70%	30%	73%	27%

Due to the nature of our business and operating environment, our workforce consists of mostly male employees.

19 The number of part-time employees constitute to approximately 2% of the Group's headcount, which is deemed immaterial as a proportion of the Group's total headcount and thus excluded from the tabulation of human resource related Sustainability Metrics.

10. MATERIAL SUSTAINABILITY FACTORS

Age Diversity (%)
Key statistics on age diversity of our full-time and part-time employees are as follows:

Sustainability Metric	FY2026 Below 30	FY2026 30 – 50	FY2026 Above 50	FY2025 Below 30	FY2025 30 – 50	FY2025 Above 50
Overall	15%	56%	29%	16%	54%	30%

During the Reporting Period, we maintained zero (FY2025: zero) incidents of unlawful discrimination against employees.

10.9 ONGOING COMMUNITY ENGAGEMENT

Commitment

We are committed in contributing back to the community we operate in.

Approach

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.

Performance

During the Reporting Period, we were proud to have supported community events such as the following:

Blood Donation Drive
During the Reporting Period, seven (7) employees participated in blood donation drives at blood banks set up by the Singapore Red Cross and Health Sciences Authority. This initiative reflects our commitment to supporting community well-being and encouraging employees to contribute to meaningful social causes. By facilitating employees' participation in blood donation activities, we support efforts to maintain an adequate blood supply for patients in need while fostering a culture of volunteerism and social responsibility among our employees.

Charitable Food Donations
During the Reporting Period, we participated in food donation initiatives run by The Food Bank Singapore and Human Capital Singapore to support low-income families. The Food Bank Singapore distributes surplus food items across the supply chain by sorting and checking them to ensure that they are fit for consumption, before passing them to local beneficiary partners. Human Capital Singapore regularly organises community outreach events alongside its role as an approved training organisation. Our contributions included staple items such as crinkle-cut fries and EL-Dina Chicken Curry with Potatoes. We take part in these programmes to help relieve day-to-day living pressures for vulnerable households and foster stronger community wellbeing.

10. MATERIAL SUSTAINABILITY FACTORS

10.10 COMMITMENT TO CONSISTENT QUALITY AND FOOD SAFETY

Commitment

We are committed to deliver quality and safe products for our customer's consumption to ensure the long-term sustainability of our business.

Approach

To fulfil our commitment, we adopt stringent food quality and safety management practices throughout our value chain as follows:

Quality and Safe Products

To maintain food safety standards across our value chain, we implemented the following quality assurance measures:

- Regular assessments are performed on existing and new suppliers to ensure that our ingredients are obtained from competent and reliable suppliers;
- A set of food safety management system procedures is implemented to ensure compliance with food hygiene and safety standards and prevent contamination of food products;
- A quality control team is implemented to verify the effectiveness of policies and procedures, alongside routine inspections of raw materials and finished products to ensure consistent quality;
- Training programmes and refresher courses on food safety procedures, good manufacturing practices, allergen controls and Halal concepts are provided to our employees;
- Temperature monitoring in cold rooms to ensure food products are stored at appropriate temperatures;
- An accredited third-party laboratory is engaged to carry out independent tests to ensure that our food products are safe for consumption;
- Proper cleaning records of our operational areas, equipment and utensils are maintained; and
- Product traceability records with relevant batch information and recall procedures are maintained.

Clear Product Labelling and Communication

To ensure our customers make informed purchasing decisions, procedures are in place to ensure that our product labels display complete and accurate information such as ingredients, allergen declarations, nutritional values and recommended storage conditions. Our product labels comply with relevant product labelling regulations and guidelines such as Food Regulations and Sale of Food Act, guidelines set by SFA and Food Regulations 1985 of Malaysia.

To ensure good product quality, we keep ourselves abreast with customers' demands, preferences and explore ways to meet or exceed their demand and preferences.

Performance

Quality and Safe Products

During the Reporting Period, there were zero (FY2025: zero) food safety incidents which resulted in a regulatory non-compliance and/or penalty.

Clear Product Labelling and Communication

During the Reporting Period, there were zero (FY2025: zero) incidents of non-compliance with regulations concerning product labelling and zero (FY2025: zero) incidents of non-compliance concerning marketing communications.

10. MATERIAL SUSTAINABILITY FACTORS

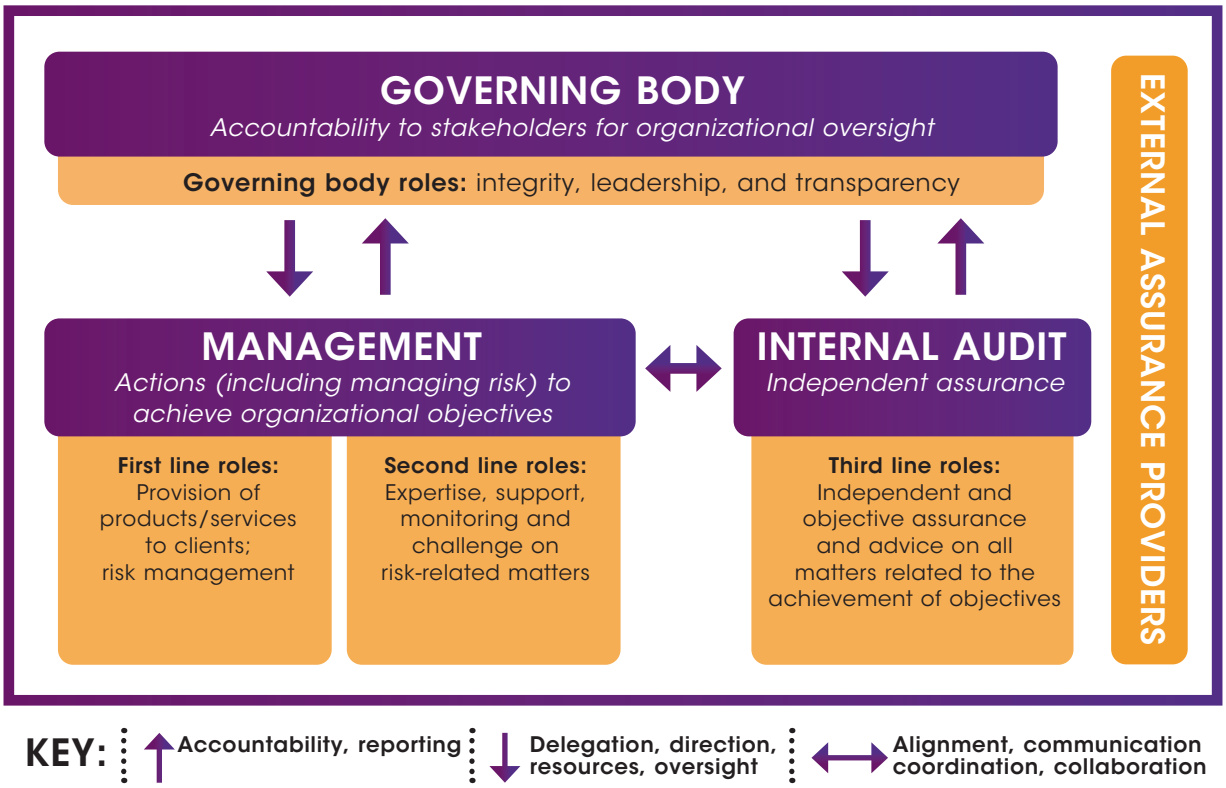
10.11 ROBUST CORPORATE GOVERNANCE FRAMEWORK

Commitment

We are committed to upholding high ethical standards and integrity in our operations, complying with all relevant laws and regulations.

Approach

We aligned our corporate governance and risk management approach with the Three Lines Model issued by the Institute of Internal Auditors ("**IIA**"). The Three Lines Model serves to identify structures and processes that best assist the achievement of organisational objectives and facilitate strong governance and risk management. Under the Three Lines Model, the roles and responsibilities of governing body, management (first line and second-line roles), internal audit (third-line roles) and the relationship among them are defined as follows:



Source: Three Lines Model issued by the IIA

Our policies and commitments for enforcing anti-corruption and ethical business practices are as follows:

- An ERM framework is in place, enabling the assessment and review of our business and operational environment to identify and manage emerging and strategic risks that may impact our sustainability;
- A whistleblowing policy that offers a mechanism for employees to report concerns about alleged wrongful acts. Procedures for whistleblowing are accessible to employees, who can file complaints directly via email to members of the ARMC. Follow-up procedures regarding matters raised are also stated, and whistleblowers are assured that complaints made in good faith will be kept confidential and will not adversely affect their work or performance evaluations;

10. MATERIAL SUSTAINABILITY FACTORS

- A code of conduct that outlines expectations for employees and the consequences for any violations of rules or standards not being met. Additionally, clear and fair grievance procedures are detailed in our employee handbook; and

- A conflict-of-interest policy is established to safeguard against situations where personal interests may conflict with professional responsibilities, with clear procedures for the disclosure and resolution of any potential conflicts.

Performance

Key statistics on corporate governance are as follows:

Sustainability Metric	FY2026	FY2025
Number of reported incidents of serious offences[10]	–	–
Number of incidents of non-compliance with laws and regulations for which fines and/or non-monetary sanctions were imposed[11]	–	–

You may refer to the 'Corporate Governance Report' in AR 2026 for details on our corporate governance practices.

11. TARGETS AND PERFORMANCE HIGHLIGHTS

To measure our ongoing sustainability performance and drive continuous improvement, we developed a set of targets related to our material Sustainability Factors. Our progress against these targets is reviewed and reported on an annual basis 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[20]	Performance in FY2026
Economic			
1	Total Customer Satisfaction	Short term Adhere to market standards in operations	●●● We adhered to market standards and maintained relevant certifications.
		Ongoing and long-term • Maintain or increase number of brands in our portfolio • Maintain or increase number of countries our food products are distributed to	●●● • We maintained the number of brands in our portfolio. • We maintained the number of countries our food products are distributed to.
2	Sustainable Business Performance	Short term Maintain or improve our economic value generated subject to economic conditions	●○○ Economic value generated decreased to S$27.16 million. This was mainly attributed to a decrease in revenue, due mainly to softer demand in certain business segments and the challenging operating environment. Nevertheless, we believe that we can work on several opportunities to improve our performance and they include increasing the utilisation of our Malaysia manufacturing facility, expanding our halal product portfolio and improving the profitability of our existing business.
		Ongoing and long-term Maintain our current economic distribution ratio[21] or improve our economic distribution ratio to 95%	●●● The economic value distribution ratio remained above the target of 95% in FY2026.

20 Time horizons for target setting are (1) short-term: within 5 years (up to FY2030), (2) medium-term: between 6 and 20 years (from FY2031 to FY2050), (3) long-term: beyond 20 years (after FY2050), (4) ongoing: encompassing short-, medium-, and long-term.

21 Economic distribution ratio is the total economic value distributed over the total economic value generated.

11. TARGETS AND PERFORMANCE HIGHLIGHTS

S/N	Material Sustainability Factor	Target[20]	Performance in FY2026
Environment			
3	Water Conservation and Effluent Management	Ongoing and long-term Maintain or reduce water intensity to 1.0 m^3/revenue S$'000 Short-term Maintain or reduce effluent generated intensity	●●○ We maintained a relatively stable water intensity in FY2026, with a slight increase compared to FY2025. ●○○ Effluent generated intensity increased to 0.35 Cu M/revenue S$'000 in FY2026, mainly attributable to the operational ramp-up at Ellaziq (Malaysia) Sdn. Bhd.'s halal manufacturing facility, where production activities are still scaling up and operational processes are being progressively refined and optimised to improve effluent management.
4	Responsible Waste Management	Ongoing and long-term Maintain 100% of waste oil disposed through licensed waste oil collector	●●● We maintained 100% of waste oil disposed through licensed waste oil collector.
5	Energy Conservation and GHG Emissions Reduction	Short term Maintain or reduce GHG emissions intensity by FY2026, with FY2023 as our baseline Medium-term Reduce absolute Scope 1 and 2 GHG emissions by 30% by FY2035, with FY2023 as our baseline	●○○ Our GHG emissions intensity increased to 0.087 tCO_2e/revenue S$'000 as compared to the baseline of 0.054 tCO_2e/revenue S$'000 in FY2023. In addition, our aggregated absolute Scope 1 and 2 GHG emissions increased by 42% to 2,325 tCO_2e as compared to the baseline of 1,639 tCO_2e in FY2023. The increase in GHG emissions was mainly attributable to the operational ramp-up at Ellaziq (Malaysia) Sdn. Bhd.'s halal manufacturing facility, where production activities are still scaling up and operational processes are being progressively refined and optimised to improve energy efficiency.

11. TARGETS AND PERFORMANCE HIGHLIGHTS

S/N	Material Sustainability Factor	Target[20]	Performance in FY2026
Social			
6	Safe Working Environment	Short-term Reduce the number of recordable work-related injuries and maintain zero workplace fatalities, high consequence work-related injuries and ill health cases	●●○ We maintained zero workplace fatalities, high-consequence work-related injuries and work-related ill health cases, while one recordable work-related injury was reported
		Ongoing and long-term Achieve and maintain zero incidents of work-related injury	●●○ We recorded one work-related injury and continued our efforts towards achieving zero recordable work-related injuries.
7	Employee Retention and Development	Short-term Maintain or improve average training hours per employee	●●○ Our average training hours per employee decreased to 13 hours per employee. This was mainly due to an increased adoption of AI-enabled tools and self-directed learning methods which reduced reliance on traditional classroom-based training.
		Ongoing and long-term Maintain or improve turnover rate	●●● Our turnover rate decreased to 17%.
8	Equality and Diversity in the Workplace	Ongoing and long-term Maintain zero reported incidents of unlawful discrimination against employees.	●●● We maintained zero reported incidents of unlawful discrimination against employees.
9	Ongoing Community Engagement	Ongoing and long-term Continue to engage in community projects and charities.	●●● We continued to engage in community projects and charities.
10	Commitment to Consistent Quality and Food Safety	Ongoing and long-term • Maintain zero incidents of food safety incident which resulted in regulatory non-compliance and penalty • Maintain zero incidents of non-compliance with regulations concerning product labelling	●●● • We maintained zero incidents of food safety incident which resulted in regulatory non-compliance and penalty. • We maintained zero incidents of non-compliance with regulations concerning product labelling.

11. TARGETS AND PERFORMANCE HIGHLIGHTS

S/N	Material Sustainability Factor	Target[20]	Performance in FY2026
Governance			
11	Robust Corporate Governance Framework	Ongoing and long-term • Maintain zero incidents of serious offence • Maintain zero incidents of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations	●●● • We maintained zero incidents of serious offence. • We maintained zero incidents of significant fines or non-monetary sanctions for non-compliance with applicable laws and regulations.

For the material Sustainability Factors identified in this Report, the Board and SC have considered the relevance and usefulness of setting related targets in the short-term, medium-term and long-term horizons. As the historical data trends for certain material Sustainability Factors have yet to stabilise, we have not set the related medium and long-term targets. We will disclose such targets in our future sustainability reports when the data trends have stabilised and subject to market trends.

12. SUPPORTING THE TCFD

We are committed to support the recommendations by the TCFD and disclosed our climate-related financial disclosures in the following key areas as recommended by the TCFD:

GOVERNANCE

(a) Describe the board's oversight of climate-related risks and opportunities.

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

The Board oversees the climate-related risks and opportunities and considers climate-related issues in setting the Group's strategic direction, policies and target setting on an annual basis.

Our sustainability strategy is developed and directed by the executive level SC in consultation with the Board. The SC, which comprise senior management executives and key managers from key business units and corporate functions, is led by the MD, ED and GFC. The responsibilities of the SC cover the areas of developing sustainability strategy and policies, implementation of sustainability strategy, monitoring and reporting of performance data as well as the management of climate-related risks and opportunities.

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 business. The Group's assessment on potential implication of the above climate-related risks was undertaken based on the Network of Central Banks and Supervisors for Greening the Financial System ("**NGFS**") range of climate scenarios:

Scenario	Description
Orderly (Net zero 2050)	Reaching net-zero global CO_2 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 (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 rising sea-levels. Physical risks to the economy could result from disruption to ecosystems, health, infrastructure and supply chains.

12. SUPPORTING THE TCFD

We selected NGFS' orderly and hot house world scenarios for the purpose of our qualitative climate scenario analysis. The impact of the climate-related risks is analysed on group-wide activities in the short term (within 5 years, up to FY2030), medium term (between 6 and 20 years, from FY2031 to FY2050) and long term (beyond 20 years, after FY2050). Based on the above-mentioned scenarios, the climate-related risks and opportunities identified by the Group during an ERM exercise includes the following:

Physical Risk

Physical Risk 1: Increased Severity of Extreme Weather Events			
Description	Weather disruption, rising temperature, global warming and water scarcity arising from climate change may lead to sourcing risks such as adverse impact on livestock farming and consequentially increase the cost of ingredients. Additionally, rising temperatures and more frequent heatwaves caused by climate change are expected to increase operational costs through higher cooling and energy expenditures, while also reducing labour productivity due to heat-related health and safety risks. We remain vigilant in monitoring the impact of climate change on our operations, mindful of the alarming US$162 billion in global economic losses from natural catastrophes recorded in the first half of 2025[22].		
Financial Impact	**Short-term**	**Medium-term**	**Long-term**
	Scenario: Orderly		
	🟢	🟢	🟢
	Scenario: Hot house world		
	🟢	🟡	🔴
Mitigation Measure	In view of the adverse impact on the sourcing risks, we source ingredients from multiple Suppliers across geographies to reduce risk of climate shocks and secure continuity of supply. Additionally, we put in place a climate change transition plan to steer us on our decarbonisation journey. You may refer to section 'Energy Conservation and GHG Emissions Reduction' for further details.		
Climate-related Opportunity	In view of the potential environmental risks and the resultant emerging needs for energy efficiency and lower emissions, the Group realises the opportunity to invest in energy-efficient technologies and renewable energy use.		

22 Source: https://www.weforum.org/stories/business/global-insurance-industry-gap/

12. SUPPORTING THE TCFD

Transition Risk

Transition Risk 1: Enhanced GHG Emissions Reporting Obligations			
Description	With rising concerns over the effects of climate change, key stakeholders such as the Regulators and Shareholders are requiring reporting 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. These new requirements necessitate the investment of manpower resource in more comprehensive data collection, analysis, and reporting processes, greater involvement from management, and additional costs for consultants 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 established a SC for managing and monitoring our material Sustainability Factors, including working with the various business units and corporate functions to ensure that these are integrated into our day-to-day operations. In addition, we established terms of reference for component parties involved in the sustainability reporting process, for clarity and accountability purposes.		
Climate-related Opportunity	Enhanced GHG reporting enables us to identify energy inefficiencies and operational hotspots, creating opportunities to improve efficiency, reduce waste, and lower costs. At the same time, it strengthens supply chain resilience through closer collaboration with Suppliers and customers, while enhancing stakeholder confidence and investor trust by demonstrating transparency and responsible business practices.		

12. SUPPORTING THE TCFD

Transition Risk 2: Changes in Customer Preferences			
Description	With rising concerns over the effects of climate change, shifting consumer preferences for sustainable products that are less carbon intensive may arise, especially amongst younger consumers. A failure to adapt to shifting consumer preferences may adversely affect customer satisfaction, demand for our products and the Group's financial performance.		
Financial Impact	**Short-term**	**Medium-term**	**Long-term**
	Scenario: Orderly		
	●	●	●
	Scenario: Hot house world		
	●	●	●
Mitigation Measure	With changing customer preferences, we relooked into our products and services offered to our customer. Through R&D, we developed new products to cater to the ever-changing customer preferences. You may refer to section 'Total Customer Satisfaction' for further details.		
Climate-related Opportunity	We may further expand on our product and service offerings, by innovating and developing more food products with lower carbon footprint such as using eco-friendly packaging materials to invigorate the interest of our customers.		

Refer to Section 'Key Assumptions' for further information.

Legend

● Minor ● Moderate ● Major

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

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

The resilience of an organisation's strategy is dependent on its ability to adapt and thrive in the face of changing circumstances and emerging risks. Climate scenario analysis plays a key role in providing insights into the potential extent of the climate-related risks and opportunities for our business.

Through our climate scenario analysis, we concluded that under hot house world scenario (>3°C warming), unmitigated risks of increased severity of extreme weather events may lead to severe financial impacts in the long-term. Under orderly scenario (<2°C warming), the climate-related risks identified are not expected to result in significant financial impacts in the short, medium, or long term. To address the risks and capitalise on opportunities associated with climate change, we will continuously refine our strategy to remain resilient throughout our sustainability journey.

12. SUPPORTING THE TCFD

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. Each business unit and function are responsible for identifying and documenting the climate-related risks that may impact their progress towards contributing to the Group's business objectives. These risks, along with corresponding opportunities and treatment plans, are reviewed and updated during the ERM exercise. The updated information is then presented to the ARMC alongside other key enterprise-wide risks. Additionally, climate-related risks are continuously monitored through the analysis of climate-related Sustainability Metrics.

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, GHG emissions, water and waste management and disclose related metrics in our sustainability reports. Monitoring and reporting these metrics help us in identifying areas with key climate-related risks and enabling us to be more targeted in our efforts.

(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 2 GHG emissions in this Report and set climate-related targets such as those related to energy and GHG. We will continue to monitor our emissions and work towards disclosing 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 a commitment towards mitigating climate change, we set climate-related targets related to water consumption, waste management and GHG emissions. For further details, please refer to section 'Targets and Performance Highlights'.

APPENDIX 1
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	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. 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. As such, our climate change transition plan may be reviewed and updated over time to reflect evolving circumstances and availability of new information.
Scenario analysis	• 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. • The scenario analysis performed is dependent on the said assumptions under the NGFS range of scenarios. Key assumptions are as follows: (i) Orderly (Net Zero 2050): Assumes that ambitious climate policies and technological shifts are introduced immediately and forcefully impact the economy. (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. • Constant growth is assumed when assessing financial and environmental impact. • 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.

APPENDIX 2
GRI CONTENT INDEX

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

GRI Standard	Disclosure	Location (Page Reference)
General Disclosures		
GRI 2: General Disclosures 2021	2-1 Organisational details	1, AR 2026: 1, 65, 87-88, 102-103
	2-2 Entities included in the organisation's sustainability reporting	7, AR 2026: 20
	2-3 Reporting period, frequency and contact point	2, 8, 13
	2-4 Restatements of information	20
	2-5 External assurance	Not applicable
	2-6 Activities, value chain and other business relationships	5, 16-18, AR 2026: 1-5
	2-7 Employees	28
	2-8 Workers who are not employees	We have a monthly average of approximately 5 workers who are not employees in FY2026. They mainly relate to security personnel.
	2-9 Governance structure and composition	11-12, AR 2026: 16-18, 26-29
	2-10 Nomination and selection of the highest governance body	AR 2026: 30-33
	2-11 Chair of the highest governance body	AR 2026: 16, 29
	2-12 Role of the highest governance body in overseeing the management of impacts	10-12
	2-13 Delegation of responsibility for managing impacts	10-12
	2-14 Role of the highest governance body in sustainability reporting	10-12, AR 2026: 21
	2-15 Conflicts of interest	AR 2026: 22, 49-50, 73-75
	2-16 Communication of critical concerns	31-32, AR 2026: 43
	2-17 Collective knowledge of the highest governance body	10, AR 2026: 22-23
	2-18 Evaluation of the performance of the highest governance body	AR 2026: 34

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GRI Standard	Disclosure	Location (Page Reference)
	2-19 Remuneration policies	AR 2026: 35-39
	2-20 Process to determine remuneration	AR 2026: 35-39
	2-21 Annual total compensation ratio	Information is not provided due to confidentiality constraints.
	2-22 Statement on sustainable development strategy	1, AR 2026: 9-12
	2-23 Policy commitments	17-18, 25-26, 28, 30-32
	2-24 Embedding policy commitments	17-18, 25-26, 28, 30-32
	2-25 Processes to remediate negative impacts	31-32, AR 2026: 43
	2-26 Mechanisms for seeking advice and raising concerns	31-32, AR 2026: 43
	2-27 Compliance with laws and regulations	20-21, 29-30, 32
	2-28 Membership associations	None
	2-29 Approach to stakeholder engagement	9
	2-30 Collective bargaining agreements	None of our employees are covered by collective bargaining agreements.
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	10, 13-14
	3-2 List of material topics	14-15
Sustainable Business Performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	18-19, 33
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	19
	201-2 Financial implications and other risks and opportunities due to climate change	38-40
	201-3 Defined benefit plan obligations and other retirement plans	AR 2026: 68, 81
	201-4 Financial assistance received from government	AR 2026: 68, 80, 96

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GRI Standard	Disclosure	Location (Page Reference)
Robust Corporate Governance Framework		
GRI 3: Material Topics 2021	3-3 Management of material topics	31-32, 36
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	31-32
	205-3 Confirmed incidents of corruption and actions taken	32
Energy Conservation and GHG Emissions Reduction		
GRI 3: Material Topics 2021	3-3 Management of material topics	21-24, 34
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	24
	302-3 Energy intensity	24
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	25
	305-2 Energy indirect (Scope 2) GHG emissions	25
	305-4 GHG emissions intensity	25
Water Conservation and Effluent Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	19-20, 34
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	19-20
	303-2 Management of water discharge-related impacts	19-20
	303-3 Water withdrawal	19-20
	303-4 Water discharge	20
	303-5 Water consumption	20
Responsible Waste Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	20-21, 34
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	20-21
	306-2 Management of significant waste-related impacts	21

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GRI Standard	Disclosure	Location (Page Reference)
Safe Working Environment		
GRI 3: Material Topics 2021	3-3 Management of material topics	25-26, 35
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	25
	403-2 Hazard identification, risk assessment, and incident investigation	25
	403-3 Occupational health services	25-26
	403-4 Worker participation, consultation, and communication on occupational health and safety	25-26
	403-5 Worker training on occupational health and safety	26
	403-6 Promotion of worker health	26
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	25-26
	403-8 Workers covered by an occupational health and safety management system	25
	403-9 Work-related injuries	26
	403-10 Work-related ill health	26
Employee Retention and Development		
GRI 3: Material Topics 2021	3-3 Management of material topics	26-27, 35
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	26
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	27
	404-2 Programs for upgrading employee skills and transition assistance programs	26

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GRI Standard	Disclosure	Location (Page Reference)
Equality and Diversity in the Workplace		
GRI 3: Material Topics 2021	3-3 Management of material topics	27-28, 35
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	28-29
	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	29
Ongoing Community Engagement		
GRI 3: Material Topics 2021	3-3 Management of material topics	29, 35
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	29
Commitment to Consistent Quality and Food Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	30, 35
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	30
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labelling	30
	417-3 Incidents of non-compliance concerning marketing communications	30

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