

# CapitaLand Ascott Trust Sustainability Report 2025 Data Pack

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**LIST OF PROPERTIES WITH GREEN CERTIFICATION (AS AT MAY 2026)**

No.	Property	GFA (m <sup>2</sup> )	Country	Green Certification	Year of Award/Renewal
1	Alpha Square Kita 15 jo	5,049	Japan	EDGE Certification	2023
2	Pre de cort Nishikyogoku	2,614	Japan	DBJ Green Building Certification	2023
3	Standard at Columbia	26,822	USA	NGBS Certification	2023
4	Pregio Esaka South	1,795	Japan	DBJ Green Building Certification	2024
5	Somerset Kuala Lumpur	18,847	Malaysia	GSTC Certification	2024
				EDGE Certification	2022
6	Ascott Orchard Singapore	17,332	Singapore	GSTC Certification	2024
7	lyf one-north Singapore	6,823	Singapore	BCA Green Mark	2024
				GSTC Certification	2023
8	The Robertson House by The Crest Collection	11,056	Singapore	GSTC Certification	2024
				EDGE Certification	2023
9	Ascott Makati	48,874	The Philippines	GSTC Certification	2024
				EDGE Certification	2018
10	Paloma West Midtown	27,682	USA	EDGE Certification	2024
11	Somerset Chancellor Court Ho Chi Minh City	23,535	Vietnam	GSTC Certification	2024
12	Somerset Grand Hanoi	41,760	Vietnam	GSTC Certification	2024
				EDGE Certification	2020
13	Somerset Ho Chi Minh City	24,162	Vietnam	GSTC Certification	2024
				EDGE Certification	2023
14	Citadines on Bource Melbourne	26,413	Australia	GSTC Certification	2025
				Green Star Certification	2025
15	Citadines Connect Sydney Airport	9,154	Australia	GSTC Certification	2025
				Green Star Certification	2025
16	Citadines St Georges Terrace Perth	5,158	Australia	GSTC Certification	2025
				Green Star Certification	2025
17	Pullman and Mercure Brisbane King George Square	18,748	Australia	Green Star Certification	2025
18	Pullman and Mercure Melbourne Albert Park	48,000	Australia	Green Star Certification	2025
19	Pullman Sydney Hyde Park	20,900	Australia	Green Star Certification	2025
20	Quest Campbelltown	7,873	Australia	Green Star Certification	2025
21	Quest Cannon Hill	6,924	Australia	Green Star Certification	2025
22	Quest Macquarie Park Sydney	5,575	Australia	Green Star Certification	2025
23	Quest Mascot	7,200	Australia	Green Star Certification	2025
24	Quest Sydney Olympic Park	7,163	Australia	Green Star Certification	2025
25	Sydney Central Hotel	37,476	Australia	GSTC Certification	2025
				Green Star Certification	2025
26	Citadines Sainte-Catherine Brussels	7,800	Belgium	GSTC Certification	2025
				EDGE Certification	2023
27	Citadines Toison d'Or Brussels	9,650	Belgium	GSTC Certification	2025
				EDGE Certification	2024
28	Citadines Xinghai Suzhou	12,536	China	GSTC Certification	2025
29	Citadines Zhuankou Wuhan	21,650	China	GSTC Certification	2025
				EDGE Certification	2024
30	Somerset Grand Central Dalian	32,272	China	GSTC Certification	2025
				EDGE Certification	2024
31	Somerset Heping Shenyang	33,000	China	GSTC Certification	2025
				EDGE Certification	2024
32	Citadines Antigone Montpellier	5,604	France	GSTC Certification	2025
				EDGE Certification	2023
33	Citadines Austerlitz Paris	1,827	France	GSTC Certification	2025
				EDGE Certification	2023
34	Citadines Les Halles Paris	8,500	France	GSTC Certification	2025
				EDGE Certification	2025
35	Citadines Maine Montparnasse Paris	2,123	France	GSTC Certification	2025
				EDGE Certification	2023

36	Citadines Montmartre Paris	4,030	France	GSTC Certification	2025
				EDGE Certification	2023
37	Citadines Place d'Italie Paris	7,486	France	GSTC Certification	2025
				EDGE Certification	2023
38	Citadines Presqu'île Lyon	5,700	France	GSTC Certification	2025
				EDGE Certification	2023
39	Citadines République Paris	3,301	France	GSTC Certification	2025
				EDGE Certification	2023
40	Citadines Tour Eiffel Paris	4,815	France	GSTC Certification	2025
				EDGE Certification	2023
41	Citadines Trocadéro Paris	4,698	France	GSTC Certification	2025
				EDGE Certification	2023
42	La Clef Louvre Paris by The Crest Collection	3,373	France	GSTC Certification	2025
				EDGE Certification	2024
				BREEAM Certification	2014
43	La Clef Tour Eiffel Paris by The Crest Collection	10,186	France	GSTC Certification	2025
				EDGE Certification	2023
44	Citadines Arnulfpark Munich	7,689	Germany	GSTC Certification	2025
				EDGE Certification	2020
45	Citadines City Centre Frankfurt	8,499	Germany	GSTC Certification	2025
				EDGE Certification	2023
46	Citadines Kurfürstendamm Berlin	5,116	Germany	GSTC Certification	2025
				EDGE Certification	2024
47	Citadines Michel Hamburg	6,577	Germany	GSTC Certification	2025
				EDGE Certification	2024
				DGNB Certification	2015
48	Ascott Jakarta	42,139	Indonesia	GSTC Certification	2025
				EDGE Certification	2020
49	Ascott Kuningan Jakarta	18,883	Indonesia	GSTC Certification	2025
				EDGE Certification	2023
50	Somerset Grand Citra Jakarta	37,766	Indonesia	GSTC Certification	2025
				EDGE Certification	2020
51	Temple Bar Hotel Dublin by The Unlimited Collection	7,800	Ireland	GSTC Certification	2025
				EDGE Certification	2023
52	Citadines Shinjuku Tokyo	6,341	Japan	GSTC Certification	2025
53	Granfore Hakata Waterfront	9,415	Japan	EDGE Certification	2025
54	lyf Funan Singapore	11,347	Singapore	BCA Green Mark	2025
				GSTC Certification	2024
55	ibis Ambassador Seoul Insadong	14,221	South Korea	EDGE Certification	2025
56	Citadines Ramblas Barcelona	6,498	Spain	GSTC Certification	2025
				EDGE Certification	2024
57	Citadines Barbican London	4,687	United Kingdom	GSTC Certification	2025
				EDGE Certification	2023
58	Citadines Holborn-Covent Garden London	7,432	United Kingdom	GSTC Certification	2025
				EDGE Certification	2023
59	Citadines South Kensington London	5,527	United Kingdom	GSTC Certification	2025
				EDGE Certification	2024
60	Citadines Trafalgar Square London	7,280	United Kingdom	GSTC Certification	2025
				BREEAM Certification	2012
61	The Cavendish London	10,511	United Kingdom	EDGE Certification	2025
62	Somerset Central TD Hai Phong City	16,274	Vietnam	GSTC Certification	2025
				EDGE Certification	2022
63	Somerset Hoa Binh Hanoi	20,469	Vietnam	GSTC Certification	2025
				EDGE Certification	2020
64	The Madison Hamburg	14,412	Germany	EDGE Certification	2026
65	Somerset Millennium Makati	19,504	The Philippines	EDGE Certification	2026
				GSTC Certification	2024

**LIST OF PROPERTIES WITH ENERGY RATINGS (AS AT MAY 2026)**

No.	Property	GFA (m <sup>2</sup> )	Country	Energy Rating Certification
1	Citadines on Bourke Melbourne	26,413	Australia	Energy Star Portfolio Manager
2	Citadines Connect Sydney Airport	9,154	Australia	Energy Star Portfolio Manager
3	Citadines St Georges Terrace Perth	5,158	Australia	Energy Star Portfolio Manager
4	Pullman and Mercure Brisbane King George Square	18,748	Australia	Energy Star Portfolio Manager
5	Pullman and Mercure Melbourne Albert Park	48,000	Australia	Energy Star Portfolio Manager
6	Pullman Sydney Hyde Park	20,900	Australia	Energy Star Portfolio Manager
7	Quest Campbelltown	7,873	Australia	Energy Star Portfolio Manager
8	Quest Cannon Hill	6,924	Australia	Energy Star Portfolio Manager
9	Quest Macquarie Park Sydney	5,575	Australia	Energy Star Portfolio Manager
10	Quest Mascot	7,200	Australia	Energy Star Portfolio Manager
11	Quest Sydney Olympic Park	7,163	Australia	Energy Star Portfolio Manager
12	Sydney Central Hotel	37,476	Australia	Energy Star Portfolio Manager
13	Citadines Sainte-Catherine Brussels	7,800	Belgium	Energy Star Portfolio Manager
14	Citadines Toison d'Or Brussels	9,650	Belgium	Energy Star Portfolio Manager
15	Citadines Xinghai Suzhou	12,536	China	Energy Star Portfolio Manager
16	Citadines Zhuan kou Wuhan	21,650	China	Energy Star Portfolio Manager
17	Somerset Grand Central Dalian	32,272	China	Energy Star Portfolio Manager
18	Somerset Heping Shenyang	33,000	China	Energy Star Portfolio Manager
19	Citadines Antigone Montpellier	5,604	France	Energy Star Portfolio Manager
20	Citadines Austerlitz Paris	1,827	France	Energy Star Portfolio Manager
21	Citadines Les Halles Paris	8,500	France	Energy Star Portfolio Manager
22	Citadines Maine Montparnasse Paris	2,123	France	Energy Star Portfolio Manager
23	Citadines Montmartre Paris	4,030	France	Energy Star Portfolio Manager
24	Citadines Place d'Italie Paris	7,486	France	Energy Star Portfolio Manager
25	Citadines Presqu'île Lyon	5,700	France	Energy Star Portfolio Manager
26	Citadines République Paris	3,301	France	Energy Star Portfolio Manager
27	Citadines Tour Eiffel Paris	4,815	France	Energy Star Portfolio Manager
28	Citadines Trocadéro Paris	4,698	France	Energy Star Portfolio Manager
29	La Clef Louvre Paris by The Crest Collection	3,373	France	Energy Star Portfolio Manager
30	La Clef Tour Eiffel Paris by The Crest Collection	10,186	France	Energy Star Portfolio Manager
31	Citadines Arnulfpark Munich	7,689	Germany	Energy Star Portfolio Manager
32	Citadines City Centre Frankfurt	8,499	Germany	Energy Star Portfolio Manager
33	Citadines Kurfürstendamm Berlin	5,116	Germany	Energy Star Portfolio Manager
34	Citadines Michel Hamburg	6,577	Germany	Energy Star Portfolio Manager
35	The Madison Hamburg	14,412	Germany	Energy Star Portfolio Manager
36	Ascott Jakarta	42,139	Indonesia	Energy Star Portfolio Manager
37	Ascott Kuningan Jakarta	18,883	Indonesia	Energy Star Portfolio Manager
38	Somerset Grand Citra Jakarta	37,766	Indonesia	Energy Star Portfolio Manager
39	Temple Bar Hotel Dublin by The Unlimited Collection	7,800	Ireland	Energy Star Portfolio Manager
40	Actus Hakata V-Tower	9,035	Japan	Energy Star Portfolio Manager
41	Alpha Square Kita 15 jo	5,049	Japan	Energy Star Portfolio Manager
42	Big Palace Kita 14 jo	6,052	Japan	Energy Star Portfolio Manager
43	Big Palace Minami 5 jo	10,459	Japan	Energy Star Portfolio Manager
44	City Court Kita 1 jo	7,766	Japan	Energy Star Portfolio Manager
45	Citadines Shinjuku Tokyo	6,341	Japan	Energy Star Portfolio Manager
46	Eslead College Gate Kindaimae	2,761	Japan	Energy Star Portfolio Manager

47	Eslead Residence Bentencho Grande	3,582	Japan	Energy Star Portfolio Manager
48	Eslead Residence Osaka Fukushima East	3,081	Japan	Energy Star Portfolio Manager
49	Eslead Residence Umeda Grande	2,085	Japan	Energy Star Portfolio Manager
50	Granfore Hakata Waterfront	9,415	Japan	Energy Star Portfolio Manager
51	Gravis Court Kakomachi	2,440	Japan	Energy Star Portfolio Manager
52	Gravis Court Kokutaiji	1,813	Japan	Energy Star Portfolio Manager
53	Gravis Court Nishiharaekimae	1,281	Japan	Energy Star Portfolio Manager
54	House Saison Shijo-dori	6,723	Japan	Energy Star Portfolio Manager
55	Marunouchi Central Heights	2,310	Japan	Energy Star Portfolio Manager
56	Roppongi Residences	4,867	Japan	Energy Star Portfolio Manager
57	S-Residence Fukushima Luxe	6,627	Japan	Energy Star Portfolio Manager
58	S-Residence Gakuenzaka	3,014	Japan	Energy Star Portfolio Manager
59	S-Residence Hommachi Marks	3,889	Japan	Energy Star Portfolio Manager
60	S-Residence Midoribashi Serio	3,048	Japan	Energy Star Portfolio Manager
61	S-Residence Namba Viale	4,130	Japan	Energy Star Portfolio Manager
62	S-Residence Shukugawa	3,360	Japan	Energy Star Portfolio Manager
63	S-Residence Tanimachi 9 chome	3,526	Japan	Energy Star Portfolio Manager
64	Sotetsu Grand Fresa Osaka-Namba	19,999	Japan	Energy Star Portfolio Manager
65	Sotetsu Grand Fresa Tokyo-Bay Ariake	31,697	Japan	Energy Star Portfolio Manager
66	Somerset Kuala Lumpur	18,847	Malaysia	Energy Star Portfolio Manager
67	Ascott Orchard Singapore	17,332	Singapore	Energy Star Portfolio Manager
68	Iyf Funan Singapore	11,347	Singapore	Energy Star Portfolio Manager
69	Iyf one-north Singapore	6,823	Singapore	Energy Star Portfolio Manager
70	The Robertson House by The Crest Collection	11,056	Singapore	Energy Star Portfolio Manager
71	ibis Ambassador Seoul Insadong	14,221	South Korea	Energy Star Portfolio Manager
72	Sotetsu Hotels The Splaisir Seoul Dongdaemun	12,563	South Korea	Energy Star Portfolio Manager
73	Citadines Ramblas Barcelona	6,498	Spain	Energy Star Portfolio Manager
74	Ascott Makati	48,874	The Philippines	Energy Star Portfolio Manager
75	Somerset Millennium Makati	19,504	The Philippines	Energy Star Portfolio Manager
76	Citadines Barbican London	4,687	United Kingdom	Energy Star Portfolio Manager
77	Citadines Holborn-Covent Garden London	7,432	United Kingdom	Energy Star Portfolio Manager
78	Citadines South Kensington London	5,527	United Kingdom	Energy Star Portfolio Manager
79	Citadines Trafalgar Square London	7,280	United Kingdom	Energy Star Portfolio Manager
80	The Cavendish London	10,511	United Kingdom	Energy Star Portfolio Manager
81	Element New York Times Square West	16,862	USA	Energy Star Portfolio Manager
82	Paloma Kent	20,512	USA	Energy Star Portfolio Manager
83	Paloma Raleigh	22,896	USA	Energy Star Portfolio Manager
84	Paloma University City	13,304	USA	Energy Star Portfolio Manager
85	Paloma West Midtown	27,682	USA	Energy Star Portfolio Manager
86	Seven07	23,717	USA	Energy Star Portfolio Manager
87	Uncommon Wilmington	24,270	USA	Energy Star Portfolio Manager
88	Wildwood Lubbock	45,378	USA	Energy Star Portfolio Manager
89	Somerset Central TD Hai Phong City	16,274	Vietnam	Energy Star Portfolio Manager
90	Somerset Chancellor Court Ho Chi Minh City	23,535	Vietnam	Energy Star Portfolio Manager
91	Somerset Grand Hanoi	41,760	Vietnam	Energy Star Portfolio Manager
92	Somerset Ho Chi Minh City	24,162	Vietnam	Energy Star Portfolio Manager
93	Somerset Hoa Binh Hanoi	20,469	Vietnam	Energy Star Portfolio Manager

**Note: The Energy Ratings are re-certified on an annual basis.**

KEY ESG DATA SUMMARY

ENVIRONMENTAL DATA

Metric	Unit	2019	2020	2021	2022	2023	2024	2025
<b>Greenhouse Gas (GHG) Emissions<sup>i</sup></b>								
<b>Scope 1<sup>ii</sup></b>	tonnes CO <sub>2</sub> e	2,670	1,905	2,034	2,075	2,059	3,224	4,037
<b>Scope 2</b>								
Location-based	tonnes CO <sub>2</sub> e	-	-	-	-	-	38,655	38,076
Market-based	tonnes CO <sub>2</sub> e	37,422	29,280	25,611	30,369	31,811	35,085	31,096
<b>Scope 3</b>								
comprising the following:								
Category 3 (Fuel and energy-related activities)	tonnes CO <sub>2</sub> e	-	-	-	-	-	9,854	7,832
Category 5 (Waste generated in own operations)	tonnes CO <sub>2</sub> e	-	-	-	-	-	2,729	2,253
Category 6 (Corporate air travel)	tonnes CO <sub>2</sub> e	220	49	1	177	59	157	87
Category 13 (Downstream leased assets)	tonnes CO <sub>2</sub> e	-	-	-	-	25,645	23,276	34,274 <sup>iii</sup>
<b>Emission Intensity, Scope 1 and Scope 2 (market-based)<sup>ii, iv</sup></b>	kgCO <sub>2</sub> e/m <sup>2</sup> /month	4.43	3.68	3.60	4.14	4.42	4.60	4.09

<b>Energy Consumption</b>								
<b>Total Energy Consumption</b>	MWh	94,092	69,851	66,333	75,408	82,151	95,717	93,780
	GJ	338,731	251,464	238,799	271,469	295,744	344,581	337,608
<b>Direct Fuel Combustion</b>	MWh	13,506	9,791	10,568	11,144	11,096	15,136	12,717
	GJ	48,622	35,248	38,045	40,118	39,946	54,489	45,781
Natural gas	% of Total Energy	14.1	13.9	15.8	14.2	12.9	15.1	12.7
Diesel fuel (non-vehicle)	% of Total Energy	0.3	0.1	0.1	0.1	0.1	0.2	0.2
Liquefied Petroleum Gas (non-vehicle)	% of Total Energy	-	-	-	-	-	0.1	0.2
Other fuels (vehicle)	% of Total Energy	-	-	-	0.5	0.5	0.5	0.4
<b>Purchased Energy</b>	MWh	80,586	60,060	55,765	64,264	71,055	80,581	81,063
	GJ	290,110	216,216	200,754	231,351	255,798	290,092	291,827
Electricity	% of Total Energy	82.7	82.9	80.6	81.9	79.9	79.1	80.9
Heat/steam/chilled water	% of Total Energy	2.9	3.1	3.5	3.3	6.6	5.1	5.6
<b>Renewable Electricity</b>	MWh	1,277	1,261	4,116	6,213	6,490	12,055	16,678
	GJ	4,597	4,540	14,818	22,367	23,364	43,398	60,042
Proportion of electricity from renewables	% of Electricity	1.6	2.2	7.7	10.1	9.9	15.9	22.0
<b>Energy Consumption Intensity<sup>iv</sup></b>	kWh/m <sup>2</sup> /month	10.84	8.51	8.63	9.58	10.10	11.05	10.86

<b>Water Consumption</b>								
<b>Total Water Consumption (including recycled water)</b>	'000 m <sup>3</sup> (ML)	1,003	687	658	792	881	954	1,026
<b>Water Consumption Intensity</b>	m <sup>3</sup> /m <sup>2</sup> /month	0.116	0.082	0.087	0.103	0.110	0.110	0.119

<b>Waste and Recycling</b>								
<b>Total Waste Generated</b>	tonnes	-	-	-	-	3,476	5,332	4,672
Landfill	tonnes	-	-	-	-	2,852	4,250	2,580
Recycled waste	tonnes	-	-	-	-	372	781	932
Incineration <sup>v</sup>	tonnes	-	-	-	-	252	301	1,160
<b>Recycling Rate</b>	% of Total Waste Generated	-	-	-	-	11	15	20

Notes: '-' means that data was not reported.

Please refer to "About This Report" on page 2 of CLAS' Sustainability Report 2025 for the reporting scope.

i. Please refer to the GHG Emissions Data Methodology tab.

ii. Beginning with 2024, Scope 1 figures include fugitive emissions from refrigerants (where available).

iii. For 2025, CLAS captured consumption data for tenanted areas within its third-party managed rental housing properties in Japan, through enhanced metering. This expanded coverage resulted in higher reported Scope 3 (Category 13) emissions compared to prior years, when such data was unavailable.

iv. Intensity figures relate to purchased energy, natural gas and Liquefied Petroleum Gas, and exclude diesel fuel (non-vehicle) and other fuels (vehicle).

v. Includes incineration with energy recovery.

KEY ESG DATA SUMMARY

SOCIAL DATA

Metric	Unit	2022		2023		2024		2025	
<b>Diversity (Gender, Age and Nationality)</b>									
<b>Current Employees</b>									
<b>Total number of employees</b>	Number	1,645		1,774		1,925		1,800	
Male	Number   %	802	49%	898	51%	997	52%	932	52%
Female	Number   %	831	51%	876	49%	928	48%	868	48%
<30 years old	Number   %	332	22%	430	24%	490	25%	446	25%
30 - 50 years old	Number   %	949	58%	1,053	60%	1,097	57%	1,038	58%
>50 years old	Number   %	351	20%	291	16%	338	18%	316	17%
Americas	Number   %	-	-	-	-	29	2%	27	2%
APAC	Number   %	-	-	-	-	1,410	73%	1,315	73%
EMEA	Number   %	-	-	-	-	486	25%	458	25%
<b>New Hires Rate<sup>1</sup></b>									
<b>Total new hires</b>	Number   %	402	24%	386	22%	431	22%	346	19%
Male	Number   %	208	26%	184	20%	234	23%	175	19%
Female	Number   %	182	22%	202	23%	197	21%	171	20%
<30 years old	Number   %	204	61%	182	42%	203	41%	165	37%
30 - 50 years old	Number   %	176	19%	196	19%	187	17%	164	16%
>50 years old	Number   %	20	6%	8	3%	41	12%	17	5%
Americas	Number   %	-	-	-	-	9	31%	13	48%
APAC	Number   %	-	-	-	-	308	22%	229	17%
EMEA	Number   %	-	-	-	-	114	23%	104	23%
<b>Turnover Rate<sup>1</sup></b>									
<b>Total turnover</b>	Number   %	355	22%	436	25%	479	25%	517	29%
Male	Number   %	166	21%	212	24%	230	23%	270	29%
Female	Number   %	174	21%	224	26%	249	27%	247	28%
<30 years old	Number   %	162	49%	149	35%	195	40%	221	50%
30 - 50 years old	Number   %	158	17%	230	22%	239	22%	244	24%
>50 years old	Number   %	29	8%	57	20%	45	13%	52	16%
Americas	Number   %	-	-	-	-	22	76%	19	70%
APAC	Number   %	-	-	-	-	300	21%	332	25%
EMEA	Number   %	-	-	-	-	157	32%	166	36%
<b>Turnover for CLAS' Managers</b>	%	15%		8%		4%		22%	
<b>Development &amp; Training<sup>1</sup></b>									
<b>Average training hours per employee</b>	Hours/employee	31		28		21		17	
Male	Hours/employee	30		26		19		17	
Female	Hours/employee	33		31		23		17	
Full-time (excluding full-time contract staff)	Hours/employee	24		33		24		16	
Contract	Hours/employee	55		12		7		19	
Part-time/Non-guaranteed Hours	Hours/employee	-		-		1		1	
Rehired Retirees	Hours/employee	72		71		51		42	

**Occupational Health & Safety****Staff**

Fatalities	Number of cases	0	0	0	0
High-consequence injuries (resulting in permanent disability)	Number of cases	0	0	1	0
Recordable injuries <sup>iii</sup>	Number of cases	14	22	15	27
Recordable work-related ill health cases (occupational disease)	Number of cases	0	0	0	0
Injury rate <sup>iii</sup>	per million manhours worked	3.9	4.7	3.6	7.6
Lost Day rate <sup>iv</sup>	per million manhours worked	58	49	31	54
Absentee rate <sup>v</sup>	% of available scheduled work days	2.5	3.5	3.0	4.7

**Contractors**

Fatalities	Number of cases	0	0	0	0
High-consequence injuries (resulting in permanent disability)	Number of cases	0	0	0	0

Notes: '-' means that data was not reported.

CLAS is externally managed by CapitaLand Ascott Trust Management Limited (as manager of CapitaLand Ascott REIT) and CapitaLand Ascott Business Trust Management Pte. Ltd. (as trustee-manager of CapitaLand Ascott BT). The manager and trustee-manager (collectively, the Managers) are wholly owned CLI subsidiaries. For the purpose of sustainability reporting, CLAS' employees refer to the employees of the Managers and CLAS' Ascott-managed properties, unless otherwise stated. Please refer to "About This Report" on page 2 of CLAS' 2025 Sustainability Report for the reporting scope.

i. The percentages for new hire and turnover rates in the respective categories are computed with the denominator being the total headcount of that respective category at year-end (e.g. new hire rate for males for 2025 is computed by dividing the total number of male new hires in 2025 over the total number of male employees at year-end).

ii. The training numbers reported exclude interns, trainees, temporary and outsourced staff and employees from the two properties which were divested in 2025.

iii. Injuries refer to work-related incidents that resulted in at least one day of medical leave. Injury rate is defined as the number of injuries over total scheduled work hours for all employees for the year per million hours worked. The total number of scheduled work hours in FY 2025 was 3,556,488.

iv. Lost day rate is defined as the number of days lost due to workplace injuries over total scheduled work hours for all employees for the year per million hours worked.

v. Absentee rate is computed based on the number of absent days over the number of available scheduled work days, regardless of whether the absence was due to a work-related illness or not.

**KEY ESG DATA SUMMARY**

**GOVERNANCE DATA**

Metric	Unit	2022		2023		2024		2025	
<b>Board Composition</b>									
Board independence	%		62.5		62.5		62.5		57.0
Women on the board	%		37.5		37.5		37.5		43.0
<b>Management Diversity</b>									
<b>Women who are in senior management positions</b>									
CapitalLand Investment Limited	%		40		38		37		36
All CLAS' employees	%		-		-		-		60
<b>Ethical Behaviour</b>									
Fraud, bribery and corruption or anti-corruption training for employees <sup>i</sup>	Number   %	1,019	70%	1,203	81%	1,371	86%	1,368	89%

Notes: '-' means that data was not reported.

i. The FBC training numbers for 2022, 2023, 2024 and 2025 are based on CLAS employee staff strength as at 30 September 2022, 21 August 2023, 6 May 2024 and 1 April 2025 (being the starting dates of the trainings) respectively. For 2025, the training numbers exclude interns, trainees, temporary and outsourced staff, employees who resigned after 1 April 2025, employees on long leave and employees from the 2 properties which were divested in 2025.

**GHG EMISSIONS DATA METHODOLOGY**

CLAS' methodology for computing Scope 1, 2, and 3 GHG emissions are listed below.

GHG Emissions Data Methodology							
<b>Approach</b>	<p>CLAS computes Scope 1, 2 and 3 emissions using Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004), and Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011), unless otherwise stated.</p> <p>CLAS uses the operational control approach as defined by the GHG Protocol, and determined that it has operational control over the properties that its sponsor, The Ascott Limited (Ascott) manages. For details on the scope of reporting, please refer to "About This Report" on page 2 of CLAS' 2025 Sustainability Report.</p> <p>Gases included in the computation are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF<sub>6</sub>), where applicable, and the relevant emission factor inclusive of these gases is available in the emission factor databases used by CLAS.</p>						
<b>Scope 1 GHG emissions</b>	<p>Scope 1 GHG emissions relate to direct emissions from direct fuel combustion (Natural Gas, Compressed Natural Gas, Diesel, Liquefied Petroleum Gas) and fugitive emissions from refrigerant use from chiller top-ups and refrigerant gas leakage.</p> <p><b>Emission and Conversion factors</b> For the computation of the 2025 emissions from fuel combustion, emission factors used were from the UK Department for Energy Security and Net Zero (DESNZ) 2025. For the computation of the 2025 emissions from refrigerants, global warming potential (GWP) rates used were from IPCC Assessment Report 5.</p> <p><b>Changes in reporting period</b> No significant changes.</p>						
<b>Scope 2 GHG emissions</b>	<p>Scope 2 GHG emissions relate to indirect emissions from purchased electricity, district heating, and district cooling.</p> <p><b>Emission and Conversion factors</b> Emission factors used for the computation of the 2025 emissions were from International Energy Agency (IEA) 2025 v1.1 (AR6 Applied).</p> <p>Renewable energy, including offsite renewable energy via retired Renewable Energy Certificates (RECs) and virtual Power Purchase Agreements (PPAs), have an emissions factor of 0 for market-based emissions reporting.</p> <p><b>Changes in reporting period</b> No significant changes.</p>						
<b>Scope 3 GHG emissions</b>	<p>Scope 3 GHG emissions measure the indirect emissions resulting from value chain activities. CLAS reports Scope 3 emissions for Category 3 (Fuel-and energy-related activities), Category 5 (Waste generated in own operations), Category 6 (Business travel – corporate air travel) and Category 13 (Downstream leased assets – landlord and tenant (where available) emissions of properties not accounted for in Scope 1 and 2).</p> <p><b>Category 3: Fuel- and energy-related activities</b> Relates to emissions from the production and transmission and distribution of fuels and energy consumed by CLAS, that are not accounted for in Scope 1 and 2. District cooling-related Category 3 emissions were excluded as its corresponding Well-to-Tank (WTT) emission factor was unavailable. District cooling-related Category 3 emissions will be included upon availability of the emission factor.</p> <p><b>Emission and Conversion factors</b> WTT, transmission and distribution loss emission factors used were from UK Department for Energy Security and Net Zero (DESNZ) 2025 and UK Government GHG Conversion Factors for Company Reporting 2021, where country-specific emission factor was unavailable in the 2025 database.</p> <p><b>Changes in reporting period</b> No significant changes.</p> <p><b>Category 5: Waste generated in own operations</b> Relates to emissions from the disposal of landlord and tenant waste generated at Ascott-managed properties. For non-recycled waste, the following waste disposal methods have been assumed for the various operating markets.</p> <table border="1" data-bbox="397 1234 1096 1339"> <thead> <tr> <th>Assumed non-recycled waste disposal method</th> <th>Operating markets</th> </tr> </thead> <tbody> <tr> <td>Incineration</td> <td>Belgium, France, Germany, Ireland, Japan, Singapore</td> </tr> <tr> <td>Landfill</td> <td>Australia, China, Indonesia, Malaysia, the Philippines, Spain, UK, Vietnam</td> </tr> </tbody> </table> <p>For recycled waste, emissions were computed for recycled paper, metal, plastic, glass, e-waste, food waste, and other recycled waste.</p> <p><b>Emission and Conversion factors</b> US EPA Emission Factors Hub 2025.</p> <p><b>Changes in reporting period</b> No significant changes.</p> <p><b>Category 6: Business travel (air travel)</b> Relates to emissions from corporate air travel by employees of CLAS' Managers booked from Singapore headquarters.</p> <p><b>Emission and Conversion factors</b> The carbon emission values were provided by CLAS' corporate travel agency, which computes the figures using official data from RDC, a leading aviation company. The carbon emission values for flights are based on route, aircraft type, cabin and airline.</p> <p><b>Changes in reporting period</b> No significant changes.</p> <p><b>Category 13: Downstream leased assets (Landlord and tenant emissions of properties not accounted for in Scope 1 and 2)</b> Relates to landlord and tenant (where available) emissions of CLAS' third-party managed properties.</p> <p><b>Emission and Conversion factors</b> Emission factors used for the computation of the 2025 emissions were from IEA 2025 v1.1 (AR6 Applied) and UK Department for Energy Security and Net Zero (DESNZ) for Company Reporting 2025.</p> <p><b>Changes in reporting period</b> In 2025, CLAS captured consumption data for tenanted areas within its third-party managed rental housing properties in Japan, through enhanced metering. This expanded coverage resulted in higher reported Scope 3 (Category 13) emissions (included in 'Environmental Data' tab) compared to prior years, when such data was unavailable.</p>	Assumed non-recycled waste disposal method	Operating markets	Incineration	Belgium, France, Germany, Ireland, Japan, Singapore	Landfill	Australia, China, Indonesia, Malaysia, the Philippines, Spain, UK, Vietnam
Assumed non-recycled waste disposal method	Operating markets						
Incineration	Belgium, France, Germany, Ireland, Japan, Singapore						
Landfill	Australia, China, Indonesia, Malaysia, the Philippines, Spain, UK, Vietnam						

IFRS S2 VOLUME 36 – REAL ESTATE METRICS

Code	Metric	Unit	2025
<b>Energy Management<sup>i, ii</sup></b>			
IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property subsector	Percentage (%) by floor area	100.0%
IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, by property subsector	Gigajoules (GJ)	337,608 GJ
	(2) Percentage grid electricity, by property subsector	Percentage (%)	80.8%
	(3) Percentage renewable, by property subsector	Percentage (%)	17.8%
IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector <sup>iii</sup>	Percentage (%)	-1.4%
IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector	Percentage (%) by floor area	100.0%
	Percentage of eligible portfolio that (2) is certified to ENERGY STAR, by property sector	Percentage (%) by floor area	100.0%
IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	N/A	CLAS identifies and addresses climate-related risks and opportunities, and integrates energy management considerations into all stages of the real estate lifecycle. This starts from the earliest stage of the investment due diligence process to design, procurement, construction, operations and redevelopment or divestment.
<b>Water Management<sup>i, ii</sup></b>			
IF-RE-140a.1	Water withdrawal data coverage as a percentage of (1) total floor area, by property sector	Percentage (%) by floor area	100.0%
	Water withdrawal data coverage as a percentage of (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector	Percentage (%) by floor area	0.0%
IF-RE-140a.2	(1) Total water withdrawn by portfolio area with data coverage, by property sector	Cubic metres (m <sup>3</sup> )	1,025,507 m <sup>3</sup>
	(2) Percentage in regions with High or Extremely High Baseline Water Stress, by property sector <sup>iv</sup>	Percentage (%)	0%
IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector <sup>v</sup>	Percentage (%)	7.0%
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	N/A	CLAS actively manages and reduces total water consumption, reuse and recycle water where possible and actively prevents water pollution. At its properties, water audits, metering and monitoring are performed to track consumption and detect leaks early. Water recycling practices are also in place to reduce reliance on potable water.
<b>Management of Tenant Sustainability Impacts</b>			
IF-RE-410a.1	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency related capital improvements, by property sector	Percentage (%) by floor area	CLAS currently does not utilise cost-recovery clauses in its lease agreements for resource efficiency-related capital improvements. Capital improvements are funded through efficiencies gained in operational expenditure. CLAS will continue to monitor the evolution of green lease standards to ensure our approach remains aligned with market best practices.
	(2) Associated leased floor area, by property sector	Square metres (m <sup>2</sup> )	
IF-RE-410a.2	Percentage of tenants that are separately metered or submetered for (1) grid electricity, by property sector	Percentage (%) by floor area	The disclosed figures relate to Sponsor-managed hospitality assets within CLAS' portfolio. While the portfolio includes a minor proportion of retail and commercial spaces with leasable floor area, this metric is not considered material to our operations. Hence, disclosing information relating to the leased spaces is not a meaningful indicator of our climate-related risks and opportunities. We continue to report all other metrics relevant to our asset type and operational footprint.
	Percentage of tenants that are separately metered or submetered for (2) water withdrawals, by property sector	Percentage (%) by floor area	
IF-RE-410a.3	Discussion of approach to measuring, incentivising, and improving sustainability impacts of tenants	N/A	We engage our tenants and include green lease clauses into the new and renewal lease agreements, where minimum equipment and lighting efficiency requirements are stipulated.  Green fit-out guides are given to new tenants to encourage them to implement environmentally-friendly features and sustainable practices. In 2025, more than 90% of CLAS' tenants with new and renewal contracts included green lease clauses into their agreements.

**Climate Change Adaptation**

IF-RE-450a.1	Area of properties located in 100-year flood zones, by property subsector	Square metres (m <sup>2</sup> )	<p>CLAS performed a climate scenario analysis in 2022, with findings refreshed in 2024, to understand how climate-related risks and opportunities could impact its portfolio. The analysis considered the latest global scientific developments, and 1.5°C to 3°C scenarios for current to long-term time frames.</p> <p>CLI conducted a global portfolio baseline study to better understand its properties' physical climate risk in relation to floods. This included insights into whether properties were located in low lying plains, had encountered flooding in previous years, had equipment located in the basement, and had exposure to other flood risks. Globally, most of CLI's properties already have flood control features / measures in place, such as flood barriers, sensors, water level pumps and flood emergency response plans. To further strengthen climate resilience to flood risk, CLAS, through CLI, regularly engages its operations teams to ensure flood emergency response plans are implemented across its portfolio.</p>
IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	N/A	<p>Since 2017, CLI aligned its climate-related disclosures with the TCFD recommendations in the four key areas of governance, strategy, risk management and metrics and targets. CLI further declared its support for TCFD and its recommendations in 2019.</p> <p>Aligned with CLI's commitment and in compliance with regulations, CLAS has progressively developed its climate-related disclosures since 2021.</p>

Code	Activity Metric	Unit	2025
IF-RE-000.A	Number of assets, by property sector <sup>i,ii</sup>	Number	51 hospitality properties are managed by CLAS' Sponsor and within its operational control.
IF-RE-000.B	Leasable floor area, by property sector	Square metres (m <sup>2</sup> )	The disclosed figures relate to Sponsor-managed hospitality assets within CLAS' portfolio. While the portfolio includes a minor proportion of retail and commercial spaces with leasable floor area, this metric is not considered material to our operations. Hence, disclosing information relating to the leased spaces is not a meaningful indicator of our climate-related risks and opportunities. We continue to report all other metrics relevant to our asset type and operational footprint.
IF-RE-000.C	Percentage of indirectly managed assets, by property sector	Percentage (%) by floor area	The reported data only considers properties within CLAS' operational control (Sponsor-managed).
IF-RE-000.D	Average occupancy rate, by property sector <sup>i,ii</sup>	Percentage (%)	80%

**Notes:**

i. All of CLAS' properties within its operational control (Sponsor-managed) are hospitality assets (serviced residences and hotels).

ii. Includes Somerset Olympic Tower Tianjin and Citadines Central Shinjuku Tokyo, which were divested in Apr 2025 and Oct 2025 respectively. The environmental data for the divested properties has been included in CLAS' FY 2025 reporting, where available.

iii. Computation excludes all properties that were acquired, divested, undergoing development or asset enhancement, or changed operators during 2024 and 2025.

iv. According to World Resources Institute's Aqueduct Water Risk Atlas, the cities within the key markets where CLAS' properties are located in register predominantly Low to Low-Medium baseline water risk levels. There are no regions with High or Extremely High water risk levels.

**IFRS S2: CLIMATE-RELATED DISCLOSURES**

IFRS S2 Indicator	Description	Section & Page Reference	Remarks
<b>GOVERNANCE</b>			
6 (a)	<i>To achieve this objective, an entity shall disclose information about the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:</i>		
6 (a) (i)	How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	Sustainability Management, Board, Top Management And Staff Commitment, Pg 6 of SR 2025	
6 (a) (ii)	How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities.	NIL	
6 (a) (iii)	How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.	Sustainability Management, Board, Top Management And Staff Commitment, Pg 6 of SR 2025	
6 (a) (iv)	How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025	
6 (a) (v)	How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	Sustainability Management, Pg 6 of SR 2025	
6 (b)	<i>To achieve this objective, an entity shall disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</i>		
6 (b) (i)	Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee.	Sustainability Management, Board, Top Management And Staff Commitment, Pg 6 of SR 2025	
6 (b) (ii)	Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Sustainability Management, Board, Top Management And Staff Commitment, Pg 6 of SR 2025	
<b>STRATEGY</b>			
<b>CLIMATE-RELATED RISKS AND OPPORTUNITIES</b>			
10	<i>An entity shall disclose information that enables users of general-purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:</i>		
10 (a)	Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025 Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025	
10 (b)	Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025 Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025	
10 (c)	Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons — short, medium or long term — the effects of each climate-related risk and opportunity could reasonably be expected to occur.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
10 (d)	Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
<b>BUSINESS MODEL AND VALUE CHAIN</b>			
13	<i>An entity shall disclose information that enables users of general-purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:</i>		
13 (a)	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025 Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025	
13 (b)	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	NIL	
<b>STRATEGY AND DECISION-MAKING</b>			
14	<i>An entity shall disclose information that enables users of general-purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically:</i>		
14 (a) (i)	Information about current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14-15 of SR 2025 Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Climate Resilience (Adaptation and Mitigation), Green Building Rating and Certification, Pg 18 of SR 2025	
14 (a) (ii)	Information about current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Climate Resilience (Adaptation and Mitigation), Green Building Rating and Certification, Pg 18 of SR 2025 Energy Consumption and Carbon Emissions, Pg 21 of SR 2025	
14 (a) (iii)	Information about current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains).	Climate Resilience (Adaptation and Mitigation), Pg 15 of SR 2025	
14 (a) (iv)	Information about any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Governance, Pg 13 of SR 2025	
14 (a) (v)	Information about how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with indicators 33–36.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Governance, Pg 13 of SR 2025 Climate Resilience (Adaptation and Mitigation), Pg 15 of SR 2025 Energy Consumption and Carbon Emissions, Pg 21 of SR 2025	
14 (b)	Information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with 14(a).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Governance, Pg 13 of SR 2025	
14 (c)	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with 14(a).	Energy Consumption and Carbon Emissions, Carbon Emissions, Pg 23 of SR 2025	

FINANCIAL POSITION, FINANCIAL PERFORMANCE AND CASH FLOWS			
15	<i>An entity shall disclose information that enables users of general-purpose financial reports to understand:</i>		
15 (a)	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	More detailed quantitative information regarding climate-related risks and opportunities are not disclosed as the financial effects of each identified risk and opportunity are not separately identifiable at the present and contains an inherent level of measurement uncertainty.
15 (b)	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025 Climate Resilience (Adaptation and Mitigation), Green Building Rating and Certification, Pg 18 of SR 2025	More detailed quantitative information regarding climate-related risks and opportunities are not disclosed as the financial effects of each identified risk and opportunity are not separately identifiable at the present and contains an inherent level of measurement uncertainty.
16	<i>Specifically, an entity shall disclose quantitative and qualitative information about:</i>		
16 (a)	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	NIL	More detailed quantitative information regarding climate-related risks and opportunities are not disclosed as the financial effects of each identified risk and opportunity are not separately identifiable at the present and contains an inherent level of measurement uncertainty.
16 (b)	The climate-related risks and opportunities identified in 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.		
16 (c) (i)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to.		
16 (c) (ii)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration the entity's planned sources of funding to implement its strategy.		
16 (d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy, costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).		
22	<i>An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances. In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose:</i>		
22 (a)	<i>The entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand:</i>		
22 (a) (i)	The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Risk Management, Pg 14–17 of SR 2025	
22 (a) (ii)	The significant areas of uncertainty considered in the entity's assessment of its climate resilience.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025 Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025	CLAS's climate resilience assessment is based on CLJ's 2022 climate scenario analysis. The scenarios used inherently incorporate uncertainties related to future climate pathways, policy developments, technological progress and market shifts. As such, these uncertainties are embedded within the assessment approach and not identified as separate significant areas of uncertainty.
22 (a) (iii)	<i>The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including:</i>		
22 (a) (iii) (1)	the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities.	NIL	
22 (a) (iii) (2)	the entity's ability to redeploy, repurpose, upgrade or decommission existing assets.		
22 (a) (iii) (3)	the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.		
22 (b) (i)	<i>How and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including:</i>		
22 (b) (i) (1)	Which climate-related scenarios the entity used for the analysis and the sources of those scenarios.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
22 (b) (i) (2)	Whether the analysis included a diverse range of climate-related scenarios.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
22 (b) (i) (3)	Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
22 (b) (i) (4)	Whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
22 (b) (i) (5)	Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
22 (b) (i) (6)	The time horizons the entity used in the analysis.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
22 (b) (i) (7)	What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
22 (b) (ii)	<i>How and when the climate-related scenario analysis was carried out, including the key assumptions the entity made in the analysis, including assumptions about:</i>		
22 (b) (ii) (1)	Climate-related policies in the jurisdictions in which the entity operates	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Pg 14 of SR 2025	
22 (b) (ii) (2)	Macroeconomic trends		
22 (b) (ii) (3)	National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources)		
22 (b) (ii) (4)	Energy usage and mix		
22 (b) (ii) (5)	Developments in technology		
22 (b) (iii)	The reporting period in which the climate-related scenario analysis was carried out		
<b>RISK MANAGEMENT</b>			
25	<i>To achieve this objective, an entity shall disclose information about the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:</i>		
25 (a) (i)	The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Risk Management, Pg 58-63 of AR 2025	
25 (a) (ii)	Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Risk Management, Pg 58-63 of AR 2025	
25 (a) (iii)	How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Risk Management, Pg 58-63 of AR 2025	
25 (a) (iv)	Whether and how the entity prioritises climate-related risks relative to other types of risk.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Risk Management, Pg 58-63 of AR 2025	
25 (a) (v)	How the entity monitors climate-related risks.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Risk Management, Pg 58-63 of AR 2025	
25 (a) (vi)	Whether and how the entity has changed the processes it uses compared with the previous reporting period.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Risk Management, Pg 58-63 of AR 2025	
25 (b)	The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Strategy, Risk Management, Pg 14–17 of SR 2025	
25 (c)	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025 Risk Management, Pg 58-63 of AR 2025	

METRICS AND TARGETS			
CLIMATE-RELATED METRICS			
29 (a)	<i>An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gas. Specifically, the entity shall disclose:</i>		
29 (a) (i)	Absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent, classified as: • Scope 1 greenhouse gas emissions. • Scope 2 greenhouse gas emissions. • Scope 3 greenhouse gas emissions. The entity shall measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless the entity is required, in whole or in part, by a jurisdictional authority or an exchange on which it is listed to use a different method for measuring its greenhouse gas emissions.	Energy Consumption and Carbon Emissions, Pg 21-22 of SR 2025 Environmental Data tab of SR 2025 Data Pack (DP)	
29 (a) (iii)	The approach used to measure greenhouse gas emissions including: • The measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions. • The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions. • Any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.	Energy Consumption and Carbon Emissions, Pg 21-22 of SR 2025 Environmental Data tab of DP	
29 (a) (iv)	For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i), disaggregate emissions between: • The consolidated accounting group. • Other investees excluded from the consolidated accounting group (for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries).	Energy Consumption and Carbon Emissions, Carbon Emissions, Pg 22-23 of SR 2025 GHG Emissions Data Methodology tab of DP	
29 (a) (v)	Location-based Scope 2 greenhouse gas emissions, and the information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions.	Energy Consumption and Carbon Emissions, Carbon Emissions, Pg 22-23 of SR 2025 GHG Emissions Data Methodology tab of DP	
29 (a) (vi)	For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i): • The categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). • Additional information about the entity's financed emissions (part of Category 15 greenhouse gas emissions), if the entity's activities include asset management, commercial banking or insurance.	Energy Consumption and Carbon Emissions, Pg 21-22 of SR 2025 GHG Emissions Data Methodology tab of DP	
29 (b)	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	NIL	We are actively developing an approach to provide financially material quantitative information on CLAS' exposure to climate-related risks and opportunities. Current trials of multiple climate-scenario tools have yielded materially inconsistent outputs, limiting our confidence in their reliability and decision-usefulness. We will provide such disclosures once we have sufficient confidence in the models, data, and supporting analysis.
29 (c)	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks.		
29 (d)	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities.		
29 (e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	NIL	
29 (f) (i)	An explanation of whether and how the entity is applying an internal carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025	
29 (f) (ii)	The internal carbon price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16 of SR 2025	The internal carbon price is based on the anticipated Singapore's carbon tax of S\$50 to S\$80 per tonne.
29 (g)	<i>An entity shall disclose information relevant to the cross-industry metric categories of remuneration prices. Specifically,</i>	<i>the entity shall disclose:</i>	
29 (g) (i)	A description of whether and how climate-related considerations are factored into executive remuneration.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
29 (g) (ii)	The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	NIL	
CLIMATE-RELATED TARGETS			
33	<i>An entity shall disclose the qualitative and quantitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:</i>		
33 (a)	The metric used to set the target.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
33 (b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
33 (c)	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
33 (d)	The period over which the target applies.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
33 (e)	The base period from which progress is measured.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
33 (f)	Any milestones and interim targets.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
33 (g)	If the target is quantitative, whether it is an absolute target or an intensity target.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
33 (h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
34	<i>An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:</i>		
34 (a)	Whether the target and the methodology for setting the target has been validated by a third party.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
34 (b)	The entity's processes for reviewing the target.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
34 (c)	The metrics used to monitor progress towards reaching the target.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025 Environmental Data tab of DP	
34 (d)	Any revisions to the target and an explanation for those revisions.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	Energy Consumption and Carbon Emissions, Carbon Emissions, Pg 22-23 of SR 2025	
36	<i>For each greenhouse gas emissions target disclosed in accordance with 33-35, an entity shall disclose:</i>		
36 (a)	Which greenhouse gases are covered by the target.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Metrics and Targets, Pg 21 of SR 2025	
36 (b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.		
36 (c)	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.		
36 (d)	Whether the target was derived using a sectoral decarbonisation approach.		
36 (e)	<i>For each greenhouse gas emissions target, an entity shall disclose the planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the entity shall disclose information including:</i>		
36 (e) (i)	The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.	Climate Resilience (Adaptation and Mitigation), Climate Transition Plan – Risk Management, Pg 16-17 of SR 2025	
36 (e) (ii)	Which third-party scheme(s) will verify or certify the carbon credits.		
36 (e) (iii)	The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.		
36 (e) (iv)	Any other factors necessary for users of general-purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).		

## 10 PRINCIPLES OF THE UN GLOBAL COMPACT

CLAS' alignment to the 10 Principles of the UN Global Compact are as per table below:

Principles		References
<b>Human Rights</b>		
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights	'Policies' page on CLAS' website
Principle 2	Make sure that they are not complicit in human rights abuses	Pg 34, 43 of SR 2025
<b>Labour</b>		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	'Policies' page on CLAS' website
Principle 4	Elimination of all forms of forced and compulsory labour	Pg 34-35, 47 of SR 2025
Principle 5	Effective abolition of child labour	
Principle 6	Elimination of discrimination in respect of employment and occupation	
<b>Environment</b>		
Principle 7	Businesses should support a precautionary approach to environmental challenges	'Policies' page on CLAS' website
Principle 8	Undertake initiatives to promote greater environmental responsibility	Pg 11-27 of SR 2025
Principle 9	Encourage the development and diffusion of environmentally friendly technologies	
<b>Anti-Corruption</b>		
Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery	'Management Structure' page on CLAS' website Pg 44-48 of SR 2025 Pg 58-63 of AR 2025

**SGX LIST OF CORE ESG METRICS**

CLAS' disclosure against the SGX 27 Core ESG Metrics are as per table below:

Topic	Metric	Unit	References
<b>Environment</b>			
Greenhouse Gas Emissions	Absolute emissions by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate	tonnes CO <sub>2</sub> e	'Environmental Data' tab of SR 2025 Data Pack (DP), and Pg 22-25 of SR 2025
	Emission intensities by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate	kgCO <sub>2</sub> e/m <sup>2</sup> /month	
Energy Consumption	Total energy consumption	MWh	
	Energy consumption intensity	kWh/m <sup>2</sup> /month	
Water Consumption	Total water consumption	m <sup>3</sup>	
	Water consumption intensity	m <sup>3</sup> /m <sup>2</sup> /month	
Waste Generated	Total waste generated	tonnes	
<b>Social</b>			
Gender Diversity	Current employees by gender	Number and Percentage (%)	'Social Data' tab of DP
	New hires and turnover by gender	Number	
Age-Based Diversity	Current employees by age groups	Number and Percentage (%)	
	New hires and turnover by age groups	Number	
Employment	Total turnover	Number and Percentage (%)	
	Total number of employees	Number	
Development & Training	Average training hours per employee	Hours/employee	
	Average training hours per employee by gender	Hours/employee	
Occupational Health & Safety	Fatalities	Number of cases	
	High-consequence injuries	Number of cases	
	Recordable injuries	Number of cases	
	Recordable work-related ill health cases	Number of cases	
<b>Governance</b>			
Board Composition	Board independence	Percentage (%)	'Governance Data' tab of DP
	Women on the board	Percentage (%)	
Management Diversity	Women in management positions	Percentage (%)	
Ethical Behaviour	Anti-corruption disclosures	Discussion and number of standards	Pg 45-46 of SR 2025
	Anti-corruption training for employees	Number and Percentage (%)	'Governance Data' tab of DP
Certifications	List of relevant certifications	-	'Green Certifications' and 'Energy Ratings' tabs of DP
Alignment With Frameworks	Alignment with frameworks and disclosure practices	-	Pg 2 of SR 2025 indicates frameworks referenced (including GRI, TCFD, IFRS S2 and UN SDGs)
Assurance	Assurance of sustainability report	-	Pg 2, 57-59 of SR 2025