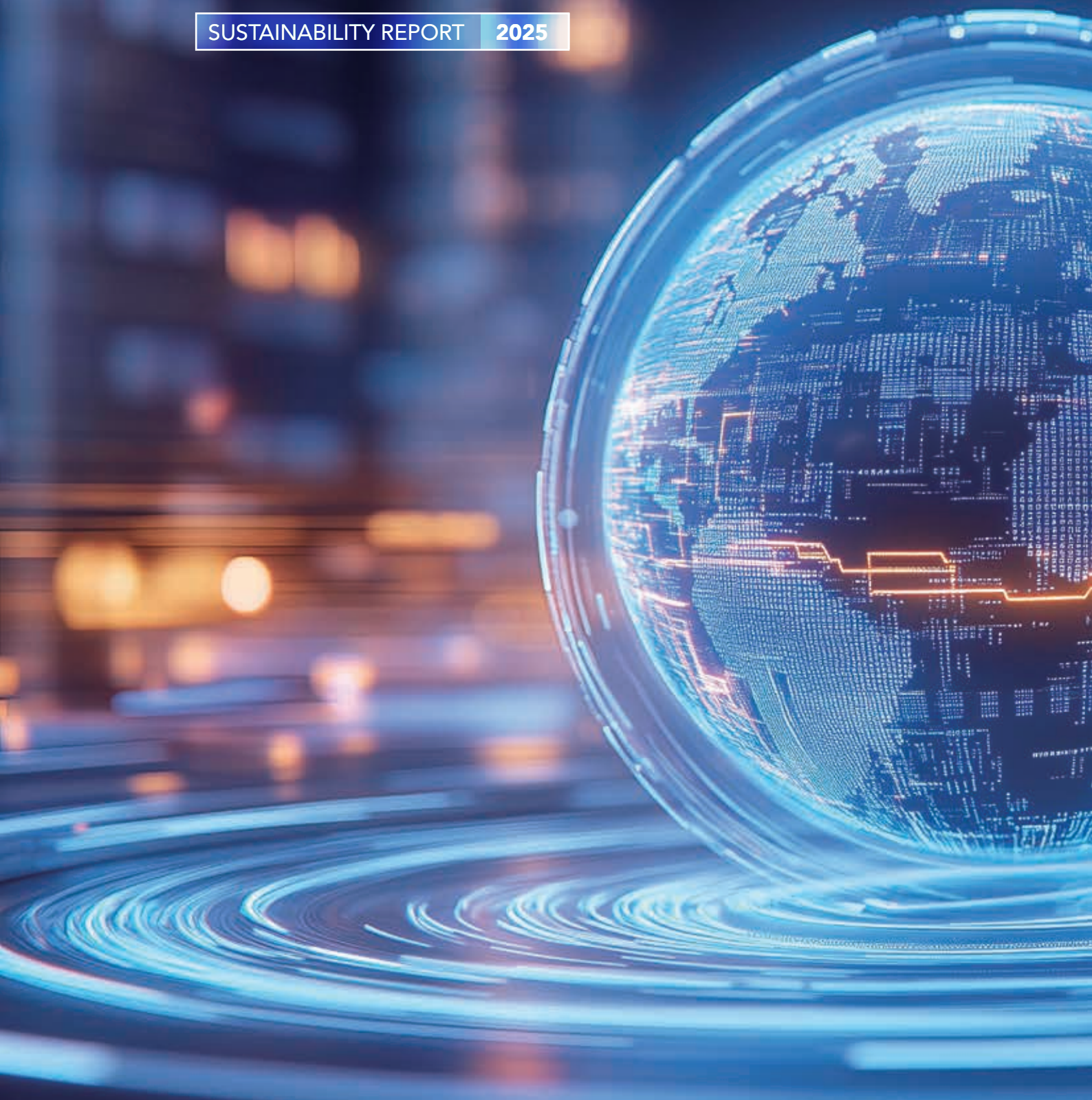


ACROMETA  
GROUP

# Horizons of Opportunity

SUSTAINABILITY REPORT 2025





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This sustainability report has been reviewed by the Company's Sponsor, W Capital Markets Pte. Ltd. (the "**Sponsor**"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**Exchange**") and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this document.

The contact person for the Sponsor is Mr Brian Ching at 65 Chulia Street, #43-01, OCBC Centre, Singapore 049513, telephone (65) 6513 3235

# BOARD STATEMENT

We are pleased to present the annual Sustainability Report (“**Report**”) of AcroMeta Group Limited (“**AcroMeta**”, or the “**Company**”, and together with its subsidiaries, the “**Group**”) for our financial year ended 30 September 2025 (“**FY2025**”). Sustainability is a key part of the Group’s focus to create long-term value for its stakeholders. The Board of Directors of the Company (the “**Board**”) oversees and approves the formulation of the Group’s overall long-term strategic objectives and directions as well as corporate strategy, taking into consideration sustainability issues.

The Group has always attached importance to corporate sustainable development and actively fulfilled its social responsibilities. With this in mind, the Board continues to monitor, review and update our Economic, Environmental, Social and Governance (“**EESG**”) factors from time to time, considering the feedback that we receive from our engagement with our stakeholders and works with the Sustainability Task Force (“**STF**”) to address sustainability impacts across operations for the long-term success of the Company.

All directors have undergone sustainability training as prescribed by the Singapore Exchange Securities Trading Limited (the “**Exchange**”) in connection with their duties and responsibilities on sustainability matters.

## REPORTING PERIOD, SCOPE, AND FRAMEWORK

This Report is prepared in compliance with the requirements of Rules 711A and 711B of the Exchange Listing Manual Section B: Rules of Catalist, and with reference to the Global Reporting Initiative (“**GRI**”) Standards 2021. In defining our reporting content, we applied GRI’s principles by considering the Group’s activities, impact and substantive expectations and interests of its stakeholders. For reporting quality, we observed the principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability.

AcroMeta has adopted the GRI framework, an internationally recognised standard covering a comprehensive range of sustainability disclosures. This Report highlights key EESG-related initiatives undertaken by the Group over a 12-month period from 1 October 2024 to 30 September 2025 (“**Reporting Period**”), encompassing the entities within the Group’s scope of sustainability reporting as outlined below, unless otherwise specified.

### FY2025 Reporting Scope

1. AcroMeta Group Limited
2. Acro Harvest Engineering Pte. Ltd.
3. AcroMeta Minerals Pte. Ltd.
4. AcroMeta Lifestyle Pte. Ltd.

For the reporting period, AcroMeta Minerals Pte. Ltd. and AcroMeta Lifestyle Pte. Ltd. are included within the reporting scope, although their data are considered immaterial due to inactivity. Life Science Incubator Pte. Ltd. (“**LSI**”) is excluded from the reporting scope for this year, following its disposal on 23 December 2024. As a result of the disposal, access to certain historical operational records is no longer available, and therefore the information required for a reliable and complete disclosure for the disposed entity is not accessible.

We recognise the importance of aligning our climate-related disclosures with the Task Force on Climate-related Financial Disclosures (“**TCFD**”) Recommendations, and we are committed to identifying and managing key climate-related risks and opportunities relevant to our business to meet the expectations of various stakeholders. For the Reporting Period, our climate-related disclosures are prepared with reference to the TCFD Recommendations and in accordance with the reporting expectations set out under the Singapore Exchange (“**SGX**”) regulations.

Further, in line with the SGX’s requirements, the Group will progressively adopt and transition into the International Sustainability Standards Board (“**ISSB**”) Standards as prescribed by the Exchange in our future reporting cycle. This will enhance comparability, strengthen investor confidence, and ensure our reporting remains future-ready and aligned with evolving international best practices.

At this time of reporting, we have subjected our sustainability reporting process to an internal review, pursuant to Rule 711B (3) of the Catalist Rules. This internal review has facilitated more effective decision making in our sustainability reporting efforts.

The Group will progressively enhance its sustainability reporting processes and controls to support future external independent assurance. In line with regulatory expectations, the Group intends to obtain external assurance on its Sustainability Report by FY2029.

## FEEDBACK

We welcome feedback from our various stakeholders with regard to our sustainability efforts as this enables us to consistently improve our policies, systems and results. Please send your comments and suggestions to [enquiries@AcroMeta.com](mailto:enquiries@AcroMeta.com).

7 January 2026

# WHO WE ARE

## Specialist Maintenance Service Provider for Controlled Environments and Commercial Air-Conditioning

We are an established specialist in maintaining and servicing controlled environments and commercial air-conditioning systems. With deep expertise in handling facilities requiring precise environmental conditions, we cater to BSL-3 laboratories, cleanrooms, and other specialised spaces.

We provide end-to-end maintenance services, including mechanical, electrical, and process ("MEP") works, ensuring optimal performance of controlled environments across Singapore. Our capabilities also extend to the installation and maintenance of commercial air-conditioning systems for prestigious properties such as serviced apartments, hotels, commercial offices, and shopping malls.

Our diverse clientele includes healthcare institutions, government agencies, research and development ("R&D") organisations, multinational corporations, tertiary educational institutions, and businesses in the pharmaceutical, semiconductor, and engineering sectors.



### OUR MISSION

To consistently create and deliver market leading Maintenance Services ahead of competition at competitive prices through excellence in our operations.

### OUR VISION

To be the leading Specialist Maintenance Company in the field of controlled environments preferred by customers, employees and investors.

### OUR CORE VALUES

#### COMMITMENT

We devote ourselves completely to meet our commitments.

#### INTEGRITY

We hold ourselves to the highest standards of fairness and honesty in everything we do.

#### EMPATHY

We understand and share the feelings of one another.

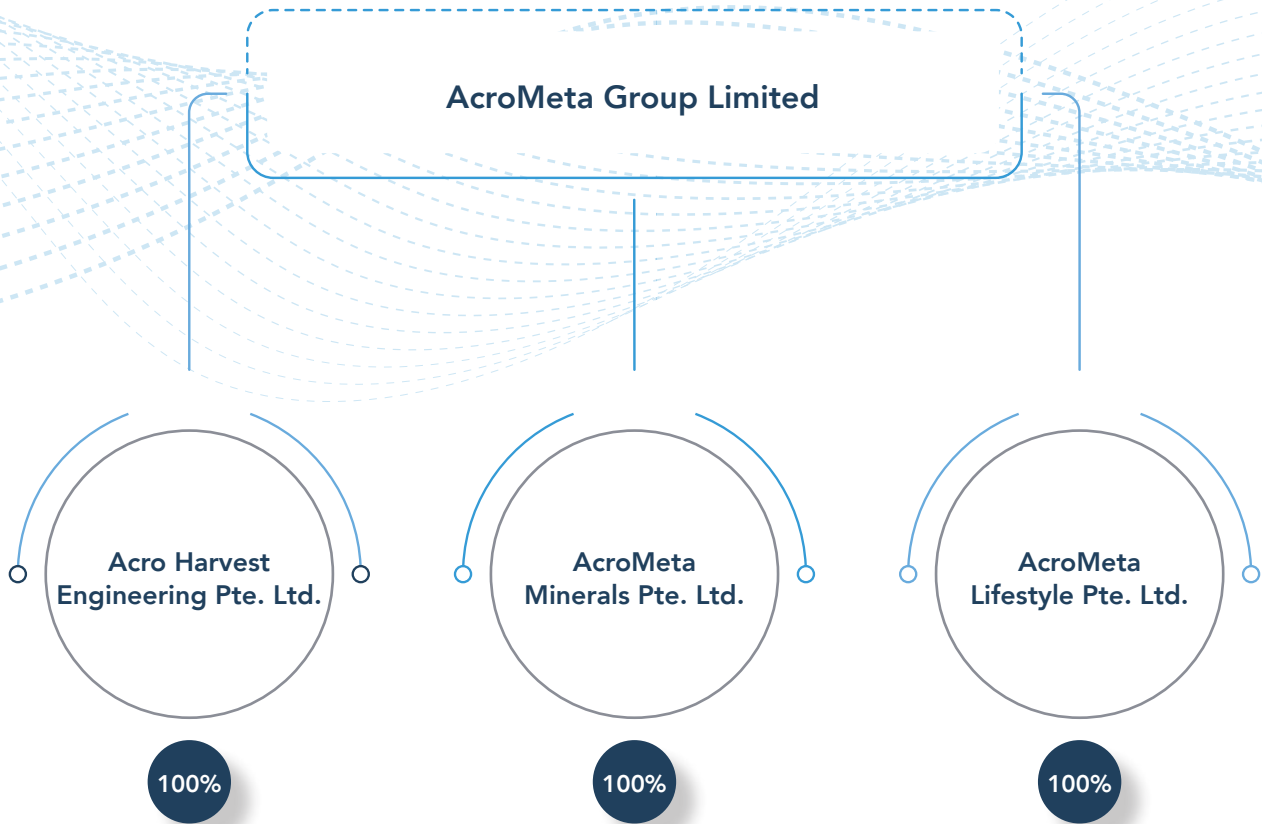
#### INNOVATION

We strive to create new ideas and translate them into value-added products and services to serve customers' needs.

#### RESPECT

We value each other and recognise that everyone has a unique set of strengths that complement each other as a team.

# GROUP STRUCTURE



## OUR SUBSIDIARIES

Name	Principal place of business	Principal business activities	Paid-up capital	Effective equity interest held by Group
Acro Harvest Engineering Pte. Ltd.	Singapore	Maintenance and installation services for air-conditioning and mechanical ventilation systems	S\$170,000	100%
AcroMeta Minerals Pte. Ltd.	Singapore	Manufacturing and wholesale trading of non-metallic mineral products	S\$1,000	100%
AcroMeta Lifestyle Pte. Ltd.	Singapore	Wholesale trade, including the sale of electronic goods	S\$10,000	100%

# WHAT WE DO

## SPECIALIST MAINTENANCE SERVICE PROVIDER FOR CONTROLLED ENVIRONMENTS AND COMMERCIAL PROPERTIES

### CONTROLLED ENVIRONMENTS

We provide maintenance and repair services for facilities and equipment of controlled environments as well as their supporting infrastructure. We provide corrective, preventive, and routine maintenance services to ensure reliability and minimal disruptions to our clients operations. Our corrective maintenance services are available 24 hours a day, seven days a week, whereas our preventive maintenance work is carried out in accordance with an agreed schedule.

Our service excellence is built upon our accumulated engineering expertise and experience in cleanrooms, medical and sterile facilities, and laboratories. This deep technical foundation enables us to deliver superior maintenance solutions that address the critical requirements of controlled environments.

### COMMERCIAL PROPERTIES

We extend our maintenance expertise to a diverse range of commercial properties, including shopping malls, serviced apartments, hotels, and commercial offices. Our services ensure these facilities operate at peak efficiency, focusing on the maintenance of air-conditioning systems, mechanical, electrical, and process works, and other essential infrastructure. Our reliable solutions help create comfortable and efficient environments for both occupants and visitors.

## SPECIALISED EXPERTISE IN CONTROLLED ENVIRONMENTS

### CLEANROOMS

A cleanroom is an enclosed space in which airborne particulates, contaminants and pollutants are kept within strict limits. Cleanrooms are typically used in manufacturing and scientific research.

We maintain cleanrooms across different specifications, from Class 1 (150 3) to Class 100,000 (050 B), for customers in semiconductor manufacturing, and research institutions. Our specialised knowledge of these controlled environments ensures we understand the critical parameters that must be maintained for optimal operations.

### MEDICAL AND STERILE FACILITIES

Environmental parameters in medical and sterile facilities are controlled in order to provide clean environments that reduce the risk of infection to patients and/or contain infectious diseases.

We maintain critical medical and sterile facilities, including operating theatres, theatre sterile services units, intensive care units, isolation wards, and fertility centres. Our expertise in these specialised environments ensures we maintain the strict environmental controls essential for patient safety and medical procedures.

## LABORATORIES

Laboratories require environmental parameters that provide controlled conditions in which scientific or technological research, experiments or measurements can be performed.

We maintain diverse types of laboratories, from forensic and diagnostic facilities to high-containment laboratories for biomedical research. This includes the sophisticated Bio Safety Level 3 (BSL-3) laboratories, which require exceptional precision in maintaining environmental controls and containment measures to enable safe work with potentially hazardous agents. Our expertise extends across laboratories used for research in chemicals and materials, clean technology, electronics, and pharmaceutical products.



# SUSTAINABILITY APPROACH

## OUR SUSTAINABILITY GOVERNANCE



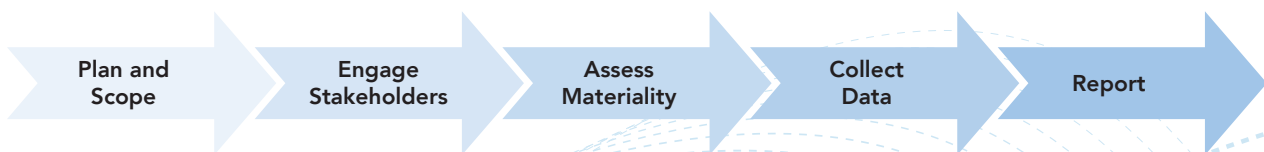
The Board oversees and approves the formulation of the Group’s overall long-term strategic objectives and directions, corporate strategy, and objectives as well as business plans, taking into consideration sustainability issues. The Board is also involved in planning and managing sustainability initiatives to minimise EESG-related risks and determine the following procedures:

- I. Understanding the Group’s industry’s sustainability reporting context;
- II. Forming a sustainability governance structure;
- III. Setting sustainability goals and policies;
- IV. Developing sustainability plans and timeline; and
- V. Establishing the sustainability reporting framework for data collection, monitoring and reporting.

The Board therefore assigns a STF which is supported by each head of department to manage sustainability-related matters across the Group and monitor the day-to-day implementation of sustainability initiatives as part of its oversight on sustainability matters.

## OUR SUSTAINABILITY REPORTING METHODOLOGY

Our sustainability reporting methodology comprises of the following steps:



# SUSTAINABILITY APPROACH

## STAKEHOLDERS ENGAGEMENT

An important starting point in our sustainability journey is to identify our stakeholders and material factors relevant to our business. AcroMeta recognises the significance of stakeholder engagement in shaping business strategy and emphasises inclusivity through regular interaction and a commitment to transparency. In FY2024, AcroMeta engaged an independent third-party consultant to conduct a comprehensive stakeholder engagement and materiality assessment, reaffirming the EESG topics most relevant to our business and stakeholders. Under the oversight of the Board and Management, these material topics continue to be relevant in FY2025, guiding our sustainability priorities and disclosures. Key stakeholders include AcroMeta’s employees, customers, contractors, suppliers, government regulators, investors, and shareholders.



We communicate with our stakeholders through various methods, including emails and surveys. By consistently communicating with our stakeholders, we can identify their concerns, assess risks and opportunities, and recognise significant EESG matters. The following table details our engagement activities with our key stakeholders.

Key Stakeholders	Platforms	Frequency	Key Concerns Raised
<b>Shareholders and Investors</b>	Annual general meeting (“AGM”)	Yearly	Financial and operational performance of the Group, corporate action and governance of the Group
	Extraordinary general meeting	When required	
	Annual report	Yearly	
	Corporate announcements and financial results announcements	When required	
	Company website		
<b>Employees</b>	Staff appraisal	Yearly	Remuneration and benefits, as well as training and development
	Trainings	When required	
<b>Customers</b>	Meetings and feedback	When required	Quality of services, on-time completion, and data privacy
<b>Contractors and suppliers</b>	Meetings	When required	Selection of reliable suppliers, and workplace health and safety
	Annual evaluation and review	Yearly	
	Immediate notification from subcontractors on occurrence of accident	When required	
<b>Government and regulators</b>	SGX correspondences/ announcements	When required	Full compliance to regulations
	Surveys		

# SUSTAINABILITY APPROACH

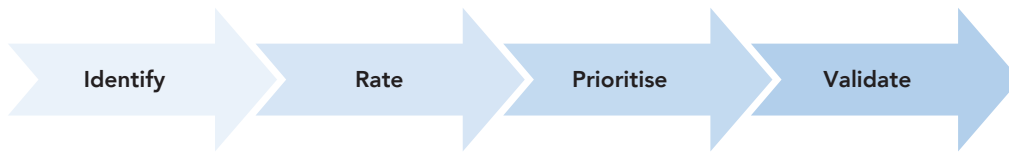
## MEMBERSHIP ASSOCIATION

Joining industry associations provides several benefits, such as networking opportunities, access to industry-specific education and training, and a platform to share knowledge and best practices with peers. These associations also advocate for industry on issues that impact on our businesses, providing a unified voice to influence policies and regulations. We are proud to be a member of the following organisations:

Organisation	What They Do
 SINGAPORE BUSINESS FEDERATION Apex Business Chamber	The Singapore Business Federation (“ <b>SBF</b> ”) is the apex business chamber championing the interests of the Singapore business community in the areas of trade, investment, and industrial relations. It represents more than 29,000 companies, as well as key local and foreign business chambers.
 SID SINGAPORE INSTITUTE OF DIRECTORS	The Singapore Institute of Directors (“ <b>SID</b> ”) builds competencies and capabilities to enhance boardroom skills of directors for informed decision-making. An accreditation programme serves to set standards for and showcase best practices of good governance. The organisation supports members on their directorship journey with courses, workshops, advanced masterclasses, forum discussions and pit-stops.

## MATERIALITY ASSESSMENT

Our sustainability process begins with the identification of relevant EESG factors. After these factors are identified, relevant factors are rated to see which ones are most pervasive in the group. After further evaluation and analysis, the material EESG factors were presented to the Board for approval. The result of this process is a list of material EESG factors disclosed in this Report. Processes of which are as shown below:

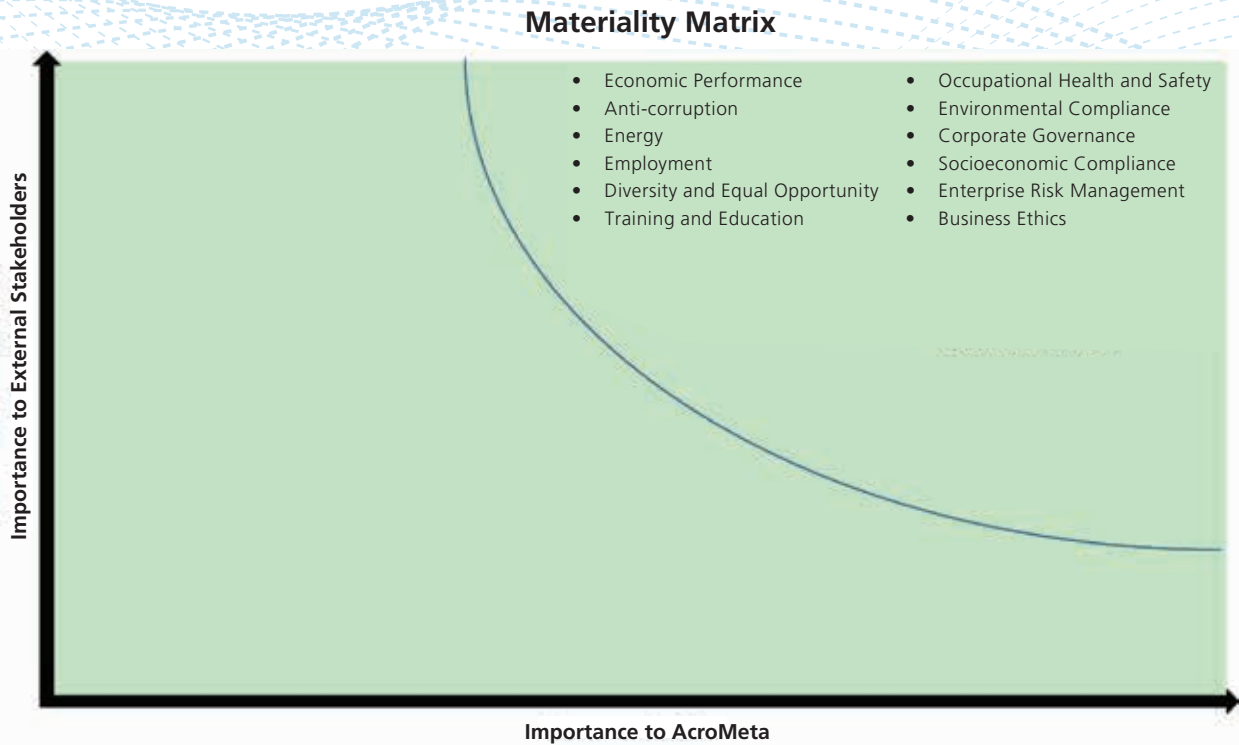


In line with our commitment from the previous financial year to uphold the credibility of our sustainability information, the Group undertook a formal materiality assessment in FY2024. We engaged a wide array of stakeholders, both internal and external, including shareholders, employees, customers, contractors, and suppliers. The engagement sets out to gather the perspectives and insights of stakeholders. The information collected was meticulously analysed to identify and prioritise the most significant EESG factors relevant to our operations and stakeholders.

The materiality assessment will be conducted every year, ensuring continuous incorporation of stakeholder feedback into our sustainability report. Each year, we will refine our assessment methodology to adapt to changes in the business environment and stakeholder expectations.

# SUSTAINABILITY APPROACH

To determine the materiality of each factor, we evaluated its potential impact on the economy, environment, and society, alongside its influence on our stakeholders. Applying the guidance from SGX Practice Note 7F Sustainability Reporting Guide, we have identified the following as our material factors:



The material EESG factors and sustainability-related targets included in this Report have been reviewed and approved by the Board.

## SUSTAINABILITY COMMITMENTS

In FY2024, we established formal short-term sustainability-related targets (by Year 2025) to measure our performance effectively. With the Group's expansion into a new business segment, AcroMeta Lifestyle Pte. Ltd., the Group have also broadened its focus to include medium-term (by Year 2030) and long-term (by Year 2050) targets in this Report. Going forward, we will continue to monitor our progress, conduct annual comparisons, and refine our targets to further strengthen and future-proof our sustainability efforts.

# SUSTAINABILITY APPROACH

Material ESG Factors	Short-term Sustainability Targets	Medium-term Sustainability Targets	Long-term Sustainability Targets
<b>Economic Performance</b>	We strive to integrate sustainable business practices by considering economic, environmental, and social factors in all aspects of our operations. At the same time, we aim to maximise returns for our shareholders through financial discipline, risk reduction, and ongoing engagement with stakeholders to ensure their perspectives are heard.	Use digital applications to improve profitability while maintaining fair wages.	Use digital applications to improve profitability, and consciously review existing/new business to incorporate sustainable materials and engage environmentally certified partners and suppliers.
<b>Anti-corruption</b>	We aim to achieve zero incidents of corruption in the future as well.	<p>Ensure 100% of operations are covered by formal anti-corruption policies.</p> <p>Provide annual anti-corruption and anti-bribery training to all employees, targeting a 90% participation rate.</p>	<p>Achieve zero confirmed corruption incidents across all business units.</p> <p>Maintain zero-tolerance enforcement, with public reporting of breaches and corrective actions.</p>
<b>Energy</b>	We will continue to track our energy consumption, and extend the coverage to include other Group entities in the coming years.	<p>Implement smart systems and energy-efficient technologies across facilities.</p> <p>Explore electricity consumption from renewable sources.</p>	Achieve a 10% reduction in total Scope 1 and Scope 2 emissions from our FY2025 baseline emissions (68 tCO <sub>2</sub> e) over the long-term, supporting the Group's transition towards a low-carbon and energy-efficient future.
<b>Employment</b>	We are committed to maintaining the rate of employment and turnover within our operations.	<p>Maintain a stable and engaged workforce by managing employee turnover and promoting voluntary retention.</p> <p>Ensure continuity in critical roles through effective retention of key talent, and foster career development by prioritising internal mobility for suitable positions.</p>	<p>Ensure overall workforce stability by maintaining low turnover and promoting long-term retention.</p> <p>Strengthen leadership continuity through comprehensive succession planning, and enhance organisational performance by fostering high levels of employee engagement.</p>
<b>Occupational Health and Safety</b>	We aim to achieve zero instances of fatal accidents.	Train 100% of employees and contractors on hazard identification and risk assessment procedures while maintaining zero instances of fatal accidents.	Integrate mental health and well-being into the Group's Occupational Health Safety strategy, aiming for high employee engagement and satisfaction scores while maintaining zero instances of fatal accidents.
<b>Diversity and Equal Opportunity</b>	We target to maintain zero instances of discrimination.	We target to maintain zero instances of discrimination.	Foster an inclusive workplace culture while maintaining zero instances of discrimination.

# SUSTAINABILITY APPROACH

Material EESG Factors	Short-term Sustainability Targets	Medium-term Sustainability Targets	Long-term Sustainability Targets
<b>Training and Development</b>	We strive to maintain the average training hours per employee at 11.6.	Maintain or increase the average number of training hours per employee.	Establish a strong learning culture where all employees actively engage in lifelong learning and career development while maintaining or increasing the average number of training hours per employee.
<b>Corporate Governance</b>	We target to maintain zero cases of non-compliance related to corporate governance requirements.	Establish or strengthen sustainability committees at board level while maintaining zero cases of non-compliance related to corporate governance requirements.	Integrate sustainability into board strategy and oversight while maintaining zero cases of non-compliance related to corporate governance requirements.
<b>Enterprise Risk Management</b>	We will continue to perform an annual assessment of the risks associated with AcroMeta and to report the results to the Board and Audit Committee ("AC").	Review and assessment of the Group's EESG risks annually and embedding relevant risks into the existing Enterprise Risk Management ("ERM") frameworks.	Align ERM with sustainability strategy and reporting frameworks.
<b>Business Ethics</b>	We will ensure that the Group is always following the highest ethical standards and strive for zero non-compliance.	Target 100% of employees and key suppliers are trained in the Company's code of ethics and anti-corruption policies, while maintaining zero instances of non-compliance.	Achieve and maintain zero incidents of corruption, bribery, or major ethical breaches.
<b>Environmental Compliance</b>	We strive to maintain zero incidence of non-compliance with the environmental laws and regulations resulting in fines or sanctions.	Achieve full compliance with local and international environmental regulations.	Achieve full compliance with all applicable environmental laws and regulations, maintaining zero reportable breaches through regular audits, staff training, and digital monitoring.
<b>Socio-economic Compliance</b>	We aim to continue maintaining zero incidents of non-compliance.	Achieve full compliance with local socio-economic regulations (e.g., labor laws, anti-discrimination, fair wages).	Regularly review and improve socio-economic compliance programs, with third-party assurance and stakeholder engagement, while achieving full compliance with local socio-economic regulations.

# ECONOMIC

## ECONOMIC PERFORMANCE

We believe that the Group's economic performance and sustainability go hand in hand to create and preserve stakeholders' value and ensure long-term success. We strive to integrate sustainable business practices and consider economic, environment and society when we do business and endeavour to maximise returns for our shareholders by maintaining financial discipline, reducing risks and performing continuous engagement with various stakeholders to ensure that their voices are heard.

For detailed financial results, please refer to the "Operations Review" section as set out in pages 9 to 11 of our FY2025 Annual Report.

## ANTI-CORRUPTION

First and foremost, as a responsible corporate citizen, AcroMeta has a duty to operate with integrity and uphold ethical standards. Corruption undermines these principles and can have devastating consequences for our reputation and bottom line. Taking a strong stance against corruption is not only the right thing to do, it is also increasingly important to our stakeholders. Demonstrating our commitment to anti-corruption is thus paramount to us.

AcroMeta does not tolerate corruption in any form. Any report of corruption will be escalated to the attention of the Non-Executive Chairman and Executive Director. During the Group's regular business performance meetings, employees are briefed on the importance of upholding the Group's anti-corruption policies, which strictly prohibit any form of bribery or extortion. These reminders are reinforced during monthly management and staff meetings, where employees are directed to Clause 7 – Conduct in the Employee Handbook for further guidance. Although formal anti-corruption training is not currently provided, these consistent touchpoints ensure that employees remain aware of the Group's expectations and commitment to ethical conduct. In FY2025, there were zero incidents of corruption (FY2024: zero) and thus, achieved the anti-corruption target we set for our short-term target.

Anti-corruption Performance Indicator	FY2025	FY2024
Total number of confirmed incidents of corruption.	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	0	0
Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases.	0	0

## Whistle Blowing Policy

AcroMeta is committed to high standards of corporate governance. As one of the elements of corporate governance, the Group has in place a whistleblowing policy which aims to:

- Provide a trusted avenue for employees, suppliers and subcontractors, customers and other stakeholders to report serious wrongdoings or concerns, particularly in relation to corruption, fraud and improprieties, without fear of reprisals when whistleblowing in good faith; and
- Ensure that robust arrangements are in place to facilitate independent investigation of the reported concern and for the appropriate follow-up actions to be taken.

AcroMeta will not tolerate the harassment or victimisation of anyone reporting a genuine concern. Whistleblowers raising concerns in good faith are protected from any form of retaliation or penalty, and the Group is committed to ensuring their safety and confidentiality throughout the process. This assurance does not extend to anyone who intentionally provides information they know, or reasonably believe, to be untrue.

All complaints and concerns should be reported to the AC Chairman and Lead Independent Director Mr. Alfred Cheong Keng Chuan ("**Reporting Officer**") either via mail or via email at [whistleblow@AcroMeta.com](mailto:whistleblow@AcroMeta.com). All concerns raised will be independently assessed by the Reporting Officer who will ensure that these are fairly and properly considered. Any person making a whistleblowing report will retain his/her anonymity unless he/she prefers otherwise. He/she will also be kept informed of who is handling the matter and the progress of the investigation.

All records will be retained and kept strictly confidential by the Reporting Officer.

# ENVIRONMENTAL

## ENERGY

Energy is a fundamental resource that powers our daily operations, from the electricity that illuminates our offices to the fuel that drives the company's vehicles, enabling our business to function seamlessly. By carefully monitoring and managing our energy consumption, we are committed to significantly reducing the greenhouse gas ("GHG") emissions generated by our activities in the coming years.

Our commitment to minimising our carbon footprint and improving energy consumption practices remains resolute. We actively seek new opportunities to enhance energy efficiency, continuously track consumption, and uphold responsible usage. To date, the Group has taken concrete steps, including the replacement and installation of energy-saving LED light bulbs throughout our facilities to help reduce overall energy usage, which is evident in the measurable reduction seen by our year-on-year data comparison below. Furthermore, employees are regularly reminded to conserve energy by switching off lights and electronic devices when not in use. For FY2025, the Group implemented additional initiatives such as switching off lights and air-conditioning during lunch hours to reduce energy wastage.

During the Reporting Period, we measured and monitored diesel and electricity consumption across four of AcroMeta's operations—Acro Harvest, AcroMeta Minerals office, AcroMeta Group Limited and AcroMeta Lifestyle Pte. Ltd to ensure the responsible utilisation of energy.

To support our operations, the Group relies on the following energy sources:

- Diesel, which is primarily used for commuting to and from customers' premises for service-related activities; and
- Electricity, which is required to power office lighting, equipment and various administrative functions.

Energy Performance Indicator	FY2025	FY2024
Diesel (litres)	23,014	20,528
Electricity (kWh)	12,982	305,796

In FY2025, the increase in diesel consumption was due to the higher number of diesel vehicles operating during the year, while the significant decrease in electricity consumption can be attributed to the disposal and cessation of operations at LSI German Centre.

As previously reported in FY2024, electricity consumption data for three months from Acro Harvest's office was unavailable due to its relocation to a shared facility. Consequently, the Group was unable to provide consumption data for this period. The Group is exploring alternative methods to better track electricity usage and ensure actual consumption is reflected in future reporting.

Looking ahead, the Group is dedicated to identifying and implementing additional energy-saving measures. Initiatives under consideration include the potential adoption of electric and hybrid vehicles to reduce energy consumption. These measures will be introduced progressively, either in the future or as opportunities arise, ensuring that we move forward with a more sustainable and efficient approach to our operations.

### Emission

The Group recognises the importance of transparently disclosing its carbon footprint, covering Scope 1 and Scope 2 GHG emissions. This year marks our first reporting of these emissions, reinforcing our commitment to accountability and providing stakeholders with clear, reliable climate-related information.

Emission	FY2025
GHG Scope 1 emissions (tonnes of CO <sub>2</sub> e, tCO <sub>2</sub> e)	63
GHG Scope 2 emissions (tonnes of CO <sub>2</sub> e, tCO <sub>2</sub> e)	5

This disclosure reinforces the Group's commitment to transparency and accountability, providing stakeholders with clear and reliable information on the climate-related impacts. It also supports the Group's effort in reducing environmental footprint in the future.

# SOCIAL

We believe in engaging our stakeholders, including employees, suppliers, and local communities regularly as they play an essential role in our company. We achieve success by promoting a collaborative work environment in which everyone is committed to achieving our corporate goals based on open and honest communications while showing care and support for one another.

At AcroMeta, we are committed to protecting and respecting human rights everywhere we operate. We strive to uphold our values of fairness, inclusiveness, and respect for all people, regardless of their race, gender, religion, or ethnicity.

We take pride in our policies and processes that we establish to ensure that all employees and partners adhere to our commitment to human rights. These include ensuring that wages meet or exceed local legal requirements and providing safe and healthy working environments. We also have a zero-tolerance policy on any form of discrimination, harassment, or abuse.

## EMPLOYMENT

Our employees are the backbone of everything we do. Over the years of our growth, we have strengthened the retention of our pool of talented employees whose professional expertise and strong customer relationship has been critical to the sustainable success of the Group.

Without a strong and dedicated workforce, we would not be able to meet the needs of our clients or compete in the marketplace. Hence, we value employees with unique skills, perspectives, and ideas, which help us innovate and stay ahead of the curve. Our overall new hires and turnover rates are 31% (FY2024: 31%) and 79% (FY2024: 19%) respectively.

The significant increase in all turnover categories was mainly due to the disposal of LSI, while fluctuations in new hires rate reflect the normal course of business operations.

The Group remains committed to maintaining healthy hiring and retention practices throughout our operations.

Key statistics on new hires and employee turnover are as follows:

New Hires Rate	FY2025		FY2024	
	Number	%	Number	%
<b>Employee Gender</b>				
Male	8	19	17	27
Female	5	12	2	3
<b>Employee Age</b>				
< 30 Years Old	1	2	15	24
30-50 Years Old	7	17	4	7
> 50 Years Old	5	12	0	0
<b>Nationality</b>				
Malaysia	1	2	2	3
Bangladesh	0	0	1	2
Singapore	10	24	5	8
Myanmar	0	0	3	5
India	2	5	8	13

Turnover Rate	FY2025		FY2024	
	Number	%	Number	%
<b>Employee Gender</b>				
Male	27	65	10	16
Female	6	14	2	3
<b>Employee Age</b>				
< 30 Years Old	7	17	8	13
30-50 Years Old	20	48	3	5
> 50 Years Old	6	14	1	2
<b>Nationality</b>				
Malaysia	7	17	1	2
Bangladesh	0	0	1	2
Singapore	16	38	2	3
Myanmar	0	0	2	3
India	10	24	6	10

Our Group's employee rewards and incentives program depend on the profitability of each business operation. Based on the Group's profitability, employees are rewarded with bonuses each year. In addition, we also offer a long-service reward for every 5 years of service with the Group. We are proud to have such a dedicated team, and we believe that our employee rewards and incentives program is one way that we can show our appreciation for their commitment to our Group's success.

## DIVERSITY AND EQUAL OPPORTUNITY

### Board Diversity

At AcroMeta, we are committed to promoting diversity among our Board members. The Board has adopted a Board Diversity Policy which sets out the framework for promoting diversity on the Board. We recognise the importance of having a range of perspectives to make informed decisions and capitalise on innovative ideas. We understand that diversity means having a variety of backgrounds, experiences, and perspectives in the boardroom.

We are actively seeking to recruit individuals with different genders, races, religions, and abilities as we believe that such diversity will lead to stronger corporate governance and better decision-making.

Board Gender	FY2025		FY2024	
	Number	%	Number	%
Male	4	100	6	100
Female	0	0	0	0
<b>Total</b>	<b>4</b>	<b>100</b>	<b>6</b>	<b>100</b>

# SOCIAL

Board Age	FY2025		FY2024	
	Number	%	Number	%
< 30 Years Old	0	0	0	0
30 – 50 Years Old	1	25	2	33
> 50 Years Old	3	75	4	67
<b>Total</b>	<b>4</b>	<b>100</b>	<b>6</b>	<b>100</b>

## Employee Diversity

We offer workplace diversity and equal opportunities to our employees. For workplace diversity, we value everyone's differences. We learn from each other regardless of cultural background and bring those differences into the workplace to broaden experience and knowledge. As of 30 September 2025, our workforce comprises 42 employees (FY2024: 62). The decrease in headcount is primarily due to the disposal and cessation of LSI in December 2024.

Our headcounts were distributed as follows:

Employee Gender	FY2025		FY2024	
	Number	%	Number	%
Male	35	83	54	87
Female	7	17	8	13
<b>Total</b>	<b>42</b>	<b>100</b>	<b>62</b>	<b>100</b>

Employee Age	FY2025		FY2024	
	Number	%	Number	%
< 30 Years Old	10	24	16	26
30-50 Years Old	28	67	41	66
> 50 Years Old	4	9	5	8
<b>Total</b>	<b>42</b>	<b>100</b>	<b>62</b>	<b>100</b>

Management Gender	FY2025		FY2024	
	Number	%	Number	%
Male	5	83	6	75
Female	1	17	2	25
<b>Total</b>	<b>6</b>	<b>100</b>	<b>8</b>	<b>100</b>

Management Age	FY2025		FY2024	
	Number	%	Number	%
< 30 Years Old	0	0	0	0
30-50 Years Old	2	33	5	63
> 50 Years Old	4	67	3	37
<b>Total</b>	<b>6</b>	<b>100</b>	<b>8</b>	<b>100</b>

Nationality	FY2025		FY2024	
	Number	%	Number	%
Malaysia	15	36	21	34
Bangladesh	3	7	3	4
Singapore	7	17	11	18
Myanmar	2	5	2	3
Philippines	1	2	1	2
India	14	33	23	37
United Kingdom	0	0	1	2
<b>Total</b>	<b>42</b>	<b>100</b>	<b>62</b>	<b>100</b>

Length of Service	FY2025		FY2024	
	Number	%	Number	%
< 5 years	32	76	48	77
5 – 10 years	6	14	5	8
10 – 15 years	2	5	3	5
> 15 years	2	5	6	10
<b>Total</b>	<b>42</b>	<b>100</b>	<b>62</b>	<b>100</b>

All employees are treated equally and are not subjected to prejudice or bias. Regular performance and career development reviews are also conducted for full-time employees to allow the employees to gain feedback on their career progress and take self-initiated actions to improve their capabilities.

During the Reporting Period, 79% (FY2024: 82%) of our full-time employees received regular performance and career development reviews. Well-performing employees will qualify for promotion or rewards regardless of their race, gender, ethnicity, personality, age, education, and background depending on the business performance.

In FY2025, there was zero discrimination reported (FY2024: zero) and we achieved our short-term target set.

## TRAINING AND EDUCATION

AcroMeta recognises that for the Group to remain competitive and relevant in today's dynamic business environment, it is essential to invest in the continuous learning and development of our employees. We highly value our employees and recognise them as the key drivers behind the Group's success. To support their development, we provide comprehensive training, ensuring they are equipped with the necessary expertise and knowledge to excel in their roles.

By equipping them with the necessary knowledge and skills, both technical and soft, we empower them to excel in their roles. In FY2025, the Group continues to track and disclose its training and education data and this underscores the Group's commitment to workforce development.

The Group is dedicated to fostering employee growth through a range of training programs, which include both hard and soft skills, as well as job-specific training and opportunities for internal advancement. Training needs are carefully identified and structured at the beginning of each year, ensuring our employees receive targeted development opportunities. We actively encourage our staff to engage in relevant training initiatives to enhance their capabilities.

Throughout the year, a total of 489 training hours has been provided to our employees, this resulted in an average of 11.6 training hours per employee in FY2025 as compared to 6.1<sup>1</sup> training hours per employee in FY2024. The increase in training hours per employee is due to a higher number of basic training activities and events conducted during the year.

<sup>1</sup> Figures have been restated due to a correction in the FY2024 number of training hours per employee

# SOCIAL

The list of training programmes is listed below:

No.	Name of Training Programmes Provided To Employees
1	Air-conditioning Ducting Installation
2	Apply Workplace Safety and Health in Construction Sites
3	Confined Space Attendant Safety Course
4	Confined Space Management
5	Electrical Wiring Installation
6	Manage Work at Height
7	Microlearning (Construction Worker)
8	Operate Scissor Lift
9	Perform Metal Scaffold Erection
10	Perform Work in Confined Space Operation
11	Refrigerant Handling for Chiller
12	Supervise Construction Work for WSH (BCSS)
13	Apply Employment Act In HR
14	Occupational First Aid (OFAC) Refresher w CPR+AED

## OCCUPATIONAL HEALTH AND SAFETY

Our employees' health and safety at the workplace is one of our top priorities, and our goal is to have a zero-accident workplace. We are committed to managing and reducing health and safety risks through effective risk management. Our Executive Director oversees the Group's Quality, Environment, Health, and Safety department.

A toolbox briefing is held at each work site in the morning. Toolbox meetings are generally conducted prior to commencement of work. Although these meetings are generally short in duration, they cover important topics on safety such as safe work practices. They serve as a daily reminder to workers about workplace safety and help refresh their knowledge. During these meetings, more experienced workers can share experiences and knowledge with less experienced ones.

We have established a strict set of health and safety management policies applicable to our project managers, supervisors, foremen, foreign workers and sub-contractors for all projects. These policies cover all stages of our projects, from the time we occupy the work site, up to the point of completion of the projects. In addition, all environmental aspects and occupational health and safety hazards which are in our control or under our management, as well as those that we cannot control or directly manage but are expected to affect our projects, are covered in the policies. Specifically, we introduce engineering and administrative controls to eliminate hazards and minimise occupational, health and safety-related risks.

Our safety committee is responsible for ensuring that the safety measures are adhered to. We have put in place comprehensive safety measures to provide a safe and healthy working environment for all our staff. Such measures include:

- Conducting periodic and necessary risk assessments across all worksites to identify potential risks and gaps and implement mitigation measures to achieve an accident-free environment or reduce risks to an acceptable level.
- Conducting regular safety meetings and providing sufficient management support and resources to plan, implement and execute safety measures in compliance with workplace health and safety legislation and other requirements which include directives, guidelines and standards prescribed by our Group.
- Conducting regular tools and equipment checks.
- Improving the competency of our staff and cultivating good safety habits through proper training, instruction and guidance and ensuring that workplace safety and health matters are effectively communicated to all employees; and
- Monitoring the effectiveness of risk control measures which have been implemented and conducting a third-party audit or an internal review to ensure that safety measures are being adhered to.

In addition, we provide various insurances to employees where applicable, including hospitalisation and surgical insurance, Foreign Workers Medical Insurance, Work Injury Compensation Insurance and Travel Insurance, details are indicated in the Employee Handbook. There were zero recordable work-related injuries in FY2025 (FY2024: zero) and we will continue to strive towards maintaining zero work-related injury moving forward.

In FY2025, we met our short-term target as there were zero instances of fatal accidents (FY2024: zero).

Occupational Health and Safety Performance Indicator	FY2025	FY2024
The number of fatalities as a result of work-related injury	0	0
The number of high-consequence work-related injuries (excluding fatalities)	0	0
The number of recordable work-related injuries	0	1

## LOCAL COMMUNITIES

The Group is deeply committed to serving and giving back to the community. We recognise that achieving long-term sustainability requires balancing profit generation with our responsibilities as a socially conscious corporate citizen. We understand that the well-being of local communities is closely tied to our business success, providing access to talent, resources, and customers.

In line with our commitment to sustainable growth and community enrichment, the Group is dedicated to supporting the development and success of local communities. We aim to make a positive and lasting impact on their progress and well-being, and we remain steadfast in our efforts to assist them in reaching their goals.

In FY2025, AcroMeta participated in the We are One Family Charity Gala Dinner held by Cheng Hong Welfare Service Society and made donation as a support to the event. These efforts are part of our ongoing pledge to give back to the communities in which we operate and to contribute meaningfully wherever possible.

# GOVERNANCE

## CORPORATE GOVERNANCE

The Board and the Management of AcroMeta are committed to the leading practices in corporate governance to ensure the sustainability of the Group's operations in creating long-term value for our stakeholders.

As part of our commitment to sustainability, the Board considers sustainability issues while overseeing and approving the formulation of the Group's overall long-term strategic objectives and directions. The Board also sets the Group's values and standards and ensures that obligations to stakeholders are understood and met.

AcroMeta believes that strong governance is crucial to a sustainable business. This is demonstrated through our compliance with the Singapore Code of Corporate Governance since listing on the Singapore Exchange in April 2016. Please refer to Annual Report 2025 pages 14 to 37 for further Corporate Governance details.

In FY2025, we achieved our short-term target and there have been zero cases of non-compliance related to corporate governance requirements (FY2024: zero).

## ENTERPRISE RISK MANAGEMENT

Risk assessment is a process of identifying potential risks that AcroMeta may face in achieving its objectives. The Management regularly reviews the Group's business and operational activities to identify areas of significant business risks, as well as appropriate measures through which to control and mitigate these risks. The Management reviews all significant control policies and procedures and highlights all significant matters to the Board and the AC.

The Board determines the nature and extent of the significant risks which the Company is willing to take in achieving its strategic objectives and value creation. The Board, with the support of the AC, oversees the Management in the design, implementation and monitoring of the risk management and internal control systems, and reviews the adequacy and effectiveness of such systems at least annually.

Same as previous year, in FY2025, we achieved our short-term target to perform annual assessment of risks and report the results to the Board and AC. We believe the present initiatives will help strengthen our enterprise risk management practice and improve our overall operational performance.

## BUSINESS ETHICS

All staff are reminded of the importance of upholding the highest standards when it comes to business ethics. The Group regularly updates relevant staff through monthly meetings with our employees on the latest development in international and local regulations.

In FY2025, the Group achieved our short-term target as there were zero significant fines or non-monetary sanctions for non-compliance in relation to business ethics (FY2024: zero).

# GOVERNANCE

## ENVIRONMENTAL COMPLIANCE

The Group is committed to upholding environmental compliance and continuously enhancing our sustainability efforts. The Group is actively exploring opportunities for certification to strengthen our commitment and recognises the critical importance of sustainability, not only in response to regulatory shifts but also in alignment with industry's best practices and global climate goals. As part of our commitment, we are evaluating a range of initiatives to reduce our carbon footprint, including energy efficiency improvements, waste reduction programmes, and sustainable sourcing practices. By embedding these practices into our operations, we aim to contribute meaningfully to environmental stewardship and position ourselves as a responsible player in our industry. The Group will continue to monitor emerging environmental regulations and standards to ensure proactive compliance and to support the transition to a low-carbon economy.

There was zero incidence of non-compliance with the environmental laws and regulations resulting in fines or sanctions in FY2025 (FY2024: zero), thereby achieving our short-term target.

## SOCIOECONOMIC COMPLIANCE

As a commitment to our stakeholders, we have been working to increase the integrity of our sustainability report by obtaining certifications from reputable organisations. These certifications serve as a testament to the accountability of our sustainability efforts. We believe that obtaining these certifications will help us to build trust with our stakeholders and enhance our reputation as a socially responsible company.

Name of Certificate	Accreditation Entity	Accreditation Body	Expiry Date
<b>BizSAFE Level Star</b>	QAI Certification Pte Ltd	Singapore Accreditation Council	30th August 2026
<b>ISO 9001: 2015</b>	QAI Certification Pte Ltd	Singapore Accreditation Council	30th August 2026
<b>ISO14001: 2015</b>	QAI Certification Pte Ltd	Singapore Accreditation Council	30th August 2026
<b>ISO 45001: 2018</b>	QAI Certification Pte Ltd	Singapore Accreditation Council	30th August 2026
<b>ME01-L2</b>	Building and Construction Authority	Building and Construction Authority	1st October 2027

We pride ourselves in having good corporate governance and observing compliance with applicable laws and regulations. The Group is committed to conducting the business with integrity and to safeguarding the interests of both our internal and external stakeholders.

Like the previous year, there was zero material non-compliance with laws and regulations in the social and economic area reported in FY2025, meeting our short-term target (FY2024: zero).

# TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

Incorporating climate resilience into our business strategy is essential for creating lasting value. Embracing sustainable practices not only helps us reduce emissions and resource consumption but also positions our Group competitively in the transition to a low-carbon and sustainable business. We understand the impacts of climate change on our business operations and stakeholders, highlighting the importance of achieving our decarbonisation objectives. Therefore, we remain vigilant in assessing the risks and opportunities associated with this critical issue. The forthcoming section outlines a comprehensive approach to address the disclosure recommendations set out in the TCFD Framework. This includes enhancing our climate-related governance, refining our strategic approach, and strengthening our risk management practices.

## GOVERNANCE

At AcroMeta, the Board of Directors is ultimately accountable for overseeing and approving the Group's long-term strategic objectives and directions. The Board's role is crucial in addressing climate change, extending beyond the management of climate-related risks and opportunities. It involves strategically integrating climate considerations into the Group's overarching objectives, corporate strategy, and business plans. This includes setting and overseeing climate-related goals, ensuring that climate issues are effectively addressed, and guiding the organisation towards sustainable and resilient practices.

The Board is supported by the STF, led by the heads of each department. The STF plays a pivotal role in assessing climate-related risks and opportunities and overseeing the implementation of climate strategies and policies across the Group. It ensures that these initiatives are effectively integrated and monitored throughout the organisation. Additionally, STF provides the Board with regular updates on progress and collaborates with various business units and departments to tackle climate-related challenges comprehensively. This collaborative approach enhances our ability to address climate issues and drive sustainable practices across the entire Group.

## STRATEGY

We have begun developing our internal capabilities to address the TCFD Recommendations to manage critical climate-related risks and opportunities within our organisation in a more strategic manner. Our goal is to develop a resilient climate strategy plan that can tackle the risks and capitalise on opportunities associated with climate change.

# TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

In line with this commitment, we adopt a phased approach to support our assessment and management of our operations' impact on climate change as we learn and progress on this sustainability journey. Based on our climate-related risk assessment conducted in FY2024, we identified and assessed climate-related risks and opportunities across our operations that have potential business and financial impacts in the short-, medium- and long-term as follows:

Climate-related Risks and Opportunities	Description of Climate-related Risks and Opportunities	Anticipated Business and Financial Impact	Timeframe
<b>Physical risk (Acute)</b> Increased extreme weather events	Extreme precipitation can cause flooding, making offices and worksites inaccessible and hindering employees' ability to travel to work, resulting in operational disruptions and delays in planned work timelines.	Increased operating costs, prolonged work timeline	Medium- to long-term
<b>Physical risk (Chronic)</b> Rising mean temperatures	An increase in extreme temperatures can disrupt normal operation, employee productivity, thermal stress and health risk to our employees or on-site workers. Additionally, it can put stress on building heating and cooling system which result in higher operating cost from installation or enhancement of cooling system.	Increased operating costs	Medium- to long-term
<b>Transition risk (Policy and Legal)</b> Mandates of carbon pricing	Changes in policy and regulations such as launch of carbon pricing of energy may lead to increased cost of operations and commodity prices. Failure to comply with emission limits, energy efficiency requirements, waste management regulations, and other measures aimed at reducing greenhouse gas emissions could pose legal and financial consequences.	Increased carbon emission reduction cost Increased operating cost	Medium- to long-term
<b>Transition risk (Reputation)</b> Enhanced climate reporting requirements	Failure to comply with relevant climate reporting requirements imposed by the authority can receive increased sustainability concerns or negative feedback from stakeholders which may contribute to loss of trust and confidence from investors.	Increased operating and compliance cost	Short- to medium-term
<b>Opportunities (Energy efficiency)</b> Use of alternative energy source	Through investing in lower emissions technologies such as procurement of renewable energy for operation, the Company can cut down on its fuel and electricity consumption operationally as well as, its GHG emissions, in alignments with its decarbonisation goal.	Reduced operating cost and GHG carbon emissions	Medium- to long-term

Climate scenario analysis is a critical tool for assessing the potential impacts of climate-related risks and opportunities on our business. While a formal scenario analysis has not yet been conducted, we recognise its importance in understanding the resilience of our strategy under different climate futures.

We are committed to developing and implementing a structured climate scenario analysis framework to support informed strategic and investment decision-making in the future. This initiative will enhance our ability to evaluate potential financial and operational implications under various climate pathways, in line with the ISSB S2 requirements.

# TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

## RISK MANAGEMENT

In view of safeguarding the interests of the Company and its shareholders, the Group recognises the importance of having good internal controls. The Board understands that any errors and irregularities might lead to escalated issues in the future and as such, designed and implemented a system of internal controls designed to provide reasonable assurance in which assets are safeguarded, proper accounting records are maintained, operational controls are adequate, and business risks are suitably managed.

The Board regularly evaluates the Group's business and operational activities to identify significant business risks and determine appropriate measures to control and mitigate these risks. Management reviews all significant control policies and procedures, presenting them to the Board and the AC for approval. Once approved by the AC, these control measures are integrated into the Group's ERM Framework. Similarly, the ERM Framework is reviewed regularly to account for changes in the business and operational environments, as well as evolving corporate governance requirements.

We conduct annual risk assessments to ensure compliance with the Exchange disclosure requirements and to maintain a robust risk oversight framework. In FY2025, sustainability risks including climate-related risks were formally embedded into our risk register and overall ERM framework. This integration ensures that such risks are systematically identified, evaluated, and managed as part of the organisation's broader risk management processes.

## METRICS AND TARGETS

Effectively managing climate-related risks requires setting clear targets, monitoring performance, and continuously improving relevant metrics. To provide stakeholders with a transparent view of our actions and progress in addressing key climate-related risks and opportunities, the Group discloses its Scope 1 and Scope 2 GHG emissions and reports on the following indicators:

- Diesel consumption (litres)
- Electricity consumption (kWh)
- Scope 1 and 2 GHG emissions (tonnes of CO<sub>2</sub>e, tCO<sub>2</sub>e)

AcroMeta has established climate-related targets for energy use and emissions, in line with our commitment to tackling climate change. For further details, please refer to the section "Sustainability Commitment."

# GRI CONTENT INDEX

**Statement of use** AcroMeta Group Limited has reported the information cited in this GRI content index for the period 1 October 2024 to 30 September 2025 with reference to the GRI Standards.

**GRI 1 used** GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	2-5
	2-2 Entities included in the organization's sustainability reporting	1
	2-3 Reporting period, frequency and contact point	1
	2-4 Restatements of information	18
	2-5 External assurance	None
	2-6 Activities, value chain and other business relationships	2-5
	2-7 Employees	14-17
	2-8 Workers who are not employees	None
	2-9 Governance structure and composition	6, AR 8
	2-10 Nomination and selection of the highest governance body	AR 20 to 21
	2-11 Chair of the highest governance body	6, AR 14
	2-12 Role of the highest governance body in overseeing the management of impacts	6
	2-13 Delegation of responsibility for managing impacts	6
	2-14 Role of the highest governance body in sustainability reporting	6
	2-15 Conflicts of interest	AR 15
	2-16 Communication of critical concerns	7
	2-17 Collective knowledge of the highest governance body	1
	2-18 Evaluation of the performance of the highest governance body	AR 27 to 28
	2-19 Remuneration policies	AR 28
	2-20 Process to determine remuneration	AR 28 to 29
	2-21 Annual total compensation ratio	Information is not provided due to confidentiality constraints
	2-22 Statement on sustainable development strategy	1
	2-23 Policy commitments	14
	2-24 Embedding policy commitments	14
	2-25 Processes to remediate negative impacts	12
	2-26 Mechanisms for seeking advice and raising concerns	12
	2-27 Compliance with laws and regulations	21
	2-28 Membership associations	8
	2-29 Approach to stakeholder engagement	7
	2-30 Collective bargaining agreements	None

# GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	8-9
	3-2 List of material topics	10-11
	3-3 Management of material topics	12-21
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	12
<b>GRI 205: Anti-corruption 2016</b>	205-1 Confirmed incidents of corruption and actions taken	12
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	13
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	13
	305-2 Energy indirect (Scope 2) GHG emissions	13
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	14-15
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	18-19
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	17-18
<b>GRI 405: Diversity and Equal Opportunities 2016</b>	405-1 Diversity of governance bodies and employees	15-17
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	19

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