

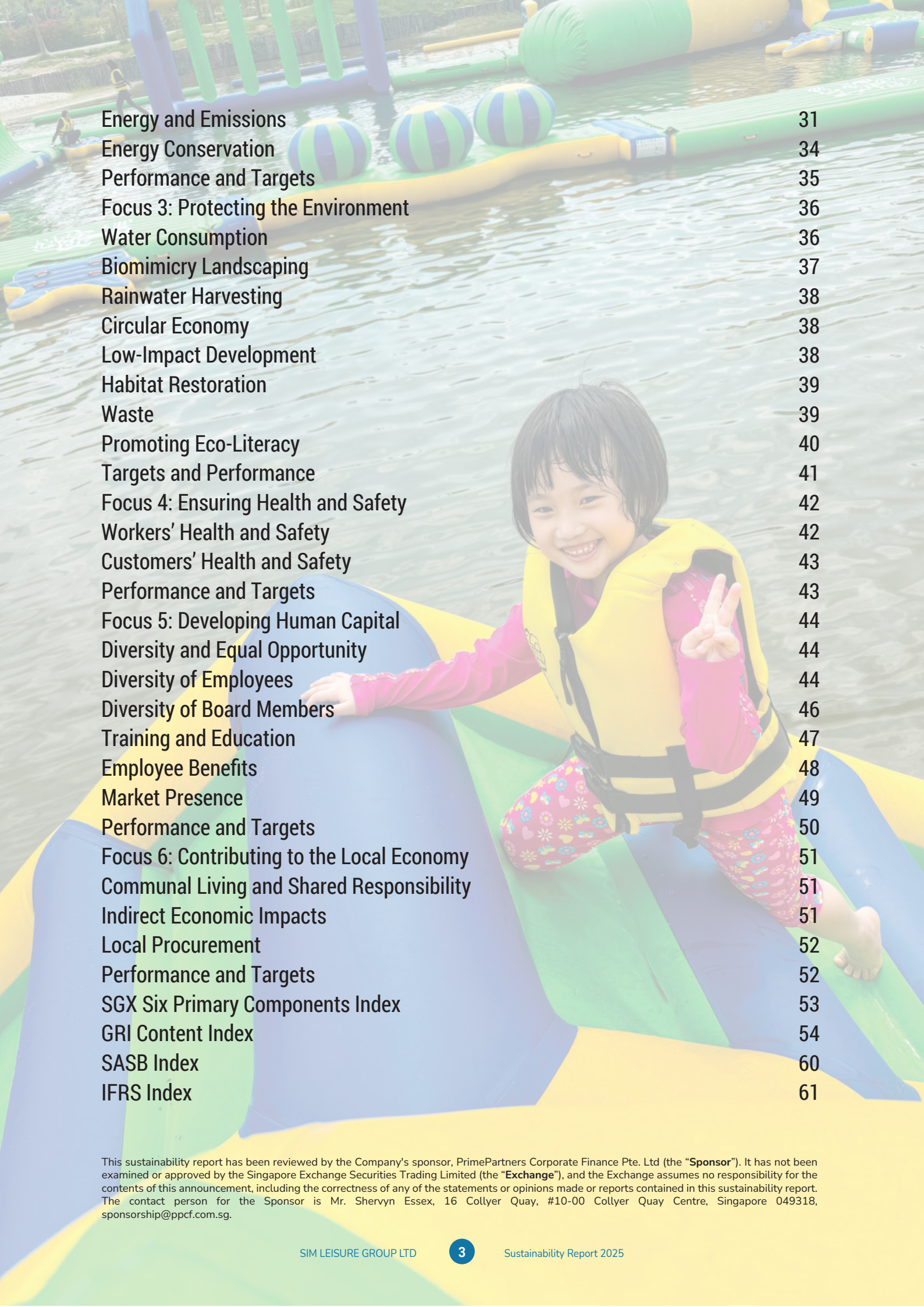


# Sim Leisure Group Ltd. Sustainability Report 2025



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This sustainability report has been reviewed by the Company's sponsor, PrimePartners Corporate Finance Pte. Ltd (the "Sponsor"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "Exchange"), and the Exchange assumes no responsibility for the contents of this announcement, including the correctness of any of the statements or opinions made or reports contained in this sustainability report. The contact person for the Sponsor is Mr. Shervyn Essex, 16 Collyer Quay, #10-00 Collyer Quay Centre, Singapore 049318, sponsorship@ppcf.com.sg.

# About This Report

This FY2025 Sustainability Report (“**Report**”) offers an overview of the Group’s approach and performance in integrating sustainability into its strategies, policies and operations. The Group aims to communicate its sustainability commitment with its various stakeholders, including suppliers, customers, the community, and regulators, through this annual publication.

## Reporting Practice and Statement of Use

This report is prepared with reference to the Global Reporting Initiative (“**GRI**”) Standards 2021, which were revised in October 2021. The GRI standards are the most widely adopted global sustainability reporting standard. This report contains data from 1 January to 31 December 2025 (“**FY2025**”).

The following principles were applied to determine relevant topics that define the report content and ensure quality of information: Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness and Verifiability. For more information on GRI disclosures, please refer to the GRI Standards Content Index.

The United Nations Sustainable Development Goals (“**UN SDGs**”) have been incorporated into the Report to highlight the Group’s contributions to sustainable development. This Report is compliant with SGX-ST Listing Rules 711A and 711B.

To enhance transparency in our climate-related disclosures, we have elected to adopt the International Financial Reporting Standards (“**IFRS**”) Sustainability Disclosure Standards (“**SDS**”) ahead of Singapore Exchange Limited (“**SGX**”)’s regulatory timeline this year, allowing us additional time to prepare and remain ahead of evolving regulatory requirements, specifically IFRS S1 and IFRS S2. Following an initial review and gap analysis, we have adopted IFRS S2 and IFRS S1, addressing the Governance and Strategy disclosure pillars. Per SGX Practice Note 7.6, a statement of compliance is not required for issuers to adopt IFRS S1 and S2, and we will continue to assess our subsequent implementation of IFRS S2 and IFRS S1 in accordance with the latest SGX guidance on reporting timelines.

This year, the Group has transitioned from TCFD to IFRS S2 for climate-related disclosures. Prior-year information is presented on a TCFD-aligned basis and cross-referenced to IFRS S2 where relevant. Furthermore, greenhouse gas (“**GHG**”) emissions disclosures under GRI 305 and IFRS S2 are largely interoperable, as outlined in the joint interoperability guidance issued by GRI and the IFRS Foundation.

## Reporting Scope

The scope of this report provides information on the Group’s as well as its subsidiaries’ operations in Malaysia, Singapore, the United Arab Emirates and the Kingdom of Saudi Arabia. The consolidated accounting group for sustainability reporting is aligned with the financial reporting boundary.

The table below summarises our businesses covered in this report.

Country	Company Name	Principal Activities
Malaysia	Sim Leisure Escape Sdn. Bhd	Investment holding and development of theme parks
	Sim Leisure Makers Sdn. Bhd.	Design and construction of theme attractions and nature-inspired parks of the ESCAPE brand

Country	Company Name	Principal Activities
	Sim Leisure Challenge Sdn. Bhd.	Development and operation of an indoor recreation park
	Sim Leisure Adventureplay Sdn. Bhd.	Development and operation of theme parks
	Sim Leisure Waterplay Sdn. Bhd.	Development and operation of theme parks
	Rakan Riang Sdn. Bhd.	Owns and operates KidZania educational and entertainment facility
	Sim Leisure Rock Sdn. Bhd.	Development and operation of theme parks
United Arab Emirates ("UAE")	Sim Leisure Gulf Contracting L.L.C	Themed attractions contractor
Singapore	Kids Edutainment Pte. Ltd.	Owns and operates KidZania educational and entertainment facility
Kingdom of Saudi Arabia ("KSA")	Sim Leisure Arabia Contracting	Design and construct theme attractions and parks, and general construction in the Kingdom of Saudi Arabia

## Targets

In FY2025, the Group conducted a review of its sustainability targets to ensure they remain relevant, practical, and aligned with evolving operational realities and business priorities. The table below summarises the changes in targets.

Focus Area of The Target	Targets	Reason for Change/ Removal
Protecting the Environment	Reduction of water consumed by 5% in FY2024	The Group faces inherent challenges in reducing water consumption due to the nature of its operations. As a theme park operator, water usage is integral to its core attractions and guest experience, unlike manufacturing industries, where water consumption can typically be more directly controlled and optimised. Based on our peer analysis, we note that comparable industry players have similarly not established specific water reduction targets. Hence, the Group has decided to remove this target from FY2025 onwards.
Resiliency to Climate Change	Maintain carbon emissions intensity in FY2024	The Group will revise its climate targets to ensure they are more strategic, measurable, and aligned with observed performance trends and operational realities.
	Reduce carbon emissions intensity by 5% by FY2025	

## Assurance

The Group has put in place mechanisms for the data compilation and validation to ensure the accuracy of the narratives and data presented in this report. In identifying material topics and ensuring compliance with GRI Standards, SGX-ST Listing Rules, and SASB Standards, we have considered the recommendations of an external Environmental, Social, and Governance (“ESG”) consultant.

Additionally, the Group conducted an internal review of the sustainability reporting process as part of our internal audit process. The AC takes cognisance of the findings and recommendations of the internal auditors and has, together with the management, taken steps to enlist the relevant external experts or consultant to further enhance the current framework, processes and procedures in relation to amongst others the risk management and sustainability functions, with a view to progressively adopt and comply with the comprehensive SGX-ST sustainability reporting guidelines and/or rules from FY2025.

The Board has assessed that external assurance is not required at this juncture.

## Availability and Feedback

This Report has been made available online on our website [www.simleisuregroup.com](http://www.simleisuregroup.com). We welcome further feedback from our stakeholders, as it will enable us to make improvements to our sustainability efforts and reporting process. Please direct any feedback to [info@simleisuregroup.com](mailto:info@simleisuregroup.com).

## Forward Looking Statement

This Report presents the Group’s future aspirations based on our current industry knowledge and sustainability objectives. While these statements reflect our best estimations, they inherently involve some level of uncertainty. Actual results may differ due to unforeseen circumstances. However, the Group remains committed to transparency and will update these projections if significant changes occur.

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# Our Business

The Group has several key businesses comprising the following:

Theme Parks
We are the sole owners of our theme parks/leisure brands and intellectual property: <ul style="list-style-type: none"><li>• ESCAPE Theme Park</li><li>• ESCAPE Challenge Park</li><li>• ESCAPE Base Camp</li></ul>

Licensee Operator
We are the licensee of KidZania Kuala Lumpur and Singapore, operating the indoor theme park which combines entertainment and education through realistic role-play.

Design and Contracting
We have developed the expertise and experience in designing and building theme parks worldwide over the decades.

## Sustainability Strategy Overview

### Our ESG Strategy and Focus

We are committed to fostering long-term growth for our stakeholders by providing investors with a robust investment opportunity rooted in responsible business practices, high corporate governance, and environmental impact mitigation.

In demonstrating our commitment to integrating sustainability into our business model, we have identified six ESG focus areas to guide our sustainability strategy.

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**Focus 1: Upholding Good Governance and Ethics**

The Group implements robust corporate governance practices that guide our sustainable initiatives while addressing the material concerns of the stakeholders

**Focus 2: Resiliency to Climate Change**

The Group is committed to integrating climate-related risks and opportunities into our strategy for our theme park and construction business.

**Focus 3: Protecting the Environment**

The Group aims to minimise impacts on environmental and communities through advocating and integrating environmental conservation and circular economy measures into our operational framework. We prioritise strict adherence to all pertinent environmental laws and regulations within the jurisdictions where our business operates, emphasizing environmental protection as a key aspect of our operations.

**Focus 4: Ensuring Health and Safety**

We prioritise the safety of our employees working in our theme parks and construction sites, ensuring strict adherence to workplace health and safety protocols. Additionally, we maintain a strong focus on visitor safety across our attractions, implementing rigorous measures to provide a secure and enjoyable experience for all guests.

**Focus 5: Developing Human Capital**

The Group aims to cultivate an equitable and diverse workplace for our entire staff. We are dedicated to fostering and retaining a varied and robust talent pool, by providing training, fair compensation, and benefits.

**Focus 6: Contributing to the Local Economy**

The Group believes in creating a positive impact on the communities where we operate and strives to make a positive difference in local communities by collaborating with them to foster positive outcomes for the economy, environment, and society as a whole.

## Awards and Accreditations









Sim Leisure Group Ltd. was recognised in The Edge Singapore’s Billion Dollar Club 2025 awards, under the Centurion Club category, for delivering the highest shareholder returns over three years in the Consumer Cyclical sector.



## Contributions to the UN SDGs

To better understand our impact and contribution to the ESG landscape, we have assessed our practices in the six focus areas against the UN SDGs.

The following table illustrates the Group's contributions to the UN SDGs relevant to our operations :

UN SDG	The Group's Contribution	Relevant Focus Area
 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Uphold high standards of strong governance and transparency	Focus 1: Upholding Good Governance and Ethics
 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Minimise energy and water consumption, and restore and repurpose unused developments	Focus 2: Resiliency to Climate Change
 13 CLIMATE ACTION	Strengthened resilience and adaptive capacity to climate change	Focus 3: Protecting the Environment
 14 LIFE BELOW WATER	Prudently manage discharge to avoid leakage of effluents into water bodies	
 15 LIFE ON LAND	Restore degraded ecosystems and promote tree planting activities	
 3 GOOD HEALTH AND WELL-BEING	Ensure high safety standards in our theme parks for all employees and visitors	Focus 4: Ensuring Health and Safety
 8 DECENT WORK AND ECONOMIC GROWTH	Provide work opportunities and a conducive working environment to the local community	Focus 6: Contributing to the Local Economy
 5 GENDER EQUALITY	Provide equal work opportunities for males and females	Focus 5: Developing Human Capital

## ESG Performance Highlights

Offered more than 77,000 heavily subsidised tickets for school children across our theme parks

Provided over 4,000 complimentary tickets to persons with disabilities (OKU) and senior citizens

No major incident/accident/injury recorded at our theme parks in FY2025

Sustained employee training efforts, increasing the average training hours per employee from 7.09 to 7.30 hours

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# Stakeholder Engagement and Materiality Assessment

Recognising stakeholders as vital contributors to our organisational success, we maintain regular engagement to ensure alignment between our sustainability strategy and business objectives with their interests.

To determine our material ESG issues, we engaged our key stakeholders through feedback tools and periodic dialogue. These stakeholders were selected based on their level of influence, interest, and dependence on our business.

Stakeholder Group	Mode of Engagement	Key Concerns	Our Response	Focus Area
<b>Customers</b>	<ul style="list-style-type: none"> <li>• Face-to-face interactions</li> <li>• Email and WhatsApp</li> <li>• Online Platforms (social media, review sites)</li> <li>• Website</li> <li>• Surveys</li> </ul>	<ul style="list-style-type: none"> <li>• Safety during theme park visits</li> <li>• Scam-free ticket purchasing</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct regular health and safety inspections</li> <li>• Sharing educational content online</li> </ul>	<ul style="list-style-type: none"> <li>• Focus 1: Upholding Governance and Ethics</li> <li>• Focus 4: Ensuring Health and Safety</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>• Face-to-face interactions</li> <li>• Letters and Memorandums</li> <li>• Meetings</li> <li>• HR App (Info-Tech)</li> <li>• Email and WhatsApp</li> </ul>	<ul style="list-style-type: none"> <li>• Health and Safety</li> <li>• Training and Development</li> </ul>	<ul style="list-style-type: none"> <li>• Implement comprehensive health and safety system</li> <li>• Provide regular training and career development opportunities</li> <li>• Conduct performance appraisals and provide fair remuneration</li> </ul>	<ul style="list-style-type: none"> <li>• Focus 4: Ensuring Health and Safety</li> <li>• Focus 5: Developing Human Capital</li> </ul>
<b>Suppliers &amp; Partners</b>	<ul style="list-style-type: none"> <li>• Face-to-face interactions</li> <li>• Phone, email and WhatsApp</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance with relevant environmental and labour laws</li> </ul>	<ul style="list-style-type: none"> <li>• Assessment of suppliers for environmental and social criteria</li> </ul>	<ul style="list-style-type: none"> <li>• Focus 1: Upholding Governance and Ethics</li> </ul>
<b>Investors &amp; Shareholders</b>	<ul style="list-style-type: none"> <li>• Announcements on SGXNet</li> <li>• Annual Reports</li> <li>• Corporate Website</li> <li>• Annual General Meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Economic performance</li> <li>• Compliance with laws and regulations</li> <li>• Corporate Governance and Ethics</li> </ul>	<ul style="list-style-type: none"> <li>• Publish informative and insightful Annual Reports, Sustainability Reports and announcements</li> <li>• Disclose identified Climate-related risks and opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Focus 1: Upholding Good Governance and Ethics</li> <li>• Focus 2: Resiliency to Climate Change</li> <li>• Focus 3: Protecting the Environment</li> <li>• Focus 4: Ensuring Health and Safety</li> </ul>

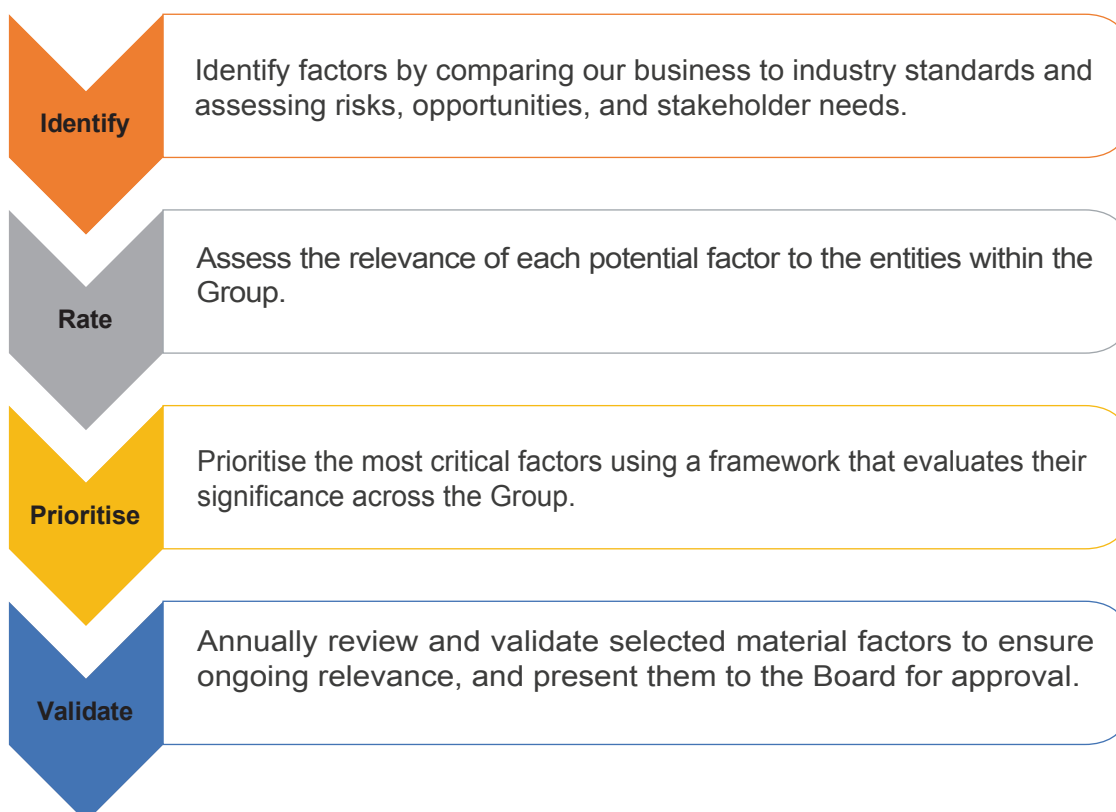
Stakeholder Group	Mode of Engagement	Key Concerns	Our Response	Focus Area
			<ul style="list-style-type: none"> <li>Engage shareholders through investor relations events</li> </ul>	<ul style="list-style-type: none"> <li>Focus 5: Developing Human Capital</li> <li>Focus 6: Contributing to the Local Economy</li> </ul>
<b>Regulators</b>	<ul style="list-style-type: none"> <li>Reporting Platforms</li> <li>Regular Reports</li> <li>Statutory Reporting</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>Implement effective policies and procedures</li> </ul>	<ul style="list-style-type: none"> <li>Sustainability Report</li> </ul>

## Materiality Assessment

The Group materiality assessment draws on the information gathered from our stakeholder engagement. Boundaries refer to areas where the impact of the material topic occurs in the organisation.

The feedback received from the stakeholders helps us to determine the material topics and identify the focus areas of the report. We have engaged the advice of an external ESG consultant for the materiality assessment. In FY2024, a stakeholder engagement survey was disseminated to key stakeholders, requiring them to prioritise material topics based on the significance of their impacts.

The following steps were taken to assess ESG factors with material relevance to the Group:



The materiality assessment conducted in FY2024 remains applicable, as there have been no material changes to the Group's business activities. Accordingly, the assessment was not refreshed.

The following table lists the material topics, relevant focus areas and where the impact occurs.

<b>Material Topics</b>	<b>Topics Disclosures</b>
<b>Focus 1: Upholding Good Governance and Ethics</b>	GRI 205: Anti-corruption 2016
	GRI 207: Tax 2019
	GRI 308: Supplier Environmental Assessment 2016
	GRI 408: Child Labour 2016
	GRI 409: Forced or Compulsory Labour 2016
	GRI 410: Security Practices 2016
	GRI 414: Supplier Social Assessment 2016
	GRI 418: Customer Privacy 2016
<b>Focus 2: Resiliency to Climate Change</b>	GRI 302: Energy 2016
	GRI 305: Emissions 2016
<b>Focus 3: Protecting the Environment</b>	GRI 303: Water and Effluents 2018
	GRI 304: Biodiversity 2016
	GRI 306: Waste 2016
<b>Focus 4: Ensuring Health and Safety</b>	GRI 403: Occupational Health and Safety 2018
	GRI 416 Customer Health and Safety 2016
<b>Focus 5: Developing Human Capital</b>	GRI 202: Market Presence 2016
	GRI 401: Employment 2016
	GRI 404: Training and Education 2016
	GRI 405: Diversity and Equal Opportunity 2016
	GRI 406: Non-Discrimination 2016
<b>Focus 6: Contributing to the Local Economy</b>	GRI 201: Economic Performance 2016
	GRI 203: Indirect Economic Impacts 2016
	GRI 204: Procurement Practices 2016

## Focus 1: Upholding Good Governance and Ethics

The Group prioritises strong corporate governance which has enabled us to navigate and manage key sustainability issues. We consider the interests of all relevant stakeholders when making business decisions.

Our sustainability strategy is supported by stringent internal governance policies and procedures, which govern employee behaviour and interactions with stakeholders. We track the effectiveness of our actions through compliance monitoring, performance indicators, and stakeholder feedback. These measures aim to promote transparent, accountable, and equitable business operations.

## Sustainability Governance

The Group has implemented a structured delegation of responsibilities across the organisation to drive progress toward its sustainability objectives.

Listed on SGX Catalist since March 1, 2019, the Board, with support from the Audit Committee (“AC”), oversees the Group’s sustainability initiatives. This includes implementing frameworks, processes, and procedures to align with the sustainability guidelines outlined in Section B: Rules of Catalist of the SGX-ST Listing Manual. The Group remains committed to integrating these sustainable practices into all aspects of its business operations.

The Board, together with the Management, is committed to managing relevant economic, environmental, social and governance (“EESG”) risks and opportunities across our different assets while contributing positively to the environment and society. The Board periodically assesses whether appropriate skills and competencies are available to effectively oversee strategies addressing climate-related risks and opportunities. Where gaps or new regulatory regulations are in place, professional development programmes and briefings are also implemented to ensure continuous capability enhancement. This structured approach enables the Board and Management to maintain sufficient climate-related expertise to provide effective oversight of the Group’s climate strategy and risk management framework. During FY2025, the Board received a climate-related governance briefing covering IFRS S2 developments, transition risk implications and scenario analysis methodologies. The session was facilitated by an external sustainability advisor.

## Board Statement

The Board is collectively responsible for ensuring the long-term growth of the Group, including the establishment and implementation of sustainability-focused strategic objectives across its diverse operations.

Acknowledging the evolving business landscape, the Management has conducted a reassessment of our current material topics to ensure their continued importance and relevance. The Board annually reviews and approves all material EESG factors.

The Management is responsible for implementing and executing EESG initiatives, while the Board ensures effective monitoring and management of these material EESG factors. The Board actively collaborates with Management to drive sustainable growth and create long-term value for all stakeholders.

## Corporate Compliance

The laws and regulations that apply to the Group include the Code of Corporate Governance 2018, Listing Rules of the SGX Catalyst, the Accounting and Corporate Regulatory Authority (“ACRA”) and the Securities and Futures Act, amongst others.

Review of new regulations and updates to existing regulations is regularly conducted by our employees, our secretarial firm and our auditors. Updates are disseminated to relevant staff, and processes are in place to monitor the activities and associated performance regularly.

Additionally, updates on relevant legal, accounting and regulatory developments are typically provided to Directors by email, or by way of briefings and presentations. The Company Secretary also circulates articles, reports and press releases issued by the SGX Catalyst and the ACRA, which are relevant to the Directors.

There were no incidents of non-compliance with applicable environmental, social and economic laws and regulations in FY2025.

## Policy Commitments

The Group has implemented several policies to maintain strong governance practices throughout our operations. All policies incorporate specified due diligence requirements and the application of the precautionary principle. These include:

1. Code of Conduct and Ethics, covering internationally recognised human rights policies and Anti-Corruption policy
2. Human Resources Privacy Notice
3. Personal Data Protection Act 2010
4. Drug Free Workplace Policy
5. Information Technology (IT) Policy
6. Whistleblowing Policy

These policies, endorsed by our directors, apply to all employees where relevant.

While designated employees are responsible for overseeing and implementing our sustainability strategy, sustainability performance is not yet tied to remuneration. However, in the coming years, our remuneration policy will integrate ESG initiatives and practices adopted by Senior Management, incorporating formal KPIs to measure performance.

## Anti-Corruption Policy

The Group maintains a strict zero-tolerance policy towards any form of corruption, including but not limited to kickbacks, gifts, entertainment, favours, hospitality, and donations. All our operations have been assessed for risks related to corruption. We recognise the widespread corruption in the tourism sector, which impedes honest industry players and ultimately deprives customers of their value and quality of leisure.

Therefore, we adopt a strong, vocal stance against corruption. All employees are briefed on our Anti-Corruption and Anti-Bribery Policy (ABAC Policy) during their onboarding process, and they are required to sign an acknowledgement of the policy.

Additionally, we have a strict no-gift policy in our Company. Employees must avoid any direct or indirect interests or relationships with suppliers that could compromise their objectivity in performing their duties. Any employee with such interests or relationships must declare this information in writing to their respective Department Heads of the Group.

As part of our ongoing commitment to sustainable and responsible business practices, we view the integrity of our people and the excellence of our park operations as foundational to our success. Our integrity pledge, which is on our website, underscores the essential role that the ethical conduct of our team and the excellence of our park operations play in driving our success.

ESCAPE's website has a dedicated page to inform the public on corruption in this industry, as well as the park's stance against such practices. We are committed to conducting business ethically in compliance with all applicable laws (including the Malaysian Anti-Corruption Commission Act 2009) and undertake measures to prevent any acts of corruption within the Group or entities acting on our behalf.

All of our Board members, employees and business partners have been made aware of the Group's anti-corruption policies as part of their onboarding program when joining our Group.

In FY2025, the Group had zero public cases or incidents of corruption, and we will continue to strive to maintain zero incidents of corruption in the subsequent years.

## WhistleBlowing Policy

The Group has established and communicated its whistleblowing policy and procedure to employees and the public. The identity of whistleblowers is kept confidential and protected against detrimental or unfair treatment. This channel allows stakeholders to report any improper conduct and/or wrongdoing in good faith and in confidence.

Oversight lies with the AC, and employees can make their reports through their Department Head or the AC Chairman. External whistleblowers can contact the Lead Independent Director or AC Chairman via email or written complaint to the Company Secretary. The Group is committed to business integrity advocating zero corruption since inception. We are actively working towards enhancing transparency by making this policy publicly accessible to ensure our stakeholders remain well-informed. An independent committee, comprising AC members, handles these reports, ensuring whistleblower protection and confidentiality. The AC engages with whistleblowers on necessary actions, maintaining confidentiality unless required by law. If a report concerns a Director, they are excluded from the review and decision-making process.

There was no whistleblowing reports received in FY2025. More information on our whistleblowing policy can be found in our Corporate Governance Report in our Annual Report 2025.

## Tax Compliance

The Group's strategy and approach to tax is to fully comply with relevant tax laws and regulations in all jurisdictions we operate in. This indirectly supports the local government and authorities in their economic, environmental and social development and objectives. The Group has zero tolerance for any intentional breach of tax laws and regulations.

Tax-related risks are identified within the Group's enterprise risk management framework, which is reported regularly to the AC. Each business unit is responsible for the implementation of relevant tax compliance-related policies and procedures and is monitored by the Group's Head of Finance and Executive Directors.

Tax-related trainings are attended by relevant staff to keep abreast of key changes. The Group also engages qualified professional tax advisors in all jurisdictions to ensure compliance at the transaction levels as well as fulfilling required tax filings. Significant tax-related risks are identified and notified to the Group before submission. Any instances of non-compliance are reported to the Audit Committee and resolved promptly.

## Supply Chain Management

The Group engages a wide supplier base to support both our theme park and construction segments. Our commitment to good ESG practices extends beyond our own operations, and we strive to ensure that all our suppliers adhere to our expected sustainability standards. We assess our suppliers for both environmental and social criteria.

In our theme park operations, we evaluate our suppliers on both social and environmental factors. For outsourced manpower services, such as cleaning and security services, we meticulously screen service providers based on social factors such as health and safety practices, child labour compliance and legal and regulatory compliance. Our contracted Food and Beverage services within the park are also required to adhere to our green policy and anti-corruption measures.

Within our construction segment in Malaysia, our employees conduct social assessments on our outsourced manpower services. Our suppliers must present valid work permits for contracted foreign workers and ensure that workers are paid at least minimum wage. Similarly, in the UAE and the KSA, we work closely with our main contractors who undertake employee inspections for the supplied workforce.

In FY2025, we have substantially screened our principal suppliers and vendors in various fields for ESG criteria pertaining to their health and safety practices, child labour compliance, and legal and regulatory compliance. All respondents have indicated that they have largely adopted and practised various ESG policies relevant to their organisation. There were no identified potential or actual material negative social impacts.

The Group operates its business ethically and aims to ensure that no incidents of child labour or use of forced labour occur across our operations and suppliers.

## Customer Privacy

Given that we operate in the theme park services industry, the Group is aware that we maintain a large database of customer data. Customers purchase tickets through online platforms, and their email address is collected. Moreover, we employ facial recognition technology upon visitors' entry into the park. Additionally, our design and build services for external projects also retain customers' data.

We strive to safeguard our customers' privacy and data and aim for full compliance with the Decree on Personal Data Protection or its equivalent regulations. Our focus remains on responsible and ethical data management, steering clear of unethical practices or employing technology in manners that could lead to discrimination, exploitation, or harm.

There were no reported breaches and loss of customer data in FY2025.

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# Performance and Targets

Performance Metrics	FY2024	FY2025
Whistle-blowing cases which are: <ul style="list-style-type: none"> <li>Reported through the channel</li> <li>Followed up and responded</li> </ul>	0	0
Incidences of reported corruption, bad conduct, etc.	0	0
Instances of non-compliance that resulted in administrative or judicial sanctions, fines, or restrictions in operations.	0	0
Instances of identified leaks, thefts, or losses of customer data	0	0

Targets <sup>1</sup>	Status	Performance Update for the Period
Zero incidents of breaches of customer privacy and loss of customer data	Met	We maintained data protection and customer trust with zero reported breaches or data loss.
Zero reported incidences of corruption, bad conduct, etc	Met	No reported cases of corruption, or misconduct.
Zero incidents of non-compliance with local laws and regulations	Met	We fully adhere to all relevant laws and regulations, with no violations reported.
Conduct annual environmental and social assessments on principal suppliers	Met	In FY2025, we extensively screened principal suppliers and vendors for ESG compliance, including health and safety, child labour, and regulatory adherence.

## Focus 2: Resiliency to Climate Change

Climate risks can result in a tangible financial impact on our business operations. Beyond the impact of the Group’s operations on the environment and society, the impact of climate change on our business operations, assets and stakeholders such as our employees, audiences and shareholders must be considered.

To future-proof our business, we are proactively addressing climate-related risks and opportunities. Recent climate events have underscored the urgency of this issue. As such, we have integrated climate considerations into our business strategy and decision-making processes.

<sup>1</sup> These targets form part of Sim Leisure Group Ltd.’s perpetual strategy, with a commitment to maintaining these standards consistently over time.

## Climate-related risks and opportunities (“CRROs”)

As part of our commitment to increase transparency of climate-related reporting, the Group will be progressively enhancing its climate-related disclosures and adopting the IFRS S2 standards in a phased approach.

Following the recommendations of IFRS S2, we have assessed the impact of climate-related risks and opportunities across the Group’s operations and proposed mitigating responses to cushion against the impact of climate change on our operations.

## Governance of CRROs

### Board Oversight

The Board is responsible for overseeing risk governance across the Group and ensuring that management maintains a sound system of risk management and internal controls.

Climate-related risks and opportunities are identified and discussed by management based on their potential impacts on key strategies, major transactions, and risk management processes, as appropriate. These are subsequently presented to the Board for review and approval, with the Board also considering any relevant trade-offs associated with new response measures.

Board meetings to discuss the ESG agenda, including targets and climate-related disclosures, are convened at least once annually. The Group will continue to monitor the effectiveness of its governance structure for managing climate-related risks and opportunities and will update the Board on progress in implementing risk mitigation measures at least annually, or more frequently where necessary.

### Management Oversight

The Management is responsible for the implementation and execution of climate-related initiatives. CRROs are identified through workshops facilitated by an external ESG consultant, with annual updates likewise conducted under the consultant’s guidance to ensure continued relevance and alignment with emerging risks. The Company is developing a structured framework to assign climate-related responsibilities, encompassing the selection of suitable members from within the organisation and, where appropriate, the recruitment of external candidates. All identified risks are managed by the relevant business units, with accountability assigned to designated material impact owners.

## Climate Strategy and Business Resilience

The Group engages an independent ESG consultant to facilitate the identification of CRROs and have defined the following time horizons (aligned to our strategic planning timeframes and likelihood levels) when considering their impacts:

- Time horizons: short-term (less than 5 years), medium-term (between 5 and 10 years), and long term (above 10 years)
- Likelihood levels: certain (more than 90% chance), likely (more than 50% chance), and possible (less than 50% chance).

To assess these risks and opportunities, we draw from the Network for Greening the Financial System (“NGFS”) scenarios, adapting them to our business context. The NGFS scenarios were selected as they are internationally aligned and offer a consistent framework across different climate scenarios for evaluating transition and physical climate risks. The selected scenarios, along with their underlying assumptions and justifications, are summarised in the table below:

Scenario	Assumptions	Justification
NGFS Orderly Net Zero by 2050: Limit temperature rise to 1.5°C	<ul style="list-style-type: none"> <li>• Earlier adoption of climate policies, with gradual tightening.</li> <li>• Reach net-zero emissions by 2050.</li> <li>• Low physical risk but high transition risk.</li> </ul>	Aligned with the latest international climate agreement and national commitments.
NGFS Hothouse world Current Policies: Temperature rise exceeding 3°C	<ul style="list-style-type: none"> <li>• Preserve currently implemented policies without additional climate policies.</li> <li>• Variations in climate policies across different jurisdictions.</li> <li>• Emissions increasing until 2080.</li> <li>• High physical risk but low transition risk.</li> </ul>	Unfavourable outcome and conservative approach.

We have adopted the assumptions that underpin these scenarios to frame our identification and evaluation of CRROs. These assumptions revolve around regulatory developments, energy mix evolution, technological progress, economic and social trends, and evolving consumer behaviours. We are also aware that the resiliency of our responses to managing climate-related risks may depend on factors beyond our control, such as market adoption rates and policy changes around sustainability reporting. The Group will continue to monitor the impacts of identified CRROs before further assessing the resilience of its strategies and developing any resource allocation plans.

To ensure a comprehensive risk inventory, the assessment also considered relevant IFRS S2 industry-based guidance (“IBGs”), as well as peers' analysis. Following identification, these risks and opportunities were evaluated for their current and potential impact on the Group’s business model and value chain. Additionally, we have reviewed the IBGs and will assess their applicability, in line with SGX’s phased adoption of IFRS S2.

The Group adopts a phased approach to integrating climate considerations into its business strategy, beginning with the identification of climate-related risks and opportunities, followed by climate-related risk prioritisation and the allocation of resources for monitoring and assessment, and culminating in the establishment of meaningful targets aligned with its broader strategy.

While the Group’s long-term vision includes evaluating the relevance of a climate-related transition plan and potential targets, it is currently too early to define specific goals or actions. Our focus now remains on building a stronger understanding of climate-related risks and opportunities to inform future strategic decisions and climate transition plans.

At this stage, the Group has not disclosed specific expectations regarding changes to its financial position. While we have indicated potential changes to our financial position across certain time horizons and risk categories, these remain dependent on the nature and type of climate risks. As our climate strategy and scenario analysis continue to mature, we expect disclosures related to financial impacts to become more robust and transparent.

# Climate Risk Management

The Group's climate-related risk management process currently involves discussions with management to identify key climate-related risks and explore potential mitigation strategies. In doing so, the Group draws insights from industry peers and considers the feasibility of different approaches.

Materiality assessments are used to inform resource allocation, enabling the Group to focus its efforts on areas assessed to carry higher risk or potential impact. The Board and management team undertake periodic reviews of the identified climate-related risks and the corresponding risk management approach.

While climate-related risks are not yet fully embedded within the Group's Enterprise Risk Management ("ERM") framework, they are reviewed on an annual basis. As part of this process, identified climate-related risks are considered qualitatively based on factors such as their potential impacts and the practicality of mitigation measures, including cost and time involved.

The Group recognises the importance of strengthening the integration of climate-related risks into its broader risk management processes. Accordingly, we acknowledge that this is an important consideration for the future, and we will explore ways to incorporate climate risks meaningfully into our risk management process.

# Climate Metrics and Targets

Scope 1 and Scope 2 GHG emissions are provided under the section "Energy and Emissions."

# Climate-related Risks

Our assessment of climate change risks encompasses two main categories:

- **Transition Risks:** These risks stem from changes in policy and legal obligations, technological advancements, shifts in market demand for products, and evolving stakeholder expectations.
- **Physical Risks:** This category includes both acute and chronic risks arising from the physical impacts of climate change. Acute risks are event-driven, such as intensified extreme weather events like cyclones, hurricanes, or floods. Chronic risks involve longer-term shifts in climate patterns, leading to phenomena like sea-level rise or sustained heat waves.

The table below provides an overview of climate change risks that are relevant to our business.

The impact statement on the Group's financial position and planning has been presented qualitatively, as it does not currently have the resources to reliably estimate how asset or liability values might need to change in the next annual reporting period.

1. To achieve Malaysia’s nationally determined contribution to reduce its greenhouse gas emissions intensity, the government may introduce a carbon tax and improve the energy efficiency of facilities

<b>Risk Classification</b>	Transition Risk, Policy and Legal
<b>Risk Driver</b>	Stricter regulatory control on carbon tax and energy efficiency
<b>Risk Description</b>	Introduction of carbon tax and energy efficiency improvement may raise electricity costs in the Group’s Malaysia operations.
<b>Risk Impact on Value Chain</b>	Theme Park Operations
<b>Time Horizon</b>	Short

<b>Risk Hypothesis</b>	<b>Business and Financial Impacts</b>	<b>Mitigation Actions and Response</b>
<p>As Malaysia progresses towards a lower greenhouse gas emission intensity as a nation, the government is likely to introduce a carbon tax and produce policies and standards for energy efficiency.</p> <p>Companies in Malaysia may experience growing cost pressures both through supplier pass-through and direct charges.</p> <p>Furthermore, new energy efficiency regulations may introduce penalties if not met.</p>	<p>Facilities operated by the Group in Malaysia may be affected by the rising cost of electricity and energy, creating pressures that may affect overall profitability.</p> <p>However, the Group's outdoor theme parks are expected to be <b>less impacted by increases in utility expenses</b> compared with traditional theme parks.</p> <p>In line with our "Low Tech, High Fun" philosophy, the outdoor theme parks in Malaysia operate primarily with minimum and basic electrical infrastructure, leveraging physical play and gravity-based design to deliver engaging experiences.</p>	<p>The Group has optimised the use of solar power and pumps through various initiatives to reduce the overall electricity consumption in Malaysia.</p> <p><b>The Group remains financially capable of supporting these sustainability initiatives through disciplined annual budget planning.</b></p> <p>The Group monitors the operation of centrifugal pumps used in water park attractions and adjusts their capacity based on visitor demand. Pumps are manually operated at reduced load where feasible, enabling operations at approximately 50% capacity during periods of lower utilisation, thereby reducing electricity consumption.</p>

## 2. Increased expectations on disclosure and transparency

<b>Risk Classification</b>	Transition Risk, Policy and Legal
<b>Risk Driver</b>	Stricter regulation expectations on disclosure and transparency
<b>Risk Description</b>	Increasing regulatory and stakeholder expectations for accurate and transparent disclosures may expose the Group to higher compliance costs
<b>Risk Impact on Value Chain</b>	Group
<b>Time Horizon</b>	Short

<b>Risk Hypothesis</b>	<b>Business and Financial Impacts</b>	<b>Mitigation Actions and Response</b>
<p>Increasing expectations from regulators and stakeholders, including Singapore Exchange Regulation (SGX RegCo), for transparent and externally assured sustainability disclosures may expose the Group to higher compliance costs, operational demands, and reputational risks.</p>	<p>Meeting increasingly stringent regulatory and stakeholder expectations has already required the Group to commit additional time, resources, and internal coordination to ensure the accuracy and quality of climate-related and sustainability disclosures.</p> <p>These ongoing efforts have led to <b>higher compliance-related costs and operational demands</b>. While these are manageable, the need for continued enhancements in data quality, internal controls, and reporting processes represents a recurring cost to the business.</p>	<p>The Group continues to monitor regulatory developments and reviews sustainability disclosure requirements twice annually, with oversight from senior management and the Board. Internal workflows and reporting processes are updated where necessary to maintain compliance with evolving requirements, supported by an external sustainability consultant.</p> <p>The Group provides ongoing awareness programmes and training, including on-the-job training, to strengthen capabilities in sustainability data collection, monitoring, and reporting.</p> <p>The Group conducts periodical internal review and inspection exercises to promote error-free reporting and disclosure.</p>

**3. Extreme weather may disrupt theme park operations and result in damage to assets, leading to higher insurance cost**

<b>Risk Classification</b>	Physical Risk, Acute
<b>Risk Driver</b>	Climate change is causing extreme weather conditions
<b>Risk Description</b>	Weather-related disruptions may cause infrastructure damage, which may lead to park closures and unplanned costs
<b>Risk Impact on Value Chain</b>	Theme Park Operations, Construction
<b>Time Horizon</b>	Short

<b>Risk Hypothesis</b>	<b>Business and Financial Impacts</b>	<b>Mitigation Actions and Response</b>
<p>Increasing frequencies of extreme rainfall and flooding pose a significant risk to structural integrity and operational continuity. Sustained exposure to these weather patterns accelerates the degradation of physical infrastructure, requiring more frequent maintenance work. Consequently, unplanned downtime and repairs create operational disruptions and closures that may reduce the number of visitors.</p>	<p>The Group designs attractions that are less affected by extreme weather, in line with the Group’s belief in “low tech, high fun” attractions. Through this design, the Group has yet to experience significant weather-related disruptions or insurance claims in recent years.</p> <p>Due to the simple, low-tech design of its attractions and their strategic locations outside flood-prone areas or within shopping centres, <b>exposure to weather-related costs is limited, with repair and recovery expected to be swift and immaterial.</b></p> <p>Although the Group has not faced material weather-related issues to date, extreme weather could still lead to higher repair costs, operational disruptions, and potential revenue impact. These risks remain uncertain but are monitored regularly.</p>	<p>The Group continues to consider environmental factors such as temperature, rainfall, flash flood events, and water supply in Malaysia, Singapore, the UAE and the KSA when planning projects and developing contractual agreements.</p> <p>The Group continues to regularly review its insurance policies to ensure adequate coverage.</p> <p>These considerations help ensure the suitability, resilience, and operational continuity of attractions across different climate conditions.</p>

**4. Rising temperatures and prolonged rainfall arising from climate change may lead to an increase in operational costs**

<b>Risk Classification</b>	Physical Risk, Chronic
<b>Risk Driver</b>	Climate change
<b>Risk Description</b>	Rising temperature and prolonged rainfall mitigation and impacts may cause an increase in operational costs
<b>Risk Impact on Value Chain</b>	Theme Park Operations, Construction
<b>Time Horizon</b>	Short

<b>Risk Hypothesis</b>	<b>Business and Financial Impacts</b>	<b>Mitigation Actions and Response</b>
Shifts in climatic conditions, including extreme temperature variations and prolonged rainfall or flooding events, may pose physical risks to the health and safety of employees and visitors, constrain operational capacity, and disrupt the development and maintenance of the Group's theme park facilities.	<p>The Group implements green building technologies, such as tree planting, native-plant green roofs, and solar energy, to support cooler environments, improve rainwater retention, and reduce long-term cooling and maintenance costs. Operationally, staffing levels are adjusted in response to weather conditions to ensure service quality and visitor safety.</p> <p>To date, the Group has not experienced any material business or cost impacts from weather conditions, nor any employee harm or weather-related slowdowns, and operations have remained business as usual. While more extreme weather events may occur in the future, the potential impact remains uncertain and will continue to be monitored closely.</p>	<p>The Group continues to review its business continuity plan to minimise operational downtime and expand indoor park operations, which are expected to remain attractive to visitors during hot or wet weather.</p> <p>The Group continues to conduct regular preventive maintenance and inspections of attractions and facilities to ensure safety and operational reliability. This includes routine checks and upgrades of infrastructure such as drainage, cooling, and weatherproofing systems as part of asset management and risk mitigation under climate-related risks.</p>

# Climate-related Risks and Opportunities

Although climate change-induced changes in the economy and environment pose risks to the Group, they also bring forth opportunities. The Group is strategically positioned to seize these opportunities, thereby generating long-term value for our stakeholders.

## 1. Implementation of eco-friendly features in parks to attract more visitors and secure green financing

<b>Opportunity Classification</b>	Market
<b>Opportunity Driver</b>	Growing demand for more sustainable business operations
<b>Opportunity Description</b>	Developers are increasingly embracing green or sustainability-linked loans or bonds, while local banks are taking a closer look at ESG risks when providing project financing, indicating the growing mainstream adoption of green financing.
<b>Value Chain Impact of Opportunity</b>	Theme Parks
<b>Time Horizon</b>	Medium, Long

<b>Opportunity Hypothesis</b>	<b>Business and Financial Impacts</b>	<b>Actions and Response</b>
The Group can increase its access to funding by complying with sustainability practices and meeting investor expectations.	Lack of ability to implement eco-friendly features in theme parks may limit the Group’s ability to attract visitors, secure green financing, and meet evolving stakeholder and regulatory expectations.	<p>The Group shall explore green loans and continue to improve our ESG disclosures to meet investor expectations.</p> <p>The Group will explore possibilities to enhance the environmental performance of its assets by incorporating low-carbon design and operational features where feasible.</p>

2. Increase revenue through the positive expectations of consumers with sustainability efforts

<b>Opportunity Classification</b>	Products and Services
<b>Opportunity Driver</b>	Growing demand for more sustainable business operations
<b>Opportunity Description</b>	The Group actively promotes the eco-friendly initiatives incorporated across its theme parks, catering to the growing segment of environmentally conscious consumers.
<b>Value Chain Impact of Opportunity</b>	Theme Parks
<b>Time Horizon</b>	Medium, Long

<b>Opportunity Hypothesis</b>	<b>Business and Financial Impacts</b>	<b>Actions and Response</b>
The Group can promote the eco-friendly initiatives incorporated in its theme parks, warranting visits from consumers who value such efforts.	<p>Growing consumer preference for sustainable leisure experiences may drive increased visitor footfall to the Group's theme parks, positively contributing to revenue growth.</p> <p>Active promotion of eco-friendly initiatives may strengthen the Group's brand differentiation, supporting competitive positioning within the leisure and tourism market.</p>	The Group will continue to integrate sustainability features across its asset portfolio and pursue green building certifications for construction projects where feasible.

### 3. Access to Malaysia's carbon market with the plantation of trees

<b>Opportunity Classification</b>	Market
<b>Opportunity Driver</b>	Malaysia's carbon market growth
<b>Opportunity Description</b>	<p>The Group has undertaken tree planting initiatives across its Penang and Ipoh theme parks, contributing to carbon sequestration efforts. These initiatives position the Group to explore the monetisation of carbon credits, representing a potential new revenue stream aligned with the Group's broader sustainability commitments.</p> <p>These efforts include:</p> <ul style="list-style-type: none"> <li>• Establishing a nursery to grow tree seedlings</li> <li>• Transplanting of unwanted, mature trees from surrounding villages and nearby project development sites</li> </ul>
<b>Value Chain Impact of Opportunity</b>	The Group
<b>Time Horizon</b>	Long

<b>Opportunity Hypothesis</b>	<b>Business and Financial Impacts</b>	<b>Actions and Response</b>
<p>The Group's reforestation initiatives may enable it to secure carbon credits, representing a potential additional source of revenue.</p>	<p>Monetisation of carbon credits may generate an additional revenue stream, strengthening the Group's overall financial position.</p> <p>Proceeds derived from carbon credit sales could provide access to supplementary funding, supporting new investments directed at meeting growing 'Green' market demands.</p> <p>Additional capital reinvested into sustainable operations may enhance long-term operational efficiency and reduce the Group's environmental footprint.</p>	<p>Subject to the availability of resources and opportunities, the Group intends to seek verification or validation of its tree-planting initiatives under a recognised carbon crediting programme, in consideration of the evolving nature of carbon markets.</p> <p>The Group continues to monitor developments in the carbon market and assess potential opportunities to generate or supply carbon credits to organisations seeking to offset their emissions.</p>

#### 4. Investments into eco-literacy programs for children and youth

<b>Opportunity Classification</b>	Market
<b>Opportunity Driver</b>	Growing demand for sustainable and responsible tourism experiences
<b>Opportunity Description</b>	The Group has invested in eco-literacy programs (GREENIE Program) and plans to expand this program to more than 150,000 primary schools students across Malaysia. This program aims to educate children and youth about sustainability, and it involves corporate partners which fund underprivileged children in schools to educate eco-literacy message.
<b>Value Chain Impact of Opportunity</b>	Customer Engagement
<b>Time Horizon</b>	Short, Long

<b>Opportunity Hypothesis</b>	<b>Business and Financial Impacts</b>	<b>Actions and Response</b>
The Group's investment in eco-literacy programmes may strengthen the Group's brand positioning as a sustainability-focused investor, whilst broadening the Group's market reach and social impact.	<p>Expansion of the programs to a wider network of primary schools may drive increased visitor engagement and brand visibility, contributing positively to the Group's revenue.</p> <p>Collaboration with corporate partners for white-labelling opportunities may generate an additional revenue stream whilst distributing programme costs, improving the Group's overall cost efficiency.</p> <p>Demonstrable commitment to environmental education may enhance the Group's appeal to sustainability-conscious investors and corporate sponsors, facilitating access to a broader pool of funding and capital.</p>	<p>The Group continues to implement and promote its eco-literacy programmes to support environmental awareness and education.</p> <p>The Group continues to explore opportunities with corporate partners interested in white labelling these programmes to expand their reach and impact.</p>

Based on the current assessment, the Group has not experienced any climate-related effects to its financial position and cash flows for the current period and does not anticipate climate-related risks and opportunities to result in material adjustments to the carrying amounts of assets and liabilities in the next annual reporting period. The potential changes to our financial position across certain time horizons and risk categories described above remain dependent on the nature and type of climate risks, and we will continually evaluate the necessity to disclose any specific and quantitative changes regarding our financial position as we mature in our climate strategy and scenario analysis.

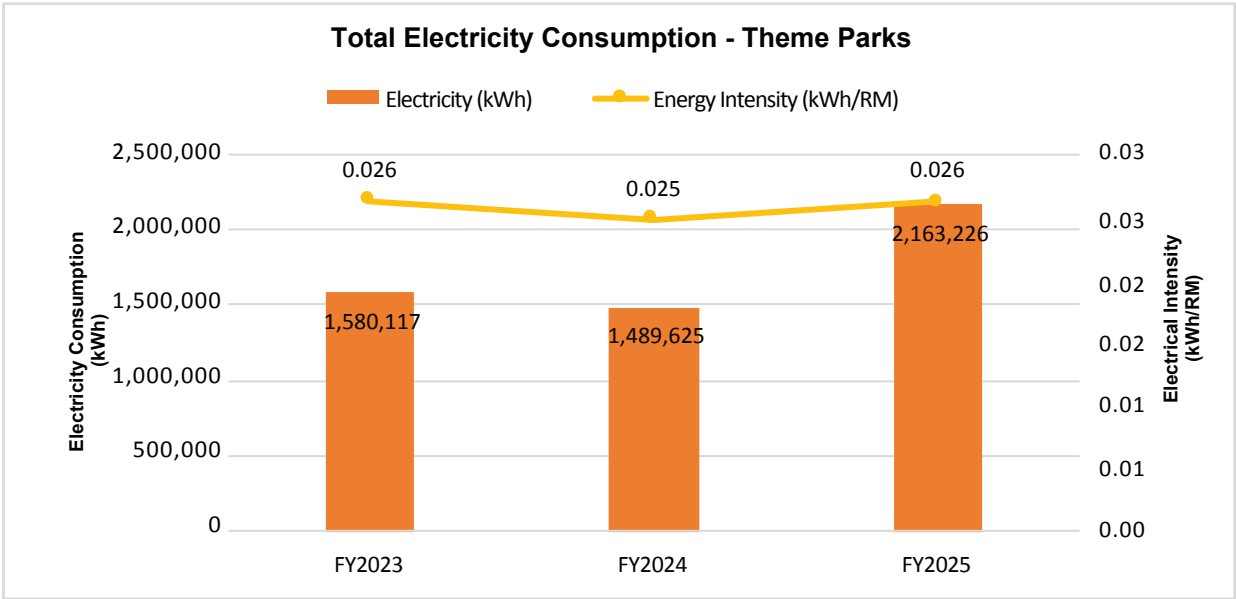
# Energy and Emissions

The Group tracks and reports its energy consumption and carbon emissions performance. These data are collected from their respective utility bills, and Scope 1 and Scope 2 greenhouse gas emissions were derived by referencing the Greenhouse Gas Protocol, operational control approach. The Group will enhance data quality, supplier engagement, and internal controls, and will disclose Scope 3 emissions once robust systems and governance processes are in place.

The Group aims to minimise its impact on the environment through:

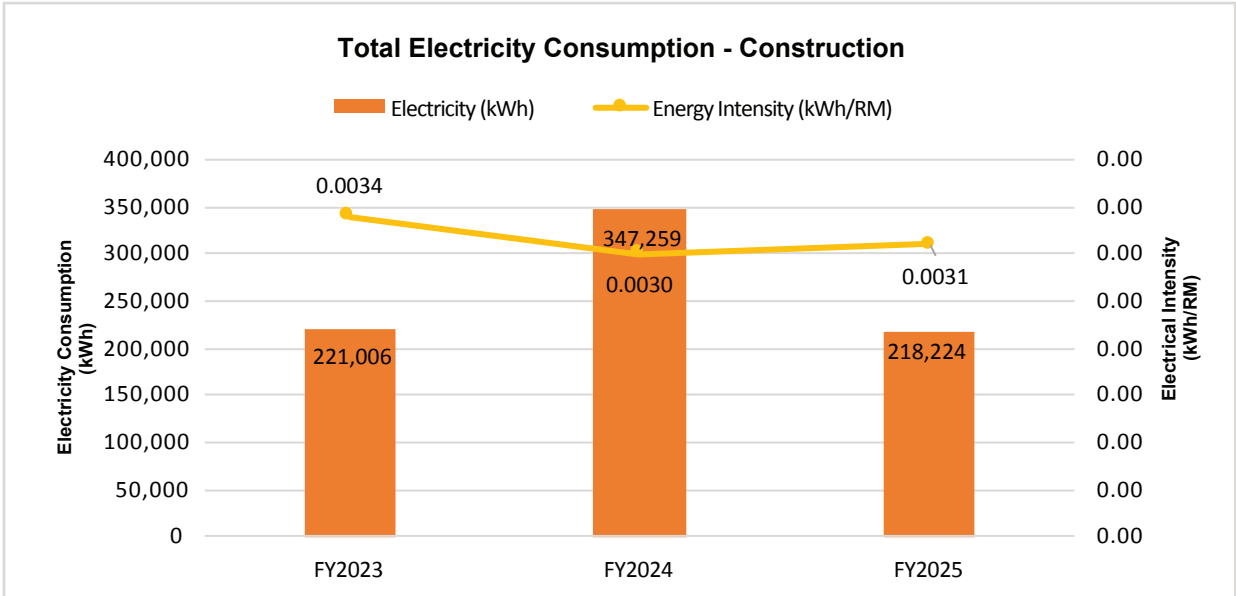
- Effective environmental management across all aspects of its operations;
- Preventing, minimising, mitigating and remediating any adverse impacts of its operations on the environment; and
- Achieving continuous improvement in environmental performance

Our electrical consumption has increased by 45% across our theme park operations from 1,489,625 kWh (5,363 GJ) in FY2024 to 2,163,226 kWh (7,788 GJ) in FY2025. The increase in electricity consumption in FY2025 is primarily driven by the first full year operations of our recently launched theme parks, namely KidZania Singapore, ESCAPE Johor Bahru, and ESCAPE Putrajaya. The higher total electricity consumption and marginal increase in intensity<sup>2</sup> from 0.025 kWh/RM in FY2024 to 0.026 kWh/RM in FY2025 reflects operational expansion and increased scale, rather than a decline in energy performance.

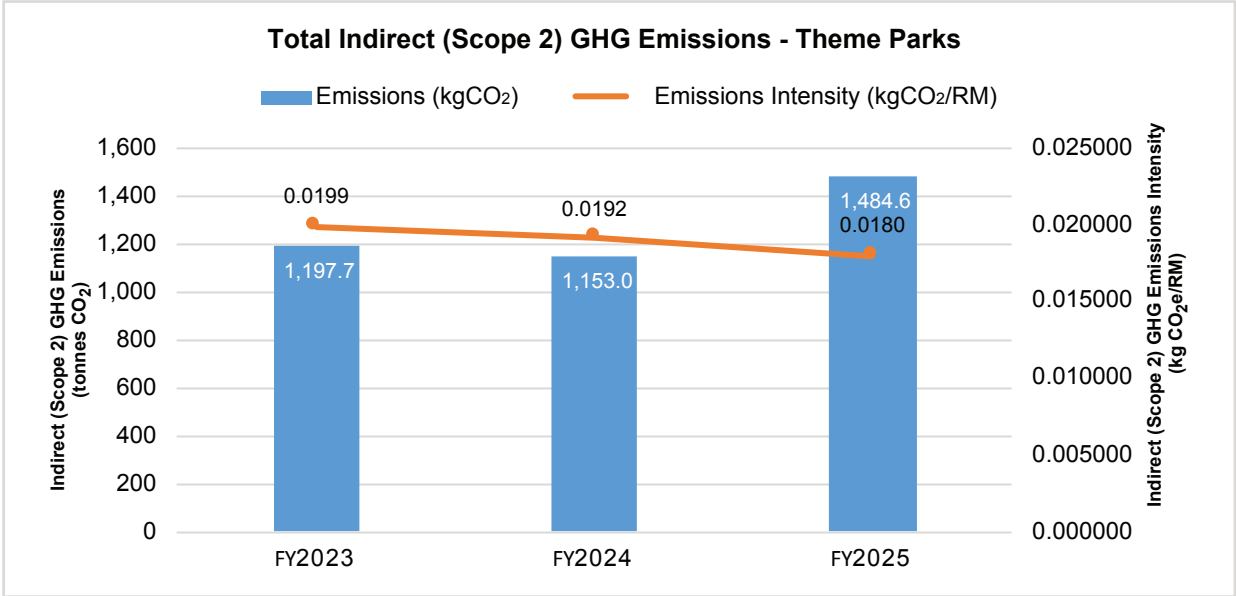


<sup>2</sup>Intensity values are expressed as emissions per unit of revenue (e.g., tCO<sub>2</sub>e per million RM) to reflect the Group's carbon efficiency relative to its financial performance

Correspondingly, there is a decrease in electricity consumption in the construction segment as many projects had been completed within the previous reporting year. Our electrical consumption has decreased by 37% in our construction operations from 347,259 kWh in FY2024 to 218,224 kWh (786 GJ) in FY2025. The graph below reflects the electricity consumption for our construction segment in FY2025.



As illustrated in the graph below, the Group’s Indirect (Scope 2) Emissions<sup>3</sup> in our theme parks has also reduced from 0.0192 kg CO<sub>2</sub>e/RM FY2024 to 0.0180 kg CO<sub>2</sub>e/RM FY2025. The reduction is primarily attributable to improved energy efficiency, despite higher overall electricity consumption driven by newly established parks commencing operations and attracting more visitors.



- <sup>3</sup>Malaysia (0.774 Gg CO<sub>2</sub>e/ Gwh) has been utilised for computation. The GEF was obtained from Malaysia Energy Commission at grid-emission-factor-gef-in-malaysia.
- Dubai EF (0.4041 tCO<sub>2</sub>e/MWh) - Government of Dubai (Climate Change Reports)
- Saudi Arabia EF (0.568 tCO<sub>2</sub>/MWh) - Clean Development Mechanism
- Singapore (0.402 kg CO<sub>2</sub>/kWh) - EMA | SES Chapter 2: Energy Transformation

Total Indirect (Scope 2) GHG Emissions - Construction	Total
Total Indirect (Scope 2) GHG Emissions (tonnes CO <sub>2</sub> )	88.18
Total Indirect (Scope 2) GHG Emissions (kg CO <sub>2</sub> )	88,184.31
Indirect (Scope 2) GHG Emissions Intensity (kg CO <sub>2</sub> /RM)	0.0012

In FY2025, our primary consumption of diesel and petrol usage derives from vehicles, site generators and equipment such as grass-cutting machines in our theme parks. Overall direct energy consumption for FY2025 saw a significant 37% decrease despite the opening of three new theme parks.

			Theme Parks	Construction
			Total	Total
Total Direct Energy Consumption (kWh) <sup>4</sup>			103,556	348,967
Total Direct Energy Consumption (GJ) <sup>5</sup>			373	1,256
Total Direct Energy Intensity (kWh/RM)			0.0013	0.0049

We have also quantified the Direct (Scope 1)<sup>6</sup> GHG emissions are emitted from our petrol and diesel consumption. Direct energy consumption has resulted in 26.99 tonnes CO<sub>2e</sub> for our theme park operations and 94.20 tonnes CO<sub>2e</sub> for our construction operations. Theme Park Scope 1 emissions decreased by 62% in FY2025, largely attributable to the completion of ESCAPE Ipoh which operating on diesel generators during construction.

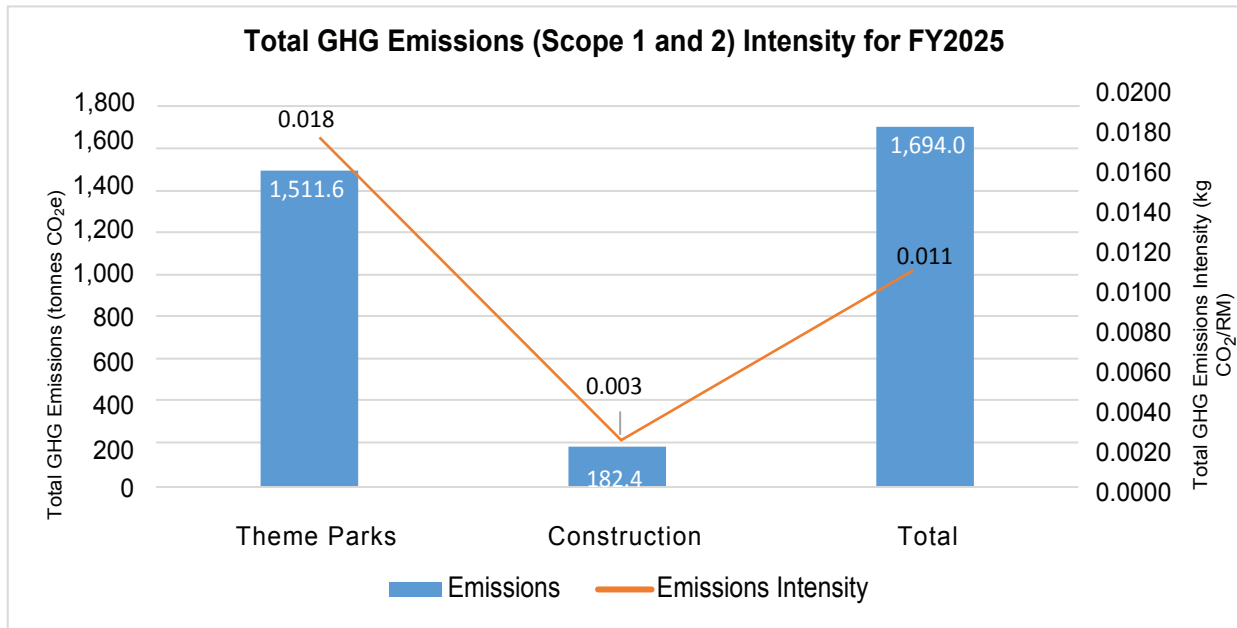
			Theme Parks	Construction
			Total	Total
Direct (Scope 1) GHG emissions (tonnes CO <sub>2e</sub> )			26.99	94.20
Direct (Scope 1) GHG emissions (kg CO <sub>2e</sub> )			26,989.74	94,200.00
Direct (Scope 1) GHG emissions intensity (kgCO <sub>2e</sub> /RM)			0.0003	0.0013

<sup>4</sup>Conversion factor of 9.905kWh/liter and 8.926kWh/liter was used for diesel and petrol respectively. The conversion factor is obtained from UK Government GHG Conversion Factors for Company Reporting (DEFRA).

<sup>5</sup>Conversion factor of 0.0036 from kWh to GJ was used. The conversion factor is obtained from UK Government GHG Conversion Factors for Company Reporting (DEFRA).

<sup>6</sup>Emission Factor (EF) of direct combustion obtained from IEA to calculate emissions for each country.

The Group's total Scope 1 and Scope 2 GHG emissions and emissions intensity is illustrated in the graph below.



## Energy Conservation

Conventional theme parks traditionally consume a substantial amount of energy, resulting in significant carbon emissions and high operational expenses. However, our development approach diverges from sophisticated high-tech rides. Instead, we embrace a low-tech, high-fun approach in designing our rides and attractions, emphasising self-powered and self-directed play to reintroduce the outdoor play experiences of yesterday to today's generation. The Group believes that fun comes from play and all it needs is imagination and creativity, which are key in developing and operating our attractions to minimise our carbon footprint.

Many of ESCAPE's attractions operate entirely without electricity. For instance, our rope and obstacle courses have guests navigating through the rainforest, flying trapeze and zipline attractions, while our new Zip Coaster and a tubing ride use artificial ski tracks from our Gravityplay hilltop.

The use of centrifugal pumps at our water park attractions necessitates a large amount of energy to ensure the entire water volume is circulated, sanitised, and filtered every 2 hours to maintain water hygiene. However, we optimise the energy usage of the series of pumps by only operating the pumps at 50% capacity, as they are manually monitored and tuned to match the intensity of pool use by visitors.

Traditional pumps, when functioning at low speed, often encounter issues like lower air flow and oscillatory instabilities as they are typically "brushless". This causes overheating and demands more energy to operate the pumps. To overcome this inefficiency, ESCAPE Penang's filtering and pumping systems are enhanced with an artificial intelligence-based sensor-less Vector Control Drive to reduce electromagnetic interference, provide superior regulation at low speed, and better dynamic response.

In addition to our energy-efficient design and innovative pumping systems, ESCAPE Penang further reduces electricity consumption using solar energy. By harnessing renewable solar power, we can offset a significant portion of our energy needs, particularly for essential park operations, further supporting our commitment to sustainability. Integrating solar energy complements our low-tech, high-fun approach, ensuring sustainable operations while preserving the outdoor play experiences we aim to deliver for today's generation.

## Performance and Targets

Performance Metrics	FY2024	FY2025
Electricity Consumption (KWh)	1,836,884	2,381,450
Scope 1 GHG Emissions (tCO <sub>2</sub> e)	192.99	121.2
Scope 2 GHG Emissions (tCO <sub>2</sub> e)	1,304.47	1,572.8
Revenue (Un-audited) (RM) <sup>7</sup>	180,829,524	153,289,396
Total Scope 1 and Scope 2 GHG Emission Intensity (kgCO <sub>2</sub> e/RM)	0.008	0.011

For further information relating to targets, please refer to “**About this Report – Targets**”.

For FY2025, the Group has not established specific targets for this area as it is currently focused on strengthening data collection processes and establishing a reliable baseline for future performance tracking. The Group acknowledges that target-setting will be mandatory from the following reporting year and is in the process of developing measurable and relevant targets to be implemented accordingly.

The sustainability target and the methodology applied in setting the climate target have not been subjected to validation or assurance by any independent third party. The target was internally developed and approved based on management’s assessment and available industry benchmarks. In setting these targets, the Group did not apply a sectoral decarbonisation approach. Instead, the targets reflect internal assessments and practical operational constraints. The Group does not plan to use carbon credits to offset greenhouse gas emissions in achieving its targets, and no reliance on carbon credits is foreseen soon. While a sector-specific pathway has not been adopted at this stage, the Group continues to monitor the development of methodologies and standards and may evaluate the application of sectoral decarbonisation approaches in future target-setting exercises to enhance alignment with global best practices and stakeholder expectations.

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<sup>7</sup> The unaudited revenue is calculated based on the amalgamated revenue of each park, as reported in the full-year results announcement for the financial year ended 31 December 2025, released on 24 February 2026.

## Focus 3: Protecting the Environment

Environmental conservation and sustainable practices steer the developmental and operational facets of the Group's theme parks. Our approach involves the incorporation of innovative rainwater harvesting techniques, biomimicry landscaping, circular economy principles and the adoption of low-impact development strategies, among other initiatives. Moreover, we prioritise nurturing an appreciation for nature among our visitors, particularly children. To this end, we have instituted an eco-literacy program within our parks.

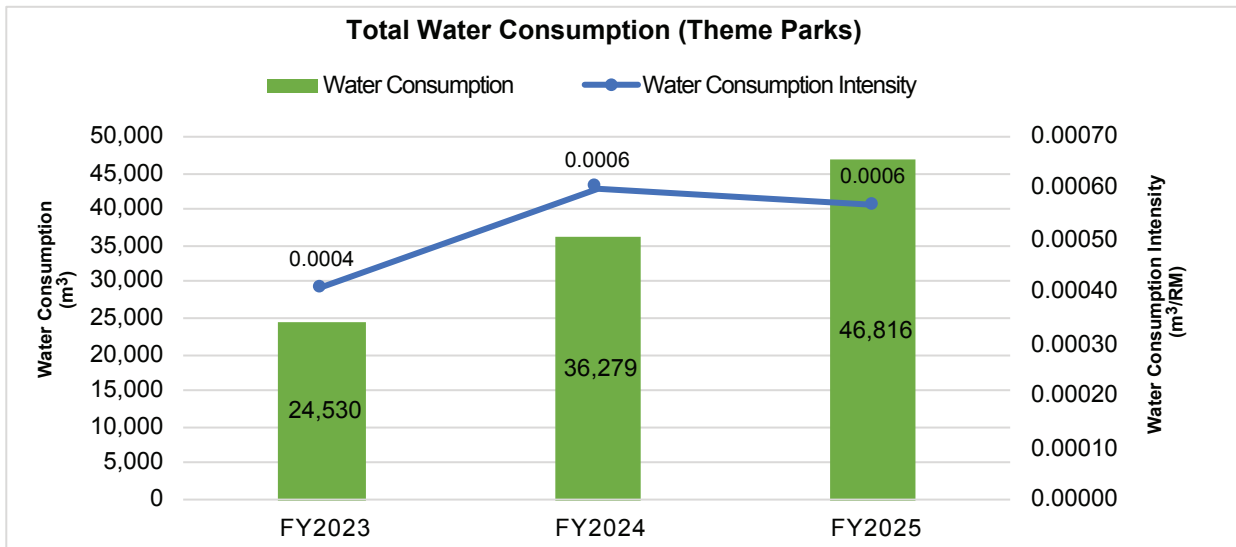
### Water Consumption

We primarily utilise water for our water theme parks and to maintain the greenery in our parks nestled in nature. Our source of water includes freshwater from nearby lakes and streams. The Group aims to reduce its reliance on the use of town water across all its ESCAPE parks by identifying and selecting suitable sites with natural water sources, as well as employing rainwater harvesting and ballast tanks, among others.

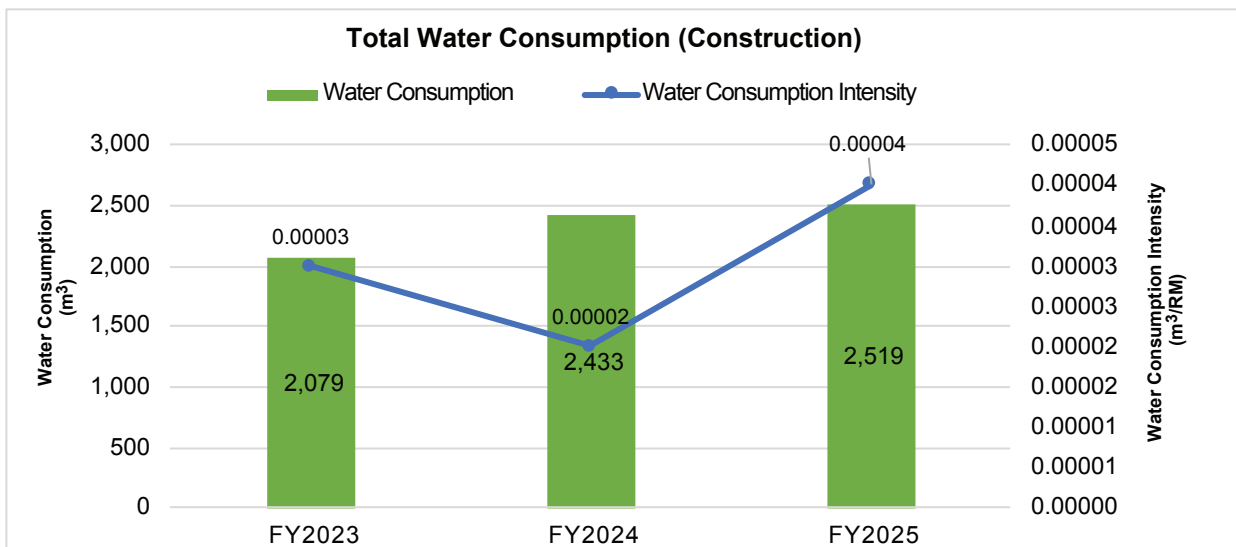
We ensure that all water discharged into natural lakes and streams is treated in our static tanks, which have filtration processes based on guidelines from the local authorities. The Group builds its own Sewage Treatment Plant (“STP”) in each site, which follows local authority standards and guidelines. The STP employs the use of natural water treatment through the use of plant life in water bodies for sediment trapping, nutrient removal and chemical detoxification, and pools are filtered using recycled crushed glass in filtration systems. We transform the existing water bodies on site by clearing them of rubbish and debris and treating the water through natural water treatment through use of plants.

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Our water consumption performance across the theme parks is illustrated in the following graph.



The graph below reflects our water consumption in the construction segment.



## Biomimicry Landscaping

As part of the Group's efforts to incorporate nature-based solutions into our parks, ESCAPE Penang vegetates its roofing with native grass and shrub species. These green roofs offer a multitude of advantages: their substrate retains rainwater, their drained water is cleaner from substrate filtration, cools roofs, their roofing materials have longer lifespans due to insulation against tropical heat and sunlight, sound reduction, and reduced costs to cool down buildings. Rainwater is also harvested from the grass roofs for uses such as watering plants and flushing toilets. Thanks to the biomimicry interventions, 90% of raw water utilised by ESCAPE Penang's play pools is harvested on-site. For FY2025, no new initiatives have been introduced; our priority remains on optimising and effectively implementing these strategies while continuously monitoring their performance to ensure sustained progress and impact.

## Rainwater Harvesting

In most land development projects, the prevalence of concrete, asphalt, building roofs, and compacted vegetated sites results in an increase of rainwater runoff and consequently decreased surface water quality and groundwater infiltration. ESCAPE Penang's biomimicry approach allows rainwater to seep into the ground to support groundwater recharge.

Rather than constructing its pathways and bare surfaces with cement or asphalt, ESCAPE Penang uses layers of natural sand, pebbles, and small rocks, amounting to at least 20cm deep. This slows rainwater runoff, enabling microorganisms in the substrates to digest any water-borne pollutants, purifying the water on its path back into the aquifer, minimising any water-related impacts from our operations.

## Circular Economy

Departing from conventional practices in the theme park industry, the Group employs a circular economy approach in the design and development of its attractions. We aim to create a system that prioritises waste reduction while maximising resource utilisation by fostering a culture of reusing and recycling, wherever feasible.

## Low-Impact Development

The Group opted for shipping containers as substitutes for conventional building structures as they are quicker and easier to assemble, while emitting less pollution and reducing the need for new building materials. Their standardised sizes provide endless possibilities of configurations and interventions to suit different uses. Moreover, containers can relocate easily with minimal labour and energy, playing into ESCAPE's low-impact development mantra.

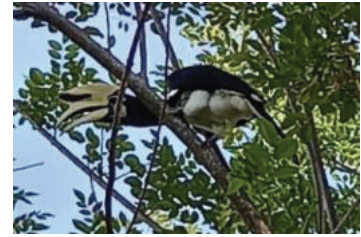
The Group is committed to enhancing the customer experience through continuous upgrades to our parks while integrating innovative and sustainable practices. In 2024, we enhanced the attraction offerings at ESCAPE Penang by introducing the world's largest tipping bucket and the world's longest dry ski slope, further strengthening the park's appeal and visitor experience. Following our tradition of thoughtful development, these upgrades are complemented by improvements to fundamental infrastructure, such as walkways and drainage systems, reflecting our attention to detail and care for our guests.

Similar to past projects, such as the Longest Zip Coaster and Longest Tube Water Slide, which were installed without heavy machinery to preserve the natural environment, the tipping bucket installation exemplifies our dedication to balancing innovation with environmental stewardship. Additionally, we continue to incorporate sustainability initiatives into attractions, such as using gravity for self-powered rides and integrating solar energy to reduce operational energy consumption. These efforts align with our mission to deliver exceptional experiences while prioritising sustainability.

## Habitat Restoration

The Group recognises that our theme park development process poses a potential impact on biodiversity due to its proximity to nature areas.

We have pioneered the ESCAPE brand of theme parks based on outdoor play in a natural environment while taking a green, low-impact approach to our development because it is the most natural approach, regardless of the prominence and pageantry of green certification. This has attracted a wide variety of local birds and wildlife to our ESCAPE parks.



Our stance in developing ESCAPE theme parks hinges on our deliberate choice of selecting leftover brownfield sites rather than primary forest sites, allowing us to rejuvenate the land with ESCAPE theme parks. This transformation is evident in the case of ESCAPE Penang, which was previously a leftover brownfield site comprising abandoned office buildings, workers' quarters and warehouses from the Teluk Bahang Dam construction in 1998. We then adopted a low-impact, green approach to building ESCAPE Penang to revitalise the neglected site.

ESCAPE Penang (44 acres) has planted more than 4,000 trees in the park, including approximately 300 coconut trees, Angsana (*Pterocarpus indicus*), Ketapang (*Terminalia catappa*), and Acacia. So far, our Penang theme park has transplanted 104 trees in the playpark at a cost of some RM6,800 per tree. These trees were originally from construction sites and would have been cut down. Weighing between 15 and 42 tonnes each, they are on average 50 years old.

Similarly, more than 4,000 trees have been planted in ESCAPE Ipoh (120 acres), and the detention pond has been cleared of debris and rubbish. The water quality has been restored through the diversion of upstream pollution from the water body. The water body has been treated naturally with plant life and earth drains.

We have also launched our "tree adoption" programme in ESCAPE Penang, which will encourage land owners to contact ESCAPE Penang for transplanting unwanted trees from their lands to sites operated by ESCAPE. We hope that through these initiatives, we can not only extend the life of these trees but also contribute to the preservation and enrichment of natural landscapes within our parks.

In 2025, we continued our reforestation momentum throughout the year, further strengthening our commitment to environmental stewardship across all our adventure parks. Our efforts included ongoing landscaping enhancements designed to enrich the natural surroundings and elevate the overall guest experience. We introduced thoughtfully enhanced greenery for our new Private Base Camp experience at ESCAPE Penang, creating a more immersive setting that blends adventure with nature. Through these continuous improvements, we reaffirm our dedication to preserving, restoring, and harmonising our parks with the natural environment.

## Waste

The primary waste streams across our operations encompass green waste and general waste. This includes waste generated from visitors to our theme parks. We are committed to effectively managing our waste, focusing on reduction and recycling initiatives whenever viable. We have employed recycling bins throughout our theme parks to encourage visitors to recycle waste, where applicable. Furthermore, we work with our

external F&B contractors to minimise the use of single-use plastics in their operations in our theme parks. Specifically addressing green waste, we compost where possible and use the waste for soil rehabilitation and enrichment to aid in plant growth.

Regarding the treatment and disposal of operational waste, the Group ensures that all general waste is handled by the licensed waste contractors. These contractors adhere to industry best practices and local regulations, disposing of the waste in line with established standards.

## Promoting Eco-Literacy

With sustainability at the core of our ESCAPE brand, it is imperative for us at the Group to champion eco-literacy to our visitors and educate them about sustainable principles and environmental conservation practices. We truly believe that people absorb information most effectively in moments of enjoyment.

To communicate ESCAPE's environmental initiatives and thought-provoking ideas, these messages are printed on signage placed throughout the park for visitors to see as they play. These messages surround the visitors, sending a subtle message all over our parks.

Encouraging eco-literacy from an early age is paramount, especially where children learn best through play and immersive experience. The Group encourages primary school field trips to ESCAPE Penang by selling school group tickets at significantly lowered rates for better access, especially among students of lower-income households, who might not otherwise have such opportunities.

Central to promoting eco-literacy is nurturing a genuine appreciation for the natural environment. This is where the immersive experience of playing in nature is vital to our visitors. At ESCAPE, the visitor absorbs these messages and draws their own conclusions through due thought and self-determination. We won't pressure visitors to become more environmentally aware and sensitive, but by introducing nature to children, we hope that they will form an intrinsic desire to protect the environment.

The GREENIE Program, covering five key areas of eco-literacy education, has been included in every school visit. It includes both theoretical knowledge and practical application. The five areas covered are:

- 1) Recycling
- 2) Tree Planting
- 3) Water Conservation
- 4) Renewable Energy
- 5) Sustainable Food Cycles

Extending our efforts beyond our own operations, we have also partnered with corporations such as A&W Malaysia Sdn. Bhd., Etika Sdn. Bhd. and RHB Bank Berhad, to expand our eco-literacy education program to primary school children across Malaysia. Our efforts include working on ocean and land clean-up projects to nurture an appreciation for biodiversity and encourage the protection of our natural environments.

## Targets and Performance

Performance Metrics	FY2024	FY2025
Water Consumed (m <sup>3</sup> )	38,712	49,335

Targets <sup>8</sup>	Status	Performance Update for the Period
Maintain social media and website content on green initiatives at least twice a year	Met	The Group has made two social media posts about the Greenie Program – an eco-literacy initiative aimed at reconnecting children with nature through outdoor play and environmental education, fostering a commitment to sustainability.
Transplant 40 trees at ESCAPE theme parks in FY2025	Met	Purchased and planted additional trees in ESCAPE theme parks.
Develop two new games and activities with minimal impact to the environment in ESCAPE Penang from FY2024 to FY2028	Met	In FY2025, the introduction of the new e-scooter with upgraded pavement facilities, along with the Hologate immersive virtual reality experience, represents our continued commitment to expanding recreational and educational experiences.

<sup>8</sup> These targets form part of Sim Leisure's perpetual strategy, with a commitment to maintaining these standards consistently over time.

## Focus 4: Ensuring Health and Safety

Safety is at the heart of the Group, and we prioritise safety amongst both our workers and our visitors. To maintain global standards in workplace safety, we take a proactive approach to accident prevention by implementing a range of measures within our occupational health and safety management systems, both at our attractions and in our construction operations.

### Workers' Health and Safety

Our staff form the foundation of our operations, and we strive to create a safe working environment for all. To this end, we have established an Occupational Safety and Health management (“**OSH**”) system that covers all employees. We have adopted the Sistem Keselamatan Dan Kesihatan Pekerjaan Malaysia (“**MyKKP**”), in line with the requirements of the Department of Occupational Safety and Health (“**DOSH**”) in Malaysia.

Our comprehensive OSH system includes the following procedures:

- A Health and Safety Committee comprising management, representatives of workers and representatives of the employer, and define the Committee's roles, responsibilities and authorities;
  - o The Committee meets quarterly to provide relevant updates on the OSH system.
- Conduct Hazards Identification, Risk Assessment and Risk Control (“**HIRARC**”) study to identify potential risks, identify current safety controls, and take necessary action, factoring in likelihood and severity in judging risks;
- Conduct general safety and health inspections at least every three months on general safety and health issues, potential unsafe conditions or unsafe situations;
  - o Daily routine checks are done by a safety officer in the theme parks. Regular training is provided to our safety officers and safety audits are conducted to ensure the quality of our safety checks.
- Establish procedures for employees to immediately and efficiently report to the management workplace incidents, internal or external, that could have (potential) or had (actual) resulted in safety and health hazards, including: death, bodily injury and disease;
  - o Our HR Policies ensure that workers who report any incident or hazard are treated fairly and protected by our whistle-blowing policy.
- Conduct regular safety briefings and fire drills for employees to be familiar with required procedures;
  - o OSH general guidelines are communicated to staff through on-boarding and induction and general training.
  - o Specific safety training on hazardous and non-hazardous situations is conducted by Safety Officers in each park.
- Promote a workplace culture that prioritises health & safety by training all employees on the Group Occupational Health and Safety Policy and communicating workplace safety procedures relevant to their job scope.

In the event of any incidents, our safety officers will conduct thorough investigations and report to the management for corrective actions. Safety trainings are updated and relevant Standard Operating Procedure (“**SOP**”) are reviewed and revised to address the incident.

The Group's ESCAPE parks comply with all legal requirements in Malaysia in respect of occupational safety and health procedures and employee's health records including:

- Occupational Safety and Health Act 1994 and Factory and Machinery Act 1967
- Fire Services Act 1988
- Penang Island Municipal Council By-laws
- Personal Data Protection Act 2010

In FY2025, there were zero incidents of major work-related injuries<sup>9</sup> and ill-health, zero incidents of work-related near misses, and zero incidents of work-related fatalities in both our theme park and construction operations.

## Customers' Health and Safety

As developers and operators of theme park attractions, the safety and well-being of our visitors are central to our mission. We firmly believe that our park experiences should deliver not only excitement but also a sense of security. Through our stringent safety protocols, we prioritise and invest in ensuring that every guest enjoys our attractions within a safe and secure environment.

The attractions across ESCAPE theme parks have been built according to the Association for Challenge Course Technologies (ACCT) installation guidelines and all relevant requirements of the latest Euro Norm Standards: EN 15567 for rope courses and EN 12572 for artificial climbing structures.

The Group implements rigorous safety audits and preventative maintenance schedules at ESCAPE parks to ensure that all attractions are inspected and serviced on a regular basis and prior to each opening day. These regular safety audits and inspections are carried out by our safety unit led by a team of in-house inspectors certified by the Malaysia Challenge Course Association. Based on the FY2025's park attendance, there was virtually zero incidents relating to customer injuries while there were zero incidents of non-compliance with regulations and voluntary codes.

## Performance and Targets

Performance Metrics	FY2024	FY2025
No. incidents of major work-related injuries and ill-health, work-related near misses, and recordable incidents of work-related fatalities in both our theme park and construction operations	0	0
No. of incidents relating to customer injuries	0	0
No. of incidents from non-compliance with regulations and voluntary codes	0	0

Targets <sup>10</sup>	Status	Performance Update for the Period
Achieve zero workplace incidents	Met	No incidents of major work-related injuries and ill-health.
Achieve zero cases of fatalities or major incidents resulting in permanent disability for visitors	Met	No cases of fatalities or major incidents in the reporting period.

<sup>9</sup> The Group has defined "major injuries" as per the Ministry of Manpower Singapore's definition as "non-fatal but severe injuries". Source: <https://www.mom.gov.sg/faq/wsh-act/what-are-major-injuries-and-minor-injuries>

<sup>10</sup> These targets form part Sim Leisure's perpetual strategy, with a commitment to maintaining these standards consistently over time.

## Focus 5: Developing Human Capital

The Group strives foster a fair and diverse working environment for all our staff and workers. Recognising the priorities of our employees and workers, such as training, fair compensation, and benefits, we pledge our commitment to invest in nurturing and retaining a diverse, resilient talent pool. This investment aligns with our aim to support the ongoing growth and advancement of all our employees in the long run.

### Diversity and Equal Opportunity

The Group is an equal opportunity employer, and staunchly opposes discrimination based on factors such as gender, age, race or religion for both employees and applicants. This creates a diverse, healthy and productive organisation. To this end, it is the Group's policy to provide equal opportunity in recruitment of employees, career development, training, promotion and rewards for all employees. This is essential in upholding a meritocratic environment and developing talent for the long-term success of the organisation.

In FY2025, there were no incidents of discrimination reported.

### Diversity of Employees

In FY2025, we had a total of 403 (281 for theme park operations and 122 for construction operations) employees.

There was a total of 82 new hires<sup>11</sup> and 16 leavers<sup>11</sup> resulting in a new hire rate and turnover rate of 20.3% and 4%, respectively. All employees were hired from the respective countries where our operations are based.

Theme Parks			
Age Group	No. of Employees	New Hires	Turnover
Below 30 years old	222 (79%)	39 (65%)	3 (100%)
30 – 50 years old	49 (17%)	19 (32%)	0 (0%)
Over 50 years old	10 (4%)	2 (3%)	0 (0%)
Gender			
Male	122 (43%)	29 (48%)	2 (67%)
Female	159 (57%)	31 (52%)	1 (33%)
<b>Total</b>	<b>281</b>	<b>60</b>	<b>3</b>

<sup>11</sup> Calculation of number and rate of new employees and leavers only includes permanent and contract employees.

Construction			
Age Group	No. of Employees	New Hires	Turnover
Below 30 years old	13 (11%)	5 (23%)	1 (8%)
30 – 50 years old	90 (74%)	14 (64%)	11 (84%)
Over 50 years old	19 (15%)	3 (13%)	1 (8%)
Gender			
Male	99 (81%)	17 (77%)	12 (92%)
Female	23 (19%)	5 (23%)	1 (8%)
<b>Total</b>	<b>122</b>	<b>22</b>	<b>13</b>
<b>Methodology used</b>	All employees have been recorded using the headcount method at the end of the reporting period.		

Due to the varied nature of our businesses, we have employees who are hired for different employment arrangements. A breakdown of these arrangements can be found in the table below.

Breakdown of employees by type of employment					
Theme Parks					
Gender	Permanent, Full-time	Contract, Full-time	Temporary (Intern)	Non-guaranteed hours <sup>12</sup>	Total
Male	40 (48%)	14 (56%)	13 (42%)	55 (39%)	<b>122 (43%)</b>
Female	43 (52%)	11 (44%)	18 (58%)	87 (61%)	<b>159 (57%)</b>
<b>Total</b>	<b>83</b>	<b>25</b>	<b>31</b>	<b>142</b>	<b>281</b>
Construction					
Gender	Permanent, Full-time	Contract, Full-time	Temporary (Intern)	Non-guaranteed hours <sup>12</sup>	Total
Male	99 (82%)	0 (0%)	NA	NA	<b>99 (81%)</b>
Female	22 (18%)	1 (100%)	NA	NA	<b>23 (19%)</b>
<b>Total</b>	<b>121</b>	<b>1</b>	<b>NA</b>	<b>NA</b>	<b>122</b>

Additionally, we have disclosed our employees according to their employment categories. We have defined our 'Management' as the Executive Directors, Chief Executive Officer and Head of Finance, as well as managers who have a leadership role in the Group. All other employees not in the 'Management' have been categorised as 'Other Employees'.

<sup>12</sup> This refers to short-term employees hired to support our construction segment during major construction activities or peak seasons.

Breakdown of employees by Employee Categories		
<b>Theme Parks</b>		
	<b>Management</b>	<b>Other Employees</b>
<b>By age group</b>		
Below 30 years old	2	220
30 – 50 years old	6	43
Over 50 years old	1	9
<b>By Gender</b>		
Male	5	117
Female	4	155
<b>Total</b>	<b>9</b>	<b>272</b>
<b>Construction</b>		
	<b>Management</b>	<b>Other Employees</b>
<b>By age group</b>		
Below 30 years old	0	21
30 – 50 years old	9	83
Over 50 years old	2	7
<b>By Gender</b>		
Male	8	91
Female	3	20
<b>Total</b>	<b>11</b>	<b>111</b>

## Diversity of Board Members

Amongst our Board of Directors, there are 3 independent directors (60%), and 2 executive directors (40%) who are senior management employees as at end of the FY2025. For more information on our Board, please refer to the Board Composition and Guidance section of our Corporate Governance report in our Annual Report 2024.

Age Group	No. of Individuals	Percentage
Below 30 years old	0	0%
30 – 50 years old	2	40%
Over 50 years old	3	60%
<b>Gender</b>		
Male	4	80%
Female	1	20%
<b>Total</b>	<b>5</b>	<b>100%</b>

## Training and Education

Our employees engage in a wide range of career development initiatives and training programs, including our Customer Training Program and KidZania Training Company Induction.

In FY2025, our employees attended a total of 2,940.0 hours of training and an average of 7.3 hours of training per employee. The table below shows the breakdown of average hours of training per employee by gender and employee category.

Our management remains committed to fostering continuous learning and professional growth among our employees. This year, we have significantly increased our investment in training and development, with total training hours rising from 2,688.5 (FY2024) to 2,940 (FY2025) —a remarkable 9.35% increase.

The average training hours per employee have also surged from 7.09 to 7.30 hours, reflecting our dedication to equipping our workforce with the necessary skills and knowledge to remain competitive in the industry. This substantial growth underscores our proactive approach to employee development, ensuring they remain empowered, engaged, and prepared for future challenges.

Theme Park	Total hours of training	Average hours of training
Management	27	3
Other Employees	1,593	5.86
<b>Gender</b>		
Male	960	7.87
Female	660	4.15
<b>Construction</b>	<b>Total hours of training</b>	<b>Average hours of training</b>
Management	144	13.09
Other Employees	1,176	10.59
<b>Gender</b>		
Male	1,116	11.27
Female	204	8.87

In addition to training and development programs, permanent, full-time employees undergo scaling performance evaluations. These evaluations help ensure that our employees are aligned with our organisational objectives, while also paving the way for career advancement. Our performance reviews are conducted twice a year for permanent staff.

We recognise that some of our employees did not receive a performance review in FY2025. This was mainly because some employees were still under probation when performance reviews were conducted and other employees were engaged in on-site construction activities.

Employees who have received performance reviews			
Theme Parks			
	Number of Employees eligible for Performance Reviews <sup>13</sup>	Number of Employees who received Performance Reviews	Percentage of Employees who received Performance Reviews
Employee Categories			
Management	7	7	100%
Other Employees	74	70	95%
Gender			
Male	39	37	95%
Female	42	40	95%
<b>Total</b>	<b>81</b>	<b>77</b>	<b>95%</b>
Construction			
	Number of Employees eligible for Performance Reviews <sup>13</sup>	Number of Employees who received Performance Reviews	Percentage of Employees who received Performance Reviews
Employee Categories			
Management	9	9	100%
Other Employees	110	106	96%
Gender			
Male	98	96	98%
Female	21	19	90%
<b>Total</b>	<b>119</b>	<b>115</b>	<b>97%</b>

## Employee Benefits

All full-time employees are covered by our healthcare insurance and medical benefits. In addition, full-time employees are entitled to medical and annual leave, as well as free entry into the theme park. Eligible full-time employees are also entitled to parental leave. The table below illustrates the breakdown of employees from our theme parks segment who took parental leave in FY2025.

<sup>13</sup> Numbers including all FT permanent employees excluding directors and senior management.

	Theme Parks		Construction	
	Male	Female	Male	Female
No. of employees that took parental leave in FY2025	2	1	2	NA
No. of employees due to return in FY2025 *	0	1	0	NA
No. of employees who returned to work after parental leave ended	2	0	2	NA
Return to work rate	100%	0%	100%	NA
No. of employees that took parental leave in FY2024	1	0	5	2
No. of employees who returned to work after leave ended and were still employed after 12 months	1	0	5	1
Retention rate	100%	NA	100%	50%

Note \* > Includes employee took parental leave in FY2025 and only due to return in FY2026.

Note > N/A – Not applicable

## Market Presence

The Group uphold best practices concerning employee engagement, including equitable remuneration and meeting minimum wage standards as stipulated by local labour regulations. In FY2025, local minimum wage for Malaysia is RM 1,700 and the KSA is SAR 4,000.

The Group acknowledges the invaluable advantages of recruiting local talent, which not only enriches our business operations but also strengthens our economic contributions within each region. Actively pursuing this commitment, we prioritise the hiring of senior management from the local talent pool across our key operational regions. In FY2025, 100% of theme park and construction's Management were hired locally <sup>14</sup>.

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<sup>14</sup> We have defined 'local' as individuals who live in the city or town of the entity they are managing.

## Performance and Targets

Performance Metrics	FY2024	FY2025
No. of incidents of discrimination	0	0
No. of cases of non-compliance with labour law	0	0
No. of average training hours per employee	7.09	7.30

Targets <sup>15</sup>	Status	Performance Update for the Period
Zero incidents of discrimination	Met	No incident of discrimination in the reporting period.
Zero significant non-compliance with labour laws	Met	No cases of non-compliance with labour laws in the reporting period.
To provide at least three average hours of training per employee by FY2026	Met	In FY2025, the average training hours per employee was 7.30 hours. We remain committed to enhancing employee development and will continue to monitor training hours to ensure competitiveness and skill growth for our employees.
To provide at least six hours average hours of training per employee from FY2030		

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<sup>15</sup> These targets form part of Sim Leisure's perpetual strategy, with a commitment to maintaining these standards consistently over time.

## Focus 6: Contributing to the Local Economy

The Group is dedicated to fostering a positive influence within the communities neighbouring its operational sites. This commitment is exemplified through various initiatives such as actively endorsing local enterprises, providing employment opportunities to community members, catalysing tourism revenue, and prioritizing local suppliers whenever feasible. By aligning with and supporting the growth of indigenous businesses and sourcing talent from the area, we aim to fortify the socio-economic fabric of the nearby communities we operate in.

### Communal Living and Shared Responsibility

The Group always strives to bring a positive impact to the local communities it operates in and engages with. An example is ESCAPE Penang, which is situated within the Teluk Bahang community.

When developing ESCAPE Penang, the Group factored in the consideration of ethics, social responsibility, and reducing dependency on external resources. ESCAPE Penang desires to be transparent and is committed to its local community by supporting local businesses and employing local staff. ESCAPE Penang is currently the community's largest employer, and in fact, the majority of ESCAPE Penang's workforce comprises those from the Teluk Bahang community.

The Group intends to replicate the communal impact in other regions of expansion domestically and internationally, as this approach can yield a greater return beyond commercial gain, making communities more economically equitable and resilient.

### Indirect Economic Impacts

The Group's operations have increased tourism and brought about increased revenue for local communities around the parks. In FY2025, we implemented these initiatives:

Firstly, our outdoor parks, ESCAPE Penang and ESCAPE Ipoh, are strategically located in suburban areas on the outskirts of their respective cities, where they serve as powerful catalysts for local economic growth. By drawing a diverse mix of domestic and international visitors, the parks stimulate increased activity in the surrounding vicinity, as guests often extend their stay to explore nearby dining establishments, retail outlets, homestays, and hotels. This influx of visitors generates meaningful spillover benefits for local businesses and service providers.

Moreover, our strong commitment to local procurement ensures that regional suppliers, contractors, and small enterprises directly benefit from our operations and expansion efforts. From landscaping services to food and beverage sourcing, our partnerships create sustained demand that supports community livelihoods. Collectively, these contributions foster a more vibrant, diversified, and resilient local economy while positioning our parks as long-term drivers of sustainable development within their surrounding communities.

In FY2025, we provided over 4,000 complimentary tickets to persons with disabilities (OKU) and senior citizens, along with more than 77,000 heavily subsidized tickets for school children across our theme parks, reinforcing our commitment to accessibility and community engagement.

## Local Procurement

The Group actively supports the local economy by procuring from local suppliers, whenever possible. We prioritise sourcing from local goods and services suppliers, engaging overseas suppliers only in instances where eligible local options are unavailable.

Proportion of Spending on Local Suppliers	
Theme Parks segment	95%
Construction segment	90%

## Performance and Targets

Performance Metrics	FY2024	FY2025
Percentage of procurement made locally	90% (Theme Park) 77% (Construction)	95% (Theme Park) 90% (Construction)

Targets <sup>16</sup>	Status	Performance Update for the Period
Minimum 60% of procurement made locally	Met	During the reporting period, both the theme park and construction segments sourced at least 90% of their procurement locally, reinforcing our commitment to supporting local suppliers and economies.

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<sup>16</sup> These targets form part of Sim Leisure's perpetual strategy, with a commitment to maintaining these standards consistently over time.

## SGX Six Primary Components Index

S/N	Primary Component	Section Reference
1	Material Topics	<ul style="list-style-type: none"> <li>Stakeholder Engagement and Materiality Assessment</li> </ul>
2	Climate-related disclosures	<ul style="list-style-type: none"> <li>Focus 2: Resiliency to Climate Change</li> </ul>
3	Policies, Practices and Performance	<ul style="list-style-type: none"> <li>Sustainability Strategy Overview</li> <li>Focus 1: Upholding Governance and Ethics</li> <li>Focus 2: Resiliency to Climate Change</li> <li>Focus 3: Protecting the Environment</li> <li>Focus 4: Ensuring Health and Safety</li> <li>Focus 5: Developing Human Capital</li> <li>Focus 6: Contributing to the Local Economy</li> </ul>
4	Board Statement	<ul style="list-style-type: none"> <li>Focus 1: Upholding Governance and Ethics               <ul style="list-style-type: none"> <li>Board Statement</li> </ul> </li> </ul>
5	Targets	<ul style="list-style-type: none"> <li>Focus 1: Upholding Governance and Ethics</li> <li>Focus 2: Resiliency to Climate Change</li> <li>Focus 3: Protecting the Environment</li> <li>Focus 4: Ensuring Health and Safety</li> <li>Focus 5: Developing Human Capital</li> <li>Focus 6: Contributing to the Local Economy</li> </ul>
6	Framework	<ul style="list-style-type: none"> <li>About This Report</li> </ul>

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# GRI Content Index

<b>Statement of use</b>	Sim Leisure Group Ltd. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 with reference to the GRI Standards 2021.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI Standard	Disclosure	Section Reference and/or Reason for Omission
<b>General disclosures</b>		
<b>GRI 2: General Disclosures 2021</b>	2-1 Organisational details	Our Business
	2-2 Entities included in the organisation's sustainability reporting	About This Report
	2-3 Reporting period, frequency and contact point	About This Report
	2-4 Restatements of information	About This Report
	2-5 External assurance	About This Report
	2-6 Activities, value chain and other business relationships	Our Business
	2-7 Employees	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Diversity of Employees</li> </ul>
	2-8 Workers who are not employees	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Diversity of Employees</li> </ul>
	2-9 Governance structure and composition	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>ESG Governance</li> </ul>
	2-10 Nomination and selection of the highest governance body	Annual Report 2025
	2-11 Chair of the highest governance body	Annual Report 2025
	2-12 Role of the highest governance body in overseeing the management of impacts	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>ESG Governance</li> </ul>
	2-13 Delegation of responsibility for managing impacts	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>ESG Governance</li> </ul>
	2-14 Role of the highest governance body in sustainability reporting	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>ESG Governance</li> </ul>
	2-15 Conflicts of interest	Annual Report 2025
	2-16 Communication of critical concerns	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>Whistle-Blowing Policy</li> </ul>

GRI Standard	Disclosure	Section Reference and/or Reason for Omission
	2-17 Collective knowledge of the highest governance body	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>ESG Governance</li> </ul>
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2025
	2-19 Remuneration policies	Annual Report 2025
	2-20 Process to determine remuneration	Annual Report 2025
	2-21 Annual total compensation ratio	Annual Report 2025
	2-22 Statement on sustainable development strategy	Chairman/CEO Message to Stakeholders <ul style="list-style-type: none"> <li>Focus 1: Upholding Governance and Ethics</li> <li>Board Statement</li> </ul>
	2-23 Policy commitments	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>Policy Commitments</li> </ul>
	2-24 Embedding policy commitments	Focus 1 – 6
	2-25 Processes to remediate negative impacts	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>Whistle-Blowing Policy</li> </ul> Focus 4: Ensuring Health and Safety <ul style="list-style-type: none"> <li>Workers' Health and Safety</li> </ul>
	2-26 Mechanisms for seeking advice and raising concerns	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>Whistle-Blowing Policy</li> </ul>
	2-27 Compliance with laws and regulations	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>Corporate Compliance</li> </ul>
	2-28 Membership associations	The Group is a member of the following associations: <ul style="list-style-type: none"> <li>International Association of Amusement Parks and Attractions, since 2007</li> <li>World Waterpark Association</li> </ul>
	2-29 Approach to stakeholder engagement	Stakeholder Engagement and Materiality Assessment
	2-30 Collective bargaining agreements	Not applicable. Employees are not covered by collective bargaining agreements.
<b>Material topics</b>		
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Focus 1 – 6
	3-2 List of material topics	Focus 1 – 6

Focus 1: Upholding Good Governance and Ethics		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics	Focus 1: Upholding Governance and Ethics
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Anti-Corruption Policy</li> </ul>
	205-2 Communication and training about anti-corruption policies and procedures	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Anti-Corruption Policy</li> </ul>
	205-3 Confirmed incidents of corruption and actions taken	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Anti-Corruption Policy</li> </ul>
<b>GRI 207: Tax 2019</b>	207-1 Approach to Tax	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Tax Compliance</li> </ul>
	207-2 Tax Governance, Control and Risk Management	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Tax Compliance</li> </ul>
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Not applicable – we will start screening new suppliers using environmental criteria and document it as part the new supplier evaluation process from FY2024 onwards.
	308-2 Negative environmental impacts in the supply chain and actions taken	<b>308-2 (b), (c), (d), (e):</b> Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Supply Chain Management</li> </ul> <b>308-2 (a),</b> This metric is under evaluation.
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at signing risk for incidents of child labor	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Supply Chain Management</li> </ul> Information relating to our suppliers is not available – our current supplier evaluation system does not include our suppliers’ practices and/or policies relating to child labor.
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents or forced or compulsory labor	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Supply Chain Management</li> </ul>
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Supply Chain Management</li> </ul>
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Focus 1: Upholding Governance and Ethics <ul style="list-style-type: none"> <li>• Supply Chain Management</li> </ul>

	414-2 Negative social impacts in the supply chain and actions taken	<p><b>414-2 (b), (c), (d), (e):</b> Focus 1: Upholding Governance and Ethics</p> <ul style="list-style-type: none"> <li>Supply Chain Management</li> </ul> <p><b>414-2 (a):</b> This metric is under evaluation.</p>
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>Focus 1: Upholding Governance and Ethics</p> <ul style="list-style-type: none"> <li>Customer Privacy</li> </ul>
<b>Focus 2: Resiliency to Climate Change</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics	Focus 2: Resiliency to Climate Change
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organisation	<p>Focus 2: Resiliency to Climate Change</p> <ul style="list-style-type: none"> <li>Energy and Emissions</li> </ul>
	302-3 Energy intensity	<p>Focus 2: Resiliency to Climate Change</p> <ul style="list-style-type: none"> <li>Energy and Emissions</li> </ul>
	302-4 Reduction of energy consumption	<p>Focus 2: Resiliency to Climate Change</p> <ul style="list-style-type: none"> <li>Energy and Emissions</li> </ul>
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	<p>Focus 2: Resiliency to Climate Change</p> <ul style="list-style-type: none"> <li>Energy and Emissions</li> </ul>
	305-2 Energy indirect (Scope 2) GHG emissions	<p>Focus 2: Resiliency to Climate Change</p> <ul style="list-style-type: none"> <li>Energy and Emissions</li> </ul>
	305-4 GHG emissions intensity	<p>Focus 2: Resiliency to Climate Change</p> <ul style="list-style-type: none"> <li>Energy and Emissions</li> </ul>
	305-5 Reduction of GHG emissions	<p>Focus 2: Resiliency to Climate Change</p> <ul style="list-style-type: none"> <li>Energy and Emissions</li> </ul>
<b>Focus 3: Protecting the Environment</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics	Focus 3: Protecting the Environment
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	<p>Focus 3: Protecting the Environment</p> <ul style="list-style-type: none"> <li>Water Consumption</li> </ul>
	303-2 Management of water discharge-related impacts	<p>Focus 3: Protecting the Environment</p> <ul style="list-style-type: none"> <li>Water Consumption</li> </ul>
	303-5 Water consumption	<p>Focus 3: Protecting the Environment</p> <ul style="list-style-type: none"> <li>Water Consumption</li> </ul>
<b>GRI 304: Biodiversity 2016</b>	304-2 Significant Impacts of Activities Products and Services on Biodiversity	<p>Focus 3: Protecting the Environment</p> <ul style="list-style-type: none"> <li>Habitat Restoration</li> </ul>
	304-3 Habitats Protected or Restored	<p>Focus 3: Protecting the Environment</p> <ul style="list-style-type: none"> <li>Habitat Restoration</li> </ul>

<b>GRI 306: Waste 2016</b>	306-1 Waste generation and significant waste-related impacts	NA
	306-2 Management of significant waste-related impacts	Focus 3: Protecting the Environment • Waste
	306-3 Waste generated	N/A
	306-5 Waste directed to disposal	Focus 3: Protecting the Environment • Waste
<b>Focus 4: Ensuring Health and Safety</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics	Focus 4: Ensuring Health and Safety
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	403-3 Occupational health services	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	403-5 Worker training on occupational health and safety	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	403-8 Workers covered by an occupational health and safety management system	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	403-9 Work-related injuries	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	403-10 Work-related ill health	Focus 4: Ensuring Health and Safety • Workers' Health and Safety
	<b>GRI 416 Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		Focus 4: Ensuring Health and Safety • Customers' Health and Safety

Focus 5: Developing Human Capital		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics	Focus 5: Developing Human Capital
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Market Presence</li> </ul>
	202-2 Proportion of senior management hired from the local community	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Market Presence</li> </ul>
<b>GRI 401: Employment</b>	401-1 New employee hires and employee turnover	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Diversity of Employees</li> </ul>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Employee Benefits</li> </ul>
	401-3 Parental leave	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Employee Benefits</li> </ul>
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Training and Education</li> </ul>
	404-2 Programs for upgrading employee skills and transition assistance programs	<b>404-2(a):</b> Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Training and Education</li> </ul> <b>404-2(b):</b> Not applicable. The Group does not have any transition assistance programs.
	404-3 Percentage of employees receiving regular performance and career development reviews	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Training and Education</li> </ul>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Diversity of Employees</li> </ul>
<b>GRI 406: Non-Discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Focus 5: Developing Human Capital <ul style="list-style-type: none"> <li>Diversity and Equal Opportunity</li> </ul>
Focus 6: Contributing to the Local Economy		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics	Focus 6: Contributing to Local Economy
<b>GRI 201: Economic Performance 2016</b>	201-2 Financial implications and other risks and opportunities due to climate change	Focus 2: Resiliency to Climate Change Climate-related Risks and Opportunities

<b>GRI 203: Indirect Economic Impacts 2016</b>	203-2 Significant indirect economic impacts	Focus 6: Contributing to Local Economy <ul style="list-style-type: none"> <li>Communal Living and Shared Responsibility</li> <li>Indirect Economic Impacts</li> </ul>
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Focus 6: Contributing to Local Economy <ul style="list-style-type: none"> <li>Local Procurement</li> </ul>

## SASB Index

Topic	Metric	Section Reference
<b>Energy Management</b>	1) Total energy consumed, 2) Percentage grid electricity and 3) Percentage renewable	Focus 2: Resiliency to Climate Change <ul style="list-style-type: none"> <li>Energy and Emissions</li> </ul>
<b>Customer Safety</b>	1) Fatality rate and 2) Injury rate for customers	Focus 4: Ensuring Health and Safety <ul style="list-style-type: none"> <li>Customers' Health and Safety</li> </ul>
	Percentage of facilities inspected for safety, percentage of facilities that failed inspection	Focus 4: Ensuring Health and Safety <ul style="list-style-type: none"> <li>Customers' Health and Safety</li> </ul>
<b>Workforce Safety</b>	1) Total recordable incident rate (TRIR) and 2) near miss frequency rate (NMFR) for (a) permanent employees and (b) seasonal employees	Focus 4: Ensuring Health and Safety <ul style="list-style-type: none"> <li>Workers' Health and Safety</li> </ul>
<b>ACTIVITY METRIC</b>		
Attendance	Approximately 580,000 visitors in FY2025.	
Number of customer-days	Data is not tracked as re-entry is allowed within the same day. Estimation: Half of the day's operating hours	

# IFRS Index

IFRS S1 Disclosures	Source	Relevant Sections
<b>Conceptual Foundations</b>		
<b>Fair Representation</b>	IFRS S1 10-16	Throughout the Report
<b>Materiality</b>	IFRS S1 17-19	Focus 2: Resiliency to Climate Change
<b>Reporting Entity</b>	IFRS S1 20	About This Report – Reporting Scope
<b>Connected Information</b>	IFRS S1 21-24	Focus 2: Resiliency to Climate Change
<b>General Requirements</b>		
<b>Sources of guidance</b>	IFRS S1 59	About This Report – Reporting Principles and Statement of Use  Focus 2: Resiliency to Climate Change
<b>Timing of report</b>	IFRS S1 64-69	About This Report
<b>Comparative Information</b>	IFRS S1 70-71	Focus 2: Resiliency to Climate Change
<b>Statement of Compliance</b>	IFRS S1 72-73	About This Report – Reporting Principles and Statement of Use
<b>Judgements, Uncertainties and Errors</b>		
<b>Judgements</b>	IFRS S1 74-76	Focus 2: Resiliency to Climate Change
<b>Uncertainties</b>	IFRS S1 77-82	Focus 2: Resiliency to Climate Change
<b>Errors</b>	IFRS S1 83-86	N/A

IFRS S2	Guidance	Source	Relevant Sections
<b>Governance</b>	a) Governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities	IFRS S2 6 (a(i)-a(v))	Focus 1: Governance and Economic Impact  Focus 2: Resiliency to Climate Change
	b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	IFRS S2 6 (b(i)-b(ii))	
<b>Strategy</b>	a) the <b>climate-related risks and opportunities</b> that could reasonably be expected to affect the entity's prospects	IFRS S2 10-12	Focus 2: Resiliency to Climate Change
	b) the <b>current and anticipated effects</b> of those climate-related risks and opportunities on the entity's business model and value chain	IFRS S2 13	
	c) the effects of those climate-related risks and opportunities on the <b>entity's strategy and decision-making</b> , including information about its climate-related transition plan	IFRS S2 14	
	d) the effects of those climate-related risks and opportunities on <b>the entity's financial position, financial performance and cash flows</b> for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and	IFRS S2 15-21	

IFRS S2	Guidance	Source	Relevant Sections
	<p>long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning; and</p> <p>e) the <b>climate resilience of the entity's strategy</b> and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities</p>	IFRS S2 22-23	
<b>Risk Management</b>	(a) the <b>processes and related policies</b> the entity uses to identify, assess, prioritise and monitor climate-related risks.	IFRS S2 25 (a)	Focus 2: Resiliency to Climate Change
	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; and	IFRS S2 25 (b)	
	c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring CRROs are integrated into and inform the entity's overall risk management process	IFRS S2 25 (c)	
<b>Metrics and targets</b>	Climate-related metrics	IFRS S2 29-32	
	Climate-related targets	IFRS S2 33-37	

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