ESGpedia

Sustainability Report

2026

For the period covering

1 April 2025 – 31 March 2026

Generated by

ESGpedia

TABLE OF CONTENTS

BENJAMIN SOH

Founder and Managing Director

MANAGING DIRECTOR'S STATEMENT

This Sustainability Report for the year ended 31 March 2026 is our *3rd annual Sustainability Report*, marking another year of breakthroughs for us. This past year, we have continued to reinforce our Corporate Purpose - To do the best work of our lives in generating positive impact to the businesses and people around us, and better serve the communities we live in. As such, our company ESGpedia Pte Ltd is proud to have made significant strides this past year, not just for ourselves, but for the people we serve.

Such purpose is embedded through team KPIs, policies, and regular leadership reinforcement. All processes and practices are designed to deliver positive impact for businesses, people, and communities, with direct management governance and board oversight to keep Corporate Purpose central to strategy, decision-making, and operations. Sustainability to us, is not just about how we manage our own operations, but is also quantified by our enablement of external stakeholders.

For instance, we have experienced a 3-fold increase in the number of companies served in the latest year compared to the previous year, reflecting a maturity of our product and services in readily meeting companies' needs in sustainability. This has allowed us to reach more than 1,000 companies served cumulatively, with more than 90% being small/medium enterprises (SMEs), proving that no company is too small to start sustainability practices.

Through supporting companies in their sustainability journeys, we have helped them realise tangible business value beyond just compliance, by securing business wins and competitive advantage. In the past year, we supported more than 80 companies in their sustainability report generation for their *business tender purposes with a 15% increase in success rates* based on a client study, supported more than 150 companies in securing LowCarbonSG badges in our partnership with Global Compact Network Singapore, and more than 250 companies in attaining preferential sustainability financing interest rates discounts from our partner banks. This reinforces that sustainability is not a cost item for compliance but has shifted into a value proposition for companies to compete in the business landscape now demanding sustainability actions.

Within ESGpedia, we have continued building upon our internal ESG processes in the third full year of operationalising our sustainability committee and initiatives. We have actively implemented low-carbon operations, and have experienced significant reductions in our GHG emissions including Scope 3. We continued ensuring the wellbeing of our employees - fostering a supportive work environment that promotes personal growth and professional development - integrating sustainability into every business practice.

Our 3rd Sustainability Report details our progress within, and renews our commitment at ESGpedia that we are driven by our core values of sustainability stewardship, striving to maximise our impact on the customers we serve and the communities we live in. Our vision is supporting all other stakeholders in their sustainability journey, enabling companies of any size to adopt sustainable processes and quantify their data and impact transparently. We seek to continue our 3-fold growth in number of companies positively enabled in the coming year, across the ASEAN region.

ABOUT THIS REPORT

This report presents **ESGpedia Pte Ltd's sustainability performance and disclosures for FY2026.**

It provides stakeholders with a consolidated overview of our sustainability approach, progress, and performance during the reporting period.

1 April 2025 to 31 March 2026

This report covers the period from 1 April 2025 to 31 March 2026, in alignment with ESGpedia's financial year, and is prepared and published annually.

Restatements

No restatements were made during the reporting period.

External assurance

No external assurance was conducted for this sustainability report.

Reporting framework

GRI

This report has been prepared with reference to the **Global Reporting Initiative (GRI) Standards**, supporting comprehensive coverage and alignment with internationally recognised sustainability reporting practices.

GREENHOUSE GAS PROTOCOL

Our carbon accounting processes are aligned with the **GHG Protocol methodology**, supporting comprehensive, transparent and standardised disclosure of our environmental impact. Carbon emissions were calculated on ESGpedia, an ESG software platform used for Environmental, Social and Governance reporting.

ABOUT THIS REPORT

Greenhouse Gas Accounting Methodology

Organisational Boundary

ESGpedia has applied the operational control approach under the GHG Protocol to define our organisational boundary. The reporting boundary covers ESGpedia Pte Ltd's operations located at 12 Tai Seng Street, Luxasia Building #06-01A, Singapore 534118.

Operational Boundary

ESGpedia categorises greenhouse gas emissions into Scope 1, Scope 2, and Scope 3 emissions. Scope 1 covers direct emissions from sources owned or controlled by ESGpedia, where applicable. Scope 2 covers indirect emissions from purchased electricity and is reported using the location-based method, unless otherwise stated.

Scope 3 emissions comprise relevant value chain emissions within the reporting boundary, including purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, business travel and employee commuting, where data is available and applicable.

Data Collection

Activity data is compiled from available internal records, utility bills, invoices, supplier information, employee records, travel data, and other relevant supporting documentation.

Calculation Approach

Emissions calculations are performed through the ESGpedia platform, an ISO 14064-certified platform for greenhouse gas accounting and sustainability reporting. The emission factors applied are selected from ESGpedia's emissions factor database, which incorporates recognised local and international sources, including SEFR, DEFRA and US EPA, where relevant and applicable. Global Warming Potential values are applied based on Intergovernmental Panel on Climate Change assessment reports and a 100-year time horizon, unless otherwise stated.

Feedback

We welcome feedback from our stakeholders to help us further our sustainability journey. Or, if you would like to learn more about our ESG initiatives, please contact:

Contact: bd@esgpedia.io

Address: 12 Tai Seng St Luxasia Building #06-01A, Singapore 534118

Website: www.esgpedia.io

ESGpedia is Asia's leading ESG data and technology company, headquartered in Singapore.

The ESGpedia platform serves as a one-stop digital platform for sustainability, empowering **more than 1,000 corporates, SMEs, and financial institutions in achieving ESG excellence** and various sustainability outcomes.

It provides end-to-end ESG solutions, covering digital data management, carbon calculation, ESG reporting, supply chain ESG, and sustainable finance. ESGpedia has presence in over ten Asia-Pacific countries, and powers key initiatives across the region, including the ESCAP Sustainable Business Network (ESBN) Asia-Pacific Green Deal digital platform.

ESGpedia is GRI-licensed and ISO 14064-validated.

Corporate Purpose

"To do the best work of our lives in generating positive impact to the businesses and people around us, and better serve the communities we live in."

This is ESGpedia's corporate purpose. It is embedded throughout the organisation by way of team-level key performance indicators, internal policies, and regular reinforcement by leadership, ensuring that the Company's processes and practices are consistently designed to deliver positive impact for businesses, individuals, and communities alike.

The Purpose Statement is reviewed on a quarterly basis by the Leadership Committee, to ensure that it remains relevant and actionable as the organisation continues to grow.

Each review examines progress against key performance indicators, emerging stakeholder requirements, and alignment with the Company's strategic direction, with findings reported directly to the Board of Directors.

ORGANISATIONAL STRUCTURE

- **Board of Directors**
  - **Technology & Product Department**
    - Product
    - Technical Project
    - Data
    - Quality Assurance
    - Cloud Infrastructure
    - Software Engineers
  - **Business Development, Customer Service & Marketing Department**
    - Sales
    - Client Success
    - Customer Support
    - Marketing
  - **Operations/ HR Department**
    - Operations
    - Finance
    - IT Security/Risk
    - Human Resource
  - **Sustainability Committee**
    - Operations & HR
    - Business Development & Marketing
    - Technology & Product

ORGANISATIONAL STRUCTURE

Board of Directors

TECHNOLOGY AND PRODUCT DEPARTMENT

The Technology & Product Department is responsible for the development, management, and continuous improvement of ESGpedia's digital platform and technology solutions.

This department oversees:

- Software Engineering
- Product Management
- System Architecture
- Data Analytics
- DevOps
- Quality Assurance to ensure the platform remains scalable, secure, and user focused

WORKS WITH BUSINESS STAKEHOLDERS

Translate market and customer requirements into innovative digital products and services.

BUSINESS DEVELOPMENT, CUSTOMER SERVICE, & MARKETING DEPARTMENT

The Business Development Department drives the company's commercial growth and market presence. It encompasses business development, customer service, customer success, partnerships, and marketing functions.

The department is responsible for:

- Acquiring and managing client relationships
- Supporting customers throughout their journey
- Strengthening ESGpedia's brand through strategic marketing and communications initiatives.

Primary link between ESGpedia and our customers, partners, and industry stakeholders.

OPERATIONS/ HR DEPARTMENT

The Operations Department provides the essential corporate support, governance, and risk management functions that enable the organisation to operate efficiently and sustainably. This department houses Finance, Human Resources, IT Security, as well as Risk and Governance functions, including the coordination and conduct of management and committee meetings.

The team is responsible for:

- Ensuring effective financial management
- Talent development
- Cybersecurity oversight
- Regulatory compliance
- Organisational governance
- Operational risk management

Overseeing internal policies, governance frameworks, and administrative processes, the Operations Department helps maintain a secure, compliant, and well-governed business environment.

SUSTAINABILITY COMMITTEE

ESGpedia has established a Sustainability Committee under our Committee Charter to oversee the implementation of our ESG Governance Policy. The Committee is responsible for developing our long-term sustainability strategies, setting measurable sustainability goals, and ensuring alignment with our overall objectives.

Since FY2023, the Committee has strengthened our governance structure by formalising clear roles and responsibilities for its members. Comprising representatives from various functional areas across the Company, the Committee brings together diverse expertise and perspectives to support effective decision-making.

The Committee works closely with our Board of Directors and Senior Management, reflecting our recognition that sustainable development is an important part of long-term business success and corporate responsibility. Our Board of Directors provides advisory and oversight functions to guide the Committee in its work, regularly reviewing our ESG performance and providing strategic direction on ESG matters.

Sustainability Committee

- **Operations & HR**
- **Business Development & Marketing**
- **Technology & Product**

Role and Responsibilities

Strategic Planning:
Develop our long-term sustainability directions, measurable goals, and data management processes aligned with industry standards.

Policy Development:
Develop and align our environmental and emissions policies with ISO 14064 and ISO 27001.

Monitor and Report:
Monitor our ESG performance and report progress to the Board of Directors to strengthen transparency and accountability.

Oversight Function:
Provide strategic oversight of our sustainability initiatives and GHG management; set and review objectives and targets.

Stakeholder Engagement:
Engage with our internal and external stakeholders on sustainability matters.

Under the guidance of the Sustainability Committee, our Senior Management and respective Heads of Departments are responsible for executing our sustainability and governance strategies and integrating ESG considerations into business operations, ensuring that all departments align with our ESG goals and incorporate sustainability into decision-making processes.

SUSTAINABILITY COMMITTEE

Sustainability Officer

Our Sustainability Officer is responsible for overseeing the implementation of the ISO 14064 framework and identifying opportunities for emission reduction projects in line with ISO 14064-2.

This role also ensures the accurate quantification and reporting of our greenhouse gas emissions in accordance with ISO 14064-1, monitors changes in environmental regulations, and ensures our compliance with applicable legal and regulatory GHG requirements.

The Sustainability Officer further manages the verification and validation of our GHG data in accordance with ISO 14064-3 and leads our internal and external audits.

Sustainability Committee

- **Operations & HR**
- **Business Development & Marketing**
- **Technology & Product**

GHG Inventory Team

Our GHG Inventory Team, comprising staff from various departments, supports the preparation of our ESG, ISO, and GRI-aligned reports.

The team is responsible for ensuring the accuracy and completeness of our GHG-related data, conducting emission calculations in accordance with ISO and GRI methodologies, and assisting in the preparation for third-party verification of our GHG data.

Collaboratively, our Sustainability Officer and GHG Inventory Team work together to monitor performance, integrate best practices, and advance our sustainability journey in achieving our sustainability commitments.

ESGpedia

2026

SUSTAINABILITY CERTIFICATIONS

LowCarbonSG

Participant Logo 2025

TOWARDS A LowCarbonSG PARTICIPANT 2025

DPTM

Data Protection Trust Mark


DATA PROTECTION ASSURED

This is to certify that

HASHSTACS PTE. LTD.

3 Shenton Way, #18-01 Shenton House, Singapore 068805

has been awarded with the

Data Protection Trustmark certification

Certificate Number	Effective Period
DPTM-00155-202304	06/04/2023 – 05/04/2026

Mr Lew Chuen Hong
Chief Executive, IMDA

Certified by:
INFOCOMM MEDIA DEVELOPMENT AUTHORITY

www.imda.gov.sg

ISO/IEC 27001:2022

Information Security Management System


CERTIFICATE

Certificate Registration No. IS27-2021-0125

The Certification Body
of TÜV SÜD PSB Pte Ltd

certifies that the organization

ESGPEDIA PTE. LTD.
12 Tai Seng Street,
#06-01A Luxasia Building
Singapore 534118

has established and applies an Information Security Management System for the scope of

Development, Implementation, Management, Support and Maintenance of Digital Platforms for Environmental, Social and Governance (ESG) Data Services

Proof has been furnished that the requirements according to

ISO/IEC 27001 : 2022

are fulfilled. The certificate is valid from 2025-02-04 to 2027-12-26
Date of Print : 2025-02-04
Original Certification Date: 2021-12-27 Recertification audit date : 2024-12-03 - 2024-12-05
Last Certification Expiry Date: 2024-12-26

Version of the statement of applicability: 2.1, Date: 2024-09-27

Marineth Pulido
Head of Certification Body
Management Systems
Business Assurance Division

Page 1 of 1

Please refer to www.tuvsud.com/en-sg for current certificate status in the "Directory of Management System Certified Companies".

TÜV SÜD PSB Pte Ltd • 15 International Business Park Singapore 609937

ISO 14064-1:2018

GHG Protocol Corporate Standard

ISO 22301:2019

Business Continuity Management System

SOC2 Type II

System and Organisation Controls Attestation

Audited 16 Feb 2026

MEMBERSHIPS

ESGpedia is an active member of these associations:

The Singapore Business Federation (SBF)

The Singapore Business Federation (SBF) is the apex business chamber championing the interests of the Singapore business community in the areas of trade, investment and industrial relations. It represents more than 30,000 companies, as well as key local and foreign business chambers.

Carbon Pricing Leadership Coalition (CPLC)

The Carbon Pricing Leadership Coalition (CPLC) is a global partnership of governments, businesses, and civil society organisations working to advance effective carbon pricing policies, share best practices, and drive low-carbon, sustainable economic growth worldwide.

Global Compact Network Singapore (GCNS)

The Global Compact Network Singapore (GCNS) is the national lead agency promoting corporate sustainability and responsible business practices as the local chapter of the United Nations Global Compact.

Singapore Chinese Chamber of Commerce & Industry (SCCCI)

The Singapore Chinese Chamber of Commerce & Industry (SCCCI) is a leading business organisation representing the Chinese business community, promoting trade, industry development, and cultural heritage while supporting Singapore's economic growth.

The Singapore Contractors Association Ltd (SCAL)

The Singapore Contractors Association Ltd (SCAL) is the leading trade association representing contractors and stakeholders in Singapore's construction industry. It promotes industry excellence, workforce development, workplace safety, and sustainable construction practices to support the sector's long-term growth and resilience.

MEMBERSHIPS

ESGpedia is an active member of these associations:

Singapore Green Building Council (SGBC)

The Singapore Green Building Council (SGBC) is a non-profit organisation dedicated to advancing sustainability in the built environment. It drives the adoption of green building practices, sustainable products, and innovative solutions that contribute to a low-carbon and resource-efficient future.

Green Freight Asia Network Limited

Green Freight Asia Network Limited is a non-profit industry-led platform that promotes fuel efficiency, lower emissions, and sustainable logistics across Asia's road freight sector through collaboration and best practice sharing.

Singapore FinTech Association (SFA)

The Singapore FinTech Association (SFA) is a cross-industry non-profit organisation that supports the growth of Singapore's FinTech ecosystem through advocacy, partnerships, and capacity building.

SGTech Sustainability Guided Programme (SGP)

SGTech is Singapore's leading trade association for the technology industry, representing companies across the digital economy. It fosters innovation, digital transformation, and industry collaboration while supporting the development of sustainable and future-ready businesses through technology and responsible innovation.

SUSTAINABILITY INITIATIVES

ESCAP Sustainable Business Network (ESBN) Asia-Pacific Green Deal

ESGpedia powers the ESBN Asia-Pacific Green Deal digital platform, an online ESG enablement tool that helps businesses and SMEs report common ESG metrics and calculate greenhouse gas (GHG) emissions. Since its launch in May 2023, the platform has seen strong growth, with over 1,500 companies signing up and ongoing adoption across the region. Of the companies onboarded, over 700 MSMEs have been supported specifically under the GCNS/UNESCAP programmes.

SGTech Sustainability Guided Programme (SGP)

Partnering with SGTech, ESGpedia supports the Sustainability Guided Programme (SGP) by providing digital ESG and carbon accounting solutions to help businesses strengthen their sustainability capabilities. Through the programme, ESGpedia contributes to supporting companies in assessing their ESG readiness, improving sustainability data management, and taking practical steps towards more sustainable business practices.

Singapore Emissions Factors Registry

Singapore Emissions Factors Registry

ESGpedia is a Digital Solution Provider partner of the Singapore Emissions Factors Registry (SEFR), which is part of NetZeroHub.SG, co-developed by Singapore Business Federation (SBF) and the Agency for Science, Technology and Research (A*STAR), and supported by the Ministry of Trade and Industry, the Ministry of Sustainability and the Environment, Enterprise Singapore and SBF Foundation.

UN Global Compact Network Singapore Digital Carbon and Emissions Recording Tool (CERT)

Partnering with the UN Global Compact Network Singapore (GCNS) for the technology implementation of the Digital Carbon and Emissions Recording Tool (CERT), which aims to empower businesses in Singapore to streamline carbon emissions tracking and reporting and is part of the LowCarbonSG Programme by GCNS. Through these partnerships, ESGpedia has supported over 120 sustainability reports and enabled over 150 companies on LowCarbonSG since partnership launch.

Razer Supplier Enablement Programme

Partnering with Razer, ESGpedia supports the Razer Supplier Enablement Programme by providing digital ESG reporting and carbon accounting capabilities to suppliers in the ICT and e-commerce sectors. The programme helps suppliers strengthen their sustainability practices, support green procurement requirements, and improve ESG data transparency across the value chain.

SUSTAINABILITY INITIATIVES

City Developments Limited (CDL) Queen Bee Project

Partnering with City Developments Limited (CDL) under the Queen Bee Project, ESGpedia helps advance sustainability practices in the real estate sector. Through this collaboration, we provide digital ESG solutions that support property developers and SMEs in aligning with green building standards and preparing for upcoming climate disclosure requirements.

Productivity Solutions Grant (PSG) for ESG Needs and Reporting

Through the Productivity Solutions Grant (PSG), ESGpedia contributes to Singapore's efforts to support SMEs in adopting digital sustainability solutions. As an eligible solution provider, ESGpedia supports businesses through an end-to-end platform that covers key sustainability needs. The grant helps eligible companies manage part of the implementation cost, enabling SMEs to take practical steps towards strengthening their sustainability capabilities and business readiness. To date, ESGpedia has supported over 80 SMEs in producing full sustainability reports for procurement bids through Queen Bee and related supplier-development programmes.

IMDA Advanced Digital Solutions (ADS) Scheme

In FY2025, ESGpedia was an approved solution under the Infocomm Media Development Authority's Advanced Digital Solutions (ADS) scheme, supporting eligible Singapore businesses in adopting digital sustainability solutions. Through the scheme, ESGpedia contributed to helping companies access digital tools with grant support available to eligible businesses to help manage implementation costs.

Maybank myimpact SME

Partnering with Maybank under the myimpact SME Programme, ESGpedia supports businesses in accessing digital ESG reporting, carbon accounting, and sustainability-linked financing solutions. The collaboration helps SMEs across the region track ESG data, assess emissions, and progress on their decarbonisation journeys.

CIMB Sustainability-Linked Finance

Partnering with CIMB Singapore, ESGpedia supports the CIMB Sustainability-Linked Financing Programme by enabling SMEs to track and report ESG data through its digital platform. The collaboration helps make sustainability-linked financing more accessible and scalable for SMEs, while supporting the monitoring of sustainability performance targets linked to preferential financing rates. This collaboration has supported over 300 Sustainability-Linked Loans (SLLs) across banking partners to date.

SUSTAINABILITY INITIATIVES

DBS ESG Ready Programme

Partnering with DBS Bank (Singapore) and DBS Bank (Taiwan), ESGpedia supports businesses under the DBS ESG Ready Programme by providing digital ESG and carbon assessment tools. Through the programme, ESGpedia helps SMEs and mid-sized companies assess their sustainability readiness, track emissions, and access practical insights to strengthen their ESG journey.

OCBC PULSE ESG Assessment

Partnering with OCBC and United Nations Global Compact Network Singapore, ESGpedia supports the OCBC PULSE ESG Assessment initiative, a free and easy-to-use Environmental, Social and Governance self-assessment tool designed to help SMEs understand their current ESG readiness. Developed with reference to Singapore Technical Reference TR-149:2026, OCBC PULSE supports SMEs in progressing towards environmental sustainability excellence.

Singapore Polytechnic Sustainability Capability Development Programme

Partnering with Singapore Polytechnic, ESGpedia supports the Sustainability Capability Development Programme by providing digital ESG reporting and carbon accounting capabilities to help businesses strengthen their sustainability readiness. The collaboration supports companies in building practical sustainability knowledge, improving ESG data management, and progressing on their decarbonisation journeys. Through this and related partnerships with Institutes of Higher Learning, ESGpedia has reached over 200 IHL students through green skills industry partnerships.

Mongolian Sustainable Finance Association Green Economy Project

Partnering with the Mongolian Sustainable Finance Association, ESGpedia supports the "Switching on the Green Economy" project by providing digital ESG reporting and carbon accounting capabilities to help bridge the sustainable financing gap in Mongolia. The collaboration supports businesses in improving ESG data transparency, strengthening sustainability readiness, and advancing Mongolia's green transition.

SUSTAINABILITY IMPACT OVERVIEW

Since inception, ESGpedia has generated measurable impact across the communities, the environment, and the economies we serve, in partnership with a broad range of government agencies, industry associations, financial institutions, and enterprises. The following reflects the cumulative outcomes achieved through our key partnerships to date.

Society

Stakeholders engaged:

Singapore government agencies, industry leaders and associations, international organisations like GCNS and institutes of higher learning

Approach:

We power **United Nations Global Compact Network Singapore (UN GCNS)** and **United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP)** sustainability programmes at no cost, thereby enabling micro, small and medium enterprises (MSMEs) across ASEAN to access ESG tools, and partner with Institutes of Higher Learning (IHLs) to develop green skills in alignment with Singapore's Green Plan.

Measurable outcomes:

>700 MSMEs
supported under the GCNS/UNESCAP programmes

>200
IHL students reached through green skills industry partnership

>50
interns and young leaders trained across all teams since the programme's inception

SUSTAINABILITY IMPACT OVERVIEW

Environment

Stakeholders engaged:

SMEs, Queen Bee corporates, and non-governmental organisations.

Approach:

We provide software and training services that enable organisations to measure, track, and reduce emissions in accordance with regulatory requirements, including those of the Building and Construction Authority (BCA), and support carbon reporting and reduction programmes, including Queen Bee projects, bank decarbonisation programmes, and LowCarbonSG.

Measurable outcomes:

- **>120** Sustainability reports supported
- **>150** Companies enabled on LowCarbonSG since the partnership's launch.

Economic

Stakeholders engaged:

SMEs and Queen Bee corporates, together with financial institution partners.

Approach:

We enable SMEs to produce GRI-aligned sustainability reports that qualify them for procurement and financing opportunities, and support corporate Queen Bee supplier-development programmes and Sustainability-Linked Loans (SLLs).

Measurable outcomes:

- **>80** SMEs supported with full sustainability reports for procurement bids;
- **>300** SLLs supported across banking partners
- **>3-fold** increase in the number of companies served between 2024 and 2025

SUSTAINABILITY EVENTS

Eco-Business x ESGpedia Workshop

To support businesses in balancing both profit and purpose, ESGpedia has actively promoted sustainability awareness by sharing sustainability-related insights, as well as discussions on global sustainability regulations and policies, with businesses across the Philippines and Malaysia through relevant local case studies.

Sustainability Events Speakers

ESGpedia participated in sustainability-related events organised by partners such as UN GCNS, DBS, Maybank, Kimly Partners, and Razer, including moderated panel discussions and hands-on workshops. Through these engagements, the company shared its sustainability commitments, encouraged more environmentally conscious practices, and promoted greater sustainability awareness among attendees.

Climate Governance Singapore Forum 2025

In partnership with Singapore Institute of Directors, SGX Group and Accounting and Corporate Regulatory Authority (ACRA), ESGpedia hosted the Climate Governance Singapore Forum to discuss how boards can lead organisations in navigating evolving regulatory requirements, managing climate-related risks and integrating long-term sustainability into core business strategies to drive meaningful outcomes.

During the forum, the Company also demonstrated how innovation and digital solutions can support organisations in transforming operational data into ESG metrics and actionable sustainability insights, illustrating how technology can be integrated into business operations to support the transition towards sustainability.

ESGpedia Sustainability Insights Evening

The ESGpedia Sustainability Insights Evening is an exclusive event organised specifically for ESGpedia's clients to encourage meaningful discussions on ESG topics while fostering networking opportunities among like-minded industry leaders and professionals. This event contributed to strengthening ESG awareness, encouraging knowledge sharing, and fostering stronger relationships among business leaders committed to advancing sustainable and responsible business practices.

STAKEHOLDER ENGAGEMENT

ESGpedia actively engages with internal and external stakeholders on sustainability, governance, and business-related matters through structured communication channels, consultations, and periodic reviews. Stakeholders are identified based on their roles, level of involvement, and influence on the Company's operations and long-term success, enabling tailored engagement approaches for each group.

STAKEHOLDER GROUP	ENGAGEMENT APPROACH
SHAREHOLDERS	Annual General Meeting (AGM) and Extraordinary General Meeting (EGM), where applicable.
BOARD OF DIRECTORS	Quarterly engagement to provide strategic oversight, governance reviews, risk management oversight, sustainability monitoring, and compliance monitoring.
RISK MANAGEMENT COMMITTEE	Quarterly engagement to provide oversight of enterprise risk management processes, including the identification and monitoring of operational, financial, regulatory, and strategic risks.
ISMS COMMITTEE	Half-yearly engagement to provide oversight of information security management practices, cybersecurity controls, data protection, and compliance with information security standards.
BUSINESS CONTINUITY MANAGEMENT (BCM) COMMITTEE	At least annual engagement to provide oversight of business continuity planning, crisis management preparedness, operational resilience, and recovery processes to minimise business disruptions.
MANAGEMENT	Monthly leadership meetings covering operational and performance reviews.
EMPLOYEES	Town halls, training sessions, and new hire orientations.
BUSINESS PARTNERS	Meetings and conferences.
CLIENTS	Tendering processes, meetings, and conferences.
SUPPLIERS	Tendering processes and third-party evaluations.
EXTERNAL AUDITORS	Independent audits, financial reviews, internal control assessments, and governance and compliance evaluations, where necessary.

MATERIALITY

Overview of Material Topics

In our sustainability reporting process, identifying material topics is essential to ensure that we focus on the issues most relevant to our business operations and stakeholders. For this reporting period, ESGpedia Pte Ltd engaged internal stakeholders to assess and determine the material topics included in the report. Moving forward, we intend to expand the materiality assessment process to include both internal and external stakeholders, leading to a more comprehensive and balanced evaluation of sustainability priorities.

Materiality Assessment Methodology

We aligned our materiality assessment with reference to the Sustainability Accounting Standards Board (SASB) and Global Reporting Initiative (GRI) guidelines, which helped us identify the most material topics relevant to our industry. We also identified commonly disclosed topics in sustainability reports published by companies in the same Software and IT Services industry.

Reported Material Topics

GRI 201: Economic Performance 2016
GRI 205: Anti-corruption 2016
GRI 207: Tax 2019
GRI 302: Energy 2016
GRI 303: Water and Effluents 2018
GRI 305: Emissions 2016
GRI 401: Employment 2016
GRI 403: Occupational Health and Safety 2018
GRI 404: Training and Education 2016
GRI 405: Diversity and Equal Opportunity 2016
GRI 407: Freedom of Association and Collective Bargaining 2016
GRI 408: Child Labor 2016
GRI 409: Forced or Compulsory Labor 2016
GRI 418: Customer Privacy 2016

ENVIRONMENTAL METRICS

FY 2026 PROGRESS

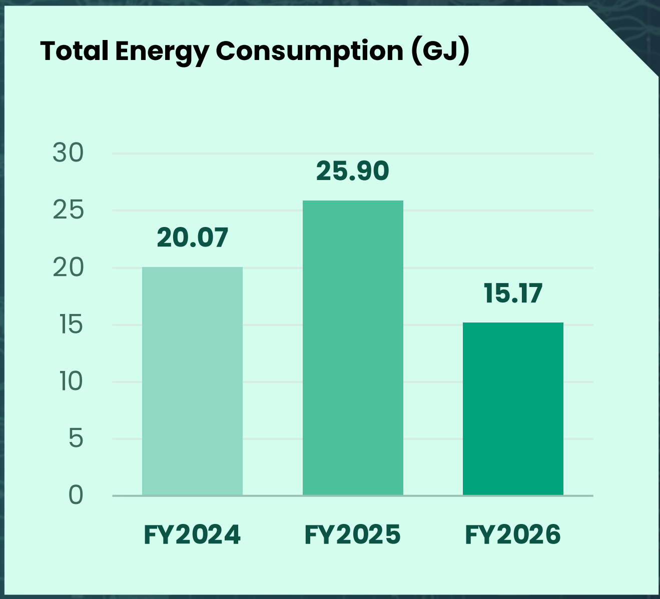
Energy

Total Energy Consumption	Electricity Consumption	Energy Intensity
▼ 41.4%	▼ 41.4%	▼ 50.6%

Electricity is the only form of energy consumed within ESGpedia's operations.

In FY2026, the Company reduced overall electricity consumption despite an increase in workforce size, as the workforce growth was largely attributable to remote team members based overseas and supported by hybrid working arrangements for our Singapore office.

We continued to implement practical energy-saving measures, including switching off lights and electrical equipment when not in use and maintaining air-conditioning temperatures at 25°C, reinforcing our commitment to responsible energy use and operational efficiency.



	FY2024	FY2025	FY2026	YoY (FY25→FY26)
Total Energy Consumption (GJ)	20.07	25.90	**15.17**	▼ 41.4%
Electricity Consumption (kWh)	5,574	7,195	**4,214**	▼ 41.4%
Energy Intensity (GJ/employee)	0.41	0.53	**0.26**	▼ 50.6%

ENVIRONMENTAL METRICS

FY 2026 PROGRESS

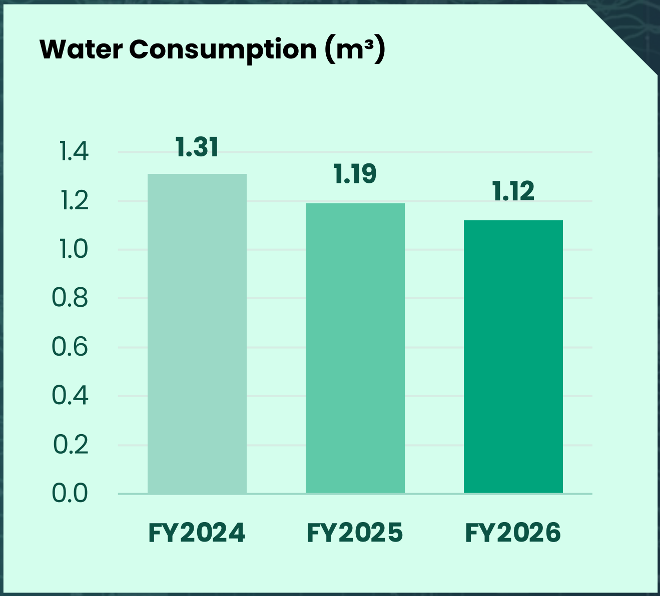
Water and Effluents

FY2026
1.12
m^3

YoY
▼ **5.9%**

ESGpedia's reported water consumption relates to drinking water supplied to our office for employee consumption. Operational water use, including shared restroom facilities, is not separately recorded as these facilities form part of the shared building infrastructure used by multiple tenants.

In FY2026, our recorded water consumption decreased, in line with the reduction observed in electricity consumption, reflecting our continued efforts to manage office resources responsibly.



	FY2024	FY2025	FY2026	YoY (FY25→FY26)
Water Consumption (m^3)	1.31	1.19	**1.12**	▼ 5.9%

ENVIRONMENTAL METRICS

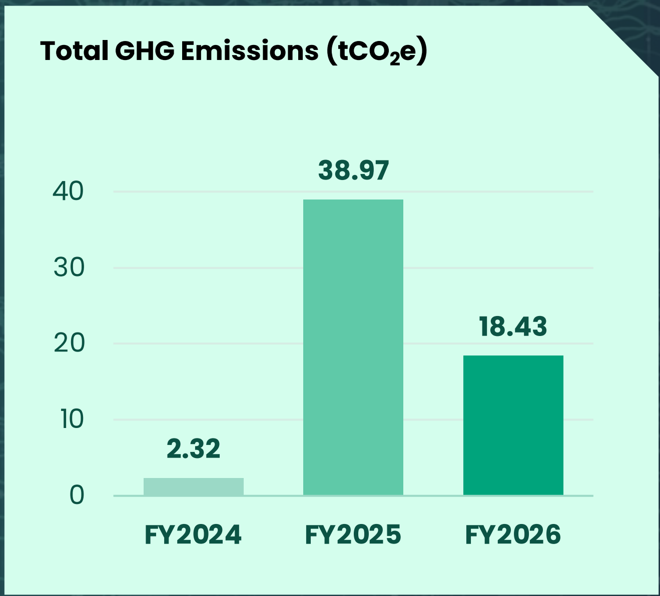
FY 2026 PROGRESS

GHG Emissions

Scope 1 Emissions	Scope 2 Emissions	Scope 3 Emissions	Total GHG Emissions
No change	▼ 42.8%	▼ 53.5%	▼ 52.7%

In FY2026, ESGpedia's total greenhouse gas emissions decreased significantly compared with the previous year, mainly driven by reductions in Scope 2 electricity-related emissions and Scope 3 value chain emissions.

This reflects the impact of lower electricity consumption, hybrid working arrangements, and reductions across several Scope 3 categories. Scope 3 remained the largest contributor to our overall emissions profile.



	FY2024	FY2025	FY2026	YoY (FY25→FY26)
Scope 1 Emissions (tCO_2e)	0	0	0	No change
Scope 2 Emissions (tCO_2e)	2.32	2.96	1.69	▼ 42.8%
Scope 3 Emissions (tCO_2e)	Not reported	36.01	16.73	▼ 53.5%
Total GHG Emissions (tCO_2e)	2.32	38.97	18.43	▼ 52.7%

Note: Totals may not sum exactly due to rounding of individual figures

ENVIRONMENTAL METRICS

FY 2026 PROGRESS

Scope 3 Emissions Breakdown

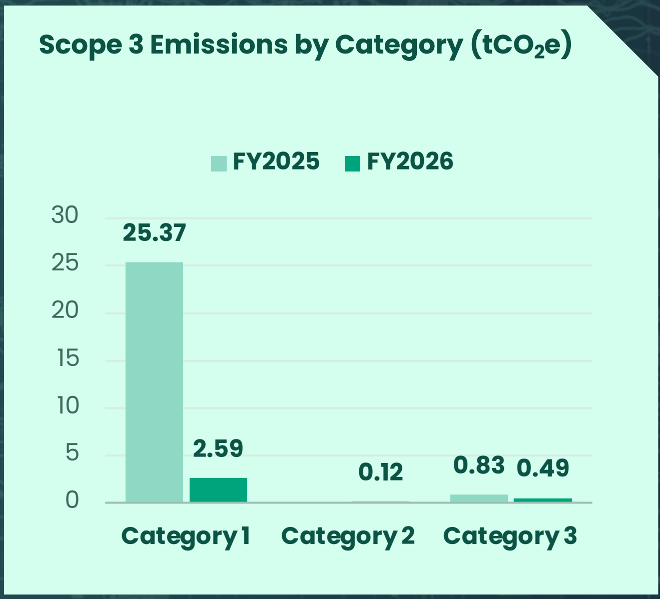
Category 1 Purchased Goods and Services	Category 2 Capital Goods	Category 3 Fuel and Energy-Related Activities
▼ 89.8%	–	▼ 41.4%

Since FY2024, ESGpedia has progressively expanded our Scope 3 reporting boundary to include more relevant value chain categories.

In FY2026, our Scope 3 coverage included all material categories relevant to our operations, except **Category 5: Waste Generated in Operations** Where meaningful data remains challenging to capture. We are working towards improving our waste management and tracking processes to support more complete reporting in future periods.

Performance across each of our reported categories during FY2026 is set out below.

Category 1: Purchased Goods and Services
Includes drinking water and other purchased goods and services. Emissions decreased significantly in FY2026, as FY2025 was elevated by one-off office relocation purchases that did not recur.



Note: *Category 2 was not reported in FY2025; FY2024 not reported for all categories.*

	FY2024	FY2025	FY2026	YoY (FY25→FY26)
Category 1 Purchased Goods and Services	Not reported	**25.37**	**2.59**	▼ 89.8%
Category 2 Capital Goods	Not reported	Not reported	**0.12**	–
Category 3 Fuel- and Energy-Related Activities	Not reported	**0.83**	**0.49**	▼ 41.4%

ENVIRONMENTAL METRICS

FY 2026 PROGRESS

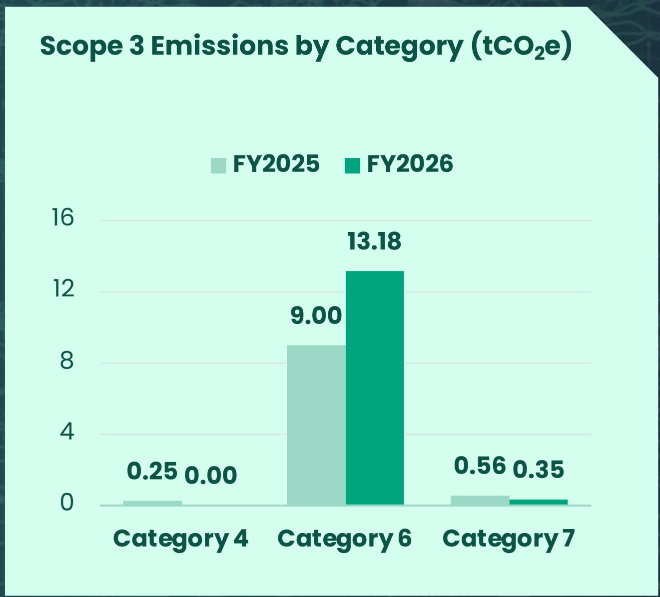
Scope 3 Emissions Breakdown

Category 4 Upstream Transport & Distribution	Category 6 Business Travel	Category 7 Employee Commuting
▼ 100%	▲ 46.5%	▼ 36.9%

Category 4: Upstream Transportation and Distribution
Emissions reported in FY2025 were mainly related to office relocation activities. As no similar relocation activity occurred in FY2026, no emissions were recorded under this category, while delivery-related emissions for purchased items are included under Category 1.

Category 6: Business Travel
Includes both air and road transportation. The increase in business travel emissions during FY2026 reflects our business growth and increased business-related travel activities.

Category 7: Employee Commuting
Covers employee travel to and from office locations. Emissions associated with energy use during work-from-home arrangements for overseas employees are excluded from this category, as working hours and associated energy sources cannot be reliably tracked at this stage.



Note: FY2024 not reported for all categories. Category 4 recorded nil emissions in FY2026.

	FY2024	FY2025	FY2026	YoY (FY25→FY26)
Category 4 Upstream Transport & Distribution	Not reported	0.25	0	▼ 100.0%
Category 6 Business Travel	Not reported	9.00	13.18	▲ 46.5%
Category 7 Employee Commuting	Not reported	0.56	0.35	▼ 36.9%

ENVIRONMENTAL METRICS

FY 2026 PROGRESS

Emissions Intensity

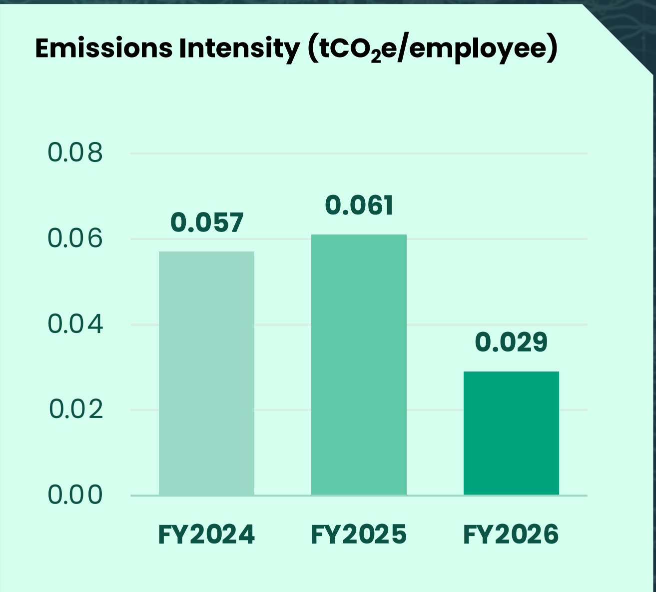
FY2026
0.029
tCO_2e/employee

YoY
▼ **51.7%**

ESGpedia calculates emissions intensity based on Scope 1 and 2 greenhouse gas emissions per employee, using headcount as the intensity denominator. Scope 1 and 2 emissions are used as the basis for this metric to ensure comparability year on year, as our Scope 3 reporting coverage has continued to expand across reporting periods.

This metric enables us to assess our emissions performance in relation to workforce size and provides a clearer view of carbon efficiency as the Company continues to grow.

In FY2026, ESGpedia recorded an improvement in emissions intensity. We will continue to monitor emissions intensity as part of our broader greenhouse gas performance tracking, supporting more informed decision-making and continuous improvement in our carbon management practices.



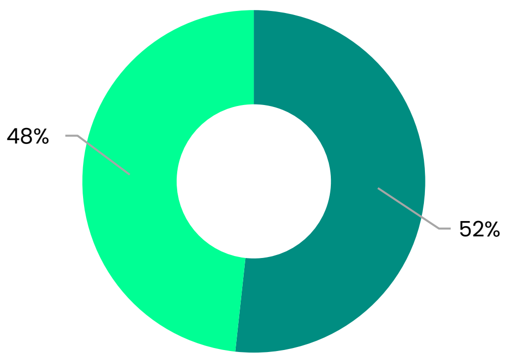
	FY2024	FY2025	FY2026	YoY (FY25→FY26)
Emissions Intensity (tCO_2e/employee)	0.057	0.061	**0.029**	▼ 51.7%

SOCIAL METRICS

Diversity and Equal Opportunity

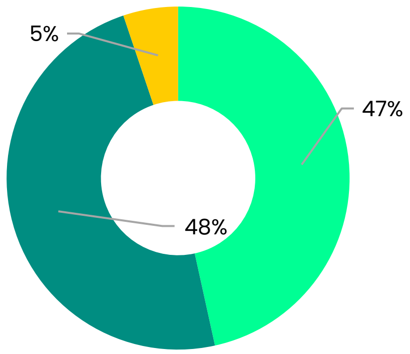
Current Workforce Profile **58**

Number of employees by Gender



Female	28
Male	30

Number of employees by Age Group



Under 30 years old	27
30-50 years old	28
Over 50 years old	3

Number of employees by Nationalities

India	1
Indonesia	14
Malaysia	6
Philippines	10
Singapore	19
Taiwan	6
Thailand	1
Vietnam	1

ESGpedia maintained a balanced workforce profile in FY2026, with relatively even representation of male and female employees. Our workforce comprises employees from diverse nationalities, bringing different perspectives, experiences and capabilities to support the Company's operations, culture, and continued growth.

SOCIAL METRICS

Employment

New Hires Profile 23

Category	New Employees	Number	Rate
By Age Group	Below 30 years old	15	56%
	Between 30 to 50 years old	8	29%
	Above 50 years old	0	0%
By Gender Group	Male	12	40%
	Female	11	39%

Employee Turnover Profile 11

Category	New Employees	Number	Rate
By Age Group	Below 30 years old	5	19%
	Between 30 to 50 years old	6	21%
	Above 50 years old	0	0%
By Gender Group	Male	8	27%
	Female	3	11%

New hire and turnover rates are calculated by dividing the number of new employees or departures in each category, such as age group or gender, by the total number of employees in the corresponding category, expressed as a percentage.

In FY2026, ESGpedia continued to expand our workforce in line with business growth and evolving operational needs. New hires represented a significant portion of our workforce, supporting the Company's continued scale-up across key functions. Recruitment remained broadly gender-balanced, with relatively even representation of male and female new hires, while the majority of new employees were below 30 years old, demonstrating our continued focus on attracting and developing young talent.

At the same time, employee turnover decreased compared with the previous year, indicating improved workforce stability as the Company continued to grow. Improvements were observed across key demographic groups, including lower turnover among female employees and employees below 30 years old. These trends demonstrate our ongoing efforts to strengthen employee engagement, retention, and long-term organisational resilience.

SOCIAL METRICS

Workers who are not Employees

INTERNS **22**

In FY2026, ESGpedia supported early-career talent development through our internship programme. The number of interns increased from 8 in FY2025 to 22 in FY2026, aligning with the Company's business growth and investment in building a future talent pipeline.

The programme provides opportunities for both local and international interns to contribute across various functions within the organisation and gain hands-on experience in ESG, sustainability reporting, technology and business operations. Through this programme, we aim to provide meaningful learning opportunities while strengthening workforce capabilities to support evolving business needs.

Employee Benefits

Healthcare

Leave Entitlements:

Compassionate Leave
Parental Leave
Family Care Leave
Marriage Leave
Birthday Leave

ESGpedia provides employee benefits that support employee well-being, personal needs and work-life balance. These include healthcare benefits and leave entitlements such as compassionate leave, family care leave, marriage leave, and birthday leave.

These benefits form part of our commitment to building a strong social foundation within the organisation by supporting employees through important personal and family-related circumstances. Through these initiatives, we aim to foster a supportive, inclusive, and people-centred workplace environment as the Company continues to grow.

Collective Bargaining Agreement

ESGpedia does not currently have a collective bargaining agreement in place, as the organisation does not operate with a labour union. This is primarily due to the Company's relatively small size and streamlined structure.

Nevertheless, ESGpedia remains committed to maintaining fair employment practices and fostering open communication between management and employees. We ensure that all staff members have access to appropriate channels for raising concerns and providing feedback, in alignment with applicable labour laws and ethical standards.

SOCIAL METRICS

Occupational Health and Safety

Number of fatalities as a result of work-related injury

0

Number of high-consequence work-related injuries

0

Number of recordable work- related injuries

0

Number of recordable work-related ill health cases

0

ESGpedia has established a workplace health and safety management approach to safeguard the well-being of our employees and support a safe working environment.

Our approach is guided by recognised risk management principles and is integrated with broader operational and governance practices across the organisation.

SOCIAL METRICS

Training and Education

Average By Gender

10 hours	10 hours	10 hours
Male	Female	Overall Average

Training Performance
In FY2026, ESGpedia recorded an overall average of 10 training hours per employee. The same average training hours were recorded for both male and female employees, indicating consistent access to learning and development opportunities across gender groups.

Training Focus Areas
Training during the year covered areas relevant to ESGpedia's business, governance, and operational priorities. These included ESG and sustainability reporting, greenhouse gas accounting, information security, business continuity, data protection, workplace policies, product knowledge, and role-specific technical competencies.

Examples of training completed during the financial year included:
IT Security Awareness and PDPA Training
ISO 14064 Series GHG Accounting Lead Verifier Programme
WSQ ISO/IEC 27001:2022 Information Security Management System
ISO 22301:2019 Business Continuity Management Systems Internal Auditor

Capability Development
Through our training and education efforts, we aim to strengthen employee capabilities, support compliance with internal policies and certified management systems, and enhance organisational readiness as the Company continues to grow within the sustainability and technology sectors.

SOCIAL METRICS

Prevention of Child Labour

ESGpedia is committed to upholding fair and responsible employment practices across our operations and supply chain. We comply with applicable employment laws and do not tolerate the use of child labour in any form.

For the purposes of our employment practices, child labour refers to the employment of individuals below the applicable legal minimum working age. In FY2026, ESGpedia recorded no confirmed incidents of child labour within our operations or from suppliers and their operations.

Prevention of Forced or Compulsory Labour

ESGpedia is committed to maintaining a workplace where all employment is freely chosen and conducted in accordance with applicable labour laws and ethical employment standards. We do not tolerate forced, bonded, involuntary, or compulsory labour in any form.

Our employment practices are designed to support fair treatment, respect for employee rights, and compliance with relevant legal requirements in the jurisdictions where we operate. In FY2026, ESGpedia recorded no confirmed incidents of forced or compulsory labour within our operations or from suppliers and their operations.

Confirmed Incidents of Child Labour **0**

SOCIAL METRICS

Customer Privacy

Data Protection Approach

ESGpedia recognises the importance of safeguarding customer data and maintaining trust in our digital platform and services. As an ESG data and technology company, the responsible collection, use, storage and protection of personal, corporate and sustainability-related data is fundamental to our operations and stakeholder trust.

Regulatory Alignment

Our approach to customer privacy and data protection aligns with relevant global data protection principles and regulatory expectations, including the General Data Protection Regulation (GDPR) and the California Consumer Privacy Act (CCPA), where applicable.

Certifications and Assessments

Our data protection and information security practices are supported by externally recognised certifications and assessments, including ISO/IEC 27001:2022 Information Security Management System, ISO 22301:2019 Business Continuity Management System, the Data Protection Trust Mark (DPTM) and SOC2 Type II audit.

These certifications and assessments strengthen our governance over information security, data protection, operational resilience, and platform reliability.

Oversight and Continuous Improvement

Oversight is provided through established internal governance processes, including staff training, regular security reviews, independent audits and periodic reviews of relevant certified management systems, and GHG accounting practices. These measures support continuous improvement, employee awareness, and the effective management of cybersecurity and data protection risks.

FY2026 Performance

In FY2026, ESGpedia recorded zero confirmed cybersecurity incidents, data breaches or substantiated complaints concerning breaches of customer privacy or losses of customer data.

Confirmed Cybersecurity Incidents **0**

GOVERNANCE METRICS

ESG Governance Policy

Our ESG Governance Policy sets out the principles and objectives that guide the integration of environmental, social, and governance considerations across our operations. It supports responsible decision-making, regulatory compliance, ethical conduct, risk management, stakeholder engagement, and transparent sustainability reporting.

The Policy is implemented through our broader governance structure — detailed in Corporate Leadership and Sustainability Committee — and enables us to align day-to-day operations with our long-term sustainability objectives.

Corporate Leadership

ESGpedia's corporate leadership provides strategic direction and oversight to ensure that the Company operates in a responsible, transparent, and accountable manner.

The Board of Directors provides overall governance oversight, including strategic reviews, risk management oversight, sustainability monitoring, and compliance matters.

The Managing Director and Senior Management are responsible for translating the Company's strategic priorities into day-to-day operations, ensuring that business objectives, governance expectations, and sustainability considerations are integrated into planning and decision-making.

Corporate leadership is further supported by relevant committees, including the Sustainability Committee, Risk Management Committee, ISMS Committee, and Business Continuity Management Committee, which provide focused oversight over sustainability performance, enterprise risk management, information security, data protection, cybersecurity, business continuity, and operational resilience.

Through regular Board engagement, committee reviews, and monthly leadership meetings, ESGpedia maintains clear accountability across its leadership structure and strengthens alignment between governance, operational performance, stakeholder expectations, and long-term business sustainability.

GOVERNANCE METRICS

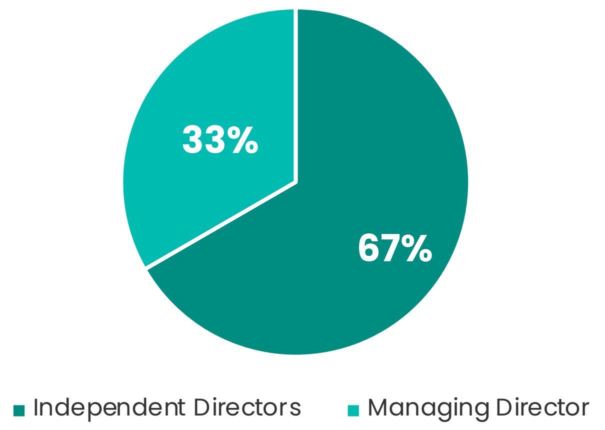
Leadership Committee

A seven-member Leadership Committee provides governance and oversight to ensure that the Company's Corporate Purpose remains central to its strategy, decision-making, and operations. The Committee is responsible for translating this Purpose into actionable plans and key performance indicators, monitoring progress, and reinforcing accountability across the organisation. The Board of Directors receives quarterly updates from the Leadership Committee and reviews progress against purpose-related objectives accordingly.

Board Composition

Board of Directors	Independent Directors
3	2

Board Composition by Role



ESGpedia's Board of Directors comprises three (3) members. Of these, two (2) are Independent Directors, representing 67% of the Board, providing independent oversight and objective judgement in support of sound governance and decision-making. The remaining member is the Managing Director, who is responsible for the Company's day-to-day management and the execution of our strategic direction. As at FY2026, the Board has no female representation.

GOVERNANCE METRICS

Leadership Committee

Nomination and Selection of Highest Governance Body

The nomination and selection of ESGpedia's highest governance body is guided by the Company's governance framework, which emphasises integrity, relevant experience, independence of judgement, and alignment with ESGpedia's long-term strategic direction.

Candidates are assessed based on their professional qualifications, industry knowledge, leadership experience, governance capabilities, and ability to contribute meaningfully to the oversight of the Company's business, risk, compliance, sustainability, and technology-related matters.

ESGpedia's Board of Directors provides strategic oversight and governance reviews, while working closely with Senior Management and relevant committees to ensure that business priorities, sustainability considerations, risk management, and compliance requirements are appropriately addressed.

The selection process also considers the need for effective Board composition, including relevant expertise in corporate governance, finance, technology, sustainability, risk management, and regulatory compliance.

This approach supports accountable decision-making, strengthens oversight at the highest level of the organisation, and enables ESGpedia to maintain governance practices that are aligned with stakeholder expectations and long-term value creation.

GOVERNANCE METRICS

Remuneration and Compensation Policy

Remuneration Framework

ESGpedia is committed to maintaining a fair, transparent, and performance-aligned remuneration framework for our Board of Directors and Senior Management, designed to attract, retain, and motivate qualified leadership in support of the Company's long-term strategic and sustainability objectives.

Review and Benchmarking

Remuneration for the Board and Senior Executives is reviewed through the Company's internal governance processes, taking into account factors such as individual and Company performance, responsibilities, and prevailing market practice.

Recruitment and Performance Appraisal

Employees are recruited based on clearly defined job descriptions, with hiring decisions guided by the alignment of candidates' qualifications, experience, and skillsets to role requirements. Remuneration and annual salary increments are determined through a structured annual performance appraisal process, which assesses individual performance, competencies, responsibilities, and overall contributions to the organisation.

Confidentiality and Responsible Practice

ESGpedia remains committed to responsible employment practices and the safeguarding of confidential remuneration information in accordance with applicable regulatory, ethical, and governance standards.

Remuneration and Appraisal Process

GOVERNANCE METRICS

Risk Management and Compliance

ESGpedia adopts a structured approach to risk management and compliance to support responsible business conduct, operational resilience, information security, regulatory alignment, and long-term business sustainability.

Key risks are identified, assessed, monitored, and managed through internal governance processes, committee oversight, periodic reviews, and established policies. These include risks relating to information security, cybersecurity, data protection, business continuity, financial management, regulatory compliance, operational performance, and strategic execution.

Board of Directors

provides oversight of governance, risk management, sustainability, and compliance matters, supported by Senior Management and relevant committees.

Risk Management Committee

Oversees enterprise risk management processes, including monitoring of operational, financial, regulatory and strategic risks.

Information Security (ISMS) Committee

Provides oversight of information security management, cybersecurity controls, data protection and compliance with relevant standards.

Business Continuity Committee

Oversees business continuity planning, crisis preparedness, operational resilience, and recovery processes.

Through this governance structure, ESGpedia seeks to ensure that:

- Risks are managed in a timely and coordinated manner
- Compliance obligations are met
- Business operations remain resilient, secure, and aligned with stakeholder expectations

GOVERNANCE METRICS

Anti-Bribery and Corruption Policy

ESGpedia is committed to conducting business with integrity, transparency, and accountability. Our Anti-Bribery and Corruption Policy set out clear expectations for ethical conduct and strictly prohibits bribery, corruption, facilitation payments, kickbacks, and the offering, receiving or solicitation of anything of value intended to improperly influence business decisions or outcomes.

The Policy is supported by ESGpedia's Whistleblower Policy, which provides a secure and confidential channel for employees and relevant stakeholders to report suspected unethical, unlawful or improper conduct in good faith. Reports are reviewed through established internal processes, with protection against retaliation for individuals who raise concerns responsibly.

Our Conflict-of-Interest Policy further reinforces responsible decision-making by requiring employees to identify, disclose and manage actual, potential or perceived conflicts of interest. Together, these policies support a culture of ethical business conduct, strengthen internal controls, and help safeguard trust with clients, partners, suppliers, and other stakeholders.

In FY2026, ESGpedia recorded no confirmed incidents of corruption.

Confirmed Incidents of Corruptions **0**

GOVERNANCE METRICS

Tax Policy

ESGpedia is committed to maintaining responsible, transparent, and compliant tax practices in all jurisdictions where the Company operates. The Company is GST-registered and complies with all applicable tax laws, regulations, and reporting obligations, including the timely filing and payment of corporate taxes and Goods and Services Tax (GST). ESGpedia adopts a prudent approach to tax management and does not engage in aggressive tax planning or practices intended solely for tax avoidance purposes.

Tax matters are managed in alignment with the Company's business activities, commercial substances, and long-term sustainability objectives. The Board of Directors and Management maintains oversight of tax governance, compliance, and related risks as part of the Company's broader governance and risk management framework.

Where appropriate, the Company engages qualified external tax professionals and auditors to support compliance with evolving regulatory requirements and best practices. Through responsible tax practices, ESGpedia aims to uphold stakeholder trust, strengthen corporate governance, and contribute positively to the communities and economies in which it operates.

Whistleblowing and Grievance Mechanism

ESGpedia is committed to maintaining a culture of integrity, transparency, accountability, and respect.

Our whistleblowing and grievance mechanism provides employees and relevant stakeholders with a confidential channel to raise concerns relating to suspected misconduct, unethical behaviour, fraud, corruption, conflicts of interest, breaches of Company policies or applicable laws, as well as workplace-related grievances.

Reports and grievances raised in good faith are handled with appropriate confidentiality and reviewed through established internal processes.

ESGpedia does not tolerate retaliation against individuals who raise concerns responsibly or participate in related reviews or investigations.

ECONOMIC PERFORMANCE

Economic Value Generated and Distributed

ESGpedia monitors our economic performance to assess how the Company generates and distributes economic value across our business and stakeholder ecosystem. The following categories are used to describe ESGpedia's economic value generated and distributed during the reporting period.

Revenue
Refers to net sales from products and services, after deducting returns, discounts and allowances.

Operating costs
Include cash payments made outside the organisation for materials, product components, purchased services and facilities, such as property rental, licence fees and contract service costs.

Wages and benefits
Comprise payroll-related payments, including salaries, employee taxes and levies paid to the government, as well as employee benefits such as insurance and allowances.

Payments
To providers of capital include dividends paid to shareholders and interest payments on loans, where applicable.

Community investments
Refer to voluntary donations and investments where the beneficiaries are external to the organisation.

RISKS AND OPPORTUNITIES

ESGpedia considers sustainability-related risks and opportunities as part of our broader risk management and business planning processes.

RISKS

Physical Risks

Physical risks may include the potential impact of extreme weather events on our office facilities, business continuity, and employee well-being.

Transition Risks

Transition risks may arise from evolving climate-related regulations, customer expectations, disclosure requirements, and market shifts towards lower-carbon products and services.

OPPORTUNITIES

Market Opportunities

The transition to a more sustainable economy presents opportunities for us to support businesses through digital ESG reporting, greenhouse gas accounting, data management, and sustainable finance solutions. These opportunities are aligned with our role as an ESG data and technology provider and may support long-term business growth as demand for sustainability-related digital solutions continues to increase.

Regional Expansion

We see continued opportunity to expand our impact and influence across the region. This includes scaling our operations into Malaysia and the Philippines, deepening our partnerships with the UN Global Compact, UNESCAP, and the Philippine Department of Trade and Industry (DTI), and engaging with policymakers to help shape ASEAN ESG frameworks. We have established a DTI-supported pilot enabling 60 MSMEs in the Philippines as part of this regional expansion.

Innovation

We continue to invest in innovation, including AI-powered tools to make ESG reporting more accessible at scale, and fintech partnerships that create pathways to reach thousands more MSMEs across ASEAN. These initiatives support our ambition to sustain our three-fold growth in the number of companies enabled in the coming year.

GRI CONTENT INDEX

Statement of Use	ESGpedia has reported the information cited in this GRI content index for the period of 1 April 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

	Disclosure	Location
GRI 2: General Disclosures 2021		
2-1	Organisational details	About ESGpedia
2-2	Entities included in the organisation's sustainability reporting	About this Report
2-3	Reporting period, frequency and contact point	Reporting Period; Feedback
2-4	Restatements of information	Restatements
2-5	External assurance	External Assurance
2-6	Activities, value chain and other business relationships	About ESGpedia; Organisational Structure
2-7	Employees	Current Workforce Profile
2-8	Workers who are not employees	Workers who are not Employees
2-9	Governance structure and composition	Corporate Leadership; Board Composition
2-10	Nomination and selection of the highest governance body	Nomination and Selection of Highest Governance Body
2-11	Chair of the highest governance body	Corporate Leadership
2-12	Role of the highest governance body in overseeing the management of impacts	ESG Governance Policy; Corporate Leadership
2-13	Delegation of responsibility for managing impacts	Sustainability Committee; ESG Governance Policy
2-14	Role of the highest governance body in sustainability reporting	ESG Governance Policy
2-15	Conflicts of interest	Anti-Bribery and Corruption Policy

GRI CONTENT INDEX

Statement of Use	ESGpedia has reported the information cited in this GRI content index for the period of 1 April 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

	Disclosure	Location
GRI 2: General Disclosures 2021		
2-16	Communication of critical concerns	Whistleblowing and Grievance Mechanism
2-17	Collective knowledge of the highest governance body	Nomination and Selection of Highest Governance Body
2-18	Evaluation of the performance of the highest governance body	Nomination and Selection of Highest Governance Body
2-19	Remuneration policies	Remuneration and Compensation Policy
2-20	Process to determine remuneration	Remuneration and Compensation Policy
2-21	Annual total compensation ratio	Remuneration and Compensation Policy
2-22	Statement on sustainable development strategy	Managing Director's Statement
2-23	Policy commitments	ESG Governance Policy; Anti-Bribery and Corruption Policy; Whistleblowing and Grievance Mechanism
2-24	Embedding policy commitments	ESG Governance Policy
2-25	Processes to remediate negative impacts	Whistleblowing and Grievance Mechanism
2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing and Grievance Mechanism
2-27	Compliance with laws and regulations	Risk Management and Compliance; Tax Policy
2-28	Membership associations	Memberships
2-29	Approach to stakeholder engagement	Stakeholder Engagement; Key Stakeholders and Engagement Approaches
2-30	Collective bargaining agreements	Collective Bargaining Agreement

GRI CONTENT INDEX

Statement of Use	ESGpedia has reported the information cited in this GRI content index for the period of 1 April 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

	Disclosure	Location
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	Materiality Assessment Methodology
3-2	List of material topics	Reported Material Topics
3-3	Management of material topics	Environmental Metrics; Social Metrics; Governance Metrics (addressed narratively per topic)
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	Economic Value Generated and Distributed
201-2	Financial implications and other risks and opportunities due to climate change	Risks and Opportunities
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	Anti-Bribery and Corruption Policy
205-2	Communication and training about anti-corruption policies and procedures	Training and Education; Anti-Bribery and Corruption Policy
205-3	Confirmed incidents of corruption and actions taken	Anti-Bribery and Corruption Policy
GRI 207: Tax 2019		
207-1	Approach to tax	Tax Policy
207-2	Tax governance, control, and risk management	Tax Policy
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	Energy
302-3	Energy intensity	Energy
302-4	Reduction of energy consumption	Energy

GRI CONTENT INDEX

Statement of Use	ESGpedia has reported the information cited in this GRI content index for the period of 1 April 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

	Disclosure	Location
GRI 303: Water and Effluents 2018		
303-5	Water consumption	Water and Effluents
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	GHG Emissions
305-2	Energy indirect (Scope 2) GHG emissions	GHG Emissions
305-3	Other indirect (Scope 3) GHG emissions	Scope 3 Emissions Breakdown
305-4	GHG emissions intensity	Emissions Intensity
305-5	Reduction of GHG emissions	GHG Emissions
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	New Hires Profile; Employee Turnover Profile
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Benefits
401-3	Parental leave	Employee Benefits
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	Occupational Health and Safety
403-6	Promotion of worker health	Employee Benefits
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety

GRI CONTENT INDEX

Statement of Use	ESGpedia has reported the information cited in this GRI content index for the period of 1 April 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

	Disclosure	Location
403-9	Work-related injuries	Occupational Health and Safety
403-10	Work-related ill health	Occupational Health and Safety
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	Average Training Hours
404-2	Programs for upgrading employee skills and transition assistance programs	Training Focus Areas; Capability Development
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Board Composition; Current Workforce Profile; Diversity and Equal Opportunity
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Collective Bargaining Agreement
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	Prevention of Child Labour
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Prevention of Forced or Compulsory Labour
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Privacy

CONTACT

Main Office 12 Tai Seng St, Luxasia Building #06-01A, Singapore 534118

Visit Us www.esgpedia.io

bd@esgpedia.io