KHONG GUAN LIMITED

SUSTAINABILITY REPORT 2026

TABLE OF CONTENTS

1 GENERAL

About This Report	2 - 3
Message from The Board	4 - 5
About Us	6
Our Approach to Sustainability	6 - 7
Materiality	7 - 14
Stakeholders' Engagement	14 - 15
FY2026 ESG Highlights	16

2 ENVIRONMENT

Care for Our Planet	**17 - 34**
Energy Management	17 - 20
Climate Change and GHG Emissions	20 - 22
Climate-related Disclosures	23 - 27
Waste Management	28 - 31
Water Management	32 - 33
Sustainable Packaging	33 - 34

3 SOCIAL

Empower Our People & Communities	**35 - 48**
Employment and Labour Practices	35 - 38
Human Rights	38 - 39
Diversity and Equal Opportunities	39 - 42
Training and Development	42 - 43
Occupational Health & Safety	44 - 46
Community Engagement	47 - 48
Operational Excellence	**49 - 52**
Product Quality and Responsibility	49 - 51
Supply Chain Management	52

4 GOVERNANCE

Responsible Business	**53 - 54**
Ethical Business Practices	53
Good Corporate Governance	53 - 54
Data Privacy and Security	54

5 APPENDICES

Summary of Performance Data	55 - 57
Summary of Performance Data for The Group	58 - 60
List of Abbreviations	61 - 62
GRI Content Index	63 - 65

About this Report

Khong Guan Limited ("KGL") is pleased to present its ninth sustainability report ("Report"), covering 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 covers the financial year ended 31 July 2026 ("FY2026"). This Report should be read together with KGL's 2026 Annual Report ("AR") and supplementary information available at www.khongguanlimited.com or SGXNet.

References to "FY" correspond to the financial year ended or ending 31 July of the stated year.

Reporting Period

This Report covers the period from 1 August 2025 to 31 July 2026, unless specified otherwise. Since 2018, KGL has published an annual sustainability report, with the financial year ended 31 July 2025 ("FY2025") Report released in November 2025.

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")

References to "the Group" means KGL Group and UMF Group together. 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 and does not reflect financial consolidation within KGL. For this reporting period UMF confirmed via its letter dated 15 October 2026 that it consented to the use of the UMF Group's data and that the information provided in this Report is accurate.

SGProtein Pte. Ltd. remains outside the reporting scope, as KGL does not have operational or governance control over it. Subsidiaries engaged solely in investment or share trading remain excluded as they have no direct operations or material ESG impacts.

Reporting Standards

This Report is prepared with reference to the following standards and guidelines:

- Singapore Exchange Securities Trading Limited's ("SGX-ST") Listing Rules 711A and 711B and Practice Note 7.6.
- Global Reporting Initiative ("GRI") Standards, including the GRI Universal Standards 2021 ("GRI Standards"). The GRI Content Index is set out on page 63-65 of this Report.
- Task Force on Climate-Related Financial Disclosures ("TCFD") recommendations, disbanded in 2023 but still referred to as a basis for climate-related disclosures, supporting alignment with the International Sustainability Standards Board's ("ISSB") International Financial Reporting Standards ("IFRS") Sustainability Disclosure Standards, particularly IFRS S2, which forms the basis of Singapore Exchange's ("SGX") evolving climate reporting requirements.

The Accounting and Corporate Regulatory Authority ("ACRA") and Singapore Exchange Regulation "(SGX RegCo") established a climate reporting roadmap, in August 2025, covering the following groups:

Group 1	Straits Times Index ("STI") issuers
Group 2	Non-STI issuers with a market capitalisation of SGD 1 billion and above
Group 3	Non-STI issuers with a market capitalisation of less than SGD 1 billion, which includes KGL.

Refer to the table below on the sustainability reporting requirements which applies to KGL, which belongs to Group 3 issuers.

SGX Reporting Requirements	Covered Issuers	Financial year starting on or after 1 January of
Scope 1 and 2 GHG emissions disclosure	Group 1, 2, 3	2025
External limited assurance for Scope 1 and Scope 2 GHG emissions	Group 1, 2, 3	2029
Other ISSB-based climate-related disclosures	Group 3	2030
Scope 3 GHG emissions disclosure	Group 2, 3	Until further notice

As KGL's financial year commences on 1 August, KGL will be subject to mandatory external limited assurance for Scope 1 and Scope 2 greenhouse gas ("GHG") emissions from FY2030 and other ISSB-based climate-related disclosure requirements from FY2031.

In July 2026, ACRA launched a public consultation on the proposed Singapore Sustainability Disclosure Standards, comprising Singapore Financial Reporting Standards ("SFRS") S1 and SFRS S2, based on the ISSB's IFRS S1 and IFRS S2 standards with adaptations for Singapore's context.

Under the proposed framework, SFRS S2 is intended to serve as the mandatory standard for climate-related disclosures, while SFRS S1, covering broader sustainability-related disclosures, will remain voluntary. Pending finalisation of these standards, KGL will continue to monitor regulatory developments and assess its reporting practices and readiness for the applicable requirements.

Restatements

Certain disclosures reported in prior periods have been restated. Relevant restatements are identified and explained, where applicable, throughout this Report. A summary of the key restated disclosures is presented in the next column.

Material Matter	Related-Disclosure
Energy Management	Total Fuel Consumption [(a)] Total Energy Consumption [(a)] Energy Consumption Intensity [(b)]
Climate Change and GHG Emissions	GHG Emissions Profile [(b)] GHG Emissions Intensity [(b)]
Waste Management	Hazardous Waste [(c)] Total Waste Generated [(c)]
Water Management	Total Water Consumption [(d)]
Community Engagement	Community Investment [(c)]

Notes:
(a) Due to improved data accuracy updates.
(b) Due to consequential update following revisions to energy consumption data.
(c) Due to improved reporting methodology.
(d) Due to inclusion of additional operational data.

Assurance

No external assurance was sought for the preparation of this Report. KGL's internal auditor conducted a risk-based internal review of selected sustainability matters and related data reported in this Report. The review assessed the completeness of the SGX Core ESG Metrics and evaluated selected ESG information, supporting records and data collection controls. Based on the scope reviewed, the internal auditor concluded that the ESG metrics reviewed were aligned 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 on its sustainability performance via email directly to sustainability@kg.com.sg.

Message from the Board

Dear Stakeholders,

The Board of Directors (the "Board") is pleased to present KGL's 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.

Progress Over the Year

Throughout FY2026, we continued to monitor fuel and electricity consumption while evaluating opportunities for optimisation, efficiency improvements and alternative energy solutions, taking into consideration evolving business priorities and operational challenges. We also continued the phased implementation of environmental monitoring and occupational safety and health initiatives across our entities. Workplace safety remains an area requiring continued management attention.

FY2026 presented a more challenging cost environment. Prolonged geopolitical conflict in the Middle East contributed to higher global fuel prices, increasing the cost of diesel used to power FOM's boiler as well as the cost of certain packaging materials. Domestically, revisions to electricity tariffs by Tenaga Nasional Berhad (TNB) and Sabah Electricity Sdn. Bhd. (SESB), together with higher water tariffs in Penang, further increased operating costs across the Group.

These developments highlighted the volatility of fossil-fuel-dependent energy costs and reinforced the importance of our energy transition efforts. We continued to evaluate opportunities to improve energy efficiency and reduce emissions, including feasibility studies on solar photovoltaic ("PV") investments and a potential switch of FOM's boiler fuel from diesel to natural gas. We also progressively introduced electric forklifts across our operations.

During the year, we also made the considered decision to discontinue our "Recycle Ready" packaging initiative following the completion of its pilot phase. While the pilot demonstrated potential, the necessary recycling infrastructure is not yet sufficiently developed in the markets where we operate to support implementation at scale. We intend to revisit this initiative when enabling infrastructure becomes available. In the meantime, resources originally earmarked for the initiative have been redirected towards projects with more immediate and measurable sustainability benefits. In addition, FOM collaborated with a third-party waste processor to divert non-recyclable packaging waste from landfill for recovery and alternative use.

Awareness of sustainability continued to be strengthened through distribution of e-newsletters and participation in the World Wide Fund for Nature ("WWF") Earth Hour campaign. The Group also rolled out anti-bribery and corruption ("ABC") refresher training and safety awareness programmes. We commenced our first climate scenario analysis to assess climate-related risks and opportunities ("CRRO"). In addition, KGVO achieved ISO 22000 certification.

These initiatives have strengthened our sustainability management practices and enhanced internal capabilities.

Materiality Assessment

During FY2026, the Board considered sustainability-related issues when reviewing KGL's business and strategy. Following Management's assessment, the Board confirmed that the material ESG matters identified in FY2025 remained relevant for FY2026 and oversaw their management and monitoring.

Data Integrity

As our understanding of operational activities continues to improve, we have restated certain historical data to correct inaccuracies and adopt more precise measurement methodologies. Details of the affected metrics and reporting periods, and the reasons for and effects of the restatements, are set out in the relevant sections of this Report. These refinements enhance data reliability, strengthen performance monitoring and support more informed decision-making.

Looking Ahead

As we continue to strengthen our sustainability reporting and management practices, we will maintain a phased approach focused on areas where we can create the greatest impact.

Operationally, we continue to:

- identify opportunities to improve energy efficiency and reduce energy consumption;
- monitor water usage and address leakages;
- strengthen waste management practices;
- enhance governance and oversight of occupational safety and health;
- raise sustainability awareness across the Group; and
- build internal capabilities to support ISSB-aligned climate-related disclosures.

The Board will continue to strengthen governance oversight to ensure that sustainability-related risks, opportunities and material ESG matters are appropriately integrated into strategic planning and enterprise risk management processes.

While much progress has been made, we recognise that sustainability is an ongoing journey. As regulatory expectations, stakeholder priorities and technological developments continue to evolve, we remain committed to adapting our approach to enhance the resilience and long-term sustainability of our operations.

We extend our heartfelt appreciation to our dedicated teams, whose efforts and commitment 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 making meaningful impact.

Board of Directors
31 October 2026

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 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.

KGL's corporate structure is illustrated in the 2026 Annual Report. An overview of KGL's businesses is available at 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, 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.

Sustainability Governance

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

The Board, being the highest governance body, holds the ultimate accountability for KGL's sustainability direction and performance, providing strategic oversight of sustainability risks and opportunities within KGL's overall business strategy and risk management framework. The Board's composition is presented in the Corporate Governance section of the 2026 Annual Report.

Sustainability Governance Structure



The Board is supported by the Joint Sustainability Committee ("JSC"), the Joint Sustainability Working Group ("JSWG") and the respective business units of KGL Group and UMF Group

The JSC, comprising Executive Directors of KGL and SHC, the General Manager of TGF and the Managing Director of UMF oversees sustainability-related matters and provides recommendations on areas requiring action or improvement. The JSWG, comprising JSC members and heads of operations, finance, human resources ("HR") and ESG functions across KGL Group and UMF Group's operations, is responsible for day-to-day implementation of sustainability strategies and plans. Chaired by an Executive Director of KGL, the JSC oversees sustainability-related matters and provides recommendations on areas requiring action or improvement.

The JSWG met monthly before transitioning to a bi-monthly schedule from June 2026. These meetings serve as a platform to discuss ESG data tracking methodologies, key performance indicator ("KPI") monitoring, emerging ESG issues, share best practices and address sustainability-related challenges and opportunities 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.

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.

During the year, all Board members completed anti-bribery and anti-corruption e-training, comprising a video-based learning module, assessment quiz and declaration of understanding. The training strengthened the Board's knowledge of corruption risks and governance responsibilities, with all participants achieving a 100% pass rate.

Risk Management

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

KGL will continue to review its material ESG matters and associated risks and opportunities as its business and operating environment evolve. Further details on governance, risk management and internal controls are set out in the 2026 Annual Report.

Materiality

Understanding and prioritising material ESG matters are 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 their stakeholders and operations. By aligning these priorities with business objectives, KGL Group and UMF Group ensure that their sustainability efforts remain both impactful and relevant.

Material ESG Matters

KGL undertook a formal materiality assessment in FY2023 to review the material ESG matters affecting KGL Group and UMF Group. The exercise enabled KGL to streamline the material ESG matters most relevant to KGL Group and UMF Group's business operations and stakeholder expectations.

In FY2025, a limited-scale review was conducted, comprising a survey of stakeholders such as employees, Board members, suppliers, customers and selected financial institutions. This resulted in the addition of three new material ESG matters and renaming of two existing material ESG matters.

Following a review by the Management in FY2026, no formal material assessment was conducted as

there were no major operational or business changes during the year. The material ESG matters identified in FY2025 remain the same and continue to apply for FY2026. In addition, an ESG risk assessment was conducted in FY2026 to evaluate the potential risks and opportunities associated with the material ESG matters and the implications for the businesses if not effectively managed.

Mapping of Risks and Opportunities for Material ESG Matters

Material ESG Matters	Potential Risks	Potential Opportunities
ENVIRONMENT - CARE FOR OUR PLANET		
Energy Management Managing electricity and fuel consumption efficiently in our operations	• Inefficient electricity and fuel use increases operating costs and emissions • Rising electricity and fuel prices reduce operating margins • Power interruptions, fuel shortages and equipment breakdowns disrupt production and deliveries	• Reduce electricity and fuel costs through efficient equipment, boiler operations and preventive maintenance • Improve transport fuel efficiency through route optimisation, load planning and reduced idling • Reduce emissions and diversify energy sources through suitable solar installations, fuel switching and electrification
Climate change & GHG emissions Managing GHG emissions and strengthening business resilience to the physical and transition impacts of climate change	• Extreme weather disrupts facilities, storage and deliveries • Climate-related agricultural disruptions affect raw material availability, quality and prices • Changing climate requirements increase costs, while inaccurate emissions reporting undermines stakeholders' confidence	• Reduce emissions through energy efficiency, renewable electricity and transport optimisation • Strengthen operational and supply chain resilience through climate action plan • Meet customer expectations for credible emissions information and lower-emission operations
Waste management Minimising waste from raw materials, production, repacking and inventory, while ensuring responsible handling, recovery and disposal	• Material wastage and damaged or expired stock increase costs • Improper waste handling causes pollution, pest infestations and hygiene problems • Inadequate disposal practices lead to regulatory action and reputational damage	• Reduce material losses, packing rejects and stock write-offs • Recover value from suitable by-products and recyclable materials • Lower disposal costs through waste segregation and recovery
Water management Using water responsibly, maintaining reliable supply and managing wastewater appropriately where generated	• Water supply interruptions affect production, cleaning and hygiene • Leaks and inefficient consumption increase costs • Improper wastewater management causes pollution and compliance exposure where wastewater is generated	• Reduce consumption and costs through leak detection and efficient cleaning and process practices • Improve preparedness for supply interruptions • Reduce environmental impacts through appropriate wastewater management

Material ESG Matters	Potential Risks	Potential Opportunities
Sustainable packaging Optimising packaging materials and design to reduce environmental impacts while maintaining product safety, quality and protection during storage and distribution	• Excessive packaging increases purchasing and disposal costs • Unsuitable packaging causes contamination, leakage, damage or reduced shelf life • Failure to meet customer expectations or to substantiate packaging claims could damage reputation	• Reduce material costs and waste through packaging optimisation • Improve recyclability through suitable material choices • Reduce product damage through effective packaging design
SOCIAL - EMPOWER OUR PEOPLE & COMMUNITIES		
Employment & labour practices Providing fair employment conditions and maintaining a stable workforce to support efficient and reliable operations	• Labour shortages and turnover disrupt operations and increase replacement costs • Excessive workloads and fatigue increase errors and incidents • Unfair employment practices cause grievances, disputes and reputational damage	• Improve retention and employee relations through fair treatment and communication • Maintain adequate staffing and productivity through effective shift and workload planning • Reduce recruitment costs and retain operational experience
Diversity & equal opportunities Promoting an inclusive workplace with fair access to recruitment, remuneration, development and career progression	• Discrimination and harassment cause grievances and turnover • Unequal development opportunities limit workforce capability and succession • Unfair practices damage reputation and reduce the ability to attract talent	• Broaden the pool of suitable talent through fair recruitment • Improve retention and engagement through an inclusive workplace • Strengthen problem-solving and succession through diverse experience and equitable development
Training & development Developing employees' technical, operational and leadership capabilities to support safe working practices, product quality and business continuity	• Skills gaps cause downtime, equipment damage and quality defects • Inadequate competency increases safety and compliance exposure • Dependence on key personnel and limited development opportunities weaken continuity and adaptation to change	• Improve equipment operation, maintenance, food handling and warehouse skills to reduce errors • Build supervisory capabilities and succession readiness. • Support adoption of new equipment and digital systems
Occupational health & safety Providing safe and healthy workplaces by identifying and controlling hazards affecting employees and contractors across operational activities	• Machinery, confined-space, work-at-height and vehicle incidents cause serious injury or fatalities • Dust, noise and ergonomic exposure harm worker health, while unsafe handling causes slips, collisions and falling loads • Incidents lead to claims, regulatory action and operational stoppages	• Reduce injuries and occupational ill health through effective hazard controls and safe work practices • Strengthen controls for machinery, dust, noise, manual handling and vehicle movements • Improve contractors' safety and emergency preparedness to reduce lost time and disruption

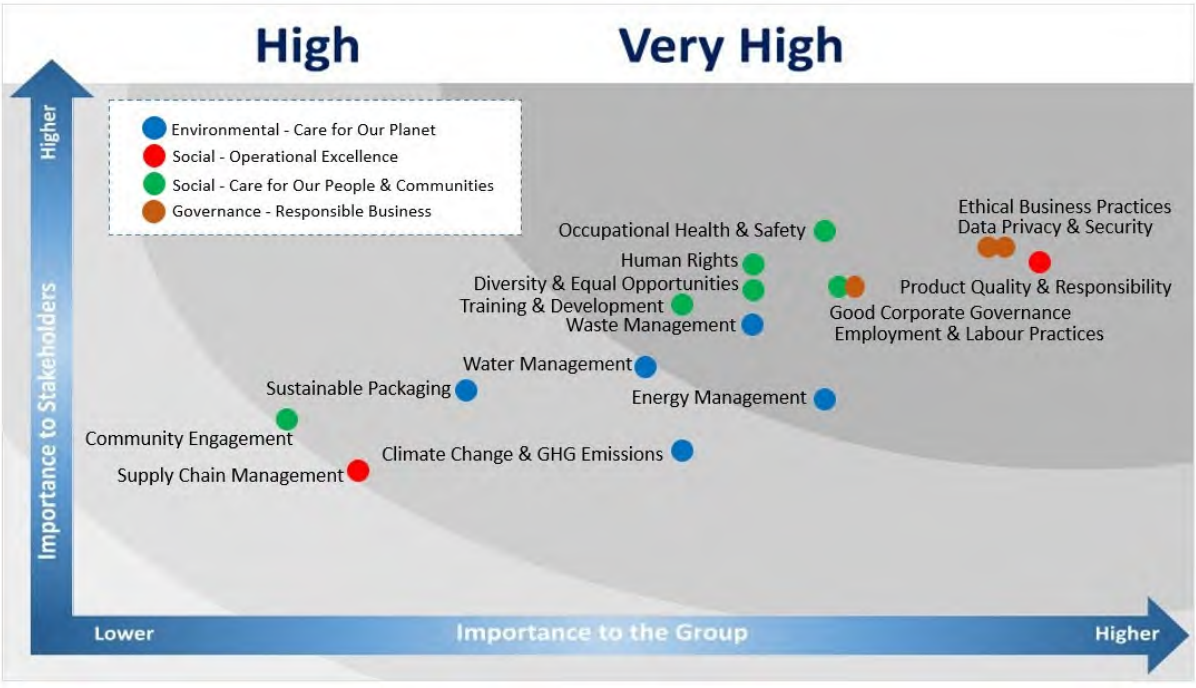
Material ESG Matters	Potential Risks	Potential Opportunities
Community engagement Maintaining constructive relationships with surrounding communities in locations of operations through responsive engagement and initiatives that address relevant local needs	• Unresolved dust, noise and traffic concerns lead to complaints • Poor engagement strains community relationships and affects reputation • Poorly targeted initiatives use resources without meaningful community benefit and impact	• Strengthen community trust through timely engagement and responses to operational concerns • Support local development through relevant partnerships • Encourage employee participation in community initiatives
Human rights Respecting the rights and dignity of workers and people affected by the Group's operations, recruitment arrangements and supply chains	• Forced labour, recruitment abuses, harassment and other violations remain undetected • Inadequate oversight of contractors and suppliers exposes workers to harm • Adverse practices lead to investigations, reputational damage and loss of business relationships	• Strengthen responsible recruitment and labour contractor oversight • Improve worker communication and access to grievance channels • Identify and address adverse labour practices to support responsible sourcing and customer confidence
SOCIAL - OPERATIONAL EXCELLENCE		
Supply chain management Maintaining reliable and responsible sourcing of raw materials, packaging, traded products and services to support business continuity	• Supplier concentration, shortages and delivery delays disrupt operations • Input and freight cost volatility reduces margins • Poor-quality supplies cause defects and return, while supplier misconduct creates reputational and business exposure	• Improve supply reliability through qualified alternative suppliers and better inventory planning • Strengthen input quality and traceability through supplier assessment • Build relationships with responsible suppliers and improve delivery coordination
Product quality & responsibility Ensuring products are safe, consistently meet quality requirements and carry accurate information, supported by appropriate handling, storage and traceability	• Contamination, quality defects and incorrect labelling cause consumer harm and recalls • Poor storage and handling lead to deterioration and product losses • Inadequate traceability delays product withdrawal, increasing financial losses and reputational damage	• Strengthen customer confidence through consistent quality, food safety and accurate labelling • Reduce defects, complaints and returns through effective process, storage and stock rotation controls • Improve recall readiness through batch traceability
GOVERNANCE - RESPONSIBLE BUSINESS		
Ethical business practices Conducting business with integrity through the prevention of bribery, corruption, fraud and conflicts of interest	• Bribery and conflicts of interest compromise business decisions • Fraud, stock theft and improper transactions cause financial losses • Unreported misconduct persists and can lead to investigations, penalties and damaged relationships	• Protect assets through controls against bribery, fraud and stock theft • Strengthen integrity in procurement, sales and contractor selection • Encourage early reporting of misconduct and build stakeholder trust

Material ESG Matters	Potential Risks	Potential Opportunities
Good corporate governance Maintaining effective oversight, accountability and internal controls to support sound decisions, compliance and reliable reporting	• Weak oversight allows operational and compliance issues to persist • Ineffective controls permit errors and unauthorised transactions • Inaccurate reporting and delayed risk responses cause poor decisions, financial losses and reputational harm	• Improve risk oversight and timely corrective action through clear responsibilities and approval limits • Support effective investment and resource allocation • Strengthen reporting reliability and stakeholder confidence
Data privacy & security Protecting personal, commercial and operational information while maintaining the security and availability of systems supporting business activities	• Cyberattacks and outages disrupt production planning, inventory management and deliveries • Lost or altered records weaken traceability and reporting • Data breaches, unauthorised access and payment fraud cause financial losses and legal and reputational exposure	• Safeguard employee, customer and supplier information through secure processes • Improve continuity through access controls, backups and incident response • Protect production, inventory and traceability records and reduce fraud through staff awareness

Materiality Matrix

The materiality assessment is guided by SGX Practice Note 7.6 and SGX Core ESG Metrics, industry standards, global trends and regulatory expectations, mapping each material matter's significance to stakeholders against its business impact.

The materiality matrix below illustrates the prioritisation of KGL Group and UMF Group's material ESG matters, positioning each according to its significance to stakeholders and its impact on the business. Further details on each of the material ESG matters are presented in the subsequent pages of this Report.



Sustainability Framework

KGL's sustainability approach is guided 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**
• Energy management • Climate change & GHG emissions • Waste management • Water management • Sustainable packaging	• Employment & labour practices • Human rights • Diversity & equal opportunities • Training & development • Occupational health & safety • Community engagement	• Product quality & responsibility • Supply chain management	• Ethical business practices • Good corporate governance • Data privacy & security

Aligning material ESG matters with United Nations ("UN") Sustainable Development Goals ("SDGs")

At KGL, we remain committed to supporting the UN SDGs. As previously reported, we have mapped all material ESG matters to the relevant SDGs and their corresponding sub-targets. This alignment reflects our ongoing efforts to integrate global sustainability priorities into our business strategy. We will continue to monitor our performance against these goals and targets, and actively contribute to their advancement.

Responding to UN SDGs

Material ESG matters	**Relevant SDG targets**	**Our approach and progress**
ENVIRONMENT – CARE FOR OUR PLANET		
Energy Management	7.3 – Double the global rate of improvement in energy efficiency 13.3 – Improve education and awareness on climate change mitigation	Implemented process optimisation, sales order consolidation, truck load optimisation, improved energy efficiency through light-emitting diode ("LED") lighting, inverter systems, energy-efficient motors and compressors and dual-fuel burner for boiler.
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, solar lighting, procured renewable energy certificate ("REC"), conducted CRRO exercise and monitored energy consumption and emissions to support emissions reduction.

Material ESG matters	Relevant SDG targets	Our approach and progress
Waste Management	3.9 – Reduce illnesses caused by hazardous waste 12.5 – Reduce waste generation through prevention, reduction, recycling and reuse	Segregated waste, recycled scrap materials and phased out single-use plastic water bottles.
Water Management	6.4 – Increase water-use efficiency across all sectors 12.2 – Ensure sustainable management of natural resources	Monitored water usage, leak checks and implemented water-saving fixtures such as sensor and push-type taps.
Sustainable Packaging	12.6 – Encourage companies to adopt sustainable practices 13.3 – Enhance education and capacity on climate impacts	Started tracking packaging materials and exploring suitable recyclable alternatives with suppliers.
SOCIAL – EMPOWER OUR PEOPLE & COMMUNITIES		
Employment & Labour Practices	8.5 – Achieve full and productive employment and decent work for all 10.2 – Promote inclusion irrespective of background	Maintained employment terms and benefits that support fair treatment and decent work.
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 equal opportunities.
Training & Development	4.4 – Increase relevant skills for employment 8.6 – Promote youth employment and training opportunities	Conducted regular food safety, operational and leadership training based on employee's development needs.
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, e-newsletter and Safety Week programme to raise awareness and safety culture.
Community Engagement	1.5 – Build resilience of the poor 2.1 – End hunger and ensure access to safe, nutritious food	Supported communities through product donations and employee volunteer efforts.
Human Rights	8.8 – Protect labour rights 16.3 – Promote rule of law and ensure equal access to justice	Ensuring current employment practice respects human right and planning to develop a structured approach to human rights monitoring and assessment.
SOCIAL – OPERATIONAL EXCELLENCE		
Product Quality & Responsibility	2.1 – End hunger and ensure access to safe, nutritious food 3.9 – Reduce illnesses from unsafe food and contamination	Maintained food safety and quality controls, supported by applicable certifications and Halal requirements.
Supply Chain Management	12.6 – Encourage companies to adopt sustainable practices 17.16 – Enhance multi-stakeholder partnerships	Planning to develop a Supplier Code of Conduct and introduce supplier sustainability assessments.
GOVERNANCE – RESPONSIBLE BUSINESS		
Ethical Business Practices	16.5 – Substantially reduce corruption and bribery 17.17 – Promote effective partnerships with civil sectors	Conducted ABC training, reinforced whistleblowing channels and supplier integrity pledge commitment.
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 and planning to assess cybersecurity gaps and strengthen IT controls.

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	

Stakeholders' Engagement

Stakeholders are an integral part of KGL Group and UMF Group's business and maintaining open, transparent communication with them is essential to understanding their expectations and addressing their concerns. Through ongoing engagement, both formal and informal, across a range of platforms, we identify ESG risks, opportunities and material ESG matters that are most significant to our stakeholders and our operations.

In FY2025, 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 survey was conducted virtually, allowing for broader participation and reach. The next survey is scheduled in FY2027, to coincide with the next materiality assessment review. Engagement with stakeholders continued through KGL Group and UMF Group's regular and ongoing channels.

The following section outlines KGL Group and UMF Group's regular engagement methods and the relevant material ESG matters mapped against the respective stakeholder groups.

Stakeholder group	Engagement methods	Frequency	Topics of engagement	Relevant material ESG matters
Employees 	• Induction training for new recruits • Annual performance review and appraisals • Emails • Employee engagement survey • Meetings (face to face or virtual) • Townhall & "Teh Tarik" sessions	• Ongoing • Annually • Ongoing • Every three years • Ongoing • Annually	• Remuneration and benefits • Career progression and opportunities • Training and development • Safe and conducive workplace	• Employment and labour practices • Diversity and equal opportunities • Training and development • Human rights • Occupational health and safety

Stakeholder group	Engagement methods	Frequency	Topics of engagement	Relevant material ESG matters
Customers 	• Business review meetings • Customer site visits and meetings • Customer satisfaction surveys • Corporate and brand websites • Customer feedback (email or phone call) • Social media platforms • Product packaging	• As & when required • As & when required • Annually • Ongoing • Ongoing • Ongoing • Ongoing	• Meet customers' expectations • Provide consistent customer service and quality products • Brand reputation	• Product quality and responsibility • Sustainable packaging • Human rights • Data privacy and security
Suppliers and Service Providers 	• Supplier and service provider assessments • Business meetings with critical suppliers • Meetings and emails • Supplier factory audit	• Annually • As & when required • Ongoing • As & when required	• Ensure suppliers meet or exceed quality standards • Timely delivery • Best pricing	• Product quality and responsibility • Supply chain management • Data privacy and security
Shareholders 	• Annual General Meeting • Group Annual Report and Sustainability Report • Website and electronic mail • Corporate announcements	• Annually • Annually • Ongoing • Half-yearly • As & when required	• Financial returns • Sustainability and business performance • Effective corporate governance practices	• Ethical business practices • Good corporate governance
Local Communities 	• Financial or in-kind contributions • Corporate social responsibility ("CSR") initiatives	• Ongoing • Ongoing	• Positive impact on different facets of the local communities	• Community engagement • Climate change and GHG emissions
Local Government 	• Participation in seminars on policy update • On-site advisory visits and unannounced audits • Regular reports • Meetings	• As & when required	• Compliance with laws and regulations • Maintaining standards and certifications	• Climate change and GHG emissions • Good corporate governance
Trade Union 	• Meetings	• As & when required	• Union members' welfare and well-being are protected and concerns addressed promptly	• Employment and labour practices

FY2026 ESG HIGHLIGHTS

* FY2023 baseline year ** FY2025 baseline year

ENVIRONMENT

***Total GHG Emissions (S1 + S2)**
(in tCO2e)

location-based	market-based
2% increase	6% reduction

***Total Energy Consumption**
(in GJ)

11% increase

****Total Water Consumption**
(in m^3)

17% increase

Waste Diverted from Landfill

54%

INTENSITY[(a)]

***Total GHG Intensity (S1 + S2)**

	location-based	market-based
KGL Group	↓11%	↓11%
UMF Group	↓4%	↓12%

***Energy Consumption Intensity**

10% reduction KGL Group

7% increase UMF Group

**** Water Consumption Intensity**

17% reduction KGL Group

18% increase UMF Group

SOCIAL

Gender Diversity

Male 70%

Female 30%

Age Diversity

29% < 30 years old

53% 30 - 50 years old

18% > 50 years old

Total workforce 623

Average training hours 12.6 per employee

Total training hours 8,133

ZERO Work-related fatalities in all our operations

100% Manufacturing Sites Covered by FSMS

GOVERNANCE

ZERO Corruption & Whistleblowing cases reported

ZERO PDPA breach cases reported

100% Supplier signed Integrity Pledge

Total ABC Training Hours 609

Directors 100%

Employees 93%

Note: (a) Intensity data is measured on per unit of business activity basis.
KGL Group's business activity unit: million SGD revenue; UMF Group's business activity unit: kilotonnes (kt) raw material input.

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 continue to assess the environmental impacts of our activities and to implement 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 established 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, requiring 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 remains a strategic priority and a key area of focus for KGL in FY2026. Building on the progress achieved in the previous financial year, both KGL Group and UMF Group have continued to strengthen their energy efficiency initiatives and reduce their environmental impact. Key efforts include the adoption of energy-saving practices across operations and enhancements to data monitoring systems for more effective tracking of energy consumption and GHG emissions.

Through the JSWG and the respective business units, extensive discussions have been undertaken within KGL Group and UMF Group to identify and evaluate opportunities for energy optimisation. This ongoing commitment reflects our recognition that responsible energy management is essential to long-term business resilience and environmental stewardship. By improving energy efficiency, we aim to reduce operating costs while advancing our broader sustainability objectives, supporting sustainable growth, meeting shareholder expectations and aligning with industry best practices.

Energy consumption is currently monitored through the tracking of electricity usage across offices, plants and warehouses in Malaysia and Singapore, as well as fuel consumption from transportation fleet, boiler and forklifts.

Within KGL Group's trading and distribution business, diesel and petrol consumption from transportation vehicles operated by TGF and SHC are actively monitored. TGF also utilises diesel-powered forklifts within its warehouse operations. Under UMF Group, diesel is primarily used to operate diesel forklifts in UMF, as well as the boiler and outdoor diesel forklifts at FOM's oat mill plant. By the end of FY2026, FOM successfully completed the transition of its outdoor forklift from diesel to electric-powered models.

Energy Optimisation Efforts

KGL Group and UMF Group continue to implement energy-saving measures. These initiatives include the replacement of conventional fluorescent lighting with energy-efficient LED alternatives in offices, warehouses and manufacturing plants. The LED replacement programme, is expected to be completed by end of 2026.

In facilities where diesel-powered forklifts remain in operation, efforts are ongoing to transition to electric alternatives, where operationally feasible. During FY2026, TGF's Kota Kinabalu branch in Sabah commenced the use of electric forklifts, while KGVO leased three electric forklifts and FOM introduced one electric outdoor forklift. SHC is also planning to resume the use of electric forklifts in the next reporting cycle.

In addition, efforts are underway to install a dual-fuel burner that can operate on natural gas or diesel, to improve operational efficiency and provide greater flexibility in meeting heating demand. When natural gas is used in place of diesel, there is potential to reduce direct Scope 1 GHG emissions.

While purchased electricity remains to be the primary energy source across the operations, KGL Group and UMF Group have also incorporated renewable energy through the installation of a total of 634kWp solar PV systems at KGVO in FY2021 and at SHC and FOM since FY2024. These investments support efforts to reduce reliance on grid electricity generated from fossil fuels, lowering our Scope 2 GHG emissions and generate cost-savings.

KGL Group and UMF Group remain committed to exploring opportunities to further expand their solar energy capacity. Within KGL Group, TGF continues to assess the feasibility of implementing a solar PV project, taking into consideration business priorities, roof structural suitability and overall project viability.

Similarly, any potential expansion of solar PV panel capacity at the FOM's plant will be subject to capital allocation priorities and alignment with the Group's evolving business strategy. UMF Group will continue to periodically reassess the project's feasibility, considering factors such as available roof space, shading constraints and the potential emissions reduction.

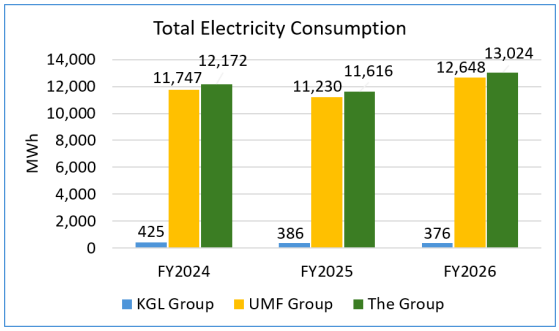
UMF falls within the purview of the Energy Efficiency and Conservation Act 2024 ("EECA") which requires energy audit every five years. UMF carries out quarterly energy management meetings with outsourced Registered Energy Manager and is aware of the requirements to have in place an in-house manager by 2029.

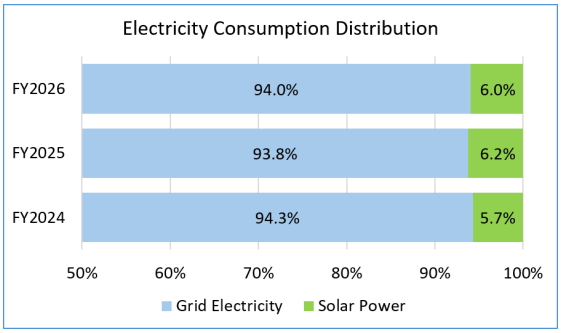
The first table below presents energy consumption trends over the past three FYs, while the second table provides an overview of solar power generation and consumption across the Group.

Total Electricity Consumption (kWh)

	FY2024	FY2025	FY2026
KGL Group			
Purchased electricity consumption [(a)]	399,813	338,074	**326,782**
Solar electricity consumption [(b)]	25,540	47,958	**49,205**
Total electricity consumption	**425,353**	**386,032**	**375,987**
UMF Group			
Purchased electricity consumption [(a)]	11,080,125	10,556,711	**11,920,073**
Solar electricity consumption [(b)]	666,661	673,196	**727,909**
Total electricity consumption	**11,746,786**	**11,229,907**	**12,647,982**
The Group			
Purchased electricity consumption [(a)]	11,479,938 (94%)	10,894,785 (94%)	**12,246,855 (94%)**
Solar electricity consumption	692,201 (6%)	721,154 (6%)	**777,114 (6%)**
Total electricity consumption	**12,172,139**	**11,615,939**	**13, 023,969**

Notes:
(a) Refers to electricity sourced from local utilities' providers in Singapore and Malaysia.
(b) Includes data from SHC for KGL Group, and data from FOM and KGVO for UMF Group.



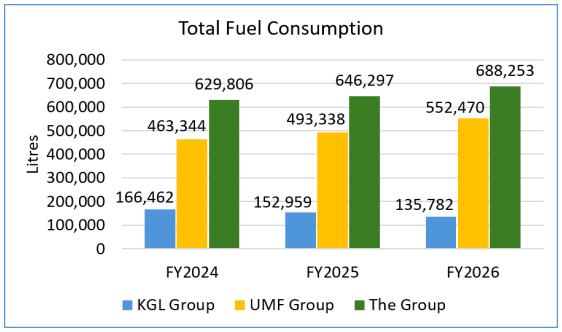


Fuel Consumption

Total fuel consumption comprises purchased diesel and petrol used across KGL Group's and UMF Group's operations, including transportation fleets, company vehicles, diesel forklifts and the boiler at FOM.

To reduce emissions, improve fuel flexibility and manage exposure to fuel price volatility, FOM is transitioning from a diesel-fired boiler to a dual-fuel boiler capable of operating on diesel and natural gas. The transition is made possible due to the expansion of natural gas pipeline infrastructure near the FOM plant and has been further facilitated by rising diesel price amid global geopolitical uncertainties. The project is expected to be completed by 2027.

In FY2026, 384,222 litres of diesel were used to fuel the boiler at FOM, reflecting a 10% increase from FY2025, driven by changes in raw materials, customer requirements and capacity utilisation.



Notes:

(a) FY2024 and FY2025 data for UMF Group have been restated due to revision of UMF's diesel tanker fuel efficiency in accordance with telematics system.

(b) FY2026 data for UMF's tanker diesel consumption is based on consumption reported by telematics system.

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

Energy Consumption[(a)]

	FY2024	FY2025	FY2026
KGL Group (GJ)	7,492	6,873	**6,230**
UMF Group (GJ)	[(b)]59,058	[(b)]58,250	**65,466**
The Group (GJ)	[(b)] **66,550**	[(b)]**65,123**	**71,696**

Notes:

(a) Includes electricity and fuel consumption in gigajoules (GJ).

(b) FY2024 and FY2025 data for UMF Group and the Group have been restated to reflect revised fuel consumption data for UMF and previously omitted liquefied petroleum gas ("LPG") consumption for KGVO.

Energy Consumption Intensity[(a)]

	FY2024	FY2025	FY2026
KGL Group (GJ/mil SGD sales revenue)	106.68	93.61	**85.77**
UMF Group (GJ/kt raw input volume)	[(b)]511.57	[(b)]522.05	**546.40**

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) FY2024 and FY2025 energy consumption intensity data for UMF Group have been restated (higher than previously disclosed) due to updates in fuel consumption.

(c) Kt denotes kilotonnes.

Target for FY2026 and FY2027	FY2026 Progress and Performance
To reduce overall energy consumption.	• In FY2026, KGL Group recorded an 11% reduction in fuel consumption compared to FY2025. In contrast, UMF Group recorded a 12% increase in fuel consumption, primarily driven by a 24% increase in UMF's diesel consumption for flour tanker, forklift, company vehicles, as well as a 10% increase in diesel consumption for FOM's boiler. Overall, the Group recorded a 6% increase in fuel consumption. • Compared with FY2025, total purchased electricity consumption has reduced by 3% for KGL Group, while increasing by 13% for UMF Group and by 12% for the Group overall. • The overall increase in fuel consumption and total purchased electricity consumption was mainly attributable to higher business activity and increased operational demands for UMF Group

Climate Change and GHG Emissions

Climate change remains one of the most significant global challenges, with GHG emissions being a key contributor to its impacts. As part of our commitment to environmental stewardship and corporate responsibility, we recognise the importance of climate-related reporting and the effective management of climate-related risks and opportunities.

Through our GHG emissions disclosures, we provide stakeholders with information on our carbon footprint, emissions reduction initiatives and resilience in adapting to a changing environment.

GHG Emissions

GHG emissions are reported in accordance with internationally recognised standards, including The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard ("GHG Protocol"), and comprise:

- **Scope 1:** Direct emissions from activities such as diesel, petrol and LPG combustion and fugitive sources, including KGL Group and UMF Group's own transportation fleet, corporate vehicles, forklifts and stationary sources such as FOM's boiler, KGVO's roaster, air conditioners' refrigerant, fumigant and carbon dioxide fire extinguisher.
- **Scope 2**: Indirect emissions from purchased electricity, heat and steam. The Group purchases electricity for its offices, warehouses and plants in Singapore and Malaysia, and invests in on-site solar panels and RECs to reduce electricity-related emissions. Emissions are reported using both the location-based method, which applies the grid's average emission factor and the market-based method, which accounts for renewable electricity matched through RECs.

- **Scope 3**: Other indirect emissions occurring across the value chain. Currently, the Group measures Category 5 (Waste generated in operations) and Category 7 (Employee Commuting). We will continue to evaluate other categories that can be tracked going forward as data availability and measurement capabilities improve.

As part of their sustainability awareness initiatives, TGF, SHC, UMF, FOM and KGVO participated in lights-off event organised by WWF in conjunction with Earth Hour 2026.



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 for KGL Group, UMF Group and the Group.

GHG Emissions Profile[a]

GHG Emissions (tonnes CO_2e)	The Group			KGL Group			UMF Group		
	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026
Scope 1 Direct GHG Emissions [b]	[e]1,577	[e]1,621	**1,867**	412	379	357	[e]1,166	[e]1,242	**1,509**
Scope 2 Indirect GHG Emissions [c]									
Location-based	8,601	8,357	**8,998**	203	186	177	8,399	8,171	**8,821**
Market-based	8,601	7,376	**8,142**	203	186	177	8,399	7,190	**7,965**
Scope 3 Indirect GHG Emissions [a]	-	628	**666**	-	188	238	-	439	**427**
Waste Generated [a]	-	81	**91**	-	15	27	-	66	64
Employee Commuting[a]	-	547	**575**	-	173	211	-	374	363
Subtotal GHG Emissions (Scope 1 + 2)									
Location-based	[e]**10,179**	[e]**9,978**	**10,865**	**614**	**565**	**534**	[e]**9,564**	[e]**9,413**	**10,330**
Market-based	[e]**10,179**	[e]**8,997**	**10,008**	**614**	**565**	**534**	[e]**9,564**	[e]**8,432**	**9,474**
Total GHG Emissions (Scope 1 + 2 + 3)									
Location-based	[e]**10,179**	[e]**10,605**	**11,530**	**614**	**753**	**773**	[e]**9,564**	[e]**9,852**	**10,757**
Market-based	[e]**10,179**	[e]**9,625**	**10,674**	**614**	**753**	**773**	[e]**9,564**	[e]**8,872**	**9,901**

Notes:

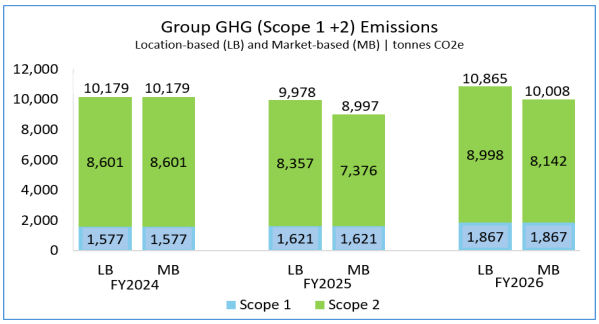
(a) Figures may not add up precisely due to rounding adjustment.

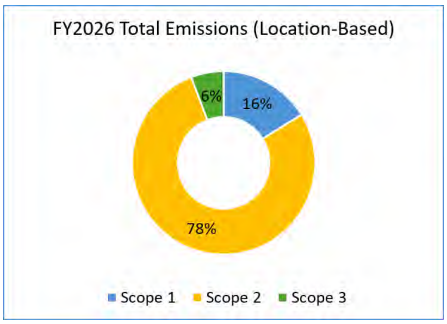
(b) Calculated using the latest UK BEIS (Department for Business Energy & Industrial Strategy) conversion factors for diesel and petrol (average biofuel blend) and LPG and the GHG Protocol's CO_2 emission factors by fuel.

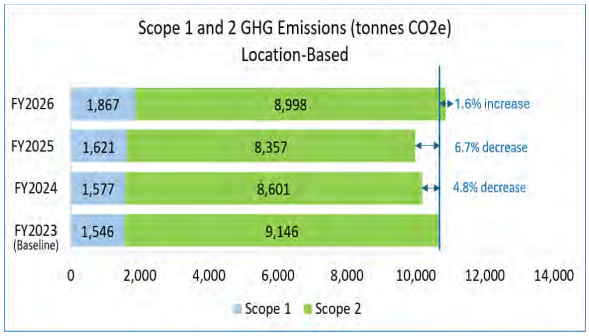
(c) FY2026 Scope 2 GHG emissions data apply the 2024 grid emission factors from Singapore Energy Market Authority for Singapore and from Malaysian Energy Commission for Peninsular Malaysia and Sabah.

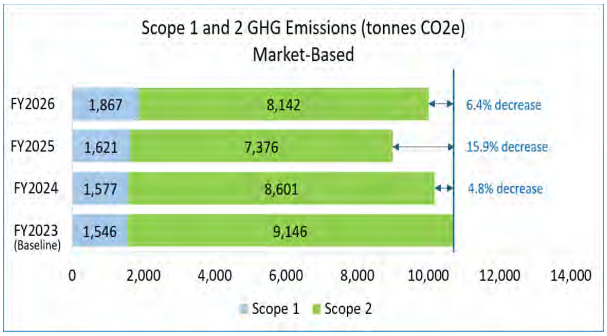
(d) '-'denotes unavailable data; 'Waste Generated' refers to Category 5 for Waste generated in operations and 'Employee Commuting' refers to Category 7 for Employee Commuting under the GHG Protocol.

(e) FY2024 and FY2025 Scope 1 and Scope 2 data have been restated due to updates in UMF fuel consumption and liquified petroleum gas consumption for KGVO.





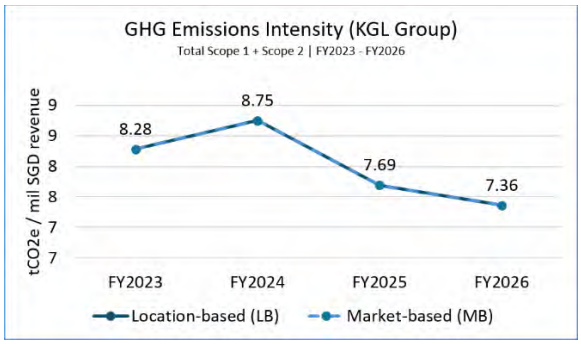


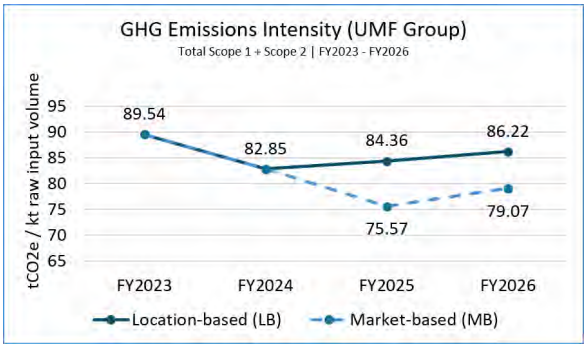


GHG Emissions Intensity[a]

	KGL Group (tonnes CO_2e /mil SGD revenue)			*UMF Group (tonnes CO_2e /kt raw input volume)*		
	FY2024	**FY2025**	**FY2026**	**FY2024**	**FY2025**	**FY2026**
Scope 1 Direct emissions intensity	5.86	5.16	4.92	[b]10.10	[b]11.13	**12.60**
Scope 2 Indirect emissions intensity						
Location-based	2.88	2.53	2.44	72.75	73.23	**73.62**
Market-based	2.88	2.53	2.44	72.75	64.44	**66.48**
Total GHG emissions intensity (Scope 1 + 2)						
Location-based	8.75	7.69	7.36	[b]82.85	[b]84.36	**86.22**
Market-based	8.75	7.69	7.36	[b]82.85	[b]75.57	**79.07**

Notes:
(a) Figures may not add up precisely due to rounding adjustment.
(b) FY2024 and FY2025 Scope 1 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 FY2026 and FY2027	FY2026 Progress and Performance
• **To further explore ways to reduce GHG emissions in our operations.** • **5% reduction in GHG emissions intensity (Scope 1 and 2) by FY2030 from FY2023 baseline.** • **Expand climate-related disclosures progressively based on the TCFD recommendations, in alignment with the IFRS S2.**	• The overall Scope 1 GHG emissions have increased by 15% compared to FY2025, due to increased business activity at UMF and FOM, resulting in higher diesel consumption for tanker (31% increase) and forklifts (6% increase) at UMF, as well as boiler diesel consumption (10% increase) at FOM. • A 5% reduction target has been established for Scope 1 and Scope 2 GHG emissions intensity for KGL Group and UMF Group, respectively, to be achieved by FY2030 from the FY2023 baseline. No long-term targets have been set. • KGL is proactively enhancing its climate-related disclosures to progressively align with ISSB IFRS S2 Climate-related Disclosures.

Climate-Related Disclosures

KGL continues to develop its climate-related disclosures using TCFD framework, while progressively preparing for IFRS S2 disclosure in FY2031. Our climate-related disclosures are structured around the four pillars of the TCFD recommendations: **Governance**, **Strategy**, **Risk Management** and **Metrics & Targets**.

KGL completed its FY2026 climate scenario analysis covering five selected business units. The financial impact estimates remain subject to validation by Finance, while integration of the findings into management decision-making is ongoing.

Reporting approach and reference years

The Scenario Risk Analysis ("SRA") report provides a basis for assessing weather-related supply disruption and site-specific flood exposure, and for considering the adequacy of existing controls. The assessment combined peer benchmarking, engagement with management and entity representatives, risk prioritisation, qualitative assessment and indicative financial modelling ("FM").

The Group assessed CRROs using two scenarios developed by the Network for Greening the Financial System ("NGFS"). These scenarios describe possible futures rather than forecasts and help the Group assess its resilience under different climate conditions.

NGFS Scenario	• Net Zero 2050 (limited warming to 1.5°C) Lower long-term physical climate risks, but greater pressure to adapt to stricter regulations, changing technologies and a low-carbon economy. • Current Policies (warming to 3.0°C) Greater long-term risks from heat, flooding and other climate impacts, potentially disrupting operations and supply chains and damaging assets.
Time Horizon	• Short-term (up to 2030) • Medium-term (2030 – 2050) • Long-term (beyond 2050)
Tools Used	• Supplementary World Business Council for Sustainable Development ("WBCSD") agricultural price inputs • Climate Central coastal screening

Governance

The Board oversees climate-related risks and opportunities as part of its sustainability governance responsibilities. The AC supports the Board by reviewing relevant risk management and internal controls relating to key environmental and climate-related matters, including progress on GHG reduction initiatives, energy efficiency initiatives and regulatory developments through the internal audit and internal review process.

The JSC, supported by the JSWG, coordinates management consideration of climate matters across entities. Finance department reviews potential financial exposures and response measures, while entity management and relevant department assess operational exposures and implement appropriate actions. The ESG function coordinates climate-related reporting and supporting documentation and evidence.

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. JSC and JSWG conduct meeting every two months to review climate-related metrics. Further details on KGL's broader sustainability governance framework are provided in the "Our Approach to Sustainability" section of this Report.

Strategy

The SRA is not intended to be a comprehensive financial assessment of all risks and opportunities. Two CRROS, both physical risks, were prioritised for quantified FM, based on their potential effects on supply continuity, procurement costs, financing requirements and selected operating locations.

- CRRO 1: Extreme variability in weather patterns (affecting agricultural supply)
- CRRO 2: Flood

The FY2026 SRA builds on the preliminary climate risk assessment disclosed in SR2025. The SRA identified related exposures from heavy rainfall, storms, heatwaves, droughts and water shortages under CRRO 1, including their potential effects on agricultural yields, procurement costs and operations.

Other physical risks, selected transition risks and climate-related opportunities were considered qualitatively or retained for further management review. The tables below refine the SR2025 assessment and distinguish the matters assessed in detail from those not separately quantified in the initial FM. "Modelled" refers to the inclusion in the initial FM and does not indicate that the estimates are forecasts or validated accounting measurements.

Physical Risk Assessment

Physical Risk	Timeframe	Potential Business and Financial Impacts	Possible Approach	**Assessment Coverage**
Extreme variability in weather patterns (CRRO 1)	Short to long-term	Changes in agricultural yields, availability and logistics may increase purchase costs, interrupt sales or production and raise stock funding needs.	Review supplier/origin concentration, qualified alternatives, appropriate stock cover, pricing response and financing capacity.	Prioritised in SRA. Modelled in FM. Financial estimates await validation.
Flood [(a)] (CRRO 2)	Short to long-term	Damage to stock or equipment and interrupted access/deliveries may cause lost sales and recovery spending. Quantified exposure centres on TGF, UMF and KGVO.	Validate site/access exposure, review drainage, asset and stock protection, alternative dispatch, continuity arrangements and adequate insurance coverage.	Prioritised in SRA. Modelled in FM. Financial estimates await validation.
Rising temperatures	Short to long-term	Employee comfort/productivity, storage conditions and cooling needs may affect operating costs or losses.	Review ventilation, heat management, storage and efficient cooling where needed.	Screened in SRA. Not quantified in FM.
Heavy rainfall, storms and local water shortages [(b)]	Short to long-term	Building damage, utility interruption and delivery constraints may lead to downtime, repairs or additional logistics costs.	Review roofs/drainage, water dependencies and continuity measures.	Carried forward from SR2025 for entity review. Not separately quantified in FM.

Notes:
(a) Sea-level rise is a chronic driver of coastal exposure while individual flood events are acute risks. Coastal screening at 2050 does not establish absence of nearer-term rainfall, river or drainage-related flooding.
(b) The on-site effects of heat, storms and water interruptions remain distinct from the agricultural pathways examined under CRRO 1. Inclusion in that umbrella category does not mean every consequence has been quantified.

Transition Risk Assessment

Selected policy risks were screened in the SRA. Market, technology and reputation risks are refined carry-forwards from SR2025 and require management review. None of the transition risks are quantified in FM.

Transition Risk	Timeframe	Potential Business and Financial Impact	Possible Approach	Assessment Coverage
Policy and Legal Energy-related policy, costs and compliance [(a)]	Short to long-term	Energy transition policies, tariff and applicable efficiency requirements may increase energy/compliance costs or require equipment upgrades.	Monitor applicability and climate-related cost drivers, assess efficiency and suitable energy investments.	Screened in SRA. Not quantified in FM.
Policy and legal Climate and packaging-related regulation	Short to long-term	Evolving climate, carbon-pricing or packaging obligations may require data, compliance spending and changes to procurement or packaging.	Monitor legal status, applicability and dates, improve evidence and assess feasible responses.	Screened in SRA. Not quantified in FM.
Market Changing customer requirements	Short to medium-term	Demand for credible emissions information, relevant certification or suitable packaging may increase qualification costs or affect customer retention and access.	Track actual customer requirements, and assess commercially justified charges.	Retained from SR2025, subject to review, not quantified in FM.
Technology Technology adoption for the low-carbon transition	Short to medium-term	Investment, skills and maintenance needs or underperformance may affect expected savings.	Assess proven options, warranties, capability and financial sensitivity before investment.	Refined from SR2025. Not quantified in FM.
Reputation Credibility of climate-related disclosures and claims	Short to medium-term	Inaccurate or unsupported disclosures/claims may affect stakeholders' confidence and commercial relationships.	Strengthen validation, evidence and review of climate and product claims.	Refined from SR2025. Not quantified in FM.

Note: (a) Refers to only energy-cost exposure with an established climate-transition connection. Ordinary price movements remain part of general business risk.

Opportunity Assessment

Opportunity	Timeframe	Potential Benefits and Costs	Possible Approach	Assessment Coverage
Resource efficiency (energy, water and waste)	Short to long-term	Efficient energy, water and material use may reduce costs, waste and relevant emissions. Investment and implementation costs may arise.	Lower energy and waste disposal cost and better customer appeal for sustainable practices.	Screened in SRA. Benefits not quantified in FM.
Renewable and lower-carbon energy	Short to long-term	Suitable projects or procurement may reduce emissions, and depending on structure, energy costs/exposure. Capital or recurring procurement costs from solar projects and REC purchases may arise.	Assess operating demand, costs, savings and credible emissions accounting before selecting options.	Screened in SRA. Benefits not quantified in FM.
Climate-related financing and incentives	Short to medium-term	Eligible projects may access suitable funding, grants or terms, subject to availability and conditions.	Compare total costs, eligibility, obligations and project economics.	Screened in SRA. Benefits not quantified in FM.
Products and packaging related to climate-related demand	Medium to long-term	Evidenced demand may support customer retention or new market access, while requiring development, sourcing or validation costs.	Evaluate specific customer demand and feasible options before commitments.	Conditional carry-forward from SR2025. Not quantified in FM.

Existing Initiatives and Proposals

We have installed a combined total of 634 kWp solar PV system for SHC, FOM and KGVO. Gradual phased transition is planned, where feasible, for electric forklift, solar and LED lightings, compressors and air conditioners with inverters, and high efficiency motors. UMF is undergoing process efficiency projects while FOM is currently in the process of transitioning into dual-fuel burner for its boiler. FOM also procures REC in its emission reduction plan.

Financial Implications and Remaining Uncertainties

The initial analysis identified potential effects on procurement costs, margins, working capital, asset exposure and recovery spending. KGL's subsidiaries (TGF and SHC) and associates (UMF Group) have different financial reporting treatment. Operational sustainability data boundaries should be distinguished from KGL's attributable associate exposure and the full operating exposure of UMF Group. KGL consolidates 100% of TGF and SHC's anticipated financial impact of the CRROs on the income statement, balance sheet and cash flow statement. Meanwhile, only UMF's Group CRRO financial impact on income statement is consolidated into KGL's financial impact based on equity approach. CRRO impact on balance sheet and cash flow statement was not included.

The key sources of uncertainties in FM are number of flood occurrences per year, percentage of flood-related damage repaired, repair cost for flood-damaged assets, trade loan's interest rate, percentage of inventory financed through trade loans, annual business growth rate and revenue loss caused by supply disruption.

The outputs are indicative annual estimates for selected reference years (2030 for short-term, 2040 for medium-term and 2050 for long-term time horizons). They are not cumulative losses, discounted valuations, forecasts or accounting impairment conclusions. Results depend on prices, growth, selling-price adjustments, financing and flood severity and responses. Positive outputs do not establish a climate-related benefit.

Risk Management

Identifying and assessing climate-related risks
KGL's initial climate scenario analysis covered TGF, SHC, UMF, FOM and KGVO. CRROs were identified through peer benchmarking and engagement with senior management, the ESG team and business units. They were assessed against historical climate events, current operating conditions and asset and supply chain exposure. A qualitative heatmap rated each CRRO as low, medium or high over the short, medium and long-term, based on potential financial and operational impacts.

Managing climate-related risks
CRROs which were rated high in any time horizon were prioritised and reviewed by senior leadership and the ESG team. Two physical risks, extreme weather variability and flooding, were selected for scenario-based financial modelling with Finance and business units, to inform management's response.

Integration into overall risk management
The identified CRROs will be managed within KGL's existing risk management practice including:

(a) An annual review of environmental and climate-related risks and opportunities by internal auditor, JSC and each entity's risk owners.
(b) Integration of material risks into risk register.
(c) Periodic monitoring of climate-related indicators such as GHG emissions 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	FY2026 Performance	Remark
GHG Emissions (Scope 1 and 2) intensity	5% reduction by FY2030 from FY2023 baseline	KGL Group (11% reduction) UMF Group (12% reduction)	We plan to review the near-term target in FY2027. Long-term target has not been established.
Water consumption intensity	No quantitative target established	When comparing against FY2025, performance result: KGL Group (17% reduction) UMF Group (18% increase)	Manufacturing sites in UMF Group will use more water with increased finished product production and cleaning needs in line with food safety requirements.
Waste generation intensity	No quantitative target established	When comparing against FY2025, performance result: KGL Group (70% increase) UMF Group (11% reduction)	KGL Group enhanced waste data collection while UMF Group managed to increase waste diversion from landfill effort.
% Waste diversion from landfill	Minimum 50% for the Group	54%	Plan to maintain the target while continue to explore waste diversion opportunities across entities.

The Group continues to refine its decarbonisation roadmap through 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 FY2027 onwards, the Group will continue to enhance its current Scope 3 GHG emissions reporting and look into opportunity to introduce climate-linked remuneration for management level in FY2028. 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 efforts. We are committed to complying with all applicable legal requirements and sustainability guidelines to minimise waste generation across our operations. Failure to manage waste responsibly could result in environmental harm, adverse community impacts, reputational damage and regulatory fines or penalties.

To achieve this, we have adopted a practical Group-wide approach and are progressively developing comprehensive waste management policies aligned with our commitment to sustainability objectives and regulatory obligations.

Within our food manufacturing operations, key environmental policies are already in place, including:

- UMF's Environment, Health and Safety Policy, which outlines UMF's commitment to environmental protection.
- FOM's Safety Health and Environment Policy, which focuses on pollution prevention and reducing the environmental impacts of its products and operations.

Waste Categories

Our operations primarily generate two categories of waste:

Hazardous Waste (Scheduled Waste)	1% of the total waste generated in FY2026 falls into this category. This category includes waste that possesses hazardous characteristics and may adversely affect public health and the environment if not properly managed.
Non-Hazardous Waste	Encompasses 99% of the total waste UMF Group and KGL Group generated in FY2026, which includes materials for raw material transportation (such as metal rods and cardboard), packaging materials, unsold goods and general office waste.

Packaging materials used in the operations are diverse, comprise 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. In addition, by-products from wheat, pea and oat processing are sold to feed mills for use as animal feed, supporting resource recovery and circular economy practices.

Waste Reduction and Diversion Initiatives

During FY2026, KGL Group and UMF Group continued to implement initiatives aimed at reducing waste generation and diverting waste from disposal.

Across both KGL Group and UMF Group, efforts to phase out single-use-plastic continued, including the reduction of disposable drinking water bottles, cups, plates and cutleries used during meetings and internal events. At SHC, pallet liner usage was reduced through optimisation measures, lowering packaging material consumption, reducing waste generated at customers' facilities and delivering cost savings.

At TGF, expired cooking oil that was previously disposed of as waste is now being sold to recycler for biodiesel production. This initiative represents an example of open-loop recycling, where waste materials are repurposed into renewable energy products, supporting circular economy principles and reducing landfill disposal.

At FOM, several waste reduction initiatives have been implemented:

- Donation of reusable wooden pallets to local schools for educational and community purposes, extending the useful life of materials.
- Diversion of non-recyclable metallised packaging waste to a third-party recovery and remanufacturing facility in Chemor, where it is processed into alternative fuel for co-processing

in cement kilns during clinker production, reducing waste sent to landfill.
- Reuse of pallet liners throughout the loading process rather than replacing liners for every shipment, reducing material consumption and waste generation.

In addition, SHC and KGVO redirected their broken wooden pallets to other food factories for use as boiler fuel, extending the value of materials that would otherwise be discarded. UMF and FOM continue to collaborate with the Seberang Perai Local Council ("MBSP") by sending bread waste and grain straw generated for use in compost production. These initiatives contribute to landfill diversion and generate revenue while creating cost savings through reduced disposal costs and lower material procurement requirements.

To strengthen waste management capabilities, relevant employees underwent the Certified Environmental Professional in Scheduled Waste Management (CePSWAM) programme to enhance competency in scheduled waste handling and regulatory compliance. FOM also collaborated with MBSP to provide employee training on recycling practices and responsible waste management.

During the year, KGL Group and UMF Group further enhanced their waste mapping processes and data collection systems to better understand waste generation patterns and identify other opportunities for waste reduction and resource recovery. Collaboration and best-practice sharing across entities enabled the Groups to explore waste diversion solutions, generate cost savings and create greater value from materials that would otherwise be disposed of.

Hazardous Waste Management

Non-hazardous waste is collected and managed by waste collectors licensed by local authorities. Hazardous waste is segregated at source, stored in designated areas and managed in accordance with regulatory requirements before being collected and disposed of by licensed contractors.

Hazardous waste generation and disposal are tracked internally, with monthly reports submitted to the Department of Environment ("DOE") through the Electronic Scheduled Waste Information System (eSWIS V2). This reporting requirement ensures compliance with the Malaysian Quality (Scheduled Wastes) Regulations 2005 across KGL Group and UMF Group's Malaysian operations.

Licensed operators approved by the DOE collect hazardous waste from manufacturing facilities at least once every six months. Such waste is generated primarily from UMF and FOM's food manufacturing operations and includes used oils, production residues, contaminated plastics, paper filters and flammable liquid wastes.

Improving Resource Recovery

To minimise waste sent to landfills, KGL Group and UMF Group collect and segregate recyclable scrap materials, which are labelled, stored and where necessary, deformed before being sold to third-party recyclers. Materials that cannot be recovered are disposed of at licensed landfill sites.

Following the implementation of stricter waste segregation requirements in Penang in July 2024, waste disposal costs are expected to increase in the coming years. From May 2026, landfill charges had been revised from RM50/tonnes to RM70/tonnes.

This development has further strengthened the KGL Group and UMF Group focus on waste minimisation, improved segregation practices and the exploration of innovative waste diversion opportunities in accordance with the waste management hierarchy.

Other Resource Reduction Initiatives

KGL Group and UMF Group have also taken steps to reduce paper-printed material consumption across operations. UMF Group transitioned to digital name cards in August 2025, reducing reliance on printed business cards, while KGL Group is expected to initiate this in FY2027 in stages, where relevant. A4 paper usage monitoring was initiated across our operations to establish a baseline and identify opportunities to reduce consumption.

The table below provides an overview of waste generated and managed over the last three FYs.

Waste Management [e]	FY2024			FY2025			FY2026		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Hazardous waste (tonnes) [a]	0	3	3	0	4	4	**0**	**4**	**4**
Non-hazardous waste (tonnes) [b]	22	[d]363	[d]384	42	324	366	**70**	**309**	**379**
Total waste generated (tonnes) [c]	22	[d]366	[d]387	42	328	369	**70**	**313**	**383**
Waste diverted from disposal (tonnes) [d]	2	[d]181	[d]183	13	[d]201	214	**18**	**190**	**208**
Waste directed to disposal (tonnes) [d]	19	[d]185	[d] 204	29	[d]127	[d]156	**52**	**124**	**175**
Waste diverted from disposal (%) [d]	10	[d]49	[d]47	30	61	58	**26**	**61**	**54**
Waste directed to disposal (%) [d]	90	[d]51	[d]53	70	39	42	**74**	**39**	**46**

Notes:

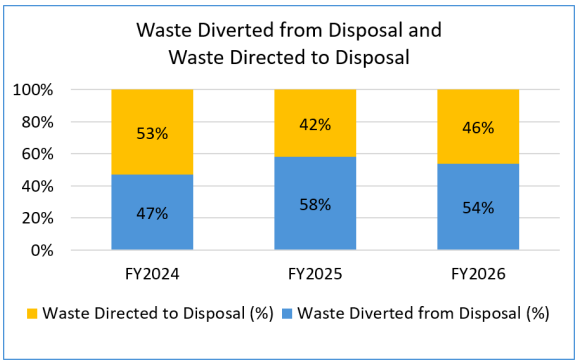
(a) No hazardous waste was tracked by the KGL Group in FY2024 to FY2025. SHC recorded 0.07 tonnes of e-waste recycling in FY2026.

(b) No data was available on non-hazardous waste generated by KGL. TGF Kota Kinabalu branch started tracking general waste data from May 2025.

(c) Total waste generated by KGL Group and UMF Group include both hazardous (scheduled waste) and non-hazardous waste.

(d) FY2024 data for non-hazardous waste, total waste generated and FY2024 and FY2025 data for waste diverted from disposal, waste directed to disposal data for UMF Group and the Group have been restated due to reporting errors by FOM and UMF and a change in UMF and FOM's scheduled waste reporting basis from waste generated to waste disposed of.

(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

FOM discontinued its recycle-ready packaging (consumer pack) following a review of the availability of suitable recycling facilities accessible to consumers. This highlighted the importance of considering actual end-of-life treatment options alongside packaging design. To improve the management of non-recyclable packaging waste (consumer and bulk pack) generated at our operations, FOM collaborated with a third-party recovery and remanufacturer to process the material into alternative fuel for cement-kiln co-processing.

.





Since March 2026 in FY2026, 0.55 tonnes of non-recyclable packaging waste were diverted from landfill.

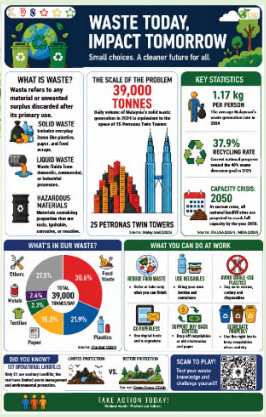




TGF Kota Kinabalu branch started waste diversion from landfill initiatives in FY2026 and had been using the proceeds from the waste diversion initiatives to fund employee engagement programmes such as badminton and futsal. Initiatives include, but not limited to, recycling of expired cooking oil into biodiesel production and recycling of biscuit metal tins. TGF managed to divert 5 tonnes waste from landfill in FY2026.

We communicate to our employees on environmental topics and their entities' ESG performance via the ESG newsletters.















Targets for FY2026 and FY2027	FY2026 Progress and Performance
• **To set waste generation intensity targets and baseline.** • **Minimum 50% waste diverted from disposal for the Group.** • **Seek ways to reduce, reuse and recycle waste generated throughout KGL Group and UMF Group's value chain**.	• Total waste generated increased by 4% (383 tonnes) compared to FY2025, driven mainly by higher waste volumes recorded within KGL Group, including data from the TGF Kota Kinabalu branch. • 54% waste was diverted from disposal for the Group. Waste diversion rate for the Group decreased by 3%, while hazardous waste generation increased by 12% due to improved waste classification following CePSWAM competency training. • KGL Group and UMF Group will continue to strengthen waste data collection, refine waste mapping and identify opportunities to reduce, reuse and recycle waste.

Water Management

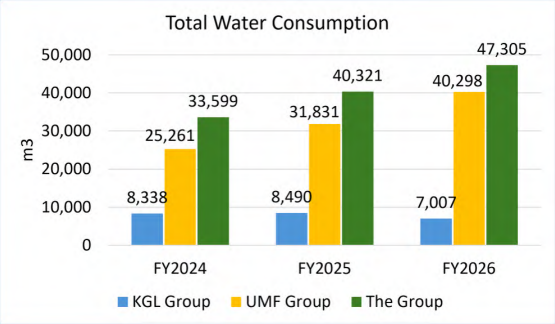
Water is a vital shared resource that supports both our operations and the communities in which we operate. As water availability faces increasing pressure from climate change and other environmental factors, KGL Group and UMF Group recognise the importance of managing water responsibly to safeguard both water resources and quality.

KGL Group and UMF Group are committed to addressing water-related risks through efficient water use and management practices across their operations. The facilities in Singapore and Malaysia covered by this Report are not located in water-stressed areas. Water is sourced mainly from municipal supplies and is used in manufacturing processes, warehouses and office operations. In July 2026, water tariffs in Penang were revised upward, increasing the cost of municipal water for our Penang-based operations and reinforcing the importance of these efficiency measures.

Water consumption across most operations is monitored through monthly utility bills received from local water providers to allow timely identification and rectification of water leakages.

Water Consumption (m^3)

Overview of the water consumption over the past three FYs:



Note:

(a) *Total water consumption data for FY2023-FY2025 has been restated for UMF Group and the Group to include previously omitted fire hydrant water meter readings.*

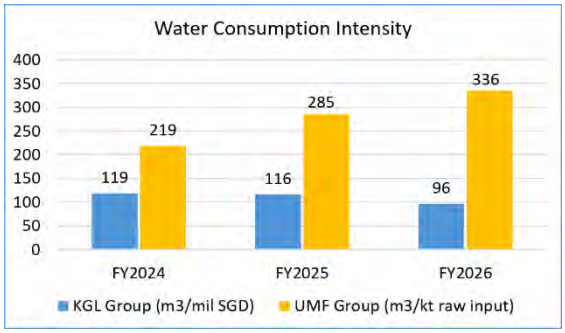
During FY2026, several initiatives were implemented to improve water monitoring and reduce unnecessary water consumption. UMF and FOM installed additional water flow meters to enhance data collection and support detailed water usage mapping. In Sabah, TGF introduced self-meter readings due to irregular billing cycles, enabling earlier detection of abnormal consumption patterns and potential leaks.

FOM also completed a plant-wide water leak assessment and rectified potential leakages. Building on this effort, annual leak inspections are planned across all entities moving forward. FOM reuses 571 m^3 from its rainwater harvesting and production cooling systems for external cleaning purpose.

Operational teams implemented practical water-saving measures, including the installation of water sensor taps at FOM's toilet facilities, push-type taps at KGVO and the use of water jets for cleaning to minimise water wastage. These initiatives support the Groups' ongoing efforts to improve water use efficiency across their operations.

Water Consumption Intensity

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



Note:

(a) Calculated based on sales revenue for KGL Group and kt raw input volume for UMF Group.

KGL Group and UMF Group will continue to monitor both absolute water consumption and water consumption intensity to better understand operational performance and identify efficiency opportunities. This remains important as product portfolios evolve, raw material sourcing patterns change and rising temperatures potentially influence water demand. Ongoing monitoring and improved data collection will support informed decision-making and the long-term responsible use of water resources.

Target for FY2026 and FY2027	FY2026 Progress and Performance
• **To increase awareness on water conservation initiatives and prompt water leakage repair upon detection.**	• Water consumption increased by 17% in FY2026 compared to FY2025, primarily due to higher usage within UMF Group, driven by increased raw material processing, enhanced cleaning requirements to support food safety protocols and overall operational demands. Leakages identified at TGF, UMF and FOM were addressed during the year to minimise water loss.

Sustainable Packaging

As identified through our materiality assessment, sustainable packaging remains a key material matter for KGL Group and UMF Group. This is consistent with the Sustainability Accounting Standards Board's ("SASB") standards, which recognise packaging as a significant sustainability issue for the agricultural products and food sectors. Sustainable packaging efforts support our commitment to reduce environmental impacts while maintaining product quality, safety and customer satisfaction.

Packaging is essential for protecting products throughout storage, transportation and consumption. However, packaging materials also contribute to resource consumption and waste generation. Recognising this, KGL Group and UMF Group have adopted a phased approach to enhance packaging management across our operations.

Key initiatives undertaken include:

- The trading and distribution businesses within KGL Group continue to work closely with suppliers to minimise unnecessary secondary packaging and explore opportunities for reusable packaging solutions.
- Within the food manufacturing segment, packaging designs are being reviewed and optimised to reduce material consumption, particularly plastic content, without compromising product quality or packaging functionality.
- FOM is collaborating with packaging suppliers to identify and evaluate innovative primary packaging solutions. While recycle ready materials are increasingly available, limited recycling infrastructure remains a challenge to broader adoption.

These initiatives support KGL's broader sustainability goals and help position the business to meet evolving stakeholders' expectations and regulatory requirements relating to resource efficiency and packaging waste management.

Packaging Materials Used

Since FY2025, KGL Group and UMF Group have been tracking packaging materials used across operations, categorising them into primary and secondary and tertiary packaging. This initiative improves visibility over packaging-related environmental impacts and supports more informed decision-making on material use and resource efficiency.

Primary packaging, which comes into direct contact with products, includes materials such as paper, plastic, glass, aluminium and other metals. During FY2026, KGL Group and UMF Group used approximately 1,904 tonnes of primary packaging materials, comprising mainly PE, PP, PET, jute and metallised packaging formats.

Secondary packaging, which is used to support product handling, storage and transportation, consists largely of paper-based materials such as carton boxes and layer pads, as well as plastic materials including stretch wraps and sling bags.

Tertiary packaging, comprising paper and plastic materials, is used to group and secure packaged products for safe handling, storage and transportation.

By monitoring packaging consumption across these categories, KGL Group and UMF Group are better positioned to assess material usage trends and identify opportunities to reduce, reuse and improve packaging materials over time.

During FY2026, following the completion of a pilot phase, UMF Group discontinued its "Recycle Ready" initiative. It was found that recycling infrastructure suitable to support the initiative at scale is not yet

sufficiently available in the markets where we operate. We intend to revisit the initiative once the relevant infrastructure develops further, and has redirected the capital originally allocated to the initiative towards other projects assessed to offer more immediate sustainability value.

The Group continues to monitor developments relating to Malaysia's Circular Economy Blueprint and evolving Extended Producer Responsibility (EPR) framework. As these requirements evolve, KGL Group and UMF Group are taking preparatory steps to strengthen packaging data management and align packaging and waste management practices with emerging regulatory expectations and industry best practices.

Packaging Materials (tonnes)[a]	**KGL Group**		**UMF Group**		**The Group**	
Primary Packaging Materials	**FY2025**	**FY2026**	**FY2025**	**FY2026**	**FY2025**	**FY2026**
Paper	0	**0**	53	**252**	53	**252**
Plastic	8	**2**	1,147	**1,092**	1,155	**1,095**
Metal	2	**0**	515	**557**	517	**557**
Subtotal	**10**	**2**	**1,715**	**1,901**	**1,725**	**1,904**
Secondary Packaging Materials						
Paper	7	**0**	870	**610**	877	**610**
Plastic	16	**19**	31	**21**	46	**40**
Metal	0	**0**	0	**0**	0	**0**
Subtotal	**22**	**19**	**901**	**631**	**923**	**650**
Tertiary Packaging Materials[b]						
Paper	-	**3**	-	**1**	**-**	**4**
Plastic	-	**0**	-	**27**	**-**	**27**
Subtotal	**-**	**3**	**-**	**28**	**-**	**31**
Total Packaging Materials						
Paper	7 (20%)	**3 (12%)**	923 (35%)	**863 (34%)**	929 (35%)	**866 (33%)**
Plastic	24 (73%)	**22 (88%)**	1,178(45%)	**1,141(45%)**	1,201(45%)	**1,162(45%)**
Metal	2 (7%)	**0 (0%)**	515 (20%)	**557 (22%)**	517 (20%)	**557(22%)**
Total	**32**	**25**	**2,615**	**2,560**	**2,648**	**2,584**

Note:

(a) '-' denotes unavailable data for FY2025. Total may not add up precisely due to rounding up adjustments.

(b) This is a new indicator. The Group has started monitoring tertiary materials in FY2026. Previous years data are not available.

Target for FY2026 and FY2027	**FY2026 Progress and Performance**
• **To implement tracking system to monitor and report packaging materials across KGL Group and UMF Group.**	• This year marked our second year of data collection on sustainable packaging materials for KGL Group and UMF Group. Preliminary data was collected on types of packaging used. We have also began tracking tertiary packaging in FY2026.

SOCIAL

Empower Our People & Communities

Employment and Labour Practices

At KGL, we recognise that our employees are our greatest asset and a key driver of our long-term success. We are committed to fostering a supportive, inclusive and safe workplace where employees can thrive, both professionally and personally. Through fair employment practices, employee well-being initiatives and continuous development opportunities, we aim to create a positive work environment that reflects our values and supports sustainable business growth.

Fair Labour and Employment Practices

KGL Group and UMF Group are committed to upholding fair, ethical and responsible labour practices across our operations. Our employment policies and procedures are aligned with applicable labour laws and regulations, ensuring consistency and fairness in recruitment, promotion, remuneration and termination processes. Our structured human resource ("HR") procedures are in place to govern key employment matters, including working hours, leave entitlements and workplace conduct, fostering a compliant and positive working environment. At UMF Group, these practices are further supported by a comprehensive Employee Handbook that provides employees clear guidance on workplace expectations and benefits. We have also invested in a digital Human Resource Management System ("HRMS") to enhance operational efficiency, improve employee experience and strengthen workforce management.

Compensation and Benefits

We offer competitive compensation and market-aligned compensation packages designed to attract, motivate and retain talent. All full-time employees across KGL Group and UMF Group receive remuneration and benefits that comply with applicable laws and industry standards, including paid annual leave, maternity and paternity leave and insurance coverage.

We are committed to ensuring fair and equitable treatment for all our employees, including foreign workers, who are entitled to the same benefits and protections as stipulated under the relevant Collective Agreements.

Total Workforce

The total workforce as at 31 July 2026 for KGL Group and UMF Group is 623. The following table provides a breakdown of the total employees over the past three FYs.

Total Workforce

	FY2024		FY2025		FY2026	
	No.	%	No.	%	No.	%
KGL	8	1	8	1	**7**	**1**
TGF	219	33	223	34	**205**	**33**
SHC	38	6	39	6	**34**	**5**
KGL Group	**265**	**40**	**270**	**41**	**246**	**39**
UMF	165	25	163	25	**162**	**26**
FOM	179	27	177	27	**162**	**26**
KGVO	51	8	53	8	**53**	**9**
UMF Group	**395**	**60**	**393**	**59**	**377**	**61**
The Group	**660**	**100**	**663**	**100**	**623**	**100**

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)

	FY2024			FY2025			FY2026		
	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	199	275	474	202	271	473	**183**	**253**	**436**
Female	66	116	182	68	119	187	**63**	**120**	**183**
By Region (Number)									
Malaysia	257	388	645	261	387	648	**237**	**370**	**607**
Singapore	8	3	11	9	3	12	**9**	**3**	**12**
By Gender (%)									
Male	75	70	72	75	69	72	**74**	**68**	**70**
Female	25	30	28	25	31	28	**26**	**32**	**30**
By Region (%)									
Malaysia	97	99	98	97	99	98	**96**	**99**	**98**
Singapore	3	1	2	3	1	2	**4**	**1**	**2**
Temporary Employees [(b)]									
By Gender (Number)									
Male	0	2	2	0	2	2	**0**	**3**	**3**
Female	0	2	2	0	1	1	**0**	**1**	**1**
By Region (Number)									
Malaysia	0	4	4	0	3	3	**0**	**4**	**4**
Singapore	0	0	0	0	0	0	**0**	**0**	**0**
By Gender (%)									
Male	0	50	50	0	67	67	**0**	**75**	**75**
Female	0	50	50	0	33	33	**0**	**25**	**25**
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 and foreign workers who are employed by UMF and FOM.
(b) Temporary employees are employed on short-term contracts or on a part-time basis.

Employee Engagement Activities

At KGL Group and UMF Group, we are committed to fostering an engaging, inclusive and purpose-driven workplace culture. Our employee engagement initiatives are designed to strengthen workplace relationships, promote employee well-being and encourage active participation in activities that support our ESG aspirations.

Through a diverse range of programmes and events, we seek to create a positive work environment where employees feel valued, connected and empowered. By celebrating diversity, recognising contributions and providing opportunities for collaboration and personal development, we continue to strengthen employee morale, engagement and a sense of belonging across the Group.

During the year, employees from KGL Group and UMF Group participated in various engagement activities spanning team bonding, wellness, sports and recreation, cultural and festive celebrations,

appreciation and recognition programmes, as well as community and ESG-related initiatives. These activities not only encouraged greater interaction among employees but also reinforced our shared valued and commitment to sustainability.

At KGL Group, activities included ESG-themed engagement programmes such as movie screenings, sustainability-themed quizzes and interactive reflective sessions, alongside sports activities, wellness initiatives, festive celebrations and employee appreciation events.

Similarly, UMF Group organised a wide range of programmes, including sports and recreational activities, wellness initiatives, cultural and festive celebrations, team-building events, and employee recognition programmes.

A key highlight during the year was the KGL Group and UMF Group Earth Hour campaign, which featured engagement activities such as quizzes, lucky draws and photo contests across TGF, SHC, UMF, FOM and KGVO. These initiatives help raise awareness of environmental sustainability while encouraging active employee participation.

Through these initiatives, both KGL Group and UMF Group continue to cultivate a collaborative and inclusive workplace culture that supports employee well-being, strengthens team cohesion and contributes to long-term organisational success.

Team Bonding and Social Activities



ESG Movie Screening



Movie Reflection Via Jenga



Each block represents an issue

Sports, Wellness and Recreation



Weekly Badminton



Monthly futsal



Merdeka Brisk Walk



Fishing Competition



Master Chef Competition



KGVO Get Together

Festive and Cultural Celebration



Deepavali Celebrations



Kongsi Raya Celebrations



Christmas Gift Exchange

Appreciation and Recognition



Women's Day



Birthday Celebration



Father's Day

Human Rights

KGL Group and UMF Group are committed to respecting and promoting human rights throughout our operations and supply chain. We recognise that upholding human rights is fundamental to responsible business conduct and to creating a safe, inclusive and respectful environment for all stakeholders.

Through regular policy reviews, employee awareness programmes and responsible business practices, we continue to strengthen our commitment to ethical labour standards and the protection of human rights across the Group.

Respect and Inclusion

- Fostering a workplace culture built on mutual respect, diversity and inclusivity, regardless of age, gender, race, nationality, religion, experience, or skills.

Zero Tolerance

- Zero tolerance for discrimination, forced labour and child labour.

Responsible Business Relationships

- Intention to partner only with businesses that share our ethical standards and human rights commitments.

Employee Rights

- Respecting employee rights, including freedom of association and collective bargaining.

Protection of Foreign Workers

- Ensuring fair treatment of foreign workers, in full compliance with Malaysian labour laws.

Ethical Labour Practices

All companies within KGL Group and UMF Group are committed to labour practices that promote mutual respect, fairness and understanding in our interactions with employees, stakeholders and the communities in which we operate. KGL Group and UMF Group strictly prohibit the use of forced or child labour and expects the same commitment from our business partners and suppliers.

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.

Freedom of Association and Collective Bargaining

UMF Group 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 remains in effect and is subject to renewal every three years.

These agreements govern various employment matters, including:

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

Management engages Union representatives through regular and ad hoc discussions to maintain open communication and address workplace matters proactively. No significant complaints were escalated by the Union during FY2026.

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

Approximately 22% of the Group's total workforce (FY2026: 623) is covered under the respective Collective Agreements. For employees who are not Union members, employment terms and conditions are clearly set out in individual employment contracts and supported by a structured grievance mechanism to ensure workplace concerns are managed fairly, transparently and in a timely manner.

Target for FY2026 and FY2027	FY2026 Progress and Performance
• **Strengthen labour practices in line with international standards.**	• 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 FY2026.

Diversity and Equal Opportunities

Diversity, Equity and Inclusion

At KGL, we are committed fostering a respectful, diverse and inclusive workplace where employees are treated fairly and provided with equal opportunities for growth and development, regardless of their background.

Zero Tolerance for Discrimination Uphold a workplace culture founded on respect, fairness and equal treatment for all employees.	**Supporting Inclusive Employment** Seven individuals from the deaf and mute community are employed at TGF across various functions.
Equal Opportunities for All Employees are provided with fair access to career development, training and advancement opportunities.	**Promoting Accessible Communication** TGF employees are encouraged to learn and use basic American Sign Language ("ASL") to foster effective communication and workplace inclusions.
Continuous Diversity Monitoring Workplace diversity data is regularly tracked to support informed decision-making and continuous improvement.	

Gender Diversity

As at 31 July 2026, the total workforce for KGL Group and UMF Group was 623, comprising 70% male and 30% female. The table below presents the workforce breakdown by gender over the past three FYs.

By Gender [(a)]	FY2024				FY2025				FY2026			
	M	F	M %	F %	M	F	M %	F %	M	F	M %	F %
KGL Group	199	66	75%	25%	202	68	75%	25%	**183**	**63**	**74%**	**26%**
UMF Group	277	118	70%	30%	273	120	69%	31%	**256**	**121**	**68%**	**32%**
The Group	**476**	**184**	**72%**	**28%**	**475**	**188**	**72%**	**28%**	**439**	**184**	**70%**	**30%**

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. KGL Group and UMF Group are therefore 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 (%)		
	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026
KGL Group	35	31	**28**	45	49	**55**	20	19	**17**
UMF Group	36	34	**29**	47	49	**52**	16	17	**19**
The Group	**36**	**33**	**29**	**46**	**49**	**53**	**18**	**18**	**18**

Workforce in Senior Management and Management Roles

Senior Management refers to employees responsible for overseeing key company or group functions, including plant operations, business units, HR and procurement. This category includes Senior General Managers, General Managers, Deputy General Managers, Senior Group Managers, Group Managers and Senior Managers. Management refers to employees holding managerial positions who are responsible for planning, coordinating and supervising departmental functions and day-to-day operations, reporting to Senior Management or other designated leadership positions.

The following tables provide an overview of employees in the Senior Manager and Manager roles over the past three FYs.

Senior Manager	KGL Group			UMF Group			The Group		
	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026
Total (No.)	5	5	**2**	7	7	**6**	12	12	**8**
Male									
Number	5	5	**2**	6	4	**4**	11	9	**6**
%	100%	100%	**100%**	86%	57%	**67%**	92%	75%	**75%**
Female									
Number	0	0	**0**	1	3	**2**	1	3	**2**
%	0%	0%	**0%**	14%	43%	**33%**	8%	25%	**25%**

Manager	KGL Group			UMF Group			The Group		
	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026
Total (No.)	17	16	**14**	33	29	**29**	50	45	**43**
Male									
Number	14	13	**12**	22	18	**17**	36	31	**29**
%	82%	81%	**86%**	67%	62%	**59%**	72%	69%	**67%**
Female									
Number	3	3	**2**	11	11	**12**	14	14	**14**
%	18%	19%	**14%**	33%	38%	**41%**	28%	31%	**33%**

New Hire Rate

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

New Hire Rate [(a)]	FY2024			FY2025			FY2026		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Total %	30%	18%	23%	20%	12%	15%	**15%**	**16%**	**16%**
Total (No.)	75	72	147	54	46	100	**38**	**62**	**100**
By gender (%)									
Male	84%	81%	82%	87%	72%	80%	**74%**	**68%**	**70%**
Female	16%	19%	18%	13%	28%	20%	**26%**	**32%**	**30%**
By age (%)									
<30 years old	65%	58%	62%	52%	59%	55%	**37%**	**55%**	**48%**
30-50 years old	33%	39%	36%	43%	37%	40%	**61%**	**42%**	**49%**
>50 years old	1%	3%	2%	6%	4%	5%	**3%**	**3%**	**3%**
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 three FYs.

Turnover Rate [(a)]	FY2024			FY2025			FY2026		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Total %	21%	12%	15%	19%	12%	15%	**21%**	**20%**	**20%**
Total (No.)	52	46	98	51	47	98	**55**	**76**	**131**
By gender (%)									
Male	94%	72%	84%	78%	72%	76%	**84%**	**76%**	**79%**
Female	6%	28%	16%	22%	28%	24%	**16%**	**24%**	**21%**
By age (%)									
<30 years old	63%	43%	54%	39%	45%	42%	**44%**	**45%**	**44%**
30-50 years old	33%	41%	37%	53%	40%	47%	**31%**	**47%**	**40%**
>50 years old	4%	15%	9%	8%	15%	11%	**25%**	**8%**	**15%**
By region (%)									
Malaysia	96%	98%	97%	100%	100%	100%	**98%**	**100%**	**99%**
Singapore	4%	2%	3%	0%	0%	0%	**2%**	**0%**	**1%**

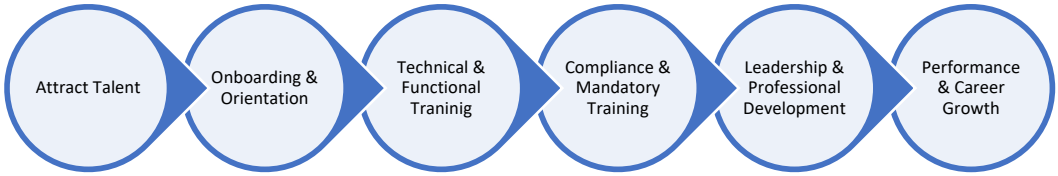
Note:

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

Target for FY2026 and FY2027	FY2026 Progress and Performance
• **Strengthen existing policies on Diversity and Equal Opportunities, Human Rights and other labour practices in line with international standards.**	• Women hold managerial roles across KGL Group and UMF Group, although their representation in senior management remains limited. Higher employee turnover in the Malaysian operations is mainly due to competition for talent from nearby plants in Penang offering more attractive salaries.

Training and Development

At KGL Group and UMF Group, we recognise our employees as key stakeholders whose skills, capabilities and expertise are fundamental to achieving our strategic objectives and operational excellence. We believe that investing in employee development not only enhances productivity, innovation and performance, but also fosters employee engagement, job satisfaction and long-term retention.



To support continuous learning and professional growth, we have established a structured training and development framework designed to equip employees with the knowledge, skills and competencies required to excel in their roles.

Training opportunities are delivered through a combination of on-the-job learning, classroom-based programmes and other formal development initiatives, tailored to individual development needs while aligning with organisational priorities and performance objectives.

Throughout FY2026, employees participated in a wide range of learning and development programmes. New hires underwent a comprehensive onboarding process that includes training on company policies, ethical conduct, workplace safety and operational procedures, enabling them to integrate effectively into the organisation.

Training needs are assessed on an individual basis to support career development, enhance performance and address evolving business requirements. Operations' personnel at UMF and FOM also participated in mandatory regulatory, operational and job-specific training programmes to support compliance and competency requirements.

Beyond workforce development, KGL Group and UMF Group remain committed to nurturing future talent through structured internship programmes for graduates. These programmes provide practical industry exposure and hands-on learning opportunities, helping to bridge the gap between academic learning and professional practice while contributing to workforce readiness. In FY2026, seven interns were placed across various departments within KGL Group and UMF Group, including Safety, ESG, Maintenance, Research and Development, HR and Quality.

In FY2026, our training and development initiatives focused on the following key areas:



The table below outlines the training and development performance of KGL Group and UMF Group over the past three financial years.

Overview of Training Hours

Training Hours [a]	FY2024			FY2025			FY2026		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Total training hours^{M}	386	2,895	3,281	560	5,057	5,616	**1,019**	**4,775**	**5,794**
Total training hours^{F}	529	1,181	1,710	355	3,037	3,391	**270**	**2,069**	**2,339**
Total training hours [b]	**915**	**4,076**	**4,990**	**914**	**8,093**	**9,007**	**1,289**	**6,844**	**8,133**
Average training hours^{M} [c]	2.0	10.6	7.1	2.8	18.5	11.8	**5.3**	**17.9**	**12.6**
Average training hours^{F} [c]	8.5	10.0	9.5	5.2	25.3	18.0	**4.2**	**17.2**	**12.6**
Average training hours	**3.7**	**10.4**	**7.8**	**3.4**	**20.4**	**13.6**	**5.0**	**17.7**	**12.6**

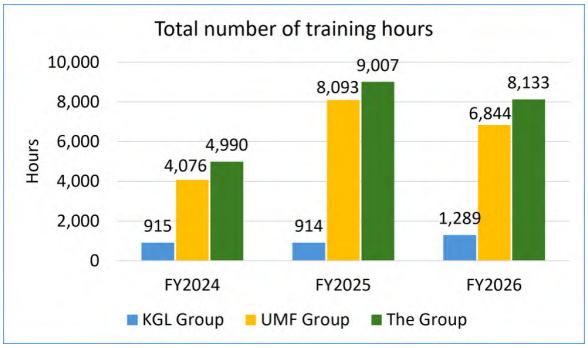
Notes:

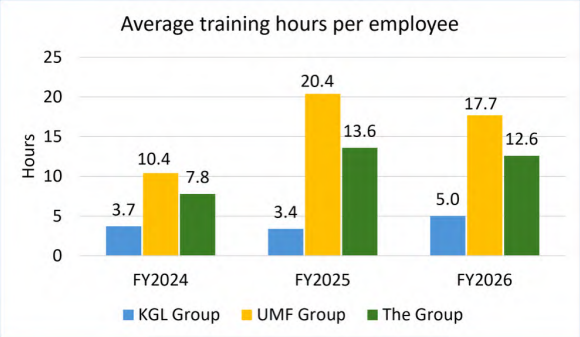
(a) M denotes Male; F denotes Female.

(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.

Although total training hours across the Group and UMF Group decreased by 10% and 15%, respectively, in FY2026, KGL Group recorded a 41% increase in training hours from FY2025. KGL Group's training hours increased significantly in FY2026 following a Group-wide rollout of ABC refresher training, safety training and competency-based programmes required under the occupational safety and health ("OSH") requirements. Enhanced tracking and reporting of training participation also contributed to the increase. In contrast, UMF Group recorded a 15% reduction in training hours in FY2026 as training efforts were more focused on mandatory and compliance-related training.





Target for FY2026 and FY2027	FY2026 Progress and Performance
• **To organise and increase the number of internal training programmes.**	• In FY2026, the Group increased the number of internal training programmes and made available to employees, from 176 in FY2025 to 179. This growth was driven by the Group-wide ABC and safety awareness training aimed at reaching as many employees as possible, supported by stronger training tracking practices and wider access to learning and development opportunities for employees across operational functions.

Occupational Health and Safety

Safeguarding the health and safety and well-being of our employees, contractors and other stakeholders is a cornerstone of KGL Group and UMF Group's sustainability strategy. Given the nature of certain operations, workers and stakeholders may be exposed to potential workplace hazards that could result in work-related injuries or incidents. Beyond the immediate impact on individuals, such incidents may also lead to operational disruptions, legal liabilities and reputational risks.

To mitigate these risks, we are committed to maintaining safe, healthy and compliant workplaces through proactive risk management, continual training, effective communication and strong governance practices. KGL Group's and UMF Group's approach are guided by Malaysia's Occupational Safety and Health Act 1994 ("OSHA") and supported by internal policies and procedures that promote a strong safety culture and responsible operational practices.

Our Health and Safety Framework

Entity	Policy Adopted	Focus Area
• **TGF & UMF** • **FOM** • **KGVO**	• Environment, Health and Safety Policy • Safety, Health and Environment Policy • Safety and Health Policy	Committed to compliance, risk prevention and continual improvements; 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

Effective communication is essential for maintaining a safe and hazard-free workplace. All new employees receive safety briefings as part of their induction programme, while contractors and suppliers are briefed on applicable safety requirements before entering our facilities.

To further promote safety awareness, an Environment, Health and Safety ("EHS") Bulletin is distributed periodically, providing updates on safety initiatives, key reminders and workplace safety information.

To continue building safety culture in the Group, we started an annual safety awareness training programme in FY2026. UMF and FOM also plan to continue their annual Safety Week programme. While the KGL Group and UMF Group do not currently implement a formal occupational health and safety management system, we continue to enhance our safety practices through training, governance and performance monitoring initiatives.





Safety Training Programmes

The Group recorded **3,108** health and safety related training hours. The training programmes covered the following key areas:

- **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, automated external defibrillator ("AED") and cardiopulmonary resuscitation ("CPR") training.
- **Occupational Safety and Health** 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").

Health and safety governance

Strong governance supports effective implementation of our health and safety commitments. TGF, UMF, FOM and KGVO have established Safety Committees. OSH Coordinators were appointed in TGF, SHC, UMF, FOM and KGVO and were sent for the mandatory OSH Coordinator training.

In FY2026, KGL Group and UMF Group begin tracking the completion of fire drills, quarterly safety committee meetings and the periodical forklifts driver training.

Emergency preparedness

To address potential emergencies, UMF and FOM have established emergency response teams ("ERT") comprising trained employees responsible for responding to workplace emergencies, including fire-related incidents. ERT members at FOM are trained under the Fire Safety Organisation ("OKK") programme conducted by BOMBA. UMF maintains an ERT team despite being exempted from fire certificate ("FC") requirements as it sees value in emergency preparedness.

We conduct periodic emergency response and preparedness, emergency drills and training exercises, ensuring the procedures remain effective and responsive to changing conditions.

Strengthening Health and Safety Management

KGL Group and UMF Group continue to enhance their health and safety management practices through targeted improvements across operations. Gaps on maintenance of fire safety related matters are being identified and addressed in stages across entities.

FOM maintains FC and is aware of the requirement for Fire Safety Manager ("FSM") and Fire Safety Officer ("FSO") roles. This has been flagged to entities planning for FC application. We plan to develop a Group-wide safety compliance checklist in FY2027 to strengthen monitoring, compliance and continuous improvement across all operations.

Work-Related Incidences

KGL Group and UMF Group have maintained a zero-work-related fatality resulting from injury or ill health.

Recordable work-related injuries increased from three cases in FY2025 to seven cases in FY2026. Corrective actions included enhanced machine guarding, SOPs, refresher training, warning signage and personal protective equipment ("PPE") requirements. Management will continue to monitor incident trends for recurring causes requiring further intervention.

Safety Incidents	FY2024			FY2025			FY2026		
	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group	KGL Group	UMF Group	The Group
Employees									
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)]	1	4	5	1	2	3	**0**	**7**	**7**
Number of lost-time injuries (LTI) [(c)]	1	4	5	1	2	3	**0**	**7**	**7**
Non-employees[(d)]									
Number of fatalities	-	-	-	-	-	-	**0**	**0**	**0**
Number of high consequence injuries [(a)]	-	-	-	-	-	-	**0**	**0**	**0**
Number of recordable work-related injuries [(b)]	-	-	-	-	-	-	**0**	**0**	**0**
Number of lost-time injuries (LTI) [(c)]	-	-	-	-	-	-	**0**	**0**	**0**

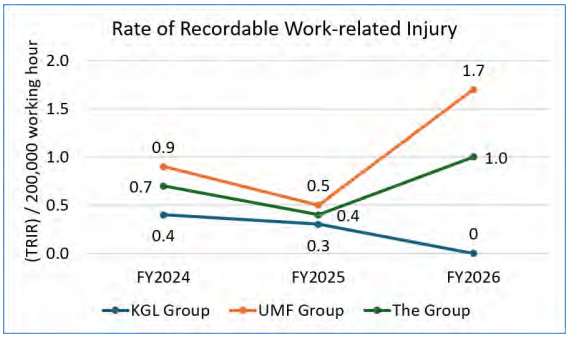
Notes:

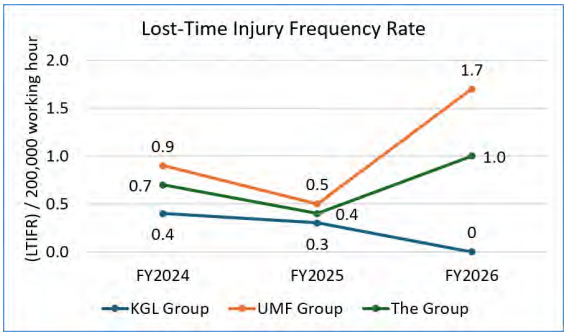
(a) Refers to work-related injury that results in a fatality or an injury which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.

(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.

(d) This is a new indicator. Only FY2026 data is available. Non-employees are workers who are not employees and whose work and/or workplace is controlled by us, including long-term third-party contractors/service providers engaged by us.





Note: (a) TRIR denotes total recordable incident rate while LTIFR denotes lost time injury frequency rate.

Total Working Hours

	FY	KGL Group	UMF Group	The Group
Employees	FY2024	548,550	863,743	1,412,293
	FY2025	581,989	830,755	1,412,744
	FY2026	**554,494**	**817,998**	**1,372,492**
Non-employees[(a)]	**FY2026**	**2,941**	**42,667**	**45,608**

Note: (a) This is a new indicator. Only FY2026 data is available.

Targets for FY2026 and FY2027	FY2026 Progress and Performance
• **Maintain zero fatalities.** • **Increase training or campaigns to create awareness of health and safety and maintain high safety standards.**	• Zero fatalities recorded within KGL Group and UMF Group. • Safety-related training hours increased by 84% from 1,687 hours in FY2025 to 3,108 hours in FY2026. • Both TRIR and LTIFR reported an increase from 0.4 to 1.0 for the Group from FY2025 to FY2026.

Community Engagement

As part of KGL's commitment to social responsibility and stakeholder engagement, the Group participated in a range of meaningful community initiatives throughout the year. In FY2026, we continued to support programmes that promote education, health and the well-being of underprivileged communities, creating a positive and lasting impact in the areas where we operate.

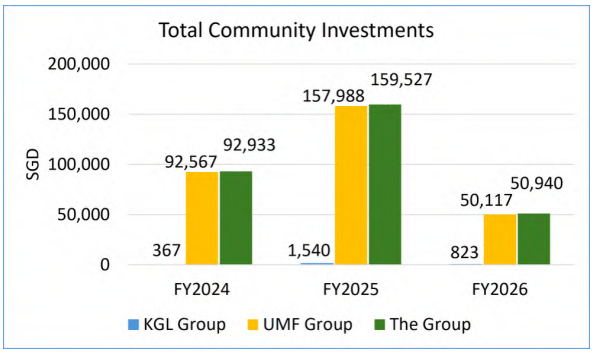
During the year, KGL Group and UMF Group provided both monetary and in-kind contributions to support various organisations and initiatives in both Singapore and Malaysia. Total community investment decreased from SGD159,527 in FY2025 to approximately SGD50,940 in FY2026. We are narrowing our sponsorship approach to focus on health and education-related initiatives instead of the Singapore National Day Parade.

In the healthcare sector, KGL Group and UMF Group supported several organisations and charitable cause through in-kind donations, including blood donation campaigns and medical initiatives organised by the Malaysian National Heart Institute ("IJN") and World Heart Day activities with the Singapore Heart Foundation.

KGL made a contribution to the Singapore Heart Foundation in conjunction with the organisation's 55th Anniversary celebrations. In support of education, TGF contributed to a school in Likas, Sabah to facilitate a recycling and environmental protection programme, helping to promote sustainability awareness among students.

UMF Group also extended support to underprivileged communities through donations to charitable organisations and welfare homes.

Following a review of the methodology, we have revised our reporting on community sponsorship based on selling price instead of cost price for a more comparable data consolidation.



Note:
(a) Data for FY2024 and FY2025 have been restated due to change in reporting methodology.

Education	Supporting Underprivileged Communities
 **"Recycle and Protect" Programme** *SRK ST Agnes Likas, Sabah*	 **Autism Fun Run** *Lembaga Taman Didikan Kanak-Kanak Kurang Upaya Sembulan*

Health	
 **Blood Donation Programme 2026** *Red Cross Malaysia Tuaran*	 **Kota Marudu Thalassemia Day**
INSTITUT JANTUNG NEGARA National Heart Institute FOM provided cash sponsorship to the IJN Foundation to support heart health, aligning with the nutritional benefits of its oat-based products.	Singapore Heart Foundation Your Heart We Care World Heart Day Activities

Target for FY2026 and FY2027	FY2026 Progress and Performance
• **Strengthen CSR framework with targeted programmes and focus areas to adopt and support.**	• Strengthened community engagement through continued investments. • No volunteer hours recorded in FY2026.

Operational Excellence

Operational excellence is central 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 essential to retain customer satisfaction and build long-term trust with stakeholders. Similarly, our supply chain management practices are designed to ensure that we work with those who share our commitment to sustainability. Through continuous improvement 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	• Singapore Business Federation (SBF) • Singapore Food Manufacturers' Association (SFMA)
UMF and FOM	• Federation of Malaysian Manufacturers (FMM) • Malaysian Employers Federation (MEF)
UMF	• Persatuan Pengilang Tepung Gandum Malaysia (Flour Millers Association of Malaysia)
FOM	• Malaysia Business Group (MBG)

Product Quality and Responsibility

KGL Group and UMF Group 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 continuous 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 maintain quality and competitiveness.

- TGF complies with customer-required standards at all times.
- SHC, UMF, FOM and KGVO have 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 their 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 conducts thorough QC and QA inspections throughout the milling and splitting processes. maintains a dedicated baking laboratory for hands-on testing to verify that finished products meet required specifications. 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: 2025 (HACCP)	Malaysian standards ("MS") 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 Quality Assurance Services ("QAS") International
ERSP (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, KGVO achieved ISO 22000: 2018 Food Safety Management certification for Food Safety Management in FY2026.

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.

In FY2026, 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.

Two major non-conformances relating to housekeeping and pest control were reported at SHC during the ISO 22000 external audit. KGVO was also fined SGD790.50 by the Ministry of Health ("MOH") due to a gap in typhoid vaccination compliance. Corrective actions and enhanced monitoring measures were subsequently implemented to address the issues and ensure ongoing full compliance.

Customer Satisfaction

KGL Group and UMF Group serve a wide range of customers across Singapore, Malaysia, Association of Southeast Asian Nations ("ASEAN"), the Middle East and other global markets through their 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 the 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

FOM underwent a Sedex Members Ethical Trade Audit (SMETA) audit in March 2026. Several non-conformities relating to safe working conditions, living wages and working hours were identified, reviewed, investigated and addressed in accordance with established procedures to ensure timely resolution and continuous improvement.

In response to customer request**,** FOM previously subscribed to the Eco Vadis sustainability rating platform to assess its ESG performance. However, the subscription was discontinued in FY2026 as FOM refocused its resources on strengthening internal ESG management, monitoring and improving initiatives.

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 customer complaints, which are categorised by issues related to quality, service and delivery.

Common complaints received in FY2026 included foreign matter contamination, packaging defects, product quality issues and weight inconsistencies. KGL Group and UMF Group address these issues through SOPs, process reviews, staff retraining, humidity and pest control, stricter supplier oversight, inspections and customer feedback mechanisms.

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

Targets for FY2026 and FY2027	FY2026 Progress and Performance
• **No product recalls and fines or penalties on product safety.** • **Maintain customers' complaints at acceptable levels.**	• No product recalls due to health and safety concerns and no fines or penalties imposed in relation to product safety. • Ongoing internal customer complaint management.

Supply Chain Management

KGL Group and UMF Group rely on a trusted network of partners, suppliers and vendors to maintain efficient operations and a resilient supply chain. We recognise the importance of making responsible sourcing decisions and work closely with partners who share our commitment to sustainability, which is a key component of our sustainability strategy.

In line with our commitment to responsible supply chain management, KGL Group and UMF Group aim to progressively integrate ESG considerations into their procurement and sourcing processes, supporting sustainable growth and creating long-term value for stakeholders.

What We Source from Our Suppliers

KGL Group and UMF Group source a range of materials and services essential to its operations, including raw materials, packaging materials, chemicals, transportation services and other outsourced functions. The Group imports and distributes products from a diverse supplier base comprising FMCG companies, manufacturers and raw material providers.

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

Supplier Selection, Evaluation and Assessment

Each entity within KGL Group and UMF Group follows its own SOPs and procurement practices to ensure effective supplier selection, evaluation and assessment. As part of KGL Group's and UMF Group's responsible business practices, suppliers are required to sign an Integrity Pledge, providing written assurance of compliance with the anti-bribery and corruption policies and all applicable laws and regulations. Further details are available in the Ethical Business Practices section of this Report.

Suppliers are selected based on business requirements using transparent criteria that consider industry experience, reputation, lead times and cost-effectiveness. Due diligence is conducted to assess factors such as credit standing, market reputation and operational track record. Supplier performance is monitored through periodic assessments, including product performance reviews and annual audits. Many of our suppliers are long-term partners with established records and service excellence.

UMF sources wheat and peas from Canada, Australia, the United States of America and the Black Sea region. New suppliers undergo a trial evaluation before formal engagement, while existing suppliers are reviewed annually based on quality, delivery, cost and service performance.

KGL Group and UMF Group are refining the reporting methodology for tracking spending on local suppliers, with performance data expected to be disclosed from FY2027 onwards. However, as many key products are sourced internationally due to quality and availability requirements, opportunities to increase local sourcing and reduce supply chain emissions remain limited.

During the year, KGL Group and UMF Group continued to navigate challenges arising from weather-related disruptions, geopolitical uncertainties and inflationary pressures, which contributed to an increasingly complex operating environment.

Targets for FY2026 and FY2027	FY2026 Progress and Performance
• **Strengthen supply chain management with responsible, sustainable practices in conducting business with third parties.** • **Screen, evaluate and assess suppliers based on ESG criteria.**	• 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 to building stakeholder trust and ensuring long-term success.

Anti-Bribery and Corruption

KGL enforces a strict zero-tolerance policy on bribery and corruption. While a comprehensive Group-wide policy has not been implemented, TGF, SHC and UMF Group have comprehensive ABC Policy designed to uphold highest standards of business ethics and prevent bribery and corruption within their operations. Internal controls are regularly reviewed and strengthened to mitigate related risks. KGL Group and UMF Group comply with anti-corruption laws in Malaysia and other jurisdictions where they operate.

All new and active suppliers for KGL Group and UMF Group are required to sign an Integrity Pledge, which is renewed every three years. In FY2026, 100% of identified suppliers committed to the Integrity Pledge, with ongoing monitoring conducted 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 relating to bribery or corruption.

Full ABC risk assessments are conducted every three years. The FY2024 Group-wide risk assessments on entities within KGL Group and UMF Group were found to be satisfactory, with several opportunities for improvement identified and scheduled for implementation. The next assessment is scheduled in FY2027.

Training and Awareness

KGL Group and UMF Group provide regular training on corruption-related topics to all its employees. In FY2026, 578 employees completed the training, representing a 93% of the total workforce as at 31 July 2026. Training was delivered through induction programmes for new employees and annual refresher sessions for existing staff. KGL Group and UMF Group aim to achieve 100% training coverage in the coming year. In addition, a self-learning ABC training programme, which was rolled out for Directors to strengthen awareness and oversight at the Board level.

Whistleblowing Policy

KGL Group and UMF Group encourage employees to report suspected misconduct through the whistleblowing channels. KGL's Whistleblowing Policy provides a safe channel for reporting misconduct or irregularities, with confidentiality and protection against retaliation. Reports may be submitted directly to the Chairman of the AC and are investigated in accordance with the policy. KGL's Whistleblowing Policy is published on its website at www.khongguanlimited.com.

UMF Group's Whistleblowing Policy enables employees to raise concerns to the Compliance Officer without fear of retaliation or victimisation. 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 2026 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 make the necessary adjustments to internal processes and controls to ensure ongoing compliance with the relevant requirements.

In FY2026, KGL Group and UMF Group received compounded fine amounting to approximately SGD4,205 related to food hygiene, driving offences, vehicle load limits, scheduled waste management, and stamp duty related matters. Immediate corrective actions were taken and enhanced measures have since been implemented to prevent recurrence and strengthen regulatory adherence.

Targets for FY2026 and FY2027	FY2026 Progress and Performance
• **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 matters.**	• 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.

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 the privacy of their stakeholders. We recognise the importance of a robust governance framework in protecting our critical data assets.

Cybersecurity newsletters were circulated on a periodical basis to raise awareness among employees.

During the year, TGF, SHC and UMF Group implemented the Personal Data Protection Policy ("PDPP"). We have identified measures to protect data and to respond to any data-protection incidents. We expect a revision to the PDPP in FY2027 to correspond with the latest regulatory amendment.

Target for FY2026 and FY2027	FY2026 Progress and Performance
• **Maintain zero substantiated complaints concerning breaches of customer privacy and losses of customer data.**	• Zero substantiated complaints concerning breaches of customer privacy and losses of customer data.

54 KGL Sustainability Report 2026

SUMMARY OF PERFORMANCE DATA

ENVIRONMENT[a]		KGL Group				UMF Group			
Financial Year		**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Energy Management									
Solar Power Generated	kWh	0	35,881	84,663	86,983	74,559	730,223	796,914	830,163
Solar Power Consumed	kWh	0	25,540	47,958	49,205	58,742	666,661	673,196	727,909
Purchased Electricity Consumption	kWh	361,165	399,813	338,074	326,782	11,462,051	11,080,125	10,556,711	11,920,073
Total Electricity Consumption [b]	kWh	361,165	425,353	386,032	375,987	11,520,793	11,746,786	11,229,907	12,647,982
Total Fuel Consumption [d]	litres	155,219	166,462	152,959	135,782	450,624	463,344	493,338	552,470
Total Energy Consumption [d]	GJ	6,850	7,492	6,873	6,230	57,785	59,058	58,250	65,466
Energy Consumption Intensity [d]	GJ / per business activity	95.18	106.68	93.61	85.77	512.47	511.57	522.05	546.40
Climate Change and Greenhouse Gas Emissions (location-based)									
Scope 1 GHG Emissions [d]	tCO_2e	391	412	379	357	1,155	1,166	1,242	1,509
Scope 2 GHG Emissions	tCO_2e	205	203	186	177	8,940	8,399	8,171	8,821
Scope 3 GHG Emissions [c]	tCO_2e	-	-	188	238	-	-	439	427
Total GHG emissions (Scope 1 + 2) [d]	tCO_2e	596	614	565	534	10,096	9,564	9,413	10,330
Total GHG emissions (Scope 1 + 2 + 3) [d]	tCO_2e	-	-	753	773	-	-	9,852	10,757
Total GHG Intensity (Scope 1 + 2) [d]	tCO_2e / per business activity	8.28	8.75	7.69	7.36	89.54	82.85	84.36	86.22
Total GHG Intensity (Scope 1 + 2 + 3)	tCO_2e / per business activity	-	-	10.26	10.64	-	-	88.30	89.78
Climate Change and Greenhouse Gas Emissions (market-based)									
Scope 2 GHG Emissions	tCO_2e	-	-	186	177	-	-	7,190	7,965
Total GHG emissions (Scope 1 + 2) [d]	tCO_2e	-	-	565	534	-	-	8,432	9,474
Total GHG emissions (Scope 1 + 2 + 3) [d]	tCO_2e	-	-	753	773	-	-	8,872	9,901
Total GHG Intensity (Scope 1 + 2) [d]	tCO_2e / per business activity	-	-	7.69	7.36	-	-	75.57	79.07
Waste Management									
Total Hazardous Waste Generated	tonnes	0	0	0	0	2	3	4	4
Total Non-hazardous Waste Generated [e]	tonnes	10	22	42	70	306	363	324	309
Total Waste Generated [e]	tonnes	10	22	42	70	308	366	328	313
Total Waste Diverted from Disposal [e]	tonnes	2 (18%)	2 (10%)	13 (30%)	18 (26%)	158 (51%)	181 (49%)	201 (61%)	190 (61%)
Total Waste Directed to Disposal [e]	tonnes	8 (82%)	19 (90%)	29 (70%)	52 (74%)	150 (49%)	185 (51%)	127 (39%)	124 (39%)
Water Management									
Total Water Consumption [f]	m^3	9,709	8,338	8,490	7,007	33,261	25,261	31,831	40,298
Water Consumption Intensity	m^3 / per business activity	135	119	116	96	295	219	285	336

Refer to notes in the subsequent page.

Notes:

(a) Some figures may not add up precisely due to rounding adjustments. Business activity of KGL group expressed in per million SGD revenue. Business activity of UMF group expressed in per kilotonnes (kt) of raw material input.

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

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

(d) FY2023, FY2024 and FY2025 total fuel consumption, Scope 1 GHG emissions, total GHG emissions and total GHG intensity for UMF Group have been restated due to revision of UMF's diesel tanker fuel efficiency in accordance with telematics system.

(e) FY2024 total non-hazardous waste and total waste generated, and FY2023, FY2024 and FY2025 data for waste diverted from disposal, waste directed to disposal data for UMF Group have been restated due to reporting errors by UMF and FOM and a change in UMF and FOM scheduled waste reporting basis from waste generated to waste disposed of.

(f) FY2023, FY2024 and FY2025 total water consumption has been restated for UMF Group to include previously omitted fire hydrant water meter readings.

SOCIAL [a]	KGL Group				UMF Group			
Financial Year	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Employment and Labour Practices								
Permanent Employees	237	265	270	246	374	391	390	373
Temporary Employees	0	0	0	0	1	4	3	4
Total workforce	237	265	270	246	375	395	393	377
Diversity and Equal Opportunities								
Male	182 (77%)	199 (75%)	202 (75%)	183 (74%)	261 (70%)	277 (70%)	273 (69%)	256 (68%)
Female	55 (23%)	66 (25%)	68 (25%)	63 (26%)	114 (30%)	118 (30%)	120 (31%)	121 (32%)
Workforce Breakdown by Age Group								
<30 years old	82 (35%)	92 (35%)	85 (31%)	68 (28%)	133 (35%)	143 (36%)	133 (34%)	110 (29%)
30-50 years old	103 (43%)	119 (45%)	133 (49%)	136 (55%)	178 (47%)	187 (47%)	192 (49%)	196 (52%)
>50 years old	52 (22%)	54 (20%)	52 (19%)	42 (17%)	64 (17%)	65 (16%)	68 (17%)	71 (19%)
Workforce Breakdown by Working Region								
Malaysia	227 (96%)	257 (97%)	261 (97%)	237 (96%)	370 (99%)	392 (99%)	390 (99%)	374 (99%)
Singapore	10 (4%)	8 (3%)	9 (3%)	9 (4%)	5 (1%)	3 (1%)	3 (1%)	3 (1%)
New Hires and Turnover								
Total number of new hires	39 (17%)	75 (30%)	54 (20%)	38 (15%)	135 (37%)	72 (18%)	46 (12%)	62 (16%)
Total number of turnovers	39 (17%)	52 (21%)	51 (19%)	55 (21%)	96 (26%)	46 (12%)	47 (12%)	76 (20%)
Training and Development								
Total training hours for male	523	386	560	1,019	3,067	2,895	5,057	4,775
Total training hours for female	107	529	355	270	1,765	1,181	3,037	2,069
Total training hours	630	915	914	1,289	4,832	4,076	8,093	6,844
Average training hours for male	3.0	2.0	2.8	5.3	12.3	10.6	18.5	17.9
Average training hours for female	1.9	8.5	5.2	4.2	15.6	10.0	25.3	17.2
Average training hours (per employee)	2.8	3.7	3.4	5.0	13.3	10.4	20.4	17.7

SOCIAL [a]	KGL Group				UMF Group			
Financial Year	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Occupational Health and Safety								
Number of fatalities	0	0	0	0	0	0	0	0
Number of high consequence injuries	0	0	0	0	0	0	0	0
Number of recordable work-related injuries	0	1	1	0	4	4	2	7
Number of lost-time injuries (LTI)	0	1	1	0	4	4	2	7
Rate of recordable work-related injuries (per two hundred thousand hour)	0.0	0.4	0.3	0.0	1.0	0.9	0.5	1.7
LTI Frequency Rate (LTIFR) (per two hundred thousand hour)	0.0	0.4	0.3	0.0	1.0	0.9	0.5	1.7
Total working hours	558,010	548,550	581,989	554,494	825,760	863,743	830,755	817,998
Communities Engagement								
Community Investments (SGD) [b]	1,072.29	366.59	1,539.55	822.90	39,271.58	92,566.72	157,987.51	50,117.49
Volunteer Hours [c]	-	-	20	-	0	0	140	0
Product Quality and Responsibility								
Total Number of Product Recalls	-	-	0	0	-	-	0	0
Total Number of Customer Complaints	3	5	7	4	142	98	83	70

Notes:

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

(b) Community Investments data for FY2023, FY2024 and FY2025 for KGL Group and UMF Group have been restated due to change in reporting methodology

(c) Volunteer hours data have been restated to reflect contributions omitted from SR2025 performance summary

GOVERNANCE [a]	KGL Group				UMF Group			
Financial Year	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Ethical Business and Good Governance								
Reported whistleblowing case	0	0	0	0	0	0	0	0
Reported corruption case	0	0	0	0	0	0	0	0
Total training hours on Anti-Bribery & Corruption (ABC)	98	131	103	122	349	493	422	487
Total number of employees trained on ABC [b]	49	127	50	229	292	425	422	349
Percentage of employees trained on ABC (%)	21%	48%	100%	93%	78%	100%	97%	93%
Total number of directors trained on ABC	-	-	-	12	-	-	-	9
Percentage of directors trained on ABC (%)	-	-	-	100%	-	-	-	100%
Suppliers signed Integrity Pledge (%)	-	72%	100%	100%	-	95%	100%	100%
Compliance with Laws and Regulations								
Number of fines/penalties [c]	0	1	3	6	4	2	7	8
Sum of fines/penalties (SGD) [c]	0	718	775	1,581	21,098	614	1,167	2,624

Notes:

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

(b) Yearly refresher for ABC training except for KGL.

(c) FY2023 and FY2025 data on number of fines/penalties and sum of fines/penalties for UMF Group and KGL Group have been restated due to reporting errors in SR2025 performance summary

SUMMARY OF PERFORMANCE DATA FOR THE GROUP

ENVIRONMENT [a]					
Financial Year		**FY2023**	**FY2024**	**FY2025**	**FY2026**
Energy Management					
Solar Power Generated	kWh	74,559	766,104	881,577	917,146
Solar Power Consumed	kWh	58,742	692,201	721,154	777,114
Purchased Electricity Consumption	kWh	11,823,216	11,479,938	10,894,785	12,246,855
Total Electricity Consumption [b]	kWh	11,881,958	12,172,139	11,615,939	13,023,969
Total Fuel Consumption	litres	605,843	629,806	646,297	688,253
Total Energy Consumption	GJ	64,635	66,550	65,123	71,696
Climate Change and Greenhouse Gas Emissions (location-based)					
Scope 1 GHG Emissions	tCO_2e	1,546	1,577	1,621	1,867
Scope 2 GHG Emissions	tCO_2e	9,146	8,601	8,357	8,998
Scope 3 GHG Emissions [c]	tCO_2e	-	-	628	666
Total GHG emissions (Scope 1 + 2)	tCO_2e	10,692	10,179	9,978	10,865
Total GHG emissions (Scope 1 + 2 + 3)	tCO_2e	-	-	10,605	11,530
Climate Change and Greenhouse Gas Emissions (market-based)					
Scope 2 GHG Emissions	tCO_2e	-	-	7,376	8,142
Total GHG emissions (Scope 1 + 2)	tCO_2e	-	-	8,997	10,008
Total GHG emissions (Scope 1 + 2 + 3)	tCO_2e	-	-	9,625	10,674
Waste Management					
Total Hazardous Waste Generated	tonnes	2	3	4	4
Total Non-hazardous Waste Generated	tonnes	316	384	366	379
Total Waste Generated	tonnes	318	387	369	383
Total Waste Diverted from Disposal	tonnes	160 (50%)	183 (47%)	214 (58%)	208 (54%)
Total Waste Directed to Disposal	tonnes	158 (50%)	204 (53%)	156 (42%)	175 (46%)
Water Management					
Total Water Consumption	m^3	42,970	33,599	40,321	47,305

Notes:

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

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

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

SOCIAL [a]				
Financial Year	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Employment and Labour Practices				
Permanent Employees	611	656	660	619
Temporary Employees	1	4	3	4
Total workforce	612	660	663	623
Diversity and Equal Opportunities				
Male	443 (72%)	476 (72%)	475 (72%)	439 (70%)
Female	169 (28%)	184 (28%)	188 (28%)	184 (30%)
Workforce Breakdown by Age Group				
<30 years old	215 (35%)	235 (36%)	218 (33%)	178 (29%)
30-50 years old	281 (46%)	306 (46%)	325 (49%)	332 (53%)
>50 years old	116 (19%)	119 (18%)	120 (18%)	113 (18%)
Workforce Breakdown by Working Region				
Malaysia	597 (98%)	647 (98%)	650 (98%)	610(98%)
Singapore	15 (2%)	13 (2%)	13 (2%)	13 (2%)
New Hires and Turnover				
Total number of new hires	174 (30%)	147 (23%)	100 (15%)	100 (16%)
Total number of turnovers	135 (23%)	98 (15%)	98 (15%)	131 (20%)
Training and Development				
Total training hours for male	3,590	3,281	5,616	5,794
Total training hours for female	1,872	1,710	3,391	2,339
Total training hours	5,462	4,990	9,007	8,133
Average training hours for male	8.4	7.1	11.8	12.6
Average training hours for female	11.0	9.5	18.0	12.6
Average training hours (per employee)	9.3	7.8	13.6	12.6
Occupational Health and Safety				
Number of fatalities	0	0	0	0
Number of high consequence injuries	0	0	0	0
Number of recordable work-related injuries	4	5	3	7
Number of lost-time injuries (LTI)	4	5	3	7
Rate of recordable work-related injuries (per two hundred thousand hours)	0.6	0.7	0.4	1.0
LTI Frequency Rate (LTIFR) (per two hundred thousand hours)	0.6	0.7	0.4	1.0
Total working hours	1,383,769	1,412,293	1,412,744	1,372,492

SOCIAL [a]				
Financial Year	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Communities Engagement				
Community Investments (SGD)	40,343.87	92,933.31	159,527.06	50,940.39
Volunteer Hours	-	-	160	0
Product Quality and Responsibility				
Total Number of Product Recalls	-	-	0	0
Total Number of Customer Complaints	145	103	90	74

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

GOVERNANCE [a]				
Financial Year	**FY2023**	**FY2024**	**FY2025**	**FY2026**
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)	447	624	525	609
Total number of employees trained on ABC [b]	341	552	472	578
Percentage of employees trained on ABC (%)	56%	80%	97%	93%
Total number of directors trained on ABC	-	-	-	21
Percentage of directors trained on ABC (%)	-	-	-	100%
Suppliers signed Integrity Pledge (%)	-	90%	100%	100%
Compliance with Laws and Regulations				
Number of fines/penalties	4	3	10	14
Sum of fines/penalties (SGD)	21,098	1,332	1,941	4,205

Notes:

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

(b) Yearly refresher for ABC training except for KGL.

List of Abbreviations

ABC	Anti-Bribery and Corruption
AC	Audit Committee
ACRA	Accounting and Corporate Regulatory Authority (Singapore)
AED	Automated External Defibrillator
AR	Annual Report
ASEAN	Association of Southeast Asian Nations
ASL	American Sign Language
BEIS	Department for Business, Energy & Industrial Strategy (United Kingdom)
BOMBA	Malaysian Fire and Rescue Department
CePSWAM	Certified Environmental Professional in Scheduled Waste Management
CO_2	Carbon dioxide
CPR	Cardiopulmonary Resuscitation
CRRO	Climate-related Risks and Opportunities
CRRO 1	Extreme variability in weather patterns
CRRO 2	Flood
CSR	Corporate Social Responsibility
DOE	Department of Environment
EECA	Energy Efficiency and Conservation Act 2024
EHS	Environment, Health and Safety
EPR	Extended Producer Responsibility
ERSP	Enhanced Regulated Source Programme
ERT	Emergency Response Team
ESG	Environmental, Social and Governance
eSWIS	Electronic Scheduled Waste Information System
FC	Fire Certificate
FM	Financial Modelling
FMCG	Fast-Moving Consumer Goods
FMM	Federation of Malaysian Manufacturers
FOM	Federal Oats Mills Sendirian Berhad
FSM	Fire Safety Manager
FSMS	Food Safety Management System
FSO	Fire Safety Officer
FSSC	Food Safety System Certification
FY	Financial Year ended or ending 31 July
GHG	Greenhouse Gas
GHG Protocol	Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard
GJ	Gigajoule
GRI	Global Reporting Initiative
GRI Standards	Global Reporting Initiative Universal Standards 2021
HACCP	Hazard Analysis and Critical Control Points
HR	Human Resource
HRMS	Human Resource Management System
IFRS	International Financial Reporting Standards
IFRS S1	General Requirements for Disclosure of Sustainability-related Financial Information
IFRS S2	Climate-related Disclosures
IJN	National Heart Institute
ISO	International Organization for Standardization
ISSB	International Sustainability Standards Board
IT	Information Technology
JSC	Joint Sustainability Committee
JSWG	Joint Sustainability Working Group
KGL	Khong Guan Limited
KGL Group	KGL, TGF, SHC
KGVO	Khong Guan Vegetable Oil Refinery Sdn. Berhad
KPI	Key Performance Indicator
KPPPM	Kesatuan Pekerja-Pekerja Perkilangan Perusahaan Malaysia
kt	kilotonnes
kWh	kilowatt-hour
kWp	kilowatt-peak
LED	Light-Emitting Diode
LPG	Liquefied Petroleum Gas
LTIFR	Lost-Time Injury Frequency Rate
LTI	Lost-Time Injury
MBG	Malaysia Business Group
MBSP	Seberang Perai Local Council
MEF	Malaysian Employers Federation
MeSTI	Makanan Selamat Tanggungjawab Industri
MOH	Ministry of Health
MS	Malaysian Standard
m^3	cubic metre
mil	million

NGFS	Network for Greening the Financial System
OKK	Fire Safety Organisation
OSH	Occupational Safety and Health
OSHA	Occupational Safety and Health Act
PDPP	Personal Data Protection Policy
PE	Polyethylene
PET	Polyethylene Terephthalate
PP	Polypropylene
PPE	Personal Protective Equipment
PV	Photovoltaic
QA	Quality Assurance
QAS	Quality Assurance Services
QC	Quality Control
REC	Renewable Energy Certificate
RM	Ringgit Malaysia
SASB	Sustainability Accounting Standards Board
SBF	Singapore Business Federation
SDG	Sustainable Development Goal
SESB	Sabah Electricity Sdn Bhd
SFMA	Singapore Food Manufacturers' Association
SFRS	Singapore Financial Reporting Standards
SFRS S1	General Requirements for Disclosure of Sustainability-related Financial Information
SFRS S2	Climate-related Disclosures
SGD	Singapore Dollar
SGX	Singapore Exchange
SGX RegCo	Singapore Exchange Regulation
SGX-ST	Singapore Exchange Securities Trading Limited
SHC	Swee Hin Chan Company Sdn. Berhad
SIRIM	Standards and Industrial Research Institute of Malaysia
SMETA	Sedex Members Ethical Trade Audit
SOP	Standard Operating Procedure
SR	Sustainability Report
SRA	Scenario Risk Analysis
STI	Straits Times Index
TCFD	Task Force on Climate-related Financial Disclosures
tCO_2e	tonnes of carbon dioxide equivalent
TGF	Tong Guan Food Products Sdn. Bhd.
The Board	The Board of Directors of Khong Guan Limited
The Group	KGL Group and UMF Group
TNB	Tenaga Nasional Berhad
TRIR	Total Recordable Incident Rate
UMF	United Malayan Flour (1996) Sdn. Bhd.
UMF Group	UMF, FOM, KGVO
UN	United Nations
WBCSD	World Business Council for Sustainable Development
WWF	World Wide Fund for Nature

GRI Content Index

Statement of Use	KGL has reported the information cited in this GRI Content Index for the period 1 August 2025 to 31 July 2026 with reference to selected GRI standards
GRI Standard	GRI 1: Foundation 2021.

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 6 AR page 6 www.khongguanlimited.com
2-2	Entities included in the organisation's sustainability reporting	SR pages 2 to 3, 6 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 19, 21 to 22, 30, 32, 47, 56 to 57
2-5	External assurance	SR page 3 No external assurance, but internal review was done in FY2026.
2. Activities and workers		
2-6	Activities, value chain and other business relationships	SR pages 6, 52
2-7	Employees	SR pages 35 to 38
2-8	Workers who are not employees	FY2026 data includes workers who are not employees whose work and/or workplace is controlled by the Group, including long-term third-party contractors/service providers.
3. Governance		
2-9	Governance structure and composition	SR pages 6 to 7 AR pages 14 to 17
2-10	Nomination and selection of the highest governance body	AR pages 19 to 22
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 6 to 7 AR pages 18 to 19
2-13	Delegation of responsibility for managing impacts	SR pages 6 to 7
2-14	Role of the highest governance body in sustainability reporting	SR pages 6 to 7
2-15	Conflicts of interest	AR pages 10
2-16	Communication of critical concerns	SR page 53
2-17	Collective knowledge of the highest governance body	SR pages 6 to 7
2-18	Evaluation of the performance of the highest governance body	AR pages 22
2-19	Remuneration policies	AR pages 23 to 25

GRI Standard	Disclosure	Page number(s)/ and or Remarks
2-20	Process to determine remuneration	AR pages 24
2-21	Annual total compensation ratio	AR pages 25
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	SR page 4 to 5
2-23	Policy commitments	SR pages 14 to 15, 53
2-24	Embedding policy commitments	SR pages 4 to 7, 53 to 54
2-25	Processes to remediate negative impacts	SR page 38 to 39
2-26	Mechanisms for seeking advice and raising concerns	SR page 53
2-27	Compliance with laws and regulations	SR page 53
2-28	Membership associations	SR page 49
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	SR pages 14 to 15
2-30	Collective bargaining agreements	SR page 38 to 39
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	SR pages 7 to 14
3-2	List of material topics	SR pages 7 to 14
3-3	Management of material topics	SR pages 7 to 14, 17 to 54
GRI 205: Anti-Corruption 2016		
3-3	Management of material topics	SR page 53
205-1	Operations assessed for risks related to corruption	SR page 53
205-2	Communication and training about anti-corruption policies and procedures	SR page 53
205-3	Confirmed incidents of corruption and actions taken	SR page 53
GRI 302: Energy 2016		
3-3	Management of material topics	SR pages 17 to 20
302-1	Energy consumption within the organisation	SR pages 17 to 20
302-3	Energy intensity	SR pages 17 to 20
GRI 303: Water and Effluents 2018		
3-3	Management of material topics	SR pages 32 to 33
303-5	Water consumption	SR pages 32 to 33
GRI 305: Emissions 2016		
3-3	Management of material topics	SR pages 20 to 22
305-1	Direct (Scope 1) GHG emissions	SR pages 20 to 22
305-2	Energy indirect (Scope 2) GHG emissions	SR pages 20 to 22
305-3	Other indirect (Scope 3) GHG emissions	SR pages 20 to 22
305-4	GHG emissions intensity	SR pages 20 to 22
305-5	Reduction of GHG emissions	SR pages 20 to 22, 27
GRI 306: Waste 2020		
3-3	Management of material topics	SR pages 28 to 31
306-1	Waste generation and significant waste-related impacts	SR pages 28 to 31
306-2	Management of significant waste-related impacts	SR pages 28 to 31
306-3	Waste Generated	SR pages 28 to 31
GRI 401: Employment 2016		
3-3	Management of material topics	SR pages 35 to 42
401-1	New employee hires and employee turnover	SR pages 41
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR pages 35 to 38
GRI 403: Occupational Health and Safety 2018		
3-3	Management of material topics	SR pages 44 to 46
403-1	Occupational health and safety management system	SR pages 44 to 46

GRI Standard	Disclosure	Page number(s)/ and or Remarks
403-2	Hazard identification, risk assessment and incident investigation	SR pages 44 to 46
403-3	Occupational health services	SR pages 44 to 46
403-4	Worker participation, consultation and communication on occupational health and safety	SR pages 44 to 46
403-5	Worker training on occupational health and safety	SR pages 44 to 46
403-9	Work-related injuries	SR pages 44 to 46
403-10	Work-related ill health	SR pages 44 to 46
GRI 404: Training and Education 2016		
3-3	Management of material topics	SR pages 42 to 43
404-1	Average hours of training per year per employee	SR pages 42 to 43
404-2	Programmes for upgrading employee skills and transition assistance programmes	SR pages 42 to 43
404-3	Percentage of employees receiving regular performance and career development reviews	SR page 14
GRI 405: Diversity and Equal Opportunity 2016		
3-3	Management of material topics	SR pages 39 to 42
405-1	Diversity of governance bodies and employees	SR pages 39 to 42
GRI 413: Local Communities 2016		
3-3	Management of material topics	SR pages 47 to 48
413-1	Operations with local community engagement, impact assessments and development programmes	SR pages 47 to 48
GRI 416: Customer Health and Safety 2016		
3-3	Management of material topics	SR pages 49 to 51
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR pages 49 to 51
GRI 418: Customer Privacy 2016		
3-3	Management of material topics	SR page 54
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR page 54