
KHONG GUAN LIMITED

SUSTAINABILITY REPORT 2025

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About This Report

Khong Guan Limited ("KGL") is pleased to present its eighth sustainability report ("Report"), highlighting the ongoing strategic initiatives, efforts and progress in managing its environmental, social and governance ("ESG") impacts across KGL and its group of companies.

This Report outlines the sustainability progress and initiatives undertaken during the financial year ended 31 July 2025 ("FY2025"), reinforcing KGL's ongoing commitment to creating sustainable value to its stakeholders in alignment with its ESG priorities. Throughout this Report, references to "FY" corresponds to the financial year ended or ending 31 July, as the case may be, of the stated year.

For a comprehensive understanding of KGL's performance during the reporting period, this Report should be read in conjunction with KGL's 2025 Annual Report ("2025 Annual Report") and the supplementary information available on KGL's website at www.khongguanlimited.com or SGXNet.

Reporting Period

This Report covers the period from 1 August 2024 to 31 July 2025, unless specified otherwise. Since 2018, KGL has published an annual sustainability report, with the most recent report released in November 2024. This Report is also accessible on SGXNet and KGL's website at www.khongguanlimited.com. This Report reflects three-year data for most disclosures, where applicable, to ensure a balanced and comparable performance.

Reporting Scope and Boundary

This Report covers the following entities:

- (a) "KGL Group", refers to KGL and its Malaysian subsidiaries, comprising mainly:
 - Swee Hin Chan Company Sdn. Berhad ("SHC")
 - Tong Guan Food Products Sdn. Bhd. ("TGF")
- (b) "UMF Group", refers to KGL's Malaysian associates, comprising mainly:
 - United Malayan Flour (1996) Sdn. Bhd. ("UMF") and its subsidiary, Federal Oats Mills Sendirian Berhad ("FOM") and FOM's wholly-owned subsidiaries:

- Khong Guan Vegetable Oil Refinery Sdn. Berhad ("KGVO")
- Cereal Products (M) Sdn. Berhad ("CPM")

References to "the Group" means KGL Group and UMF Group.

As previously reported, UMF Group is included within the scope of KGL's sustainability reporting boundary as a significant associate. Data for UMF Group is disclosed separately throughout this Report and is intended to be an extended disclosure and not to reflect financial consolidation within KGL. For this reporting period, UMF Group confirmed via a letter dated 15 October 2025 that it consented to the use of its data and that the information provided in this Report are accurate.

SGProtein Pte. Ltd. ("SGP"), an associate company of KGL incorporated in Singapore, falls outside the reporting scope of this Report, as KGL does not possess operational or governance control over its management or Board decisions.

KGL Group and UMF Group's subsidiaries engaged solely in investment holding and share-trading activities are excluded from the reporting scope, as they do not have direct operations or material ESG impacts.

Reporting Standards

This Report was prepared in accordance with several recognised standards and guidelines that enhances the credibility of KGL's disclosures. The standards and guidelines referred to in this Report are as shown below:

- Singapore Exchange Securities Trading Limited's ("SGX-ST") Listing Rules 711A and 711B and Practice Note 7.6.
- GRI Universal Standards 2021 ("GRI Standards"): KGL continues to apply these standards, widely adopted in Singapore for sustainability reporting. The GRI Content Index on page 56 of this Report outlines the selected GRI Standards referenced in this Report.

- Task Force on Climate Related-Disclosures (“TCFD”): While the TCFD was officially discontinued in 2023, KGL continues to refer to its framework as the basis for climate-related disclosures. This approach supports KGL’s ongoing efforts to align its future reporting with the upcoming mandatory requirements under the International Sustainability Standards Board’s (“ISSB”) standards, in line with SGX’s eventual implementation.

On 25 August 2025, SGX announced changes in the timeline for climate-related disclosures. Other ISSB-based climate-related disclosures (beyond Scope 1, 2 and 3 GHG emissions) will remain mandatory for STI constituent listed companies from FY2025. Non-STI constituent listed companies with a market capitalisation of SGD one billion and above will be required to report other ISSB-based climate-related disclosures from FY2028. KGL which falls under non-STI constituent listed companies with a market capitalisation of less than SGD one billion, will follow from FY2030.

Restatements

In line with KGL’s commitment to transparency, certain past disclosures in this Report have been updated, either to include emission sources that were previously omitted or to adopt more accurate measurement methods. The restatements are noted under the relevant material matters.

Assurance

While no external assurance was sought for the preparation of this Report in FY2025, KGL’s internal auditor conducted an internal review of the sustainability matters including a review of the data collection process. The assessment confirmed that the ESG metrics of KGL Group and UMF Group are in line with the SGX Core ESG Metrics.

Feedback

This Report can be accessed at KGL’s website: www.khongguanlimited.com.

KGL welcomes any feedback on this Report or any aspects of our sustainability performance to help us improve. Please send any questions or comments via email directly to sustainability@kg.com.sg.

Message from the Board

Dear Stakeholders,

The Board is pleased to present KGL's eighth Sustainability Report, marking another year of meaningful progress in our ESG journey. This Report reflects our continued commitment to transparency, accountability and long-term value creation across all facets of our business.

Over the past year, we have deepened our ESG strategy through sustained efforts to enhance our understanding of the value chain and improve the accuracy of our data collection processes. These improvements have enabled us to align more closely with industry standards and benchmark our performance against peers, ensuring the disclosures remain relevant, robust and comparable.

Guided by stakeholder engagement, industry best practices and evolving regulatory expectations, we conducted a targeted materiality assessment. Supported by a stakeholder survey and internal evaluations, this process led to the inclusion of three new material matters: **Sustainable Packaging, Human Rights and Data Privacy and Security**. We have renamed "Procurement Practices" to "Supply Chain Management" and "Our Communities" to "Community Engagement" to better reflect the scope and strategic importance of these areas.

With a more detailed understanding of our operations, we have restated certain historical data to correct inaccuracies and adopt more precise measurement methodologies. These updates enhance our ability to monitor key metrics and drive continuous improvements.

Throughout FY2025, KGL Group and UMF Group undertook several key initiatives to strengthen its ESG performance. These included the development of internal key performance indicators ("KPIs") to monitor environmental performance such as greenhouse gas ("GHG") intensity, the initiation of waste diversion targets and enhancement of climate-related disclosures in line with SGX's Core Metrics. KGL also began preparations for alignment with the ISSB's International Financial Reporting Standards ("IFRS") disclosures. Details of KGL Group

and UMF Group's activities and ESG highlights are provided in the following sections of this Report. These efforts reflect KGL Group and UMF Group's commitment to continual improvement, regulatory alignment and stakeholder responsiveness.

As we continue to evolve our sustainability reporting, we will adopt a phased approach to enhance our disclosures on the newly identified material matters. This includes developing relevant metrics in alignment with international standards. Operationally, we will seek opportunities to reduce energy and water consumption and improve waste management practices across our sites, focusing on areas with significant potential for impact. KGL's Board of Directors ("the Board") will strive to strengthen governance oversight to ensure these material matters are integrated into strategic planning and enterprise risk management processes.

We acknowledge the national climate commitments of Singapore and Malaysia and support KGL's long-term sustainability direction and alignment with transition pathways toward a low-carbon economy. To support this, KGL Group and UMF Group have initiated the development of internal KPIs to monitor environmental performance across its operations.

Our journey is far from complete. We remain dedicated to proactively monitoring and benchmarking our ESG performance. As the regulatory landscape and technological environment continue to evolve, we are prepared to adapt and innovate to ensure the resilience and sustainability of our operations.

We extend our heartfelt appreciation to our dedicated teams, whose tireless efforts have been instrumental in advancing our sustainability objectives. We also thank all our stakeholders for their continued support, insights and collaboration, which have been vital in shaping our sustainability journey and driving meaningful impact.

Board of Directors
31 October 2025

About Us

KGL, with its headquarters in Singapore, is an investment holding company listed on the SGX-ST's Main Board. KGL is engaged in trading and distribution activities through KGL Group and in manufacturing activities through UMF Group, primarily with operations in Malaysia. KGL's business practices align with its vision, mission and core values, which can be found on KGL's website at www.khongguanlimited.com/our-company/.

KGL's existing corporate structure is illustrated on page 6 of the 2025 Annual Report. KGL's businesses are carried out through its Malaysian subsidiaries, TGF and SHC, which deal with fast-moving

consumer goods ("FMCG") products and food ingredients. UMF Group is a diversified group of companies supplying wheat flour, oatmeal, pulses, cooking oils and cereal products to customers worldwide. The key business segments of KGL referred to in this Report are the trading and distribution (via TGF and SHC) and food manufacturing (via UMF Group) businesses.

Overview of KGL's businesses covered in this Report can be found on page 6 of the 2025 Annual Report and available on www.khongguanlimited.com/our-businesses.

Our Approach to Sustainability

KGL is committed to embedding sustainability across its operations. KGL Group and UMF Group actively collaborate with stakeholders to implement responsible practices throughout the value chain, ensuring long-term resilience.

Sustainability Governance

A structured sustainability governance framework provides KGL Group and UMF Group a systematic communication and engagement at all levels of the organisation to ensure that sustainability is integrated into the strategic decision-making and operational practice.

The Board holds the ultimate accountability for KGL's sustainability direction and performance. It provides strategic oversight and acknowledges the importance of integrating sustainability risks and opportunities into KGL's overall business strategy and risk management framework. However, full integration is still in progress and will be developed in future cycles.

The Board recognises the importance of strengthening KGL's sustainability governance framework. This enables KGL to address ESG issues more effectively by allowing KGL Group and UMF Group to:

- define clear sustainability objectives;
- enhance accountability and transparency;
- identify and manage ESG risks and opportunities; and
- foster continuous improvement for long-term value creation.

The Board oversees the progressive collection of GHG emissions data in line with SGX's Core ESG Metrics, supporting the development of the carbon reduction roadmap for KGL Group and UMF Group. In doing so, the Board aspires to align with national climate aspirations in both Singapore and Malaysia.

During the year, several Board members participated in ESG-related training, which included sessions on mandatory-climate related disclosures and briefings on the latest climate change regulations introduced under SGX's sustainability reporting framework.

Additionally, one newly appointed director completed the one-time sustainability training mandated by SGX. These training sessions provide the Board better understanding of the evolving ESG expectations, enabling more informed oversight and strategic-decisions making in alignment with the regulatory requirements and stakeholder expectations.

Sustainability Governance Structure



At the highest level, KGL's sustainability governance structure is headed by the Board, setting the tone for its governance standards. The Board is responsible for KGL's strategic direction on sustainability matters and the accuracy of the information disclosed in this Report. It is supported by the Joint Sustainability Committee ("JSC"), the Joint Sustainability Working Group ("JSWG") and the respective business units within the operational teams of KGL Group and UMF Group.

To assist the Board in its oversight role, the JSC was established. The JSC comprises Executive Directors of KGL and SHC, General Manager of TGF and the Managing Director of UMF. Chaired by an Executive Director of KGL, the JSC oversees sustainability-related matters and provides recommendations on areas requiring action or improvement.

Under the purview of the JSC, is the JSWG, which includes members of the JSC and heads from various business units from the operations, finance, human resources ("HR") and ESG teams across KGL Group and UMF Group's operations. The JSWG is responsible to oversee the day-to-day implementation of sustainability strategies and plans for both KGL Group and UMF Group.

During FY2025, the JSWG increased its meeting frequency from a minimum of once every two months to monthly sessions. These meetings aimed to strengthen ESG-related data tracking methodologies, monitor KPIs, raise awareness of emerging ESG issues, facilitate exchange of best practices and collaboratively address challenges

and opportunities faced by the entities across KGL Group and UMF Group.

The JSWG supports the JSC in identifying and managing ESG performance more effectively for both KGL Group and UMF Group. Each business unit is accountable for implementing, monitoring and reviewing sustainability matters within their respective focus areas. They are also responsible for maintaining accurate records and periodically updating the JSWG on progress related to the identified material issues.

KGL will continue to evaluate its ESG performance and carefully consider setting quantitative targets in the coming years. This approach aims to establish more precise baseline data for measuring KGL Group and UMF Group's ESG performance in key impact areas.

Risk Management

Effective risk assessment and evaluation are key to KGL's business planning and performance monitoring. The Audit Committee ("AC") supports the Board by reviewing the effectiveness of KGL's risk management and internal controls. KGL maintains a risk register that identifies major risks and the controls in place to manage them.

In FY2025, KGL's internal auditor conducted a risk assessment for its Malaysian subsidiaries and UMF Group to strengthen their sustainability integration. The risk assessment confirmed that the material matters in this report align with the SGX Core ESG Metrics. The Board and AC review these risk assessment reports and registers annually.

KGL will continue to review and update its material ESG matters in the coming years, assessing related risks and opportunities based on international standards. More details on governance, risk management and internal controls are available in the 2025 Annual Report.

Materiality

Understanding and prioritising material sustainability matters is fundamental to KGL Group and UMF Group's ESG strategy. The materiality assessment process enables them to identify and focus on the ESG issues that are most significant to its stakeholders and operations. By aligning these priorities with business objectives, they ensure that their sustainability efforts are both impactful and relevant.

Material Matters

In FY2023, KGL undertook a formal materiality assessment to review the sustainability practices of KGL Group and UMF Group to strengthen its sustainability framework. The exercise enabled KGL to streamline the material matters that are most

relevant to KGL Group and UMF Group's business operations and stakeholder expectations.

This year, we conducted a limited scale review of these material matters. This included a stakeholders' survey involving internal stakeholders, such as employees and Board members, as well as external stakeholders, including suppliers, customers and selected financial institutions. These surveys were conducted virtually, enabling a wider coverage of respondents.

As a result, we identified three new material matters and redefined two existing material matters. The changes to the material matters are summarised in the table below:

2025 New Material Matters	2024 Material Matters	Reason for update/change
Sustainable Packaging	Not available	Introduced to reflect growing environmental concerns and industry-wide shifts towards responsible packaging and regulatory expectations in Malaysia and Singapore.
Human Rights	Not available	Introduced to strengthen our commitment to ethical business conduct and responsible corporate citizenship.
Supply Chain Management	Procurement Practices	Renamed to reflect a broader approach to managing ESG risks across the entire supply chain, including sourcing, labour practices and supplier engagement.
Community Engagement	Our Communities	Renamed to emphasise proactive engagement and collaboration with communities.
Data Privacy and Security	Not available	Introduced to address growing concerns around data protection and cybersecurity and to align with global norms and regulatory expectations in Malaysia and Singapore.

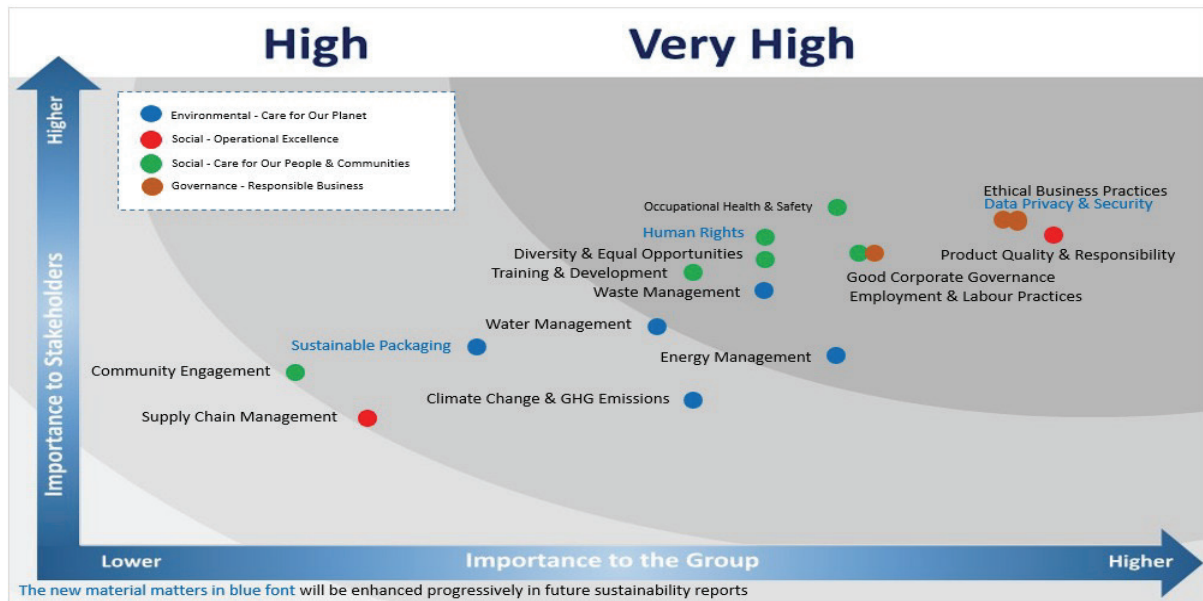
Materiality Matrix

The materiality assessment enabled us to revise and update the materiality matrix to better reflect the latest prioritisation assessment of KGL Group and UMF Group's material ESG topics.

Our materiality assessment process is guided by the SGX Practice Note 7.6 and the SGX Core ESG Metrics, industry standards, global trends and

regulatory expectations. We continue to focus and manage the material matters based on their business and stakeholders' needs.

The materiality matrix below illustrates the prioritisation of their material matters and how they align with the respective influence on the ESG impacts. Further details on each of the material Matters are presented in the subsequent pages of this Report.



Sustainability Framework

Guided by KGL's vision, mission and core values, KGL's sustainability framework aims to meet the needs of its stakeholders. We strive to deliver the objectives under each focus area by addressing concerns related to each of the material matters, wherever possible.

KGL's sustainability approach is driven by the following sustainability framework:

Our Vision	
To ensure timely supply of good quality products and provide good services that meet the demand and expectations of our customers	
Our Mission	Core Values
To be a leading and reputable market leader in respect of edible and non-edible products which are under our exclusive distributorship	To win trust of our suppliers, customers and consumer by enhancing the value of co-operation among us

ENVIRONMENT	SOCIAL		GOVERNANCE
Care for Our Planet	Empower Our People & Communities	Operational Excellence	Responsible Business
<ul style="list-style-type: none"> Energy management Climate change & GHG emissions Waste management Water management Sustainable packaging 	<ul style="list-style-type: none"> Employment & labour practices Human rights Diversity & equal opportunities Training & development Occupational health & safety Community engagement 	<ul style="list-style-type: none"> Product quality & responsibility Supply chain management 	<ul style="list-style-type: none"> Ethical business practices Good corporate governance Data privacy & security
17 United Nations Sustainable Development Goals			

Aligning material matters with United Nations (“UN”) Sustainable Development Goals (“SDGs”)

At KGL, we remain committed to supporting the UN SDGs. Building on the foundation laid in our previous reports, we have further strengthened our approach by mapping all the material matters with relevant SDG goals and its corresponding sub-targets during the reporting year. This enhanced alignment reflects our ongoing efforts to integrate global sustainability priorities into our business strategy. We will continue to monitor our performance against these goals, targets and actively contribute to their advancement.

Responding to UN SDGs

Material topic/ SDG	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Energy Management							7.3						13.3				
Climate Change & GHG Emissions												12.2	13.1				
Waste Management			3.9									12.5					
Water Management						6.4						12.2					
Sustainable Packaging												12.6	13.3				
Supply Chain Management												12.6					17.16
Product Quality & Product Responsibility		2.1	3.9														
Employment & Labour Practices								8.5		10.2							
Diversity & Equal Opportunities					5.5					10.3							
Training & Development				4.4				8.6									
Occupational Health & Safety			3.8					8.8									
Community Engagement	1.5	2.1															
Human Rights								8.8								16.3	
Ethical Business Practice																16.5	17.17
Good Corporate Governance																16.6	17.17
Data Privacy and Security									9.4							16.10	

Material matters in blue are new material matters identified for phased-approach initiatives in future sustainability reports. KGL’s material matters are mapped according to the specific sub-targets mentioned for each SDG goals we respond to.

Material matters	Key SDG Sub targets	Relevance to KGL Group and UMF Group
ENVIRONMENT		
Energy Management	7.3 – Double the global rate of improvement in energy efficiency 13.3 – Improve education and awareness on climate change mitigation	Implemented LED lighting, inverter systems and energy-efficient compressors to enhance energy efficiency and reduce carbon emissions, supporting clean energy transition and climate awareness.
Climate Change & GHG Emissions	12.2 – Achieve sustainable management and efficient use of natural resources 13.1 – Strengthen resilience and adaptive capacity to climate-related hazards	Adopted solar energy, continual investment in energy efficiency and monitored energy consumption to build resilience against climate impacts and promote efficient use of resources.
Waste Management	3.9 – Reduce illnesses caused by hazardous waste 12.5 – Reduce waste generation through prevention, reduction, recycling and reuse	Recycled scrap materials, phased out single-use plastic water bottles and implemented waste segregation to improve workplace hygiene and support waste reduction.

Material matters	Key SDG Sub targets	Relevance to KGL Group and UMF Group
ENVIRONMENT		
Water Management	6.4 – Increase water-use efficiency across all sectors 12.2 – Ensure sustainable management of natural resources	Installed water flow meters, introduced water-saving fixtures such as sensor and push-type taps and conducted leak checks to conserve water and manage resources responsibly.
Sustainable Packaging*	12.6 – Encourage companies to adopt sustainable practices 13.3 – Enhance education and capacity on climate impacts	Started tracking packaging materials and working with suppliers to identify recyclable alternatives to improve recyclability and support sustainable production
SOCIAL		
Supply Chain Management*	12.6 – Encourage companies to adopt sustainable practices 17.16 – Enhance multi-stakeholder partnerships	Expected to enhance sourcing practices by developing a Supplier Code of Conduct and conducting sustainability assessments to strengthen its sustainable supply chain in the coming years.
Product Quality & Responsibility	2.1 – End hunger and ensure access to safe, nutritious food 3.9 – Reduce illnesses from unsafe food and contamination	Complied and maintained food quality and safety standards through Food Safety and Halal policies to ensure safe and nutritious food for consumers.
Employment & Labour Practices	8.5 – Achieve full and productive employment and decent work for all 10.2 – Promote inclusion irrespective of background	Ensured fair employment terms and benefits, safe working conditions and equal opportunities to promote decent work and reduce inequalities.
Diversity & Equal Opportunities	5.5 – Ensure full participation and equal opportunities for leadership 10.3 – Ensure equal opportunity and reduce discrimination	Ensured non-discriminatory hiring across age, gender and background to support diversity and fairness.
Training & Development	4.4 – Increase relevant skills for employment 8.6 – Promote youth employment and training opportunities	Conducted regular food safety, machinery operation and leadership training to improve employee competencies based on employees' training needs and align skills with career growth objectives.
Occupational Health & Safety	3.8 – Ensure safe working environments 8.8 – Protect labour rights and promote safe working environments	Achieved zero workplace fatalities, increased safety-related trainings and Safety Week programme to raise awareness and empower employees to take ownership of employees' safety.
Community Engagement	1.5 – Build resilience of the poor 2.1 – End hunger and ensure access to safe, nutritious food	Supported underprivileged communities through in-kind product donations and volunteer efforts to support local community.

**Material matters in blue are new material matters identified for phased-approach initiatives in future sustainability reports.*

Material matters	Key SDG Sub targets	Relevance to KGL Group and UMF Group
SOCIAL		
Human Rights*	8.8 – Protect labour rights 16.3 – Promote rule of law and ensure equal access to justice	Has not begun formal tracking of human rights indicators, with future plan to develop frameworks to uphold fair treatment, non-discrimination and monitor human rights across operations, being made.
GOVERNANCE		
Ethical Business Practices	16.5 – Substantially reduce corruption and bribery 17.17 – Promote effective partnerships with civil sectors	Conducted anti-bribery training, reinforced Whistleblowing Policy and encouraged transparent, ethical partnerships through suppliers' declaration via Integrity Pledge.
Good Corporate Governance	16.6 – Develop effective, accountable institutions 17.17 – Encourage public-private collaboration	Maintained independent board oversight and internal audit mechanisms to ensure effective and transparent governance.
Data Privacy & Security*	9.4 – Upgrade infrastructure to make industries sustainable 16.10 – Ensure public access to information and protect freedoms	Implemented data protection training to ensure compliance with PDPA and plans to gradually enhance the cybersecurity and IT systems, starting from gap analysis to protect data integrity.

**Material matters in blue are new material matters identified for phased-approach initiatives in future sustainability reports.*







Stakeholders' Engagement


Through ongoing engagement with our stakeholders, we are able to identify material matters by focusing on areas that present significant impacts, risks and opportunities. Stakeholders are integral to our business, making it essential to maintain open and transparent communication channels to better understand their expectations and address relevant concerns.

Both KGL Group and UMF Group are committed to fostering constructive dialogue with all stakeholder groups. Regular engagement, both formal and informal, across various platforms enables us to uncover key ESG risks and opportunities that are material to KGL Group and UMF Group.

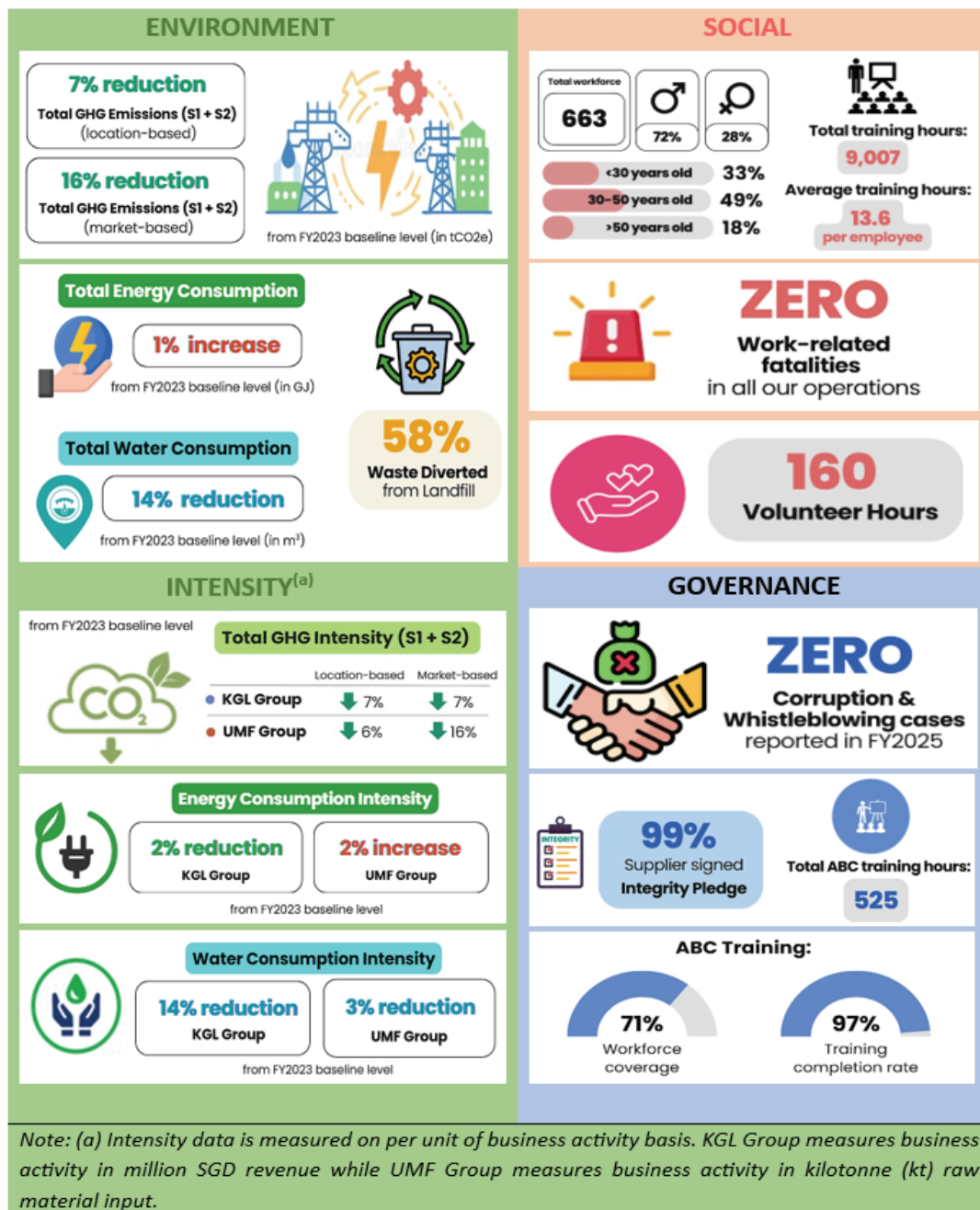
This year, KGL carried out a stakeholders' survey encompassing internal stakeholders, such as employees and Board members, as well as external stakeholders, including suppliers, customers and selected financiers. The surveys were conducted virtually, allowing for broader participation and reach. Our primary stakeholders continue to be individuals or groups whose interests are, or could be, affected by KGL Group and UMF Group's activities.

The following section in the next page outlines our regular engagement methods and the relevant material matters mapped against the respective stakeholder group.

Stakeholder group	Engagement methods	Frequency	Topics of engagement	Relevant Material Matters
Employees 	<ul style="list-style-type: none"> • Induction training for new recruits • Annual performance review and appraisals • Emails • Meetings (face to face or virtual) • Townhall 	<ul style="list-style-type: none"> • Ongoing • Annually • Ongoing • Ongoing • Annually 	<ul style="list-style-type: none"> • Remuneration and benefits • Career progression and opportunities • Training and development • Safe and conducive workplace 	<ul style="list-style-type: none"> • Employment and labour practices • Diversity and equal opportunities • Training and development • Human rights • Occupational health and safety
Customers 	<ul style="list-style-type: none"> • Business review meetings • Customer site visits and meetings • Customer surveys • Corporate and brand websites • Customer feedback (email or phone call) • Social media platforms • Product packaging 	<ul style="list-style-type: none"> • As & when required • As & when required • Annually • Ongoing • Ongoing • Ongoing • Ongoing 	<ul style="list-style-type: none"> • Meet customers' expectations • Provide consistent customer service and quality products • Brand reputation 	<ul style="list-style-type: none"> • Product quality and responsibility • Sustainable packaging • Human rights • Data privacy and security
Suppliers and Service Providers 	<ul style="list-style-type: none"> • Supplier and service provider assessments • Business meetings with critical suppliers • Meetings and emails • Supplier factory audit 	<ul style="list-style-type: none"> • Annually • As & when required • Ongoing • As & when required 	<ul style="list-style-type: none"> • Ensure suppliers meet or exceed quality standards • Timely delivery • Best pricing 	<ul style="list-style-type: none"> • Product quality and safety • Supply chain management • Data privacy and security
Shareholders 	<ul style="list-style-type: none"> • Annual General Meeting • Group Annual Report and Sustainability Report • Website and electronic mail • Corporate announcements 	<ul style="list-style-type: none"> • Annually • Annually • Ongoing • Half-yearly • As & when required 	<ul style="list-style-type: none"> • Financial returns • Sustainability and business performance • Effective corporate governance practices 	<ul style="list-style-type: none"> • Ethical business practices • Good corporate governance
Local Communities 	<ul style="list-style-type: none"> • Financial or in-kind contributions • Corporate social responsibility ("CSR") initiatives 	<ul style="list-style-type: none"> • Ongoing • Ongoing 	<ul style="list-style-type: none"> • Positive impact on different facets of the local communities 	<ul style="list-style-type: none"> • Community engagement • Climate change and GHG emissions
Local Government 	<ul style="list-style-type: none"> • Participation in seminars on policy update • On-site advisory visits • Regular reports • Meetings 	<ul style="list-style-type: none"> • As & when required 	<ul style="list-style-type: none"> • Compliance with laws and regulations • Maintaining standards and certifications 	<ul style="list-style-type: none"> • Climate change and GHG emissions • Good corporate governance

Stakeholder group	Engagement methods	Frequency	Topics of engagement	Relevant Material Matters
Trade Union 	<ul style="list-style-type: none"> Meetings 	<ul style="list-style-type: none"> As & when required 	<ul style="list-style-type: none"> Union members' welfare and well-being are protected and concerns addressed promptly 	<ul style="list-style-type: none"> Employment and labour practices

FY2025 ESG Highlights



ENVIRONMENT

We recognise the urgent need to address environmental challenges and are committed to embedding sustainable practices across our operations. Our environmental strategy focuses on reducing our carbon footprint, conserving natural resources and supporting the transition to a low carbon-economy.

We are progressively assessing the environmental impacts of our activities and implementing initiatives that promote energy efficiency and responsible resource management. By aligning with global standards and stakeholder expectations, we aim to contribute meaningfully to environmental stewardship while creating long-term value for our businesses and the communities we serve.

While a group-wide environmental policy has yet to be implemented, KGL acknowledges the

importance of strengthening internal policies to ensure environmental matters remain a key focus. UMF, as an associate of KGL, has adopted an Environment, Health and Safety Policy that identifies environmental protection and improvement as priority issues. Similarly, FOM, a subsidiary of UMF, has established a Safety, Health and Environment Policy that reflects its commitment to resource efficiency, pollution prevention and minimising environmental impact from operations and products. This policy also requires environmental factors to be considered in operational decisions, including planning and acquisition.

Both KGL Group and UMF Group are continuing to strengthen their data monitoring capabilities and refine their efforts to drive ongoing improvements in environmental performance.



Care For Our Planet

Energy Management

Energy management continues to be a strategic priority and remained a key focus for KGL in FY2025. Building on last year's momentum, KGL Group and UMF Group have launched several initiatives aimed at energy efficiency and reducing environmental impact. These include increased investments in renewable energy, adoption of best practices across operations and more robust data monitoring systems to track energy usage and emissions.

Through the JSWG and the respective business units, we have conducted extensive discussions within KGL Group and UMF Group to explore optimisation opportunities. The continued focus on energy management reflects our recognition that effective resource use is critical to long-term resilience and environmental stewardship. By prioritising energy efficiency, we aim to lower operational costs to advance our broader environmental objectives, supporting sustainable growth, meeting shareholder expectations and aligning with industry standards.

We currently monitor energy consumption by tracking electricity usage across its offices, plants and warehouses in Malaysia and Singapore, as well as fuel consumption of its transportation fleet, boiler and forklifts.

Under KGL Group's trading and distribution business, diesel and petrol usage from TGF and SHC's own transportation vehicles are actively tracked. TGF also rely on fuel to operate diesel forklifts in their warehouses. Additionally, under UMF Group, diesel is primarily used to power the boiler and operate outdoor diesel forklifts in FOM's oat mill plant.

In FY2025, UMF began tracking fuel usage of its flour tankers based on fuel efficiency and distance travelled, as recorded by its telematics system. Data for FY2023 and FY2024 was estimated using location-based distance and average fuel efficiency. With the installation of fuel sensors to record actual diesel usage for both tankers and trucks operated by UMF and SHC, data accuracy is expected to improve.

Energy Optimisation Efforts

KGL Group and UMF Group's operations teams continue to implement energy-saving best practices, including the replacement of fluorescent light bulbs with LED alternatives across offices, warehouses and plants. We estimate that the LED installations will be completed by end of 2026. In warehouses where diesel-powered forklifts are still in use, efforts are underway to transition to electric models, where feasible. TGF's Kota Kinabalu branch in Sabah, is scheduled to operate electric forklifts in FY2026.

While purchased electricity remains the primary energy source for the operations, KGL Group and UMF Group have taken significant steps towards using renewable energy by gradually installing solar panels across key facilities, with a total installed capacity of 634 kWp as at 31 July 2025. These efforts began with KGVO in FY2021 and were later expanded to include SHC and FOM in FY2024, aimed

at reducing dependency on fossil fuel-based electricity, reducing Scope 2 emissions and generating cost-savings.

At KGVO, solar lighting has now been installed in the external areas, enhancing energy efficiency and outdoor visibility. KGL Group and UMF Group remain committed to explore opportunities to expand the capacity of their solar panel projects. For KGL Group, TGF is still evaluating feasibility of a solar project, pending business strategy considerations and evaluation of roof structural strength.

The potential expansion of solar panel capacity at the FOM plant is subject to capital prioritisation and alignment with the evolving business strategy. UMF will continue to reassess the project's feasibility as opportunities arise, taking into account roof space availability, shading constraints and the potential emission reduction impact as key considerations.

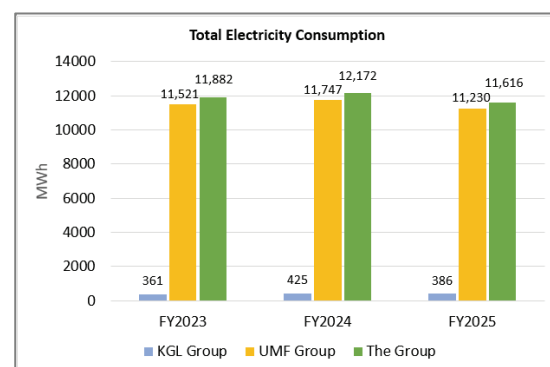
The first table below provides an overview of the energy consumption over the past three FYs while the second table below provides an overall solar power consumption:

Total Electricity Consumption (kWh)

	FY2023	FY2024	FY2025
KGL Group			
Purchased electricity consumption ^(a)	361,165	399,813	338,074
Solar electricity consumption ^(b)	0	25,540	47,958
Total electricity consumption ^(c)	361,165	425,353	386,032
UMF Group			
Purchased electricity consumption ^(a)	^(d) 11,462,051	^(d) 11,080,125	10,556,711
Solar electricity consumption ^(b)	58,742	666,661	673,196
Total electricity consumption ^(c)	^(d) 11,520,793	^(d) 11,746,786	11,229,907
The Group			
Purchased electricity consumption ^(a)	^(d) 11,823,216	^(d) 11,479,938	10,894,785
Solar electricity consumption ^(b)	58,742	692,201	721,154
Total electricity consumption ^(c)	^(d) 11,881,958	^(d) 12,172,139	11,615,939

Notes:

- (a) Refers to electricity sourced from local utilities' providers in Singapore and Malaysia.
- (b) Includes data from SHC for KGL Group and FOM and KGVO/CPM for UMF Group.
- (c) Comprises both purchased and solar electricity.
- (d) Purchased and total electricity consumption data for FY2023 and FY2024 have been restated to include previously omitted third-party warehouse rental data for FOM.



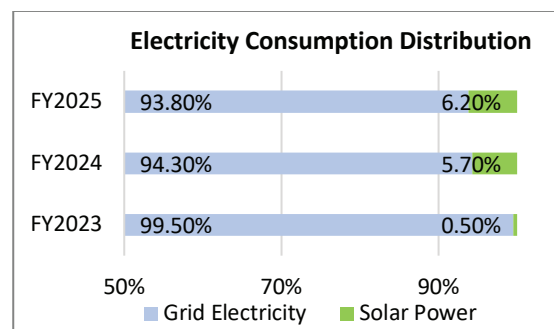
Solar Power Consumption

	FY2023	FY2024	FY2025
Purchased Electricity Consumption (kWh)	^(b) 11,823,216	^(b) 11,479,938	10,894,785
Solar Power Consumption (kWh) ^(a)	58,742	692,201	721,154
Total Electricity Consumption (kWh)	^(b) 11,881,958	^(b) 12,172,139	11,615,939
% of Purchased Electricity Consumption	99.5%	94.3%	93.8%
% Solar Power Consumption ^(a)	0.5%	5.7%	6.2%

Notes:

(a) Solar power usage data for FY2024 and FY2025 includes data from SHC, FOM and KGVO/CPM. In FY2023, data was limited to KGVO/CPM only.

(b) Purchased electricity consumption and total electricity consumption data for FY2023 and FY2024 have been restated to include previously omitted third-party warehouse rental data for FOM.



In FY2025, several key developments in the energy sector in Malaysia have come into effect and are expected to impact operations. The Malaysian government's revision of energy tariffs effective July 2025 will significantly affect high-energy consuming segments, with the maximum demand charge increasing from RM37/kW to RM97/kW, alongside a rise in base electricity tariffs for selected categories. This mainly impacts UMF, FOM and KGVO.

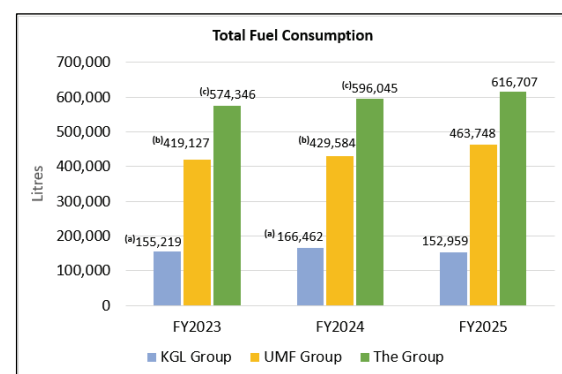
Under the Energy Efficiency and Conservation Act 2024 ("EECA"), from 1 January 2025, companies consuming more than 21,600 GJ energy are required to conduct a comprehensive energy audit every five years through the Registered Energy Auditor. This process helps to identify inefficiencies, mandates the implementation of energy-saving measures and ensures compliances with national energy management standards, while supporting carbon reduction and operational cost savings.

UMF conducted an energy audit under the EECA requirement and leveraged on the Energy Audit Conditional Grant ("EACG") facilitated by SEDA Malaysia to oversee compliance and drive energy performance improvements.

Under the market-based Scope 2 emissions method, FOM has traded away its solar Renewable Energy Certificates ("RECs") and retired 1,267 hydro RECs. This enables KGL to report both market-based ("MB") and location-based Scope 2 emissions,

resulting in updated figures for total emissions and emission intensity. Market-based Scope 2 emissions are calculated at the entity level, specifically for FOM. Group totals represent the sum of entity-level MB figures, ensuring that renewable energy attributes are not double counted across entities.

Fuel Consumption



Notes:

(a) FY2023 and FY2024 fuel consumption data have been restated to: (i) exclude one employee-owned vehicle not within the Scope 1 emissions boundary for TGF; and (ii) include company vehicles in KGL.

(b) FOM's FY2023 fuel consumption data has been restated due to a reporting error.

(c) Fuel consumption data for FY2023 and FY2024 have been restated to: (i) include company vehicles in KGL and a diesel tanker in UMF; (ii) exclude an employee-owned vehicle in TGF; and (iii) correct a reporting error in FOM's FY2023 data.

Total fuel consumption includes purchased diesel and petrol usage in KGL Group and UMF Group's operations respectively, including fuel for their own transportation fleet, company vehicles for staff use, diesel forklifts at the facilities and the boiler at FOM. FOM is transitioning from diesel boiler to dual burner boiler (using diesel and natural gas), in its attempt to use lower emission fuel and generate

more cost saving. This opportunity came about with the expansion of natural gas pipelines within the vicinity of FOM's plant. The expected completion date is around 2027. In FY2025, 350,773 litres of diesel were used to fuel the boiler, reflecting an 11% increase from FY2024, driven by changes in raw materials, customer requirements and capacity utilisation.

The breakdown of the total energy consumption and energy consumption intensity ratio over the last three FYs are as follows:

Energy Consumption^(a)

	FY2023	FY2024	FY2025
KGL Group (GJ)	^(b) 6,850	^(b) 7,492	6,873
UMF Group (GJ)	^(c) 56,608	^(c) 57,799	57,142
The Group (GJ)	^(d) 63,458	^(d) 65,292	64,015

Notes:

- (a) Includes electricity and fuel consumption in gigajoules (GJ). Figures may not add up precisely due to rounding adjustment.
(b) FY2023 and FY2024 data for KGL Group have been restated due to updates in fuel consumption.
(c) FY2023 and FY2024 data for UMF Group have been restated to reflect revised fuel and electricity consumption.
(d) Group-level data for FY2023 and FY2024 have been restated to reflect revised fuel and electricity consumption.

Energy Consumption Intensity Ratio^(a)

	FY2023	FY2024	FY2025
KGL Group (GJ/mil SGD sales revenue)	^(b) 95.18	^(b) 106.68	93.61
UMF Group (GJ/kt raw input volume)	^(c) 502.03	^(c) 500.67	512.12

Notes:

- (a) KGL Group measures energy consumption intensity as total energy consumption (GJ) against per sales revenue. UMF Group tracks energy consumption intensity as total energy consumption (GJ) against per raw input volume.
(b) FY2023 and FY2024 energy consumption intensity data for KGL Group have been restated (higher than previously disclosed) due to updates in fuel consumption.
(c) FY2023 and FY2024 energy consumption intensity data for UMF Group have been restated (higher than previously disclosed) following revision to both fuel and electricity consumption.

Target for FY2025 and FY2026

- To reduce overall energy consumption.

FY2025 Progress and Performance

- The total purchased electricity has reduced by 7.9% since FY2023. In comparison with FY2024, the reductions by KGL Group (15.4% reduction) and UMF Group (4.7% reduction) in purchased electricity consumption is mainly attributed to additional solar panels installation in SHC and FOM.
- In FY2025, the overall increase of 3.5% in fuel consumption against the previous year is primarily driven by a 10.6% increase in FOM's boiler diesel consumption, contributing to an 8.0% increase in UMF Group's fuel consumption from FY2024. In contrast, KGL Group recorded an 8.1% reduction in fuel consumption compared to FY2024.

Climate Change and GHG Emissions

Climate change presents one of the most significant global challenges, with GHG emission at the core of its impacts. As part of our commitment to environmental stewardship and corporate responsibility, we recognise the importance of transparent GHG emissions disclosures and robust climate-related reporting.

We continue to build upon our climate-related disclosures in alignment with the TCFD recommendations, to identify, measure and manage climate-related risks and opportunities. By aligning our reporting practices with the TCFD recommendations, we ensure that our climate-related disclosures help us identify, measure and manage climate-related risks and opportunities.

Through our GHG emissions disclosures, we aim to provide clearer insights into our carbon footprint, our strategies for emissions reduction and our resilience in the face of a changing environment.

GHG Emissions

KGL is committed to transparent disclosure of GHG emissions across its operations. Emissions are reported in accordance with internationally recognised standards, including the GHG Protocol, covering:

- Scope 1: Direct emissions from activities such as fuel combustion and fugitive sources, including KGL Group and UMF Group's own transportation fleet, forklifts and stationary sources such as

FOM's boiler, air conditioner's refrigerant, fumigation and carbon dioxide fire extinguisher.

- Scope 2: Indirect emissions from purchased electricity, heat and steam. Purchased electricity is sourced from utilities providers in Singapore and Malaysia.
- Scope 3: Indirect emissions from the value chain. This year, KGL Group and UMF Group began tracking two Scope 3 categories, emissions from non-hazardous waste (directed to and diverted from disposal) and employee commuting.

KGL Group and UMF Group will continue to evaluate any other categories under Scope 3 GHG emissions which can be tracked.

Currently, KGL Group and UMF Group measure GHG emissions from the amount of diesel and petrol consumed in their operations. This includes their fleet of transportation vehicles, a small number of corporate vehicles and forklifts and the use of diesel to fuel the boiler at FOM's oats mill plant.

Scope 2 GHG emissions are generated from the purchased electricity for use in the offices, warehouses and plants. The installation of solar panels helps to reduce Scope 2 GHG emissions. Although TGF's purchased electricity consumption increased by only 1% in FY2025, its Scope 2 GHG emissions rose significantly by 24%, driven by a corresponding 24% increase in the grid emission factor for Sabah.

The following tables outline the Scope 1, Scope 2 (location and market-based), Scope 3 GHG emissions and GHG emissions intensity over the past three FYs.

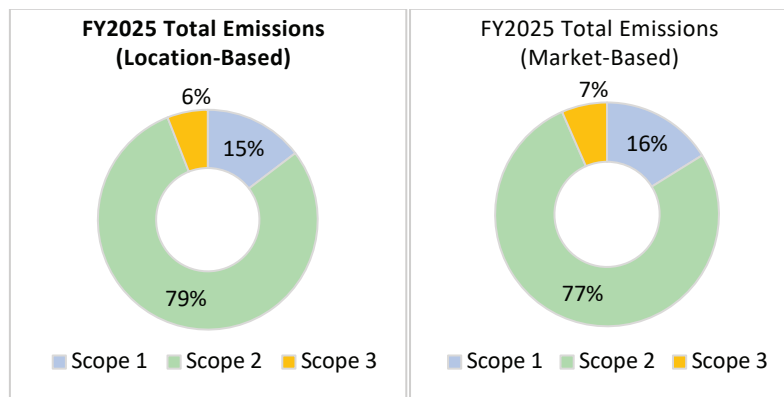
GHG Emissions Profile

GHG Emissions (tonnes CO ₂ e)	The Group			
	FY2023	FY2024	(a) FY2025 ^{LB}	(a) FY2025 ^{MB}
Scope 1 Direct GHG Emissions ^(b)	1,463	1,490	1,544	-
Scope 2 Indirect GHG Emissions ^(c)	9,146	8,601	8,357	7,376
Scope 3 Indirect GHG Emissions ^(d)	-	-	628	-
<i>Cat 5 - Waste Generated in Operations</i> ^(a)	-	-	81	-
<i>Cat 7 - Employee Commuting</i> ^(a)	-	-	547	-
Subtotal GHG Emissions (Scope 1 + 2)	10,609	10,092	9,901	8,919
Total GHG Emissions (Scope 1 + 2 + 3)	10,609	10,092	10,529	9,547

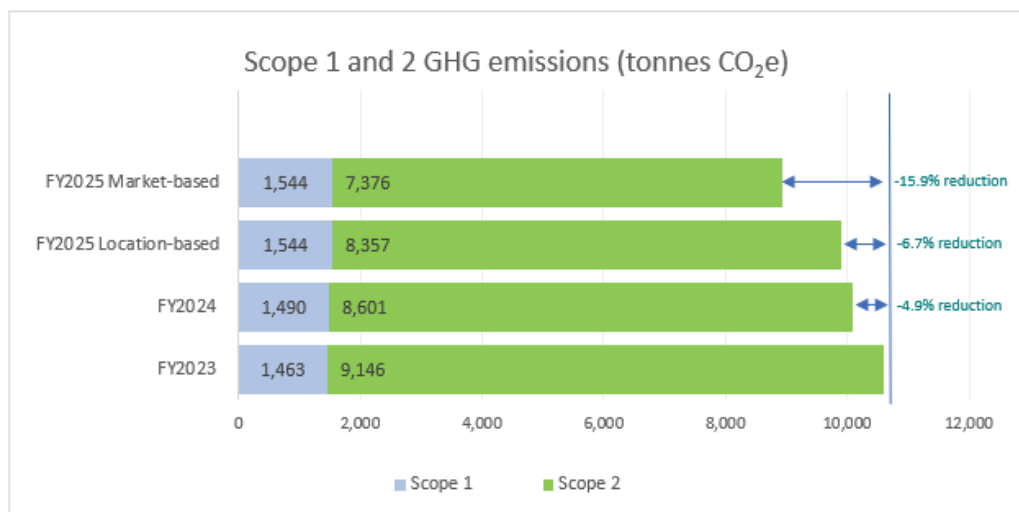
GHG Emissions (tonnes CO ₂ e)	KGL Group				UMF Group			
	FY2023	FY2024	FY2025 LB (a)	FY2025 MB (a)	FY2023	FY2024	FY2025 LB (a)	FY2025 MB (a)
Scope 1 Direct GHG Emissions ^(b)	(e) 391	(e) 412	379	-	1,072	1,078	1,165	-
Scope 2 Indirect GHG Emissions ^(c)	205	203	186	-	8,940	8,399	8,171	7,190
Scope 3 Indirect GHG Emissions ^(d)	-	-	188	-	-	-	439	-
<i>Cat 5 - Waste Generated in Operations</i> ^(a)	-	-	15	-	-	-	66	-
<i>Cat 7 - Employee Commuting</i> ^(a)	-	-	173	-	-	-	374	-
Subtotal GHG Emissions (Scope 1 + 2)	596	614	565	-	10,013	9,477	9,336	8,355
Total GHG Emissions (Scope 1 + 2 + 3)	596	614	753	-	10,013	9,477	9,775	8,795

Notes:

- (a) '-' denotes unavailable data; 'Cat' refers to Scope 3 categories under the GHG Protocol; 'LB' refers to location-based and 'MB' refers to market-based Scope 2 calculations, respectively, with MB reflecting the use of hydro RECs.
- (b) Calculated using the latest UK BEIS (Department for Business Energy & Industrial Strategy) conversion factors for diesel and petrol (average biofuel blend) and the GHG Protocol's CO₂ emission factors by fuel.
- (c) For the Malaysian entities, FY2025 emissions use the 2022 grid emission factors for Peninsular Malaysia and Sabah (Malaysian Energy Commission). For Singapore, FY2025 data uses the 2023 grid emission factor from the Singapore Energy Market Authority.
- (d) FY2025 marks KGL's first year reporting on two Scope 3 categories.
- (e) FY2023 and FY2024 Scope 1 and Scope 2 data have been restated due to updates in fuel and electricity consumption.



Scope 3 data cover only Category 5 (Waste Generated in Operations) and Category 7 (Employee Commuting).



GHG Emissions Intensity

	KGL Group (tonnes CO ₂ e /mil SGD revenue)			UMF Group (tonnes CO ₂ -e /kt raw input volume)		
	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
Scope 1 Direct emission intensity	^(b) 5.43	^(b) 5.86	5.16	^(c) 9.51	^(c) 9.34	10.44
Scope 2 Indirect emission intensity ^{LB}	2.85	2.88	2.53	^(d) 79.29	^(d) 72.75	73.23
Scope 2 Indirect emission intensity ^{MB}	-	-	-	-	-	64.44
Total GHG emissions intensity (Scope 1 + 2) ^{LB}	8.28	8.75	7.69	88.80	82.09	83.67
Total GHG emissions intensity (Scope 1 + 2) ^{MB}	-	-	-	-	-	74.88

Notes:

(a) '-' denotes unavailable data. 'LB' denotes location-based while 'MB' denotes market-based Scope 2 calculations, respectively, with MB reflecting the use of hydro RECs.

(b) FY2023 and FY2024 Scope 1 GHG emissions intensity ratio for KGL Group have been restated.

(c) FY2023 and FY2024 Scope 1 GHG emissions intensity ratio for UMF Group have been restated.

(d) FY2023 and FY2024 Scope 2 GHG emissions intensity ratio for UMF Group have been restated.

FOM conducted air emission monitoring of its boiler and genset to ensure that air pollutant concentrations were within the limits set under the Environmental Quality (Clean Air) Regulations 2014. UMF also carried out an isokinetic and air emission monitoring of its two chimneys in its wheat intake silo. The findings from the monitoring reports confirmed that emissions from FOM's boiler and genset and UMF's chimneys were within the regulatory limits.

Targets for FY2025 and FY2026

- To further explore ways to reduce GHG emissions in our operations.
- 5% reduction in GHG emissions by FY2030 from FY2023 baseline
- To set long-term targets on GHG emissions.
- Expand climate-related disclosures progressively based on the TCFD recommendations, in alignment with the IFRS S2.

FY2025 Progress and Performance

- The overall Scope 1 GHG emissions has increased by 3.6% compared to FY2024, due to an increase in UMF Group's fuel consumption. KGL Group's Scope 1 emissions decreased by 7.9% since FY2024.
- A 5% reduction target has been initiated for KGL Group and UMF Group for GHG emissions intensity, respectively, to be achieved by FY2030 from FY2023 baseline. Long-term targets have not been set.
- KGL is proactively enhancing its climate-related disclosures to progressively align with ISSB's IFRS S2 Climate-related disclosures.

Climate Related-Disclosures

As the effects of climate change will directly impact KGL Group and UMF Group, disclosure of their climate-related risk, opportunities and mitigation efforts will provide transparency and confidence to internal and external stakeholders. The next section of this Report provides information on KGL's governance structure, strategic initiatives, risks

assessments and metrics and targets with regards to climate-related information.

Our climate-related disclosures are structured around the four pillars of the TCFD recommendations: **Governance, Strategy, Risk Management and Metrics & Targets.**

While the TCFD has formally been discontinued, its framework remains a foundational reference for climate reporting. The TCFD recommendations have been fully adopted into the ISSB's IFRS S2 Climate-related Disclosures, which are not yet mandated by SGX.

In alignment with evolving global standards, KGL aims to transition its climate disclosures to the IFRS S2 framework, which builds upon and expands the TCFD principles to establish a comprehensive and investor-focused reporting baseline.

Governance

The Board oversees climate-related risks and opportunities as part of its sustainability governance responsibilities. The AC receives annual updates on key environmental and climate-related matters, including progress on GHG reduction, energy efficiency initiatives and regulatory developments.

The JSC, supported by the JSWG, is responsible for integrating climate-related considerations into business operations. This includes initiatives related to resource efficiency (energy, water and waste), renewable energy use and supply chain engagement, which are incorporated into the strategic and operational planning.

As internal understanding of climate-related issues continues to grow, more frequent engagements with the Board are expected. These discussions will help shape KGL's strategy and approach to mitigating climate-related impact on KGL. Further details on KGL's sustainability governance framework are presented in "Our Approach to Sustainability" section of this Report.

Strategy

KGL continues to advance its climate-related disclosure efforts, building on the risks and opportunities identified in FY2024, through internal assessments and benchmarking against industry peers. KGL has engaged a consultant to commence scenario analysis in FY2026. This will help better assess the risks and opportunities using selected scenarios and timeframes, supporting the development of an informed strategy and roadmap development.

A preliminary high-level qualitative assessment indicates that KGL Group and UMF Group's exposure to acute physical risks is material, particularly in their manufacturing and logistics operations. Exposure to transition risks is assessed as moderate. The tables below outline the identified physical risks, transition risks and related opportunities.

Physical Risk Assessment

Physical Risk	Timeframe	Risk Description	Potential Financial Impact	Possible Approach
Flood (Acute)	Short to medium	Flooding can damage facilities, delay transport and affect employee access.	Higher repair and maintenance costs, business downtime and higher insurance premiums.	Plan and design operations for flood-prone areas, improve drainage and monitoring and ensure insurance coverage.
Heavy rain and storm (Acute)	Short to medium	Storms may disrupt production and delivery.	Higher logistic costs and repair needs for warehouse or equipment damage.	Strengthen building roofs and drainage systems and schedule regular inspections.
Heatwaves, Droughts, Water Shortages (Acute)	Short to long	Hot weather and water shortages can reduce agricultural yield, employee productivity and grain processing capacity.	Higher procurement costs for grains, energy and water and potential production delays.	Diversify supply chain, improve ventilation, monitor water use and explore water recycling or storage systems.
Rising Sea Levels and Temperature (Chronic)	Medium to long	Higher temperatures and rising sea levels may impact Penang's coastal sites and product storage.	Increased energy and cooling costs, higher insurance and possible relocation expenses	Invest in energy-efficient cooling, consider long-term site relocation or flood barriers.

Transition Risk Assessment

Transition Risk	Timeframe	Risk Description	Potential Financial Impact	Possible Approach
Policy and Legal	Short to medium	New climate laws (e.g. carbon tax, Extended Producer Responsibility (“EPR”) packaging rules) could raise energy, waste and compliance costs.	Higher operating and compliance costs and need for investment in renewable or efficient systems.	Track upcoming laws, adopt efficiency programmes and engage with regulators on incentives and compliance support.
Market	Short to medium	Customers expecting certified sustainable products (e.g. International Sustainability & Carbon Certification (“ISCC”) grains and recyclable packaging) may raise procurement costs but strengthen reputation.	Higher raw material and audit costs, but stronger customer retention and market access.	Invest in certified products (e.g. sustainable flour, oatmeal) and keep up with buyer sustainability demands.
Technology	Short to medium	Early adoption of immature automation and technologies may lead to higher costs, performance risks and limited internal expertise to manage it.	High investment cost, training needs or dependence on contractors if technology underperforms.	Adopt proven, mature solutions; pilot new technologies, leverage grants or incentives and staff capability development to reduce risks.
Reputation	Short to medium	Poor or unclear climate disclosure could harm brand trust or hiring appeal.	Loss of customer trust, higher staff turnover and missed business opportunities.	Be transparent in sustainability reporting, train employees and improve communications on product sustainability.

Opportunity Assessment

Opportunity	Timeframe	Opportunity Description	Potential Financial Impact	Possible Approach
Resource (energy, water and waste)	Short to medium	Adopt green solutions to cut energy and water use and recycle packaging and grain by-products.	Lower energy and waste disposal cost and better customer appeal for sustainable practices.	Continue resource-saving projects and work with suppliers and non-governmental organisations to expand them.
Finance	Short to medium	Access green loans or grants for efficiency and renewable projects (e.g. solar panels in Penang).	Lower financing cost and faster project payback.	Monitor available green funding options and work with local banks and agencies.
Products & Services	Medium to long	Develop healthier, plant-based or low-carbon food products to meet new consumer demand.	Higher revenue from new markets, despite initial research and development or sourcing costs.	Collaborate with research partners to create sustainable cereal, flour, or snack innovations.

Risk Management

The identified climate-related risks and opportunities will be managed as part of KGL’s risk management practice including:

- (a) Annual review of environmental and climate-related risks and opportunities by internal auditor, JSC and respective entities’ risk owners.
- (b) Integration of material risks (e.g. resource consumption, supply chain disruption and legal and policy changes) into risk register.
- (c) Periodic monitoring of climate-related indicators such as energy intensity, water consumption and GHG emissions.

Metrics and Targets

KGL Group and UMF Group began establishing internal KPIs to monitor climate-related metrics.

Metrics	Target	Remark
Emission intensity	5% reduction by FY2030 from FY2023 baseline	5% reduction target for KGL Group and UMF Group will be reviewed as more decarbonisation levers are explored, including RECs, process optimisation, energy efficiency and renewable energy. Long-term targets have not been established.
Water consumption intensity	Under review	KGL Group and UMF Group are evaluating FY2025 as a target-setting baseline year instead of FY2023 (a few water leakage issues were reported in FY2023).
Waste generation intensity	Under review	In FY2025, improved waste identification, waste segregation and data recording awareness resulted in higher waste generation data. Target will be set once waste mapping is reviewed.
% Waste diversion from landfill	Minimum 50% for UMF Group and minimum 20% for KGL Group	We recognise that collaborations with waste management operators, local council and other solutions providers are crucial in waste diversion from landfill. We will continue to build our capability in waste management to generate more opportunities to divert waste from landfill.

As KGL Group and UMF Group continue to build their capabilities in sustainability and climate-related matters, efforts are underway to refine the decarbonisation roadmap. This includes ongoing review with the JSWG to establish more targeted metrics, informed by data monitoring and solutions explored within KGL Group and UMF Group, while balancing climate action responsibility with resource allocation required.

From FY2026 onwards, Scope 3 GHG emissions will be progressively tracked. KGL recognises that Scope 3 is expected to represent the largest share of the total emissions for both KGL Group and UMF Group. While this presents challenges, we intend to build internal capabilities through benchmarking with industry peers, training and collaboration with consultants, third-party carbon accounting software providers and supply chain engagement platforms (in exploration stage).

These efforts enhance tracking of environmental performance and alignment with long-term sustainability goals.

Waste Management

Responsible waste management is a key component of our environmental stewardship. We are dedicated to adhere to all legal requirements and sustainability guidelines to minimise waste across our operations. Non-compliance risks environment harm, community impact, reputational damage and regulatory fines or penalties. We have adopted a practical, group-wide approach to waste management. We are actively working on developing comprehensive waste management policies that align with our commitment to

sustainability and legal compliance. In our food manufacturing segments, we have already established key policies.

- UMF's Environment, Health and Safety Policy, outlines UMF's commitment to environmental protection.
- FOM's Safety Health and Environment Policy focuses on preventing pollution and reducing the environmental impact of our products and operations.

Waste Categories

Our operations primarily generate two types of waste:

Hazardous Waste (Scheduled Waste)	1% of the total waste falls into this category. Waste that possesses hazardous characteristics and has potential to adversely affect public health and the environment.
Non-Hazardous Waste (General and Scrap)	Encompasses 99% of the total waste we generate, which includes materials for raw material transportation (like metal rods and cardboard), packaging materials, unsold goods and general office waste.

The packaging materials used in the operations are diverse and include aluminium containers, glass jars, pouches, sachets, polypropylene (PP) woven bags, kraft paper bags, metallised bags, paper laminated with PP, polyethylene (PE) and polyethylene terephthalate (PET) plastics. KGL Group and UMF Group also use secondary and tertiary packaging materials such as carton boxes, stretch wraps, sling bags and wooden pallets. By-products from the wheat, pea and oat processing are sold to feed mills, to be repurposed into animal feed.

In FY2025, the entities within the KGL Group and UMF Group have proactively implemented various initiatives aimed at reducing waste. Both KGL Group and UMF Group are phasing out single-use-plastic drinking water bottles, cups, plates and cutleries for meetings and internal events. SHC reduced the materials used for pallet liners, which are expected to lower waste sent to landfills at the customer's end and reduce costs.

Non-hazardous waste is collected and managed by general waste collectors licensed by local governments, while hazardous waste is segregated and stored separately, in accordance with local regulations, before it is safely disposed of by a licensed contractor.

Hazardous waste is tracked and recorded internally, with reports submitted to the Department of Environment ("DOE") on a monthly basis through eSWIS V2, an Electronic Scheduled Waste Information System. This is a requirement to comply with the Malaysian Environmental Quality (Scheduled Wastes) Regulations 2005 for KGL Group and UMF Group's Malaysian operations.

Licensed operators, approved by the DOE, collect and dispose of hazardous waste from the manufacturing plants at least once every six

months. This waste is mainly generated in the food manufacturing plants operated by UMF and FOM, which include waste from oil and production waste, contaminated plastics, paper or filters, or from inflammable liquids.

In FY2025, KGVO was fined SGD304 for non-compliance under the scheduled waste regulations. This was rectified by managing the scheduled waste more effectively through the eSWIS V2 system.

To reduce waste sent to landfills, the teams at KGL Group and UMF Group collect scrap materials, labelling, storing and when necessary, deforming them for sale to third-party contractors for recycling. Non-recyclable items are disposed of in landfills at a cost. With stricter waste segregation enforcement since July 2024, the cost of disposal of waste is expected to increase for KGL Group and UMF Group's Penang operations in the coming years. This has prompted KGL Group and UMF Group to actively and creatively explore other ways to reduce waste directed to landfills, following the principles of waste management hierarchy.

When compared with FY2024, total waste generated reduced by 3.5%, due to efforts to divert waste from landfill and reduced business activity in some entities. The percentage of waste diverted from disposal increased from 48% to 58% while hazardous waste generation rose by 12%, from 3.3mt to 3.7mt, reflecting better waste segregation awareness. This progress is achievable through collaboration with local council, waste management companies and creativity of employees. KGL Group and UMF Group will continue to refine their waste mapping exercise, improve data collection and avoid landfill disposal, wherever possible.

The table in the next page sets out an overview of the waste generated over the last three FYs:

Waste Management ^(e)	FY2023			FY2024			FY2025		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Hazardous waste (tonnes) ^(a)	0	2	2	0	3	3	0	4	4
Non-hazardous waste (tonnes) ^(b)	10	306	316	^(d) 22	358	^(d) 379	42	324	366
Total waste generated (tonnes) ^(c)	10	308	318	^(d) 22	361	^(d) 383	42	328	369
Waste diverted from disposal (tonnes) ^(d)	2	159	161	2	180	182	13	202	214
Waste directed to disposal (tonnes) ^(d)	8	149	157	^(d) 19	181	^(d) 200	29	126	155
Waste diverted from disposal (%) ^(d)	18	52	51	10	50	48	30	61	58
Waste directed to disposal (%) ^(d)	82	48	49	90	50	52	70	39	42

Notes:

- (a) No hazardous waste was tracked by the KGL Group in FY2023 to FY2025. Hazardous waste was not tracked for KGVO and CPM in FY2023.
- (b) No data was available on non-hazardous waste generated by KGL and CPM (CPM's data is being consolidated with KGVO's data). TGF Kota Kinabalu branch started tracking general waste data from May 2025. KGL Group and UMF Group are reassessing how to best track and monitor waste generated for their future disclosures on waste management.
- (c) Total waste generated by KGL Group and UMF Group include both hazardous (scheduled waste) and non-hazardous waste.
- (d) FY2024 total waste generated and waste directed to disposal data for KGL Group and the Group have been restated due to reporting error on SHC's total non-hazardous waste figure.
- (e) Total percentage may not precisely add up to 100% and the sum of total waste generated may not match the combined total hazardous waste and total non-hazardous waste due to rounding up adjustments.



Waste management initiatives

With increased awareness on proper waste management practices and enhanced data collection methodologies, KGL Group and UMF Group recorded an increased number of waste management initiatives across the operations to divert waste sent to landfill.

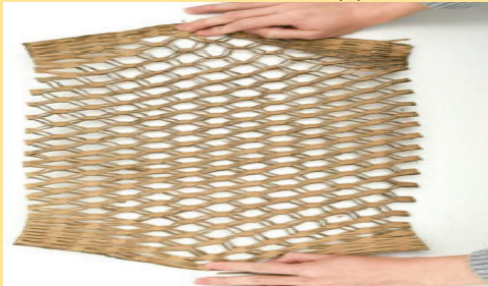
SHC and KGVO sent their broken wooden pallets to other food factories for its boiler operation. UMF and FOM sent the test bakery's bread and grain straws to Seberang Perai Local Council ("MBSP") for fertiliser production. Cost saving opportunities in terms of procurement of materials and landfill disposal cost was observed.

Employees were sent for CePSWAM (Certified Environmental Professional in Scheduled Waste) competency certification for more responsible scheduled waste management. FOM collaborate with MBSP for general waste management training on recycling practice.

KGL Group and UMF Group have enhanced waste mapping to reduce waste directed to landfill, with better data collection on waste generation. Best practice sharing allows collaborations among our entities to create value and generate cost saving opportunities while reducing landfill waste. These initiatives included:

Waste Management Initiatives

Since October 2024, FOM has begun reusing bubble wrap for e-commerce orders, resulting in a 40kg reduction in FY2025 new bubble wrap procurement.



FOM has introduced the use of carton shredder, repurposing used cardboard as protective cushioning material to reduce the usage of bubble wrap.



FOM donated wooden pallets to school to support school-led initiatives and MBSP's furniture upcycle project. These contributions promote sustainability among school, students and the wider community.



FOM distributed approximately 700kg dehuller rings to schools in support of their upcycling projects, successfully diverting the materials from landfill and promoting creative reuse.

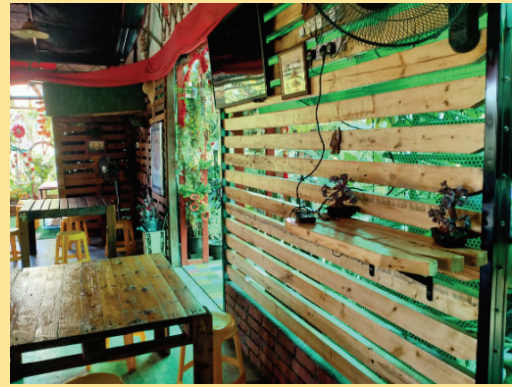


At KGVO and UMF, the shift from single-use plastics to reusable alternatives provided employees involved, with reusable metal food container in a bag warmer to support sustainable lunch practices and reduce daily plastic waste.

FOM's initiatives in repurposing or reusing pinewood planks from incoming oats containers:



Wooden planks sold to pallet manufacturers, promoting circularity and reducing waste.



FOM also sold wooden planks to the Dragonfly Café in Penang to support its upcycling project.

We communicate to our employees on environmental topics via the ESG Bulletin called the **ESG EARTH DAY SERIES** on a quarterly basis. In FY2025, two newsletters (water conservation and mangroves) were issued.



Targets for FY2025 and FY2026

- To set waste generation intensity targets and baseline.
- Minimum 50% waste diverted from disposal for UMF Group and 20% for KGL Group.
- Seek ways to reduce, reuse and recycle waste generated throughout KGL Group and UMF Group's value chain.

FY2025 Progress and Performance

- 58% waste diverted from disposal.
- Total waste generated was 3.5% (369.4 tonnes), lesser than FY2024, driven mainly by 9.2% lesser waste generation by UMF Group.
- KGL Group and UMF Group will continue to refine their waste mapping exercise, strengthen data collection and explore other opportunities to reduce, reuse and recycle to minimise landfill waste.
- A waste diversion KPI has been initiated, targeting a minimum of 20% waste diverted from landfill target for KGL Group and 50% for UMF Group.

Water Management

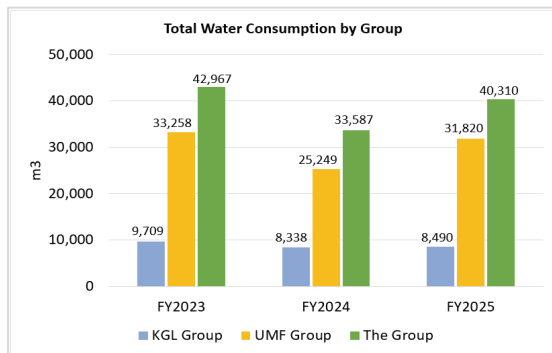
Water is a vital shared resource, essential to both our operations as well as the communities we serve. Its availability is increasingly under pressure due to climate change and other contributing factors. In response to these global challenges, KGL Group and UMF Group have a responsibility to ensure that water is managed sustainably through its water consumption practices. Managing water effectively requires proactive approach to safeguard both water supply and quality.

KGL Group and UMF Group are committed to mitigate water risk through efficient water management practices across its operations. The facilities in Singapore and Malaysia covered in this Report, are not located in any water stressed areas.

Water usage is monitored based on monthly billing invoices received from the local utility providers in majority of KGL Group and UMF Group's operations. Both KGL Group and UMF Group use water primarily in the manufacturing processes, warehouses and offices.

Water Consumption (m³)

Overview of the water consumption over the past three FYs:



Note:

- (a) FY2023 and FY2024 total water consumption data have been restated for UMF Group and the Group to include previously omitted third-party warehouse rental data for FOM.

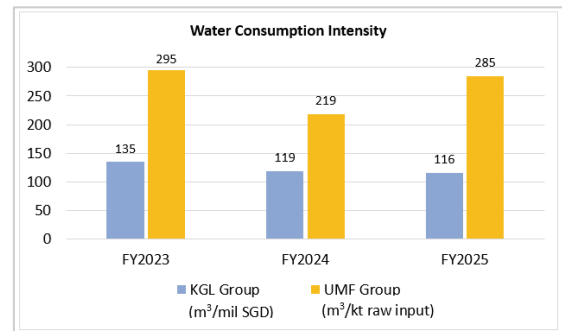
Entities are more proactive in identifying and repairing water leaks. UMF and FOM have installed additional water flow meters to improve data collection and support water usage mapping for future efficiency opportunities. Due to irregular water billing period in Sabah, TGF has initiated self-water meter reading to allow for earlier detection of water leakage.

FOM completed a plant-wide leak check to ensure that there is no water leakage. Moving forward, we plan to implement annual leak checks across all entities. Operational teams have also introduced water-saving measures. FOM installed water sensor taps in toilet sinks, while KGVO implemented push-type taps to reduce water wastage among staff.

We plan to continue monitoring both water usage and intensity-based water usage, especially as entities experience changes in product lines, raw material sources and increasingly warmer weather.

Water Consumption Intensity

Overview of the water consumption intensity over the past three FYs:



Notes:

- (a) Calculated based on sales revenue for KGL Group and kt raw input volume for UMF Group.
 (b) FY2023 water consumption intensity ratio data for UMF Group has been restated to include third-party warehouse rental for FOM. Water consumption intensity changed from 294 m³/kt raw input volume to 295 m³/kt raw input volume

Target for FY2025 and FY2026

- To increase awareness on water conservation initiatives.

FY2025 Progress and Performance

- Water consumption rose by 20% in FY2025 compared to FY2024 (excluding SHC), driven by increased raw material processing, stricter food safety protocols and operational needs.
- A pre-fire certificate safety inspection in KGL contributed to higher usage, while UMF and FOM recorded 35% and 22% increases respectively.
- TGF recorded higher water consumption due to one new branch and a case of water leak detected in one existing branch.
- To address this, KGL Group and UMF Group aim to monitor water consumption through additional water meter installation by section and leakage monitoring.

Sustainable Packaging

In FY2025, KGL identified sustainable packaging as a material matter through its materiality assessment, to align with the Sustainability Accounting Standards Board's ("SASB") standards, which highlight packaging as a key issue for agriculture products sector and other industries. This reflects KGL Group and UMF Group's commitment to reducing environmental impact while maintaining product integrity and enhancing customer experience.

Packaging plays a critical role in protecting product quality and shaping customer perception. However, it also contributes significantly to resource consumption and waste generation. Recognising this, KGL Group and UMF Group have adopted a phased approach to explore and implement more sustainable packaging solutions.

- The trading and distribution arm under KGL Group is working closely with suppliers to minimise secondary packaging and is exploring reusable alternatives.
- In the food manufacturing segments, packaging designs are being optimised to reduce plastic content without compromising product quality. At FOM, there are efforts to collaborate with suppliers on primary packaging innovations. While recycled materials are available, the lack of supporting recycling infrastructure remains a challenge.

These initiatives are aligned with KGL's broader sustainability goals and support compliance with evolving regulatory requirements and stakeholder

expectations for responsible resource management.

In FY2025, we initiated tracking of packaging materials used across the operations, categorising them into primary and secondary packaging. This effort marks a key step towards improving transparency and accountability in packaging-related environmental impacts.

Primary packaging, which directly contains the products, comprises materials such as paper, plastic, glass, aluminium and metals. During the year, KGL Group and UMF Group recorded approximately 1,725 tonnes of primary packaging, primarily consisting of various types of bags made from PE, PP, PET, jute and metallic materials.

Secondary packaging, used for handling, transport and protection, mainly includes paper-based materials (for example, cardboard boxes, layer pads) and plastic components (for example, stretch wrap rolls and sling bags). By categorising them, KGL Group and UMF Group are better positioned to assess material usage, identify reduction opportunities and explore more sustainable alternatives.

KGL Group and UMF Group are monitoring Malaysia's EPR framework, which is expected to launch as a voluntary reporting initiative in the year 2026. KGL Group and UMF Group are taking preparatory steps to align their packaging and waste management practices with evolving regulatory expectations.

Packaging Materials (tonnes) ^(a)	KGL Group	UMF Group	The Group
Primary Packaging Materials			
Paper	0	53	53
Plastic	8	1,147	1,155
Metal	2	515	517
Subtotal	10	1,715	1,725
Secondary Packaging Materials			
Paper	7	870	877
Plastic	16	31	46
Subtotal	22	901	923
Total Packaging Materials			
Paper	7 (20%)	923 (35%)	929 (35%)
Plastic	24 (73%)	1,178 (45%)	1,201 (45%)
Metal	2 (7%)	515 (20%)	517 (20%)
Total	32	2,615	2,648

Note:

(a) Total may not add up precisely due to rounding up adjustments.

Target for FY2025 and FY2026

- To implement tracking system to monitor and report packaging materials across KGL Group and UMF Group.

FY2025 Progress and Performance

- This year marked our first year of data collection on sustainable packaging materials for KGL Group and UMF Group. Preliminary data was collected on types of packaging used.

SOCIAL



Empower Our People & Communities

Employment and Labour Practices

At KGL, we recognise that our employees are our most valuable asset and are fundamental to our long-term success. We are dedicated to empowering them by fostering a supportive environment that prioritises their well-being, professional development and personal growth. Our HR practices are designed to ensure fair treatment, promote a healthy work-life balance and align with our core values, driving sustainable business practices.

Fair Labour and Employment Practices

We are committed to upholding fair labour and employment practices. Our internal procedures and policies are aligned with local labour laws and regulations, ensuring a consistent approach to recruitment, promotion and termination. KGL Group and UMF Group have established structured procedures to manage employment practices, including working hours, to ensure compliance and

promote a positive work environment. At UMF Group, these practices are guided by its published Employee Handbook, providing clear direction for all staff. We have also invested in a digital Human Capital Management System to streamline HR processes and enhance the employee experience.

Compensation and Benefits

We offer competitive compensation and a comprehensive benefits package to attract and retain talent. All full-time employees of KGL Group and UMF Group receive pay that is aligned with market rates, along with benefits such as paid leave, maternity and paternity leave and insurance coverage in accordance with local laws. We are committed to ensuring fair and equitable treatment for all our employees, including foreign workers, who receive the same benefits as outlined in the respective Collective Agreements.

Total Workforce

The total workforce as at 31 July 2025 for KGL Group and UMF Group is 663. The following table provides a breakdown of the total employees over the past three FYs:

Total Workforce ^(a)

	FY2023		FY2024		FY2025	
	No.	%	No.	%	No.	%
KGL	10	2	8	1	8	1
TGF	192	31	219	33	223	34
SHC	35	6	38	6	39	6
KGL Group	237	39	265	40	270	41
UMF	160	26	165	25	163	25
FOM	171	28	179	27	177	27
CPM ^(b)	13	2	16	2	0	0
KGVO	31	5	35	5	53	8
UMF Group	375	61	395	60	393	59
The Group	612	100	660	100	663	100

Notes:

(a) Total may not add up precisely due to rounding up adjustments.

(b) FY2025 data for CPM is consolidated under KGVO, following the merger of CPM's operations with KGVO effective 1 July 2025.

Most of KGL Group and UMF Group's employees are hired from local areas in Singapore and Malaysia where they operate (foreign workers excluded), with a continued focus on supporting local communities. KGL Group and UMF Group's workforce comprise of permanent and temporary employees.

Employment Type (by Gender and Region)

	FY2023			FY2024			FY2025		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Permanent Employees ^(a)									
By Gender (Number)									
Male	182	261	443	199	275	474	202	271	473
Female	55	113	168	66	116	182	68	119	187
By Region (Number)									
Malaysia	227	370	597	257	388	645	261	387	648
Singapore	10	4	14	8	3	11	9	3	12
By Gender (%)									
Male	77	70	72	75	^(c) 70	72	75	69	72
Female	23	30	28	25	^(c) 31	28	25	31	28
By Region (%)									
Malaysia	96	99	98	97	99	98	97	99	98
Singapore	4	1	2	3	1	2	3	1	2
Temporary Employees ^(b)									
By Gender (Number)									
Male	0	0	0	0	2	2	0	2	2
Female	0	1	1	0	2	2	0	1	1
By Region (Number)									
Malaysia	0	1	1	0	4	4	0	3	3
Singapore	0	0	0	0	0	0	0	0	0
By Gender (%)									
Male	0	0	0	0	50	50	0	67	67
Female	0	100	100	0	50	50	0	33	33
By Region (%)									
Malaysia	0	100	100	0	100	100	0	100	100
Singapore	0	0	0	0	0	0	0	0	0

Notes:

(a) Permanent employees include both local as well as foreign workers who are employed by UMF and FOM.

(b) Temporary employees are employed on short-term contracts or on a part-time basis.

(c) Total percentage may not add up precisely to 100% due to rounding up adjustments.

Employee Engagement Activities

Our commitment to cultivating a dynamic and inclusive culture is reflected in the wide range of employee engagement activities. These initiatives are thoughtfully designed to raise awareness, encourage participation and embed ESG principles into our daily operations.

By celebrating diversity, promoting well-being and fostering team spirit, we aim to create a workplace where employees feel valued, connected and

empowered. From festive celebrations, sports tournaments, team building activities and CSR initiatives, our employee engagement efforts are a testament to our belief that people are at the heart of our corporate and ESG journey.

Throughout the year, both KGL Group and UMF Group carried out various engagement events.



Chinese New Year Lunch
Celebrating cultural traditions



Group Annual Dinner
Celebrating achievements



Merdeka Celebrations
Honouring national unity



Group Badminton Tournament
Promoting health and teamwork



Group Bowling Tournament
Encouraging friendly competition



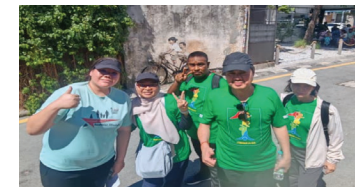
Group Futsal Tournament
Encouraging active lifestyle



HR Safety Week
Promoting workplace safety and well-being



UMF Team Building
Building rapport between employees



KGVO Team Building
Fostering unity and collaboration

Building on environmental values

FOM refurbished bicycles for employee use within the plant compound, encouraging sustainable mobility and fostering employee engagement while reinforcing Group's commitment to environmental values.



Hydroponic and Farming Project

We are proud to launch hydroponics and farming projects in FOM, a new initiative that transforms unused land at our rented warehouse and nearby plant into a vibrant hydroponics and farming project. This endeavour leverages on the agricultural expertise of our dedicated staff, fostering a greater sense of belonging and pride as they share their knowledge with colleagues.

The project's primary goal is to provide fresh, healthy food for our community. The produce will be distributed to our employees within our Penang entities. We also extend this benefit to the wider community by supplying fresh food to the House of Hope, building on our long-standing bimonthly contributions and volunteer efforts. Additionally, our FOM canteen will periodically serve free, freshly harvested food for everyone to enjoy.



Vegetables harvested from mini farm in FOM and third party warehouse land.



Vegetable harvested at FOM were distributed to House of Hope and companies in Penang.



During FOM's "Free Vegetable Day," employees enjoyed complimentary cooked vegetable dishes in the canteen. Separately, staff showcased their hydroponic harvests and green care packs were distributed to encourage sustainable habits and well-being.



FOM's use of available land for a fish pond and vegetable farm has yielded dual benefits: contributing to sustainability efforts while providing employees a space to relax and improve mental well-being after work.

Human Rights

Following a review of material sustainability matters in FY2025, KGL identified Human Rights as a key ESG topic for KGL Group and UMF Group. In today's global business environment and in line with standards such as GRI, KGL Group and UMF Group are committed to respecting and promoting human rights across all aspects of its operations and supply chain. Upholding human rights is fundamental to sustainable business conduct and essential for managing social risks, ensuring a safe and inclusive environment for all stakeholders.

Through ongoing policy updates, employee training and responsible business practices, KGL Group and UMF Group reinforce their commitment to ethical labour standards and the protection of human rights. This commitment includes:

- Fostering a workplace culture built on mutual respect, diversity and inclusivity, regardless of age, gender, race, nationality, religion, experience, or skills.
- Zero tolerance for discrimination, forced labour and child labour.
- Partnering only with businesses that share our ethical standards and human rights commitments.
- Respecting employee rights, including freedom of association and collective bargaining.
- Ensuring fair treatment of foreign workers, in full compliance with Malaysian labour laws.

All companies within KGL Group and UMF Group are committed to labour practices that promote mutual respect and understanding in relationships with employees, stakeholders and communities. KGL Group and UMF Group strictly prohibit the use of forced or child labour. Both KGL Group and UMF Group conduct business with partners who share this zero-tolerance stance.

For foreign workers, UMF Group ensures full compliance with Malaysia's Act 446 (Minimum

Standards of Housing, Accommodations and Amenities Act 1990), which governs minimum standards for worker accommodation.

Social Responsibility Policy

FOM currently has in place a Social Responsibility Policy to ensure that its business operations align with the principles of:

- Freedom of association
- Prohibition of child and forced labour
- Non-discrimination

UMF Group fully respects employees' rights to freedom of association and collective bargaining. Employees of UMF and FOM are members of Kesatuan Pekerja-Pekerja Perkilangan Perusahaan Makanan ("KPPPM") trade union. The Collective Agreement between FOM and KPPPM was renewed in FY2025. The Collective Agreement UMF and KPPPM remains in effect and is subject to renewal every three years, covering:

- Salary benefits
- Working hours and overtime
- Leave entitlements
- Wage structure
- Grievance procedures

Management holds ad hoc meetings with trade union members throughout the year. In FY2025, no significant complaints were escalated from the union.

Approximately 21% of total employees (FY2025: 663) are covered under their respective Collective Agreements. For non-union employees, individual employment contracts outline terms and conditions, supported by a structured grievance process to ensure fair and transparent resolution of workplace concerns.

Target for FY2025 and FY2026

- Strengthen labour practices in line with international standards.

FY2025 Progress and Performance

- Human rights topic formally recognised as a material sustainability matter within KGL's priorities.
- No incidents of non-compliance with labour practices and standards, nor any substantiated complaints concerning human rights violations, were reported by KGL Group and UMF Group in FY2025.

Diversity and Equal Opportunities

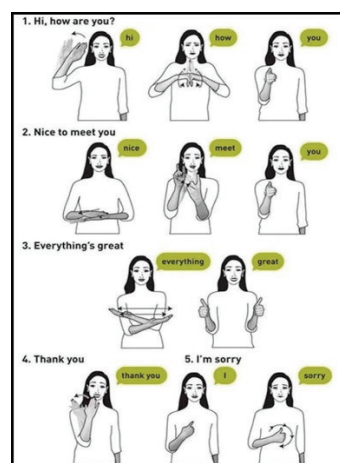
At KGL, we foster a culture rooted in respect, embracing diversity and inclusivity regardless of age, gender, race, nationality, religion, experience or skill sets. As part of our ongoing commitment to maintaining a positive and equitable workplace, we uphold a zero-tolerance policy towards discrimination.

Every individual is expected to treat one another with dignity and is provided equal access to opportunities for growth and advancement. We are also committed to providing fair and equitable workplaces that adhere to the relevant local laws and regulations.

Beyond policies and training, KGL Group and UMF Group actively reinforce their commitment to diversity and inclusion through tangible actions that drive meaningful change. KGL Group and UMF Group recognise that a diverse and inclusive workforce increases our creativity and competitive advantages.

At TGF, seven individuals from the deaf and mute community have been employed across warehouse

operations, accounting and administrative roles. To foster effective communication and inclusivity, staff are encouraged to learn simple American Sign Language ("ASL").



TGF employees are encouraged to learn and communicate using ASL, fostering an inclusive and supportive workplace environment.

KGL Group and UMF Group have consistently tracked and refined their methodology to monitor its performance on gender and age diversity.

Gender Diversity

As at 31 July 2025, the total workforce for KGL Group and UMF Group was 663, comprising 72% male and 28% female. These figures are consistent with the previous year's data. The table below presents the workforce breakdown by gender over the past three FYs.

By Gender ^(a)	FY2023				FY2024				FY2025			
	M	F	M %	F %	M	F	M %	F %	M	F	M %	F %
KGL Group	182	55	77%	23%	199	66	75%	25%	202	68	75%	25%
UMF Group	261	114	70%	30%	277	118	70%	30%	273	120	69%	31%
The Group	443	169	72%	28%	476	184	72%	28%	475	188	72%	28%

Note:

(a) M denotes Male; F denotes Female.

Age Diversity

A significant portion of the workforce at KGL and KGVO remains over 50 years of age. To address this, KGL Group and UMF Group are focusing on succession planning and filling critical roles to facilitate smooth transitions.

The table below highlights the distribution of employees by age groups over the past three FYs.

By Age Group	<30 years old (%)			30-50 years old (%)			>50 years old (%)		
	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
KGL Group	35	35	31	43	45	49	22	20	19
UMF Group	35	36	34	47	47	49	17	16	17
The Group	35	36	33	46	46	49	19	18	18

Workforce in Senior Management and Manager Roles

The next tables provide an overview of employees in senior manager and manager roles over the past three FYs.

Senior Manager	KGL Group			UMF Group			The Group		
	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
Total (No.)	7	5	5	10	7	7	17	12	12
Male									
Number	7	5	5	8	6	4	15	11	9
%	100%	100%	100%	80%	86%	57%	88%	92%	75%
Female									
Number	0	0	0	2	1	3	2	1	3
%	0%	0%	0%	20%	14%	43%	12%	8%	25%

Manager	KGL Group			UMF Group			The Group		
	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
Total (No.)	15	17	16	30	33	29	45	50	45
Male									
Number	12	14	13	19	22	18	31	36	31
%	80%	82%	81%	63%	67%	62%	69%	72%	69%
Female									
Number	3	3	3	11	11	11	14	14	14
%	20%	18%	19%	37%	33%	38%	31%	28%	31%

New Hire Rate

The table below shows an overview of new hire rates by gender, age group and geographical region over the past two FYs.

New Hire Rate ^(a)	FY2023			FY2024			FY2025		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Total %	17%	37%	30%	30%	18%	23%	20%	12%	15%
Total (No.)	39	135	174	75	72	147	54	46	100
By gender (%)									
Male	85%	84%	84%	84%	81%	82%	87%	72%	80%
Female	15%	16%	16%	16%	19%	18%	13%	28%	20%
By age (%)									
<30 years old	77%	62%	65%	65%	58%	62%	52%	59%	55%
30-50 years old	23%	34%	32%	33%	39%	36%	43%	37%	40%
>50 years old	0%	4%	3%	1%	3%	2%	6%	4%	5%
By region (%)									
Malaysia	100%	100%	100%	100%	100%	100%	100%	100%	100%
Singapore	0%	0%	0%	0%	0%	0%	0%	0%	0%

Note:

(a) Total percentage may not add up precisely to 100% due to rounding up adjustments.

Turnover Rate

The table below provides an overview of employee turnover rate by gender, age group and geographical region over the past two FYs.

Turnover Rate (a)	FY2023			FY2024			FY2025		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Total %	17%	26%	23%	21%	12%	15%	19%	12%	15%
Total (No.)	39	96	^(a) 135	52	46	98	51	47	98
By gender (%)									
Male	92%	78%	82%	94%	72%	84%	78%	72%	76%
Female	8%	22%	18%	6%	28%	16%	22%	28%	24%
By age (%)									
<30 years old	79%	60%	66%	64%	44%	54%	39%	45%	42%
30-50 years old	18%	30%	27%	33%	41%	37%	53%	40%	47%
>50 years old	3%	9%	7%	4%	15%	9%	8%	15%	11%
By region (%)									
Malaysia	100%	100%	100%	96%	98%	97%	100%	100%	100%
Singapore	0%	0%	0%	4%	2%	3%	0%	0%	0%

Note:

(a) The total percentage may not add up precisely to 100% due to rounding up adjustments.

The main reason for relatively higher employee turnover for the companies within KGL Group and UMF Group in Malaysia, is the competition from nearby plants in the Penang area for talents or workers through more attractive salaries. Despite this challenge, UMF Group managed to reduce the attrition rate to 12.4% in FY2025, a significant reduction compared to 26.4% in FY2023. This positive trend reflects KGL Group and UMF Group's ongoing efforts to build a more motivated and engaged workforce, with notable improvements observed across the UMF Group.

Target for FY2025 and FY2026

- Strengthen existing policies on Diversity and Equal Opportunities, Human Rights and other labour practices in line with international standards.

FY2025 Progress and Performance

- Although there is a limited number of women holding senior management positions in the KGL Group and UMF Group of companies, many of them continue to hold managerial positions in the Group's workplaces, for example, under the KGL Group and in UMF, FOM and KGVO under the UMF Group.

Training and Development

KGL Group and UMF Group recognise employees as key stakeholders whose skills and competencies directly influence their ability to achieve strategic and operational success. Investing in employee development is essential for enhancing productivity and innovation and also fostering engagement and long-term retention.

To support this, we have implemented structured training and development framework that equips employees with the necessary skills and knowledge to thrive in their roles. Training is delivered through a combination of on-the-job and formal programmes, tailored to individual needs and

aligned with both performance objectives and organisational goals.

Throughout the year, our training initiatives span a wide range of areas. New hires undergo a robust onboarding process that includes classroom training on company policies, ethics, safety and operational procedures. Training needs are assessed individually to ensure targeted development aligned with employee performance and organisational goals. This proactive strategy enables us to build a capable, resilient workforce that supports KGL's long-term sustainability ambitions.

KGL Group and UMF Group also support youth development through structured internship programmes for students and graduates, offering hands-on experience, nurturing future industry talents. This reflects KGL Group and UMF Group's dedication to workforce readiness and sustainable growth. In FY2025, six interns were placed across various departments within the KGL Group and UMF Group, including safety, ESG, maintenance, HR and quality.

Operations teams at UMF and FOM continued to participate in the required mandatory training to ensure compliance with the necessary skill-specific job requirements. KGL Group and UMF Group are dedicated to provide ongoing training, whether it is on-the-job or in classroom settings, to enhance employee knowledge and skills and ultimately improving their competency.

In FY2025, training programmes were tailored to focus on the following areas:



The table below outlines the training and development performance for KGL Group and UMF Group over the past three FYs.

Overview of Training Hours

Training Hours ^(a)	FY2023			FY2024			FY2025		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Total training hours ^M	523	3,067	3,590	386	2,895	3,281	560	5,057	5,616
Total training hours ^F	107	1,765	1,872	529	1,181	1,710	355	3,037	3,391
Total training hours ^(b)	630	4,832	5,462	^(d) 915	4,076	^(d) 4,990	914	8,093	9,007
Average training hours (male) ^(c)	3.0	12.3	8.4	2.0	10.6	7.1	2.8	18.5	11.8
Average training hours (female) ^(c)	1.9	15.6	11.0	8.5	10.0	9.5	5.2	25.3	18.0
Average training hours	2.8	13.3	9.3	^(d) 3.7	10.4	^(d) 7.8	3.4	20.4	13.6

Notes:

(a) M denotes Male; F denotes Female.

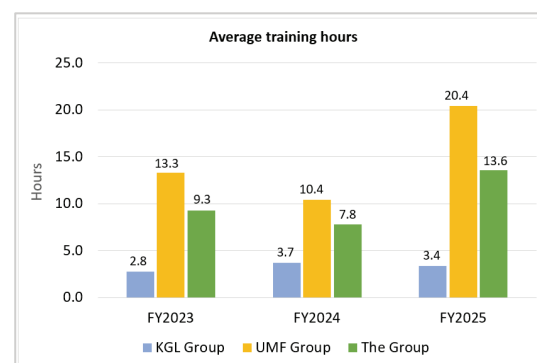
(b) Total training hours may not add up precisely due to rounding up adjustments.

(c) Average training hours are calculated based on 12 months' average male and female employee count, respectively.

(d) FY2024 data on total training hours and average training hours per employee for KGL Group and the Group have been restated due to reporting errors in TGF's training hours data.

Compared to FY2024, total training hours increased by 80% across KGL Group and UMF Group, with UMF Group reporting a 99% rise, driven by a stronger focus on compliance-based training and improved tracking.

Training hours for KGL Group remained unchanged overall, as KGL and SHC recorded increases, while TGF saw a decrease due to prioritising employee hiring. A renewed focus on compliance-based training is planned for FY2026.



Target for FY2025 and FY2026

- To organise and increase the number of internal training programmes.

FY2025 Progress and Performance

- UMF Group experienced a significant increase in its training hours over the past three FYs with a dedicated focus on training made available for all employees across the operations.

Occupational Health and Safety

Safeguarding the health and safety of our employees and contractors is a cornerstone of KGL's sustainability strategy. KGL Group and UMF Group are committed to maintaining safe and compliant workplaces across all operations, guided by proactive measures, structured training and clear governance. Given the nature of some of the operations, workers and other stakeholders may face potential hazards which may lead to work-related injuries. Beyond the direct risks, incidents occurring within the operational boundaries may lead to wider consequences, including operational

interruptions, legal challenges and reputational damage.

We strive to maintain a strong safety culture and strict adherence to health and safety regulations through various health and safety measures to ensure a safe working environment. KGL Group and UMF Group ensure alignment with Malaysia's Occupational Safety and Health Act 1994 ("OSHA") and have adopted various internal policies to support safe operations.

Entity	Policy Adopted	Focus Area
<ul style="list-style-type: none"> TGF & UMF FOM KGVO 	<ul style="list-style-type: none"> Environment, Health and Safety Policy Safety, Health and Environment Policy Safety and Health Policy 	Committed to compliance and continual improvements and supports safe, hazard-free and environmentally responsible operations through adequate control, consultation, training and prevention of workplace incidents.

Occupational Health and Safety Management

Safety Communication

All employees must understand safety procedures and policies to minimise risks and identify hazards early. KGL Group and UMF Group aim to develop an annual safety awareness training in FY2026. KGL Group and UMF Group do not currently adopt any formal occupational health and safety management systems.

Clear communication of safety procedures is essential to maintaining a hazard-free workplace. All new employees receive safety briefings during induction and suppliers are briefed upon entering plant facilities. Environment Health and Safety bulletin is published on a monthly basis.



Occupational Health and Safety Management	
Safety Programmes	<p>To foster a strong safety culture, KGL Group and UMF Group provide safety training throughout the year. These initiatives are designed to reduce risks, ensure regulatory compliance and promote employee well-being.</p> <p>These trainings cover:</p> <ul style="list-style-type: none"> • General Safety Training: Conducted year-round across all operational sites in relation to standard operating procedures (“SOPs”), chemical handling, scheduled waste and confined space related training. • Emergency Preparedness: Includes annual fire drills, evacuation exercises, periodical first-aid and cardiopulmonary resuscitation training. • Occupational Safety and Health (OSH): Comprehensive modules tailored to operational needs such as forklift driver training, audiometry testing, first-aid inspections and fire safety training certified by the Malaysian Fire and Rescue Department (“BOMBA”). <p>1,687 of health & safety training hours for employees in FY2025</p>
Health and safety governance	<p>To strengthen health and safety governance, several entities within KGL Group and UMF Group have either formed committees or appointed safety coordinators.</p> <ul style="list-style-type: none"> • TGF, UMF and FOM have their own health and safety committees. • Safety coordinators have been appointed in TGF, SHC, UMF, FOM and KGVO. <p>KGL Group and UMF Group are currently evaluating health and safety assessments to ensure compliance with the amended OSHA requirements. In FY2026, KGL Group and UMF Group aim to begin tracking the completion of fire drills, quarterly safety committee meetings and the periodical forklifts driver training.</p>
Emergency preparedness	<p>To address potential emergencies, UMF Group maintains emergency response teams (“ERT”) in UMF and FOM. The ERT team comprises staff members trained to act quickly in the event of any emergencies, specifically for firefighting at the workplace. ERT members in FOM are trained in Fire Safety Organisation (OKK) by BOMBA. UMF maintains its ERT team despite obtaining exemption from fire certificate requirement. KGVO and CPM do not require trained ERT teams at their sites due to the exemption from fire certificate requirement.</p> <p>We conduct periodic emergency response and preparedness, emergency drills and training exercises, ensuring the procedures remain effective and responsive to changing conditions.</p>

Work-Related Incidences

KGL is pleased to report that KGL Group and UMF Group have maintained a zero-fatality record, with no fatalities as a result of work-related related injury or ill health recorded since FY2020.

In FY2025, KGL Group and UMF Group recorded three work-related injuries, related to head, finger and shoulder injuries. Mitigation measures included

installing warning signage, strengthened personal protective equipment (“PPE”) training, reviewed PPE mapping, and enhanced safety awareness briefing.

Notwithstanding this, the number of recordable work-related injuries in FY2025 is lower than FY2024.

The table below provides an overview on health and safety impacts over the past three FYs.

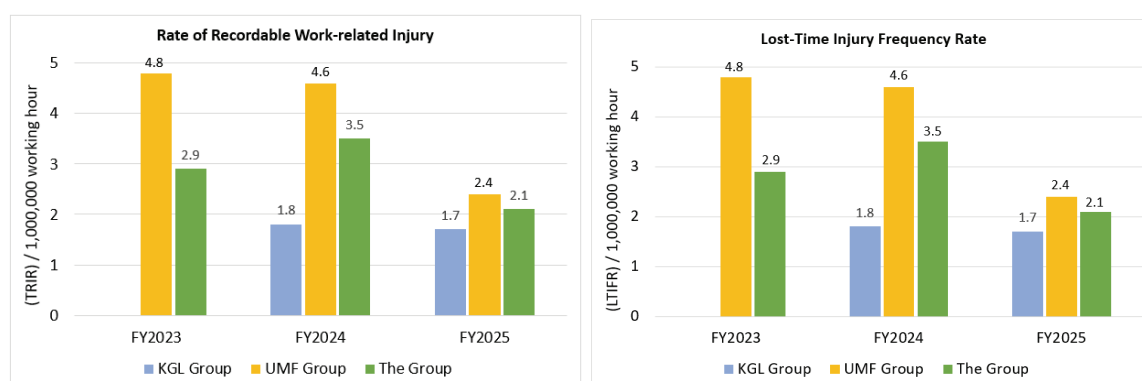
Safety Incidents	FY2023			FY2024			FY2025		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Number of fatalities	0	0	0	0	0	0	0	0	0
Number of high consequence injuries ^(a)	0	0	0	0	0	0	0	0	0
Number of recordable work-related injuries ^(b)	0	4	4	1	4	5	1	2	3
Number of lost-time injuries (LTI) ^(c)	0	4	4	1	4	5	1	2	3

Notes:

(a) Refers to work-related injury that results in a fatality or an injury which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.

(b) Refers to work-related injury that leads to any of the following: death, days away from work, restricted work or job transfer, medical treatment beyond first-aid, loss of consciousness or significant injury diagnosed by a licensed healthcare professional.

(c) Refers to an incident that causes injury that prevents a person from returning to their next scheduled shift or work period.



Calculated based on the total cases over the total number of cases per 1,000,000 hours worked by employees.

Total Working Hours	KGL Group	UMF Group	The Group
FY2023	558,010	825,760	1,383,769
FY2024	548,550	863,743	1,412,293
FY2025	581,989	830,755	1,412,744

Targets for FY2025 and FY2026

- Increase training or campaigns to create awareness of health and safety and maintain high safety standards
- Maintain zero fatalities

FY2025 Progress and Performance

- Safety-related training hours increased by 52% from 1,107 hours (FY2024) to 1,687 hours (FY2025).
- Zero fatalities recorded within KGL Group and UMF Group.
- Both rate of recordable work-related injuries and Lost-Time Injury Frequency Rate reported a reduction from 3.5 to 2.1 for the Group from FY2024 to FY2025.

Community Engagement

As part of KGL's commitment to social responsibility and stakeholder engagement, the Group participated in a range of meaningful community initiatives. In FY2025, we continued to support initiatives that contribute to and promote culture, education and health as well as the well-being of the communities we serve, to create a lasting positive impact.

In FY2025, KGL Group and UMF Group made both monetary and non-monetary contributions, to support various organisations and initiatives. The community investments increased from SGD95,166 reported in FY2024 to SGD150,994 in FY2025.

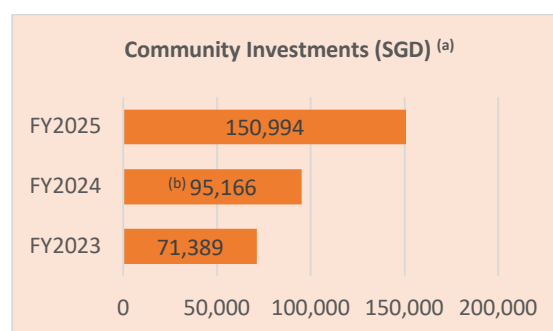
KGL Group and UMF Group's effort in FY2025 actively supported community development through initiatives focused on culture, education, health, national day celebrations and underprivileged communities.

Cultural engagement included support for events such as the Kaamatan Harvest Festival and the International Unicorn Dance sponsored by Persatuan Kebudayaan Zhong Hua.

In the health sector, KGL Group and UMF Group contributed food baskets during Red Cross blood donation campaigns and sponsored medical initiatives such as those held by the Malaysian

National Heart Institute ("IJN"), hosting wellness workshops such as "Cycle to Your Heartbeat", promoting healthy lifestyles through golf events and World Heart Day activities with the Singapore Heart Foundation.

Educational efforts included backing the "Wekie Champ National Mental Arithmetic Competition". UMF Group also contributed in-kind support for Singapore's National Day celebrations and regularly provided aid to underprivileged communities through donations to charities, underprivileged homes and flood relief efforts.



Notes:

(a) Data for FY2023 and FY2024 were previously rounded up. They have now been restated to reflect actual values without rounding.

(b) FY2024 community investments data for UMF Group and the Group have been restated to account for additional withholding tax applied to FOM's contribution.

Culture

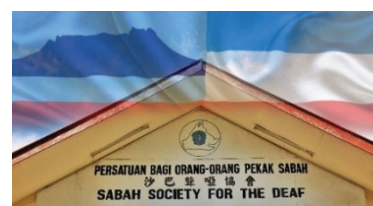


Kaamatan celebrations with the Mahanga Kg Maag community
TGF team contributed food products to the community in Mahanga Kg Maang, Penampang, Sabah in conjunction with Kaamatan harvest festival celebrated by the Kadazan-Dusun people of Sabah.

Disability Inclusion

Sabah Society for the Deaf

TGF partnered with the Sabah Society for the Deaf ("SSD") to promote inclusivity and economic empowerment. It hired seven deaf and mute individuals, creating meaningful job opportunities and a more inclusive workplace. TGF also supported the SSD Charity Bazaar in May 2025 with in-kind contributions.



Education



Educational visit – Integrated Special Education Programme

TGF contributed in-kind donations to support a group of special needs children participating in the “Lawatan Sambil Belajar - Program Pendidikan Khas Integrasi” during their educational visit to Sekolah Kebangsaan Kibabaig in Penampang, Sabah. This initiative aimed to enrich the learning experience of children with autism through interactive and community-based exposure.

Supporting Underprivileged Communities

House of Hope

In FY2025, we volunteered at the House of Hope by spending time with the elderly and children while understanding the challenges they face. The House of Hope is a charitable organisation dedicated to supporting families affected by poverty.



Health



In support of heart health and in alignment with the nutritional benefits of FOM's oat-based products, FOM provided cash sponsorship to the IJN Foundation.

FOM sponsored in-kind contributions to the “Cycle to Your Heartbeat Workshop” as part of its commitment to promote active lifestyles through cycling while raising awareness about heart health. This initiative reflects our commitment to preventive healthcare and holistic well-being within the community.



National Day

In celebration of the Singapore National Day, FOM contributed in-kind support for the Singapore National Day Parade 2025.

Environmental Efforts

UMF organised a mangrove tree planting initiative in collaboration with the Penang Inshore Fisherman Welfare Association (“PIFWA”) at Sungai Acheh, Nibong Tebal”. 60 employees volunteered, contributing to coastal ecosystem restoration and biodiversity enhancement. UMF plans to monitor the progress of this initiative over a three-year period, with annual site visits by volunteer teams to assess growth, support maintenance and strengthen community partnerships. This long-term effort reflects a commitment to environmental resilience and meaningful local impact.



Target for FY2025 and FY2026

- Strengthen corporate social responsibility framework with targeted programmes and focus areas to adopt and support.

FY2025 Progress and Performance

- Strengthened community engagement through increased investments across three consecutive FYs.
- 160 volunteer hours recorded in FY2025.

Operational Excellence

Operational excellence is key to our commitment to social responsibility, ensuring that our products and services meet the highest standards of quality, safety and ethical integrity. We recognise that product quality and accountability are not only essential to customer satisfaction but also to build long-term trust with stakeholders. Equally, our

supply chain management practices are designed to ensure that we work with those who share their commitment to sustainability. Through continual improvements and collaboration with responsible partners, we strive to deliver value that is sustainable, inclusive and aligned with our ESG goals.

Memberships in Business Associations

The companies within KGL Group and UMF Group are the members of several trade, business and food manufacturer associations and federations in Singapore and Malaysia. Participation in these organisations and groups allows them to stay relevant in industry matters and collaborate with other industry players.

KGL	<ul style="list-style-type: none">• Singapore Business Federation (SBF)• Singapore Food Manufacturer's Association (SFMA)
UMF and FOM	<ul style="list-style-type: none">• Federation of Malaysian Manufacturers (FMM)
UMF and FOM UMF	<ul style="list-style-type: none">• Malaysian Employers Federation (MEF)• Persatuan Pengilang Tepung Gandum Malaysia (Flour Millers Association of Malaysia)
FOM	<ul style="list-style-type: none">• Malaysia Business Group (MBG)

Product Quality and Responsibility

We are committed to delivering products that meet stringent quality standards and regulatory requirements, ensuring safety, reliability and performance across their lifecycle. Our quality assurance framework integrates reliable testing protocols, customer feedback mechanisms and continual improvement initiatives to proactively identify and address potential risks.

Policy Commitments

KGL Group and UMF Group strive to uphold high health and safety standards for their products and services, adopting food safety management practices to remain competitive.

- TGF complies with the standards as required by their customers at all times.
- SHC, UMF, FOM and KGVO implemented the Food Safety Policy Statement and Halal Policy.

These practices reflect KGL's broader commitment to operational excellence, product responsibility and customer satisfaction.

Quality Control Across Operations








Across its Malaysian operations, KGL Group and UMF Group enforce strict quality control ("QC") and quality assurance ("QA") protocols to ensure product safety and customer satisfaction. Manufacturing plants operated by UMF, FOM and KGVO are equipped with in-house laboratories for product testing.

UMF maintains a dedicated baking laboratory for hands-on testing to verify that finished products meet required specifications. The flour milling and dhal processing facilities conduct thorough QC and QA inspections throughout the milling and splitting processes. At FOM, quality procedures span the entire production cycle, from raw material testing to final packaging, ensuring consistency and compliance.

In its trading and distribution businesses, quality control is primarily conducted through visual inspections to ensure packaging meets the basic specifications required by customers.

Certifications and Quality Standards

The companies within the KGL Group and UMF Group maintain certifications and systems relating to manufacturing and food safety management, as listed below:

Certification / Standard	Description / Purpose
 Halal	Official Malaysian certification confirming products compliance with Islamic dietary laws; suitable for Muslim consumers
 MeSTI (Makanan Selamat Tanggungjawab Industri)	Malaysian food safety assurance certification for hygiene and safety in food handling
 ISO 22000: 2018	International standard for food safety management systems across the supply chain
 FSSC 22000 V6	Global food safety systems certification ("FSSC") scheme for food safety management systems ("FSMS")
 MS 1480: 2019 (HACCP)	Malaysian standards for Hazard Analysis and Critical Control Points ("HACCP") in food production
 SIRIM (Edible Wheat Flour) MS85:2018	Malaysian standard for wheat flour quality, certified by SIRIM QAS International
 ESRP (Enhanced Regulated Source Programme)	Singapore's Safety and Risk Assessment Programme for operational risk management and workplace safety

To further strengthen KGL Group and UMF Group's quality standards, SHC achieved ISO 22000: 2018 Food Safety Management certification for Food Safety Management, while KGVO obtained MS1480: 2019 (HACCP) certification in FY2025. KGVO is undergoing the ISO 22000: 2018 audit and is expected to be certified in the following year.

TGF, operating within the trading and distribution business, does not hold its own food safety certifications, such as Halal or MeSTI. Instead, these certifications are typically maintained by the product manufacturers or suppliers based on requests from TGF's customers.

The MeSTI certification is issued by the Malaysian Ministry of Health, while the Halal certification is granted by the Department of Islamic Development of Malaysia.

In FY2025, several surveillance audits were conducted by the relevant certification bodies to ensure compliance with the standards such as MESTI, ISO, FSSC and the Ministry of Health's guidelines.

No major findings were reported on non-conformance or product health and safety violations arising from any of the entities in KGL Group or UMF Group.

Customer Satisfaction

KGL Group and UMF Group serve a wide range of customers across Singapore, Malaysia, ASEAN, the Middle East and other global markets through its various operations:

- **TGF** supplies products to retail outlets, hotels, restaurants and industrial partners across Sabah.
- **SHC** distributes starches, wheat flour and other food products in Peninsular Malaysia.
- **UMF Group** serves distributors, supermarkets, retailers and industrial users.

Customer Engagement and Feedback Mechanisms

To better understand customer and consumer needs, KGL Group and UMF Group have established multiple engagement platforms:

- Corporate websites
- Official phone lines
- Dedicated email channels

Customer feedback is gathered through customer satisfaction surveys conducted annually or every six months, allowing customers to evaluate product performance and quality. The findings are reviewed by the sales teams to identify areas for

improvement and determine necessary follow-up actions. Product complaints are managed by the respective sales departments, with direct collaboration between suppliers and customers to resolve issues.

Sustainability Ratings and Supplier Audits

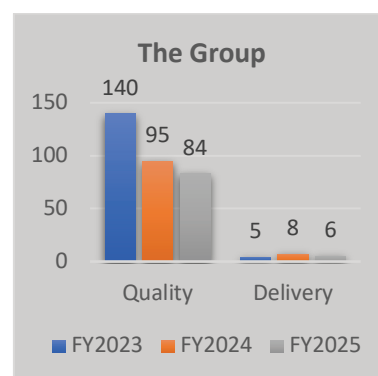
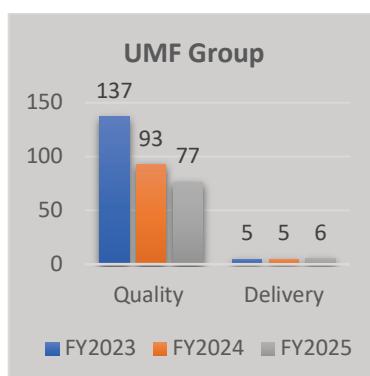
In response to customer requests, FOM subscribed to a globally recognised sustainability rating platform (Eco Vadis) to assess its ESG performance across areas such as environment, labour, human rights, ethics and sustainable procurement. FOM has maintained its Eco Vadis score at 50, on a scale from 0 to 100. Additionally, FOM underwent a SMETA (Sedex Members Ethical Trade Audit) audit in March 2025, with no new findings reported.

Complaints Management and Corrective Actions

Both the KGL Group and UMF Group have implemented structured processes to manage complaints, identify root causes and monitor corrective actions.

UMF Group commonly addresses concerns related to product quality and packaging. Some customers also request audits or site visits at UMF or FOM facilities to verify standards and practices. KGL Group and UMF Group monitor customers complaints, which are categorised by issues related to quality, service and delivery.

Customer Complaints



Common complaints include foreign matter, packaging defects, product quality and weight consistency. KGL Group and UMF Group address these issues through SOPs, process reviews, staff retraining, humidity and pest control, stricter supplier oversight, inspections and feedback systems.

These actions strengthen quality assurance by focusing on hygiene, environmental control, staff competency and supplier collaboration. KGL Group and UMF Group remain committed to preventing issues through proactive monitoring and continual improvement to ensure product quality, safety and customer satisfaction.

Target for FY2025 and FY2026

- Maintain customers' complaints at acceptable levels.

FY2025 Progress and Performance

- In FY2025, KGL Group recorded seven customer complaints as compared to five cases in FY2024, while UMF Group recorded 83 complaints, a reduction from 98 in the previous year. The overall improvement was primarily driven by enhanced complaint management and product quality initiatives implemented by UMF Group.
- No product recalls due to health and safety concerns and no fines or penalties imposed in relation to product safety.

Supply Chain Management

KGL Group and UMF Group rely on a trusted network of partners, suppliers and vendors to ensure efficient operations and a resilient supply chain. We recognise the importance of making well-considered sourcing decisions and therefore, collaborate with partners who share our commitment to sustainability, an essential element in our sustainability strategy.

In line with our dedication to responsible supply chain management, KGL Group and UMF Group aim to progressively integrate ESG considerations into their supply chain strategy, positioning us for sustained growth and long-term positive impact.

What we source from our suppliers

Some of the key materials sourced by KGL Group and UMF Group include raw materials, packaging, chemicals, transportation services and other outsourced functions. KGL imports and distributes products from a wide range of supplier base, including FMCG companies, manufacturers and raw material providers.

UMF Group's manufacturing businesses source products from both direct and indirect suppliers across Singapore, Malaysia and international markets.

Supplier Selection, Evaluation & Assessment

Each entity within KGL Group and UMF Group follow their own SOPs and procurement practices to ensure effective supplier selection, evaluation and assessment. As part of the KGL Group and UMF

Group's responsible business practices, suppliers are required to provide an Integrity Pledge, a written assurance of compliance with the anti-bribery and corruption policies and all applicable laws. Further details are available in the Ethical Business Practices section of this Report.

Suppliers are chosen based on business needs, with transparent selection criteria that consider industry experience, reputation, lead times and cost-effectiveness. Due diligence is conducted to verify credit standing, market reputation and track record. Supplier performance is monitored through periodic assessments, including product sales performance and annual audits. Many of our suppliers are long-term partners with proven reliability.

UMF sources wheat and peas from Canada, Australia, the United States of America and the Black Sea region, with regular due diligence and performance reviews. New suppliers are evaluated on a trial basis prior to formal engagement and all suppliers are reviewed annually for quality, delivery, cost and service.

KGL Group and UMF Group plan to start tracking spending on local suppliers in FY2026. However, since most key products are sourced overseas for quality and availability reasons, opportunities to support local economies and reduce supply chain emissions are limited. In FY2025, KGL Group and UMF Group continued to face challenges such as weather uncertainties, geopolitical tensions and inflation, creating a complex market environment.

Targets for FY2025 and FY2026

- Strengthen supply chain management with responsible, sustainable practices in conducting business with third parties.
- Screen, evaluate and assess suppliers based on ESG criteria.

FY2025 Progress and Performance

- KGL Group and UMF Group are reviewing the implementation of ESG screening, evaluation and assessment of suppliers in the next reporting cycle. A phased approach is being considered to gradually incorporate ESG criteria across the supply chain, supported by new policies and controls over time.

GOVERNANCE



Responsible Business

Ethical Business Practices

KGL Group and UMF Group recognise that integrity and transparency are essential for building stakeholder trust and ensuring long-term success.

Anti-Bribery and Corruption

KGL enforces a strict zero-tolerance policy on bribery and corruption. Although a comprehensive group-wide policy is not implanted yet, TGF, SHC and UMF Group have in place a comprehensive Anti-Bribery and Corruption (“ABC”) Policy designed to uphold highest standards of business ethics and prevent bribery and corruption in their operations. Internal controls are regularly reviewed and strengthened to mitigate related risks. KGL Group and UMF Group adhere to the anti-corruption laws in Malaysia and other countries where it operates.

All new and active suppliers for KGL Group and UMF Group are required to sign an Integrity Pledge, renewed every three years. In FY2025, 99% of identified suppliers committed to the Integrity Pledge, with ongoing monitoring by the compliance team. No incidents of bribery or corruption were recorded, nor were there any legal claims involving KGL Group, UMF Group or their employees.

During FY2025, group-wide risk assessments were updated across all entities within KGL Group and UMF Group, with assessments found to be satisfactory and improvement opportunities identified for action in the next financial year. Full ABC risk assessments are conducted every three years.

Training and Awareness

KGL Group and UMF Group provide regular training on corruption-related topics to all its employees. In FY2025, 472 employees completed the training, achieving a 97% completion rate among those planned to attend and covering 64% of the total workforce. The training was delivered through induction programmes for new joiners and annual refreshers for existing staff. KGL Group and UMF Group aim for 100% training coverage in the forthcoming year, including TGF team, hence reinforcing its commitment to transparency and accountability.

Whistleblowing Policy

KGL Group and UMF Group encourage employees to report any suspected incidents via the whistleblowing channel. KGL’s Whistleblowing Policy provides a safe and confidential channel for employees to report misconduct or irregularities, with confidentiality and protection against retaliation. Reports can be made directly to the Chairman of the AC and all cases are handled with strict confidentiality. In FY2025, no whistleblowing reports or complaints were received. KGL’s Whistleblowing Policy is published on its website at www.khongguanlimited.com.

UMF Group’s Whistleblowing Policy is designed to enable employees to voice concerns to the Compliance Officer while ensuring protection from retaliations or victimisation for raising issues in good faith. All reports are treated with strict confidentiality and the policy applies to all employees of UMF and its subsidiaries.

Good Corporate Governance

KGL is committed to upholding high standards of corporate governance. Details of KGL’s governance practices and processes are outlined in the Corporate Governance section of the 2025 Annual Report, while our sustainability governance framework is presented on page 6 of this Report.

Compliance with Laws and Regulations

To maintain stakeholder trust, KGL Group and UMF Group prioritise full compliance with applicable laws and regulations in Singapore, Malaysia and all countries where we operate. We recognise that non-compliance may result in legal penalties, reputational harm or loss of certifications and licenses. To mitigate these risks, KGL Group and UMF Group actively monitor changes in the regulatory landscape that impact our businesses and makes the necessary adjustments to internal

processes and controls to ensure ongoing compliance with the relevant requirements.

In FY2025, KGL Group and UMF Group received compounded fine amounting to SGD1,941, related to food hygiene, vehicle load limits, scheduled waste management and withholding tax. Immediate corrective actions were taken and enhanced measures have since been implemented to prevent recurrence and strengthen regulatory adherence.

Target for FY2025 and FY2026

- Maintain zero incidents of corruption to uphold zero tolerance for anti-bribery and corruption practices.
- Strengthen internal policies relating to Ethical Business Practices and Corporate Governance concerning ESG factors.

FY2025 Progress and Performance

- Zero reports of corruption and whistleblowing cases.
- Zero legal claims on corruption practices brought against the employees of KGL Group and UMF Group.
- No significant non-compliance cases resulting in fines, except for the seven relatively minor compounds imposed on SHC, UMF, FOM and KGVO for food hygiene, vehicle load limits, scheduled waste management and withholding tax matters.

Data Privacy and Security

With growing global concerns on cyber threats, KGL recognises the importance of managing cybersecurity and data privacy. As we benchmark with other companies and industry standards, it is clear that data privacy and security are crucial to KGL Group and UMF Group's long-term success.

KGL Group and UMF Group are committed to safeguarding personal data and upholding privacy of its stakeholders and understand the significance of a robust governance framework in safeguarding our crucial data assets effectively.

During the year, UMF Group implemented the Personal Data Protection Policy. KGL Group aims to

develop these policies in the coming year. We have identified measures to protect data and to respond to any data-protection incidents.

Under UMF Group, one cybersecurity incident, specifically related to a business email compromise (BEC) incident, was recorded in UMF during FY2025. It was promptly contained without any material impact on operations. Immediate actions were taken to strengthen the controls. Additional measures will be considered to ensure effectiveness in line with industry practices.

Target for FY2026

- Maintain zero substantiated complaints concerning breaches of customer privacy and losses of customer data.

FY2025 Progress and Performance

- Zero substantiated complaints concerning breaches of customer privacy and losses of customer data.

SUMMARY OF PERFORMANCE DATA

ENVIRONMENT ^(a)		KGL Group			UMF Group		
Financial Year		FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
Energy Management							
Solar Power Generated	kWh	0	35,881	84,663	74,559	730,223	796,914
Solar Power Consumed	kWh	0	25,540	47,958	58,742	666,661	673,196
Purchased Electricity Consumption	kWh	361,165	399,813	338,074	11,462,051	11,080,125	10,556,711
Total Electricity Consumption ^(b)	kWh	361,165	425,353	386,032	11,520,793	11,746,786	11,229,907
Total Fuel Consumption	litres	155,219	166,462	152,959	419,127	429,584	463,748
Total Energy Consumption	GJ	6,850	7,492	6,873	56,608	57,799	57,142
Energy Consumption Intensity	GJ / per business activity ^(c)	95.18	106.68	93.61	502.03	500.67	512.12
Climate Change and Greenhouse Gas Emissions (location-based)							
Scope 1 GHG Emissions	tCO ₂ e	391	412	379	1,072	1,078	1,165
Scope 2 GHG Emissions	tCO ₂ e	205	203	186	8,940	8,399	8,171
Scope 3 GHG Emissions ^(d)	tCO ₂ e	-	-	188	-	-	439
Total GHG emissions (Scope 1 + 2)	tCO ₂ e	596	614	565	10,013	9,477	9,336
Total GHG emissions (Scope 1 + 2 + 3)	tCO ₂ e	-	-	753	-	-	9,775
Total GHG Intensity (Scope 1 + 2)	tCO ₂ e / per business activity ^(c)	8.28	8.75	7.69	88.8	82.09	83.67
Total GHG Intensity (Scope 1 + 2 + 3)	tCO ₂ e / per business activity ^(c)	-	-	10.26	88.8	82.09	87.61
Climate Change and Greenhouse Gas Emissions (market-based)							
Scope 2 GHG Emissions	tCO ₂ e	-	-	186	-	-	7,190
Total GHG emissions (Scope 1 + 2)	tCO ₂ e	-	-	565	-	-	8,355
Total GHG emissions (Scope 1 + 2 + 3)	tCO ₂ e	-	-	753	-	-	8,795
Total GHG Intensity (Scope 1 + 2)	tCO ₂ e / per business activity ^(c)	-	-	7.69	-	-	74.88
Waste Management							
Total Hazardous Waste Generated	tonnes	0	0	0	2.00	3.30	3.67
Total Non-hazardous Waste Generated	tonnes	10.03	21.57	41.55	306.00	357.88	324.17
Total Waste Generated	tonnes	10.03	21.57	41.55	308.00	361.19	327.83
Total Waste Diverted from Disposal	tonnes	1.83 (18%)	2.18 (10%)	12.57 (30%)	159.07 (52%)	180.17 (50%)	201.55 (61%)
Total Waste Directed to Disposal	tonnes	8.20 (82%)	19.38 (90%)	28.98 (70%)	148.92 (48%)	181.02 (50%)	126.28 (39%)
Water Management							
Total Water Consumption	m ³	9,709	8,338	8,490	33,258	25,249	31,820
Water Consumption Intensity	m ³ / per business activity	135	119	116	295	219	285

Note: (a) Some figures may not add up precisely due to rounding adjustments.

(b) Business activity is expressed in million SGD revenue for KGL Group and in kilotonne (kt) of raw material input for UMF Group.

(c) Total electricity consumption = Solar Power Consumption + Purchased Electricity Consumption.

(d) Scope 3 emissions include emissions from Employee Commuting and Non-Hazardous Waste Generation.

SOCIAL ^(a)		KGL Group			UMF Group		
Financial Year		FY2023	FY2024	FY2025	FY2023	FY2024	FY2025
Employment and Labour Practices							
Permanent Employees		237	265	270	374	391	390
Temporary Employees		0	0	0	1	4	3
Total workforce		237	265	270	375	395	393
Diversity and Equal Opportunities							
Male		182 (77%)	199 (75%)	202 (75%)	261 (70%)	277 (70%)	273 (69%)
Female		55 (23%)	66 (25%)	68 (25%)	114 (30%)	118 (30%)	120 (31%)
Workforce Breakdown by Age Group							
<30 years old		82 (35%)	92 (35%)	85 (31%)	133 (35%)	143 (36%)	133 (34%)
30-50 years old		103 (43%)	119 (45%)	133 (49%)	178 (47%)	187 (47%)	192 (49%)
>50 years old		52 (22%)	54 (20%)	52 (19%)	64 (17%)	65 (16%)	68 (17%)
Workforce Breakdown by Working Region							
Malaysia		227 (96%)	257 (97%)	261 (97%)	371 (99%)	392 (99%)	390 (99%)
Singapore		10 (4%)	8 (3%)	9 (3%)	4 (1%)	3 (1%)	3 (1%)
New Hires and Turnover							
Total number of new hires		39 (17%)	75 (30%)	54 (20%)	135 (37%)	72 (18%)	46 (12%)
Total number of turnovers		39 (17%)	52 (21%)	51 (19%)	96 (26%)	46 (12%)	47 (12%)
Training and Development							
Total training hours for male		523	386	560	3,067	2,895	5,057
Total training hours for female		107	529	355	1,765	1,181	3,037
Total training hours		630	915	914	4,832	4,076	8,093
Average training hours for male		3	2	2.8	12.3	10.6	18.5
Average training hours for female		1.9	8.5	5.2	15.6	10	25.3
Average training hours (per employee)		2.8	3.7	3.4	13.3	10.4	20.4
Occupational Health and Safety							
Number of fatalities		0	0	0	0	0	0
Number of high consequence injuries		0	0	0	0	0	0
Number of recordable work-related injuries		0	1	1	4	4	2
Number of lost-time injuries (LTI)		0	1	1	4	4	2
Rate of recordable work-related injuries (per one million hour)		0	1.8	1.7	4.8	4.6	2.4
LTI Frequency Rate (LTFR) (per one million hour)		0	1.8	1.7	4.8	4.6	2.4
Total working hours		558,010	548,550	581,989	825,760	863,743	830,755
Community Engagement							
Community Investments (SGD)		974.81	333.27	1,399.59	70,413.82	94,832.27	149,594.77
Volunteer Hours		0	0	0	0	0	0

Note: (a) Some figures may not add up precisely due to rounding adjustments.

SOCIAL ^(a)		KGL Group		UMF Group	
Financial Year		FY2023	FY2024	FY2025	FY2025
Product Quality and Responsibility					
Total Number of Product Recalls		0	0	0	0
Total Number of Customer Complaints		3	5	7	83

Note: (a) Some figures may not add up precisely due to rounding adjustments.

GOVERNANCE ^(a)		KGL Group		UMF Group	
Financial Year		FY2023	FY2024	FY2025	FY2025
Ethical Business and Good Governance					
Reported whistleblowing case		0	0	0	0
Reported corruption case		0	0	0	0
Total training hours on Anti-Bribery & Corruption (ABC)		98	131	103	422
Total number of employees trained on ABC ^(b)		49	127	50	422
Percentage of employees trained on ABC (%)		21%	48%	100%	97%
Suppliers signed Integrity Pledge (%)		-	72%	99%	99%
Compliance with Laws and Regulations					
Number of compounds		-	1	2	7
Sum of compounds (SGD)		-	718	896	1,167

Notes: (a) Some figures may not add up precisely due to rounding adjustments.

(b) Yearly refresher for ABC training except for TGF. FY2023 data have been restated from 331 pax to 341 pax.

GRI Content Index

GRI Standard	Disclosure	Page number(s)/ and or Remarks
GRI 2 : General Disclosures 2021		
1. The organisation and its reporting practices		
2-1	Organisational details	SR pages 4 to 5 AR page 6 www.khongguanlimited.com
2-2	Entities included in the organisation's sustainability reporting	SR pages 2, 3, 5 AR page 3 Chairman's Statement www.khongguanlimited.com
2-3	Reporting period, frequency and contact point	SR pages 2 to 3
2-4	Restatements of information On Energy management, Climate change and GHG emissions, Waste management, Water management, Training and development and Community engagement	SR pages 15 to 17, 19 to 20, 25, 28, 39, 43
2-5	External assurance	SR pages 2 to 3 No external assurance, but internal review was done in FY2025.
2. Activities and workers		
2-6	Activities, value chain and other business relationships	SR pages 5, 49 to 50
2-7	Employees	SR pages 31 to 34
2-8	Workers who are not employees	This Report does not include data on workers who are not employees.
3. Governance		
2-9	Governance structure and composition	SR pages 5 to 6 AR pages 14 to 17
2-10	Nomination and selection of the highest governance body	AR pages 19 to 23
2-11	Chair of the highest governance body	AR pages 18 to 19
2-12	Role of the highest governance body in overseeing the management of impacts	SR pages 5 to 6 AR pages 18 to 19
2-13	Delegation of responsibility for managing impacts	SR pages 5 to 6
2-14	Role of the highest governance body in sustainability reporting	SR pages 5 to 6
2-15	Conflicts of interest	AR page 10
2-16	Communication of critical concerns	SR page 51
2-17	Collective knowledge of the highest governance body	SR pages 5 to 6
2-18	Evaluation of the performance of the highest governance body	AR pages 22 to 23
2-19	Remuneration policies	AR pages 23 to 25
2-20	Process to determine remuneration	AR page 24
2-21	Annual total compensation ratio	AR page 25
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	SR page 4
2-23	Policy commitments	SR pages 11 to 13, 51
2-24	Embedding policy commitments	SR pages 4 to 5, 49 to 51
2-25	Processes to remediate negative impacts	SR page 35
2-26	Mechanisms for seeking advice and raising concerns	SR page 51

GRI Standard	Disclosure	Page number(s)/ and or Remarks
2-27	Compliance with laws and regulations	SR page 51
2-28	Membership associations	SR page 46
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	SR pages 11 to 13
2-30	Collective bargaining agreements	SR page 35
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	SR pages 7 to 11
3-2	List of material topics	SR pages 7 to 11
3-3	Management of material topics	SR pages 7 to 11, 14 to 52
GRI 205 : Anti-Corruption 2016		
3-3	Management of material topics	SR page 51
205-1	Operations assessed for risks related to corruption	SR page 51
205-2	Communication and training about anti-corruption policies and procedures	SR page 51
205-3	Confirmed incidents of corruption and actions taken	SR page 51
GRI 302 : Energy 2016		
3-3	Management of material topics	SR pages 14 to 17
302-1	Energy consumption within the organisation	SR pages 14 to 17
302-3	Energy Intensity	SR pages 14 to 17
GRI 303 : Water and Effluents 2018		
3-3	Management of material topics	SR pages 28 to 29
303-5	Water consumption	SR pages 28 to 29
GRI 305 : Emissions 2016		
3-3	Management of material topics	SR pages 18 to 20
305-1	Direct (Scope 1) GHG emissions	SR pages 18 to 20
305-2	Energy indirect (Scope 2) GHG emissions	SR pages 18 to 20
305-3	Other indirect (Scope 3) GHG emissions	SR pages 18 to 20
305-4	GHG emissions intensity	SR pages 18 to 20
305-5	Reduction of GHG emissions	SR pages 18 to 20
305-5	Reduction of GHG emissions	SR pages 18 to 20, 23
GRI 306 : Waste 2020		
3-3	Management of material topics	SR pages 23 to 27
306-1	Waste generation and significant waste-related impacts	SR pages 23 to 27
306-2	Management of significant waste-related impacts	SR pages 23 to 27
306-3	Waste Generated	SR pages 23 to 27
GRI 401 : Employment 2016		
3-3	Management of material topics	SR pages 31 to 38
401-1	New employee hires and employee turnover	SR pages 37 to 38
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR pages 31 to 34
GRI 403 : Occupational Health and Safety 2018		
3-3	Management of material topics	SR pages 40 to 42
403-1	Occupational health and safety management system	SR pages 40 to 42
403-2	Hazard identification, risk assessment and incident investigation	SR pages 40 to 42
403-3	Occupational health services	SR pages 40 to 42
403-4	Worker participation, consultation and communication on occupational health and safety	SR pages 40 to 42
403-5	Worker training on occupational health and safety	SR pages 40 to 42
403-9	Work-related injuries	SR pages 40 to 42

GRI Standard	Disclosure	Page number(s)/ and or Remarks
403-10	Work-related ill health	SR pages 40 to 42
GRI 404 : Training and Education 2016		
3-3	Management of material topics	SR pages 38 to 40
404-1	Average hours of training per year per employee	SR pages 38 to 40
404-2	Programmes for upgrading employee skills and transition assistance programmes	SR pages 38 to 40
404-3	Percentage of employees receiving regular performance and career development reviews	SR page 12
GRI 405 : Diversity and Equal Opportunity 2016		
3-3	Management of material topics	SR pages 36 to 38
405-1	Diversity of governance bodies and employees	SR pages 36 to 38 AR pages 14 to 17
GRI 413 : Local Communities 2016		
3-3	Management of material topics	SR pages 43 to 45
413-1	Operations with local community engagement, impact assessments and development programmes	SR pages 43 to 45
GRI 416: Customer Health and Safety 2016		
3-3	Management of material topics	SR pages 46 to 49
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR pages 46 to 49
GRI 418 : Customer Privacy 2016		
3-3	Management of material topics	SR page 52
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR page 52

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