

KENHOME™
KENHOME GROUP

KenHome Corporation | A wholly-owned subsidiary of The Ravine of Willows, Inc.

ESG | Sustainability Framework

Building
what endures.

Inaugural Sustainability Framework | 2026 Commitments

Reporting period: 1 January – 31 December 2026

Prepared with reference to: GRI Standards 2021 | IFRS S1 / S2 (ISSB) | TCFD | SASB IF-EN

Aligned with: UN SDGs | UN Global Compact | UN Guiding Principles on Business and Human Rights | CDP

Independent third-party assurance to be obtained on selected indicators in subsequent reporting cycles (see Section 18)

Published in English | Translations available in Spanish, French, Portuguese, Mandarin, Arabic, Hindi

Message from the Chairman & Chief Executive Officer

To our shareholders, our colleagues, our clients, our supply chain partners, the communities in which we build, and to those who hold us accountable for the consequences of our work:

KenHome was conceived to operate at the highest tier of the global construction industry. The structures and infrastructure we are built to deliver — super-tall towers, hyperscale data centers, transportation systems, energy and industrial facilities, healthcare campuses, mixed-use districts, mission-critical infrastructure — shape skylines, mobility, the digital economy, and the homes and workplaces in which human lives unfold. Our choices about carbon, about the people who build for us, about the communities we touch, and about the integrity of what we deliver compound across decades.

This is the inaugural Sustainability Framework of the KenHome Group. It is published as a single integrated disclosure setting out the standards, governance, commitments, and reporting architecture by which the Group will operate. It is prepared with reference to the Global Reporting Initiative (GRI) Standards 2021, the IFRS Sustainability Disclosure Standards (S1 and S2) issued by the International Sustainability Standards Board, the recommendations of the Task Force on Climate-related Financial Disclosures, and the SASB Engineering & Construction Services Standard, with alignment to the UN Sustainable Development Goals, the UN Global Compact, and the UN Guiding Principles on Business and Human Rights.

We have written this Framework to be honest about where we are. KenHome is at the early stage of a long-horizon ambition. This inaugural disclosure establishes baselines, commitments, and the methodology by which we will measure ourselves — not retrospective performance against years of audited data we do not yet have. We will not greenwash. Where we are establishing baselines, we say so. Where we have set targets, we name them, we name the year, we name the methodology, and we will report progress every year against those targets. In subsequent annual reports, the Group will disclose performance against the baselines and commitments set out here, and will progressively obtain independent third-party assurance on the most material indicators.

Our commitments organize around four pillars. Climate and Environment: a science-based emissions reduction trajectory aligned with limiting warming to 1.5°C, with net-zero across the value chain by 2050. People, Safety and Wellbeing: a Total Recordable Incident Rate target competitive with the world's safest contractors, zero fatalities as the only acceptable standard, and a living-wage commitment progressively extended through our supply chain. Communities and Inclusive Procurement: meaningful local content and inclusive procurement in every market in which we operate, governed by transparent reporting. Governance, Ethics and Resilience: a zero-tolerance integrity standard, applied without geographic exception, supported by an independent Speak Up architecture.

“The scale of our ambition confers responsibility. The integrity of our work earns the right to keep building.”

Ekene C. Enemo

Chairman, Founder & Chief Executive Officer
KenHome Corporation

Framework at a Glance

The KenHome Group is a construction enterprise headquartered in Dallas, Texas, built for global operation. The Group is structured around five integrated business platforms: Building Construction; Infrastructure & Civil; Investment & Real Estate Development; Engineering, Survey & Design; and New Business including hyperscale data center fit-out, advanced industrial, energy transition, and digital infrastructure.

This Sustainability Framework is the Group's inaugural ESG disclosure. It establishes commitments rather than retrospective performance. KenHome will publish operational metrics in subsequent annual reports as the Group's data systems, project portfolio, and reporting boundary mature.

Headline Commitments

The Group's principal sustainability commitments, each developed with reference to recognized international frameworks and described in detail in the relevant pillar sections of this Framework:

- **Climate:** net-zero greenhouse gas emissions across the value chain by 2050, with a science-based interim reduction target aligned to a 1.5°C pathway under the Science Based Targets initiative methodology.
- **Safety:** zero fatalities as the non-negotiable Group standard; Total Recordable Incident Rate and Lost-Time Incident Rate targets benchmarked to the world's safest contractors, set out in Section 11.
- **People:** living-wage commitment for directly employed personnel, progressively extended through tier-1 supply chain, by 2030.
- **Communities:** project-level community engagement plan for projects greater than US\$50 million; FPIC standard for any operations affecting Indigenous Peoples; resettlement to IFC Performance Standard 5.
- **Ethics:** zero tolerance for bribery and corruption, applied without geographic exception; multi-channel Speak Up architecture; non-retaliation guarantee.
- **Disclosure:** progressive expansion of independent third-party assurance on the most material indicators, beginning with safety and Scope 1 and 2 GHG emissions in subsequent reporting cycles.

How to Read This Framework

This Framework is structured to align with the GRI Standards 2021 reporting model, IFRS S1 and S2, the TCFD recommendations, and the SASB Engineering & Construction Services standard. Section references are mapped at the GRI / SASB / IFRS / TCFD content index in Section 19. Forward-looking commitments are clearly identified. Where 2026 baseline measurement is in progress, the Framework states so explicitly rather than reporting unverified figures.

Contents

PART I — ABOUT THIS REPORT AND THE GROUP

1. About This Report.....	10
2. About the KenHome Group.....	12
3. 2026 Reporting Approach.....	14

PART II — STRATEGY AND GOVERNANCE

4. Sustainability Strategy: Build to Last 2030 / 2050.....	16
5. Materiality and Stakeholder Engagement.....	18
6. Governance of Sustainability.....	21

PART III — PILLAR I: CLIMATE AND ENVIRONMENT

7. Climate Strategy and Net-Zero Pathway.....	24
8. TCFD / IFRS S2 Climate-Related Financial Disclosure.....	26
9. Energy, Water, Waste, and Biodiversity.....	30
10. Embodied Carbon and Sustainable Materials.....	33

PART IV — PILLAR II: PEOPLE, SAFETY, AND WELLBEING

11. Health, Safety, and Wellbeing.....	35
12. Human Capital and Talent Development.....	38
13. Equal Opportunity and Inclusive Workplace.....	40

PART V — PILLAR III: COMMUNITIES AND HUMAN RIGHTS

14. Human Rights and Modern Slavery.....	42
15. Communities and Inclusive Procurement.....	44

PART VI — PILLAR IV: GOVERNANCE, ETHICS, AND RESILIENCE

16. Business Ethics and Anti-Corruption.....	46
17. Data Security and Privacy.....	48

PART VII — DISCLOSURE AND ASSURANCE

18. Path to Independent Assurance.....	50
19. GRI / SASB / IFRS S1-S2 / TCFD Content Index.....	52
20. UN Global Compact Communication on Progress.....	57
21. UN Sustainable Development Goals Alignment.....	58
22. Forward-Looking Statements and Restatements.....	60

PART I

About This Report and the Group

1. About This Report

1.1 Purpose

This report describes the environmental, social, and governance performance, strategy, and commitments of the KenHome Group for the calendar year ending 31 December 2026. It is prepared for the Group's stakeholders — our shareholders and capital providers, our clients, our employees and contracted personnel, our supply chain partners, the communities in which we build, our regulators, and the broader public.

1.2 Reporting Boundary

The reporting boundary covers KenHome Corporation and all consolidated subsidiaries and controlled affiliates. Joint ventures in which the Group holds operational control are consolidated. Equity-method investments are disclosed where material. The boundary is consistent with the Group's financial reporting consolidation under applicable accounting standards. As the Group's operations and reporting boundary expand in subsequent reporting cycles, the boundary will be re-stated and prior-period data will be restated where applicable.

1.3 Reporting Period and Cycle

The reporting period is the calendar year ending 31 December 2026. The Group has historically published interim sustainability data in the consolidated annual report; this is the first stand-alone Group Sustainability Report. The Group will publish a Sustainability Report annually thereafter, within four months of the close of the prior fiscal year, on a cycle aligned to the Group's annual financial reporting.

1.4 Reporting Standards and Frameworks

This Framework has been prepared with reference to:

- Global Reporting Initiative (GRI) Standards 2021, including the Universal Standards (GRI 1, 2, 3) and applicable Topic Standards. The GRI content index is at Section 19.
- IFRS Sustainability Disclosure Standards: IFRS S1 (General Requirements) and IFRS S2 (Climate-related Disclosures), issued by the International Sustainability Standards Board (ISSB).

- Sustainability Accounting Standards Board (SASB) standard for Engineering & Construction Services (IF-EN), as maintained by the IFRS Foundation.
- Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The report is aligned with:

- UN Sustainable Development Goals (UN SDGs) — see Section 21.
- UN Global Compact (UNGC) Ten Principles — this report constitutes the Group's annual Communication on Progress (Section 20).
- UN Guiding Principles on Business and Human Rights (UNGPs).
- OECD Guidelines for Multinational Enterprises.
- CDP Climate Change, Water Security, and Forests questionnaires (responses publicly available on the CDP platform).

1.5 External Assurance

This inaugural Framework is published without external assurance. The Group is committed to obtaining independent third-party assurance on the most material indicators — beginning with safety metrics and Scope 1 and 2 GHG emissions — in subsequent reporting cycles, conducted under ISAE 3000 (Revised) and ISAE 3410 (greenhouse gas) standards. The scope of assurance is expected to expand progressively, with a longer-term commitment to move from limited to reasonable assurance on the most material indicators.

1.6 Restatements

Where prior-period data has been restated in this report, the restatement, the reason, and the impact are disclosed in Section 22.

2. About the KenHome Group

2.1 The Enterprise

The KenHome Group is a construction enterprise headquartered in Dallas, Texas, built for global operation. KenHome Corporation is an independent corporation wholly-owned by The Ravine of Willows, Inc., its parent holding company, and operates with its own Board of Directors and executive leadership. The Group is structured around five integrated business platforms.

2.2 Business Platforms

Building Construction

Super-tall and high-rise commercial and residential towers; institutional buildings; healthcare and life-sciences campuses; hyperscale data center fit-out; mission-critical facilities; mixed-use districts.

Infrastructure & Civil

Transportation infrastructure including airports, ports, rail, and bridges; energy infrastructure; water and wastewater systems; civil works including major earthworks and tunneling.

Investment & Real Estate Development

Real estate investment, development, and asset management across residential, commercial, hospitality, and mixed-use segments in selected priority markets.

Engineering, Survey & Design

Architectural, engineering, surveying, and design services delivered through Group-owned design studios and licensed engineering practices, supporting both internal projects and third-party clients.

New Business

Hyperscale and enterprise data center fit-out; advanced industrial including semiconductor and battery facilities; energy transition including renewable generation, transmission, and storage; digital infrastructure; modular and industrialized construction.

2.3 Stakeholders

The Group's principal stakeholders are: shareholders and capital providers (including banks, sureties, insurers, lenders, and investment partners); project clients and owners' representatives across hyperscale technology, institutional development, sovereign and public-sector, healthcare, financial services, and energy and industrial sectors; design partners; subcontractors, suppliers, and lower-tier vendors; KenHome Personnel including directly employed and contracted craft workers; communities and local authorities in the jurisdictions where projects are delivered; regulators and standards bodies; and civil society organizations including labor, human rights, environmental, and community organizations.

2.4 External Frameworks and Standards

This Framework is prepared with reference to the standards and frameworks identified in Section 1.4. The Group's intended external commitments — including support for the UN Global Compact, alignment with the Science Based Targets initiative methodology, and reporting under CDP — are described in the relevant pillar sections of this Framework. Memberships in industry associations and standards bodies will be disclosed as the Group establishes them, in subsequent annual reports.

3. 2026 Reporting Approach

This Framework is the Group's inaugural sustainability disclosure. As such, 2026 is a baseline-establishment year. The table below sets out the Group's principal sustainability indicators, the reporting status of each in this inaugural cycle, and the methodology by which each will be measured and disclosed in subsequent reports. Detailed methodology, scope, and the path to independent third-party assurance are described in the relevant pillar sections and in the content index at Section 19.

In future annual reports, this section will present quantitative performance against the baselines established here, with year-on-year comparison, restatements (where applicable), and progressively expanded independent assurance.

Indicator	2026 Reporting Status
Total Recordable Incident Rate (TRIR)	Methodology established; baseline measurement in progress; first disclosure in subsequent annual report
Lost-Time Incident Rate (LTIR)	Methodology established; baseline measurement in progress
Fatalities	Zero fatalities is the non-negotiable Group standard; reported each cycle
Scope 1 GHG emissions	GHG Protocol methodology adopted; baseline measurement in progress
Scope 2 GHG emissions (location- & market-based)	GHG Protocol methodology adopted; baseline measurement in progress
Scope 3 GHG emissions (material categories)	Estimation methodology under development; first disclosure planned for subsequent reporting cycles
Renewable electricity (corporate offices)	Tracking framework adopted; transition path defined (Section 9)
C&D waste diversion (project-weighted)	Project-level tracking standardized; baseline measurement in progress
Local procurement share	Tracking framework adopted; baseline measurement in progress
Substantiated anti-corruption violations	Reported each cycle
Speak Up cases received and closed	Reported each cycle once Speak Up architecture is operational
Code of Conduct training completion	Reported each cycle once training program is operational across personnel
Modern Slavery Statements	Published in jurisdictions where required (UK MSA, AU MSA, CA TISCA, DE LkSG, EU CSDDD) as scope and operations trigger filing obligations

PART II

Strategy and Governance

4. Sustainability Strategy: Build to Last 2030 / 2050

The Group's sustainability strategy is named Build to Last. It is structured as a 2030 milestone agenda and a 2050 aspiration, organized around four pillars, each owned by a member of the Group Executive Committee and supported by Board-level governance through the Audit, Risk and Compliance Committee and (for climate matters) the Climate and Sustainability Committee of the Board.

4.1 Strategic Logic

Build to Last begins from a recognition that the construction industry is the most material sector of the global economy by environmental and human impact. Buildings and infrastructure account for a substantial share of global energy demand, greenhouse gas emissions, freshwater withdrawal, and material throughput. The construction workforce is one of the largest, and one of the most exposed to occupational injury and human-rights risk, of any industry. The KenHome Group's ambition to operate at the highest tier of this industry comes with a corresponding responsibility — and a corresponding opportunity — to set standards of conduct, environmental performance, and human-rights diligence that match where we intend to compete. Build to Last is the Group's strategic response to that position.

4.2 Build to Last 2030 / 2050 Pillar Goals

Pillar	2030 Goal	2050 Aspiration
I. Climate & Environment	Science-based 1.5°C-aligned Scope 1, 2, 3 reduction (intended SBTi submission); 100% renewable electricity; 90% C&D waste diversion; 50% reduction in operational water intensity	Net-zero across the value chain
II. People, Safety & Wellbeing	TRIR ≤ 0.50; LTIR ≤ 0.10; zero fatalities; living wage at 100% of directly employed and tier-1 supply chain; 40% female and 50% under-represented-group representation in management pipeline	World safest construction enterprise; lifelong-learning workforce
III. Communities & Procurement	Local content commitment in 100% of operating jurisdictions; supplier sustainability assessment in 100% of strategic suppliers; community investment of 1% of	Net-positive impact in every community in which we build

Pillar	2030 Goal	2050 Aspiration
	operating profit through KenHome Foundation	
IV. Governance, Ethics & Resilience	Zero substantiated material anti-corruption, fraud, or human-rights violations; reasonable assurance on top-15 indicators; integrated reporting aligned with IFRS S1-S2	Recognized global leader in construction-sector ESG

4.3 Capital Allocation

Build to Last is supported by capital allocation, not only commitments. Through 2030, the Group commits a defined annual quantum of capital and operating expenditure to: low-carbon technology adoption (electric and hybrid plant equipment, on-site renewable generation, low-carbon concrete and steel pilots); workforce training and certification; ESG data systems integration; supply-chain capacity-building; and community investment through the KenHome Foundation. Capital allocation against Build to Last is reported annually in this report.

5. Materiality and Stakeholder Engagement

5.1 Approach

The Group's materiality assessment applies the principle of double materiality, identifying topics that are (i) most significant to the Group's stakeholders and (ii) most likely to affect the Group's ability to create financial value. The assessment was conducted in 2025 as a baseline, with formal stakeholder engagement, and is refreshed biennially with annual interim review.

5.2 Stakeholder Engagement

The Group's 2025 materiality refresh engaged stakeholders through structured interviews, surveys, and workshops, including: institutional shareholders and ESG-focused investors; lenders and rating agencies; clients across the Group's principal customer segments; subcontractor and supplier representatives; employees including site-based personnel; community representatives in selected operating regions; civil society organizations focused on labor rights, human rights, environmental, and Indigenous Peoples' issues; and regulators and policy bodies in core operating jurisdictions.

5.3 Material Topics

Topics determined to be material for the Group's 2026 reporting are listed below. The full materiality matrix, including stakeholder weighting and impact analysis, is published as a supplementary disclosure.

Material Topic	Pillar	Primary Reference
Climate change & GHG emissions	Climate & Environment	GRI 305 / SASB IF-EN-410 / IFRS S2

Material Topic	Pillar	Primary Reference
Energy management	Climate & Environment	GRI 302
Construction & demolition waste	Climate & Environment	GRI 306
Water management	Climate & Environment	GRI 303 / SASB IF-EN-160
Embodied carbon & materials	Climate & Environment	GRI 301 / 305
Biodiversity & land use	Climate & Environment	GRI 304 / IFC PS 6
Climate-related risk & resilience	Climate & Environment	TCFD / IFRS S2
Worker health, safety & SIF prevention	People, Safety & Wellbeing	GRI 403 / SASB IF-EN-320
Mental health & wellbeing	People, Safety & Wellbeing	GRI 403
Talent & training	People, Safety & Wellbeing	GRI 404
Diversity, equity & inclusion	People, Safety & Wellbeing	GRI 405 / 406
Human rights & modern slavery	Communities & Human Rights	GRI 408–412 / UNGPs / UK MSA / DE LkSG
Living wage & freedom of association	Communities & Human Rights	GRI 401–402 / ILO Core Conventions
Local & inclusive procurement	Communities & Human Rights	GRI 204 / 414
Community impact, FPIC, resettlement	Communities & Human Rights	GRI 411 / 413 / IFC PS 5, 7, 8
Business ethics & anti-corruption	Governance, Ethics & Resilience	GRI 205 / SASB IF-EN-510
Project quality & engineering integrity	Governance, Ethics & Resilience	SASB IF-EN-250
Data security & privacy	Governance, Ethics & Resilience	GRI 418
Trade compliance & sanctions	Governance, Ethics & Resilience	Group Compliance Policy
Tax integrity	Governance, Ethics & Resilience	GRI 207

6. Governance of Sustainability

6.1 Board Oversight

Sustainability oversight rests with the Board of Directors of KenHome Corporation, acting through two committees:

- The Audit, Risk and Compliance Committee oversees the integrity of sustainability disclosures, the effectiveness of the Group ethics and compliance program, modern slavery and human rights due diligence, and enterprise risk including climate-related risk.
- The Climate and Sustainability Committee, established in 2025, oversees the Group's Build to Last strategy, climate transition plan, science-based emissions targets, and material sustainability commitments. The Committee is chaired by an independent director and includes the Chairman & CEO, the Group Chief Sustainability Officer, and three additional independent directors.

6.2 Executive Accountability

The Group Executive Committee is collectively accountable to the Board for delivery of the Build to Last strategy. Pillar accountability is allocated as follows:

- Pillar I (Climate and Environment): Group Chief Operating Officer, supported by the Group Chief Sustainability Officer.
- Pillar II (People, Safety and Wellbeing): Group Chief Human Resources Officer, with the Group Chief Safety Officer reporting jointly to the COO and the CHRO.
- Pillar III (Communities and Inclusive Procurement): Group Chief Operating Officer, with coordination through the Executive Director of the KenHome Foundation.
- Pillar IV (Governance, Ethics and Resilience): Group General Counsel and Group Chief Compliance Officer.

6.3 The Group Sustainability Function

The Group Chief Sustainability Officer leads a global function with regional sustainability leads embedded in each operating region (Americas, EMEA, Asia-Pacific, Middle East & Africa, South Asia) and discipline leads in climate and decarbonization, environment, human rights and social performance, sustainable finance and ESG ratings, ESG data and reporting, and assurance. The function operates the Group ESG Data Platform integrated with project management and finance systems.

6.4 Compensation Linkage

A meaningful portion of executive variable compensation is linked to performance against published sustainability targets. For 2026, linked metrics include: Total Recordable Incident Rate; Scope 1 and 2 GHG emissions intensity; project-weighted construction-and-demolition waste diversion; closure rate for Speak Up cases within established service-level objectives; and progress against named human-rights remediation milestones in flagged jurisdictions. The Compensation Committee reports compensation outcomes annually in the Group's compensation disclosure.

6.5 ESG Ratings and Indices

The Group engages constructively with leading ESG ratings, indices, and benchmarks including S&P Global Corporate Sustainability Assessment / Dow Jones Sustainability Index, MSCI ESG, Sustainalytics,

ISS ESG, FTSE Russell ESG, CDP, and the World Benchmarking Alliance. Engagement is coordinated by the Group Sustainability function and reviewed by the Climate and Sustainability Committee.

PART III

Pillar I: Climate and Environment

7. Climate Strategy and Net-Zero Pathway

7.1 Climate Ambition

The KenHome Group has committed to net-zero greenhouse gas emissions across the value chain by 2050, supported by a science-based interim 2030 reduction target consistent with limiting global warming to 1.5°C. The Group intends to submit its interim target to the Science Based Targets initiative (SBTi) for validation under the SBTi Buildings Sector Pathway and Cross-Sector Pathway as applicable, once the underlying GHG inventory baseline is established and methodologically robust.

7.2 Greenhouse Gas Inventory

The Group's GHG inventory will be prepared in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, the Corporate Value Chain (Scope 3) Standard, and applicable sector-specific guidance. 2026 is the intended base year for the Group's SBTi-aligned targets, with the baseline being established in this inaugural cycle. Scope 1 will cover direct emissions from owned and leased vehicles, plant and equipment, and on-site fuel combustion. Scope 2 will be reported on both location-based and market-based methods. Scope 3 will cover applicable categories among Categories 1 (purchased goods and services), 3 (fuel- and energy-related activities), 4 (upstream transportation), 5 (waste generated in operations), 6 (business travel), 7 (employee commuting), 11 (use of sold products, where in scope), and 15 (investments).

7.3 Targets and Pathway

Scope	2026 (baseline)	2030 Target	2050 Target
Scope 1: direct (fuel, fleet, plant)	Disclosed	- 50% absolute vs. 2026	Net zero
Scope 2: purchased electricity (market)	Disclosed	- 90% (renewable-led)	Net zero
Scope 3 Cat. 1: purchased goods & services	Disclosed	- 30% intensity vs. 2026	Net zero
Scope 3 Cat. 11: use of sold products (where in scope)	Disclosed	Engagement-led	Net zero
Scope 3 Cat. 15: investments (real estate)	Disclosed	Aligned to portfolio decarbonization plans	Net zero

7.4 Decarbonization Levers

The Group's decarbonization pathway is grounded in concrete operational levers, sequenced and capitalized through the Build to Last capital allocation:

- Renewable electricity: 100% renewable electricity at corporate offices and major project trailers by 2028, principally through contracted renewable supply, on-site solar where viable, and high-quality unbundled energy attribute certificates only as a transitional bridge.
- Plant and fleet electrification: progressive electrification and hybridization of light vehicle fleet and selected heavy plant categories; biofuel transition where electrification is not yet viable; idle-reduction programs.
- Embodied-carbon reduction: supplier engagement with concrete, steel, glass, aluminum, and timber suppliers to reduce embodied carbon through supplementary cementitious materials, EAF and DRI low-carbon steel, recycled and reclaimed materials, and FSC-certified sustainable timber.
- Modular and industrialized construction: expansion of off-site fabrication to reduce on-site emissions and waste.
- Project-level decarbonization plans for projects greater than US\$100 million, integrated into the project execution plan from preconstruction through closeout.

7.5 Internal Carbon Pricing

The Group applies an internal carbon price in capital expenditure decisions, M&A modeling, and major procurement decisions. The internal carbon price is reviewed annually by the Climate and Sustainability Committee.

7.6 High-Quality Carbon Credits

The Group prioritizes absolute emissions reductions over offsets. To the extent that high-quality removals or insetting credits are used to neutralize residual emissions in pursuit of net-zero, the Group will use only credits that meet recognized integrity standards (including ICVCM Core Carbon Principles), with full disclosure of category, vintage, methodology, and verifier.

8. TCFD / IFRS S2 Climate-Related Financial Disclosure

The Group's climate-related disclosures are prepared in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and IFRS S2 Climate-related Disclosures issued by the International Sustainability Standards Board. The Group has applied IFRS S2 in this 2026 report on a transitional basis, with full IFRS S1 and S2 alignment from the 2027 reporting cycle.

Pillar	Group Disclosure
Governance	Climate-related oversight is exercised by the Climate and Sustainability Committee of the Board, supported by the Audit, Risk and Compliance Committee. The Group Chief Operating Officer is the executive owner; the Group Chief Sustainability Officer leads delivery. Climate-related matters are a standing agenda item at quarterly Board meetings.
Strategy	The Group has identified principal climate-related opportunities (data center fit-out driven by AI infrastructure; energy-transition infrastructure; high-performance and certified building delivery; modular construction) and risks (physical risks to project sites including extreme heat, drought, severe storms, flooding, sea-level rise, and grid reliability events; transition risks affecting embodied-carbon-intensive materials and supply chains; carbon pricing and emissions trading scheme exposure; client decarbonization expectations). Scenario analysis has been conducted under three pathways: 1.5°C-aligned (NGFS Net Zero 2050); 2°C delayed transition; 3°C+ hot-house. Resulting strategic resilience analysis is disclosed in the supplementary disclosures.
Risk Management	Climate-related risk is integrated into the Group Enterprise Risk Management framework. Project-level climate risk screening is mandatory for projects greater than US\$100 million, covering site exposure to flood, extreme heat, severe storms, sea-level rise, and grid reliability. Acute physical risk is assessed at portfolio level annually with disclosure of the share of operations located in regions of high or very high physical risk.
Metrics & Targets	Scope 1, 2, and 3 GHG emissions baseline being established with 2026 as the intended base year (Section 7). Climate-related metrics linked to executive compensation are described in Section 6.4. Capital expenditure aligned with climate transition is described in Section 4.3. Internal carbon-price approach is described in Section 7.5.

8.1 Just Transition

The Group recognizes that the transition to a low-carbon economy carries social as well as environmental implications. The Group's just-transition commitments include: protection and reskilling of workers in fossil-intensive supply chains as the Group's procurement decarbonizes; engagement with local communities affected by climate adaptation and mitigation projects; and inclusive participation by under-represented groups in the workforce delivering the climate transition (renewable energy, grid infrastructure, energy-efficient buildings).

9. Energy, Water, Waste, and Biodiversity

9.1 Energy

Energy use across the Group's operations is dominated by mobile plant and equipment (diesel), corporate and project-trailer electricity, and on-site temporary heating and cooling. The Group's energy strategy prioritizes electrification and renewable supply, supported by efficiency improvements in mobile plant operation, idle-reduction protocols, and modular off-site fabrication. The 2026 baseline is being established and will be reported in subsequent annual reports.

9.2 Water

Water management on active sites includes the implementation of stormwater controls under project-specific environmental management plans, metering of municipal supply on larger projects, rainwater capture where designed in scope, and reuse of dewatering and process water where viable. The Group commits to site-level water metering on all projects greater than US\$25 million in contract value by 2027. Water-stress mapping is integrated into the Group's project risk screening using the WRI Aqueduct dataset.

9.3 Construction and Demolition Waste

Construction-and-demolition (C&D) waste is among the Group's most material environmental impacts. The Group's standard project specifications require a written Construction Waste Management Plan, source separation where feasible, and tracking of diversion by category (concrete, metal, wood, gypsum, cardboard, mixed C&D). The Group has set a project-weighted diversion target of 75% by 2028 and 90% by 2030, with the 2026 baseline being established.

9.4 Biodiversity and Land

The Group operates to the principles of the Mitigation Hierarchy: avoid, minimize, restore, offset. The Group does not operate in UNESCO World Heritage Sites or IUCN Category I-IV protected areas without explicit client and government authorization and a published Environmental and Social Management Plan that meets IFC Performance Standard 6 on Biodiversity. The Group supports clients pursuing the goals of the Kunming-Montreal Global Biodiversity Framework.

9.5 Environmental Commitments and Targets

Indicator	Commitment	Target Year
Renewable electricity (corporate offices and major project trailers)	100% renewable supply, contracted basis	2028
Project water metering	Site-level metering on all projects greater than US\$25M	2027
Operational water-use intensity	50% reduction vs. baseline year	2030
C&D waste diversion (project-weighted)	75% diversion from landfill (interim) / 90% (long-term)	2028 / 2030
Single-use plastics	Phase-out across corporate offices and project trailers	2027
Significant environmental incidents (ASTM Tier 1)	Zero — non-negotiable Group standard	Ongoing
Biodiversity-sensitive areas	No operations in IUCN I-IV or UNESCO World Heritage without disclosed Environmental and Social Management Plan	Active policy
Sustainable timber sourcing	FSC or PEFC certified for 100% of structural and finish timber	2028

10. Embodied Carbon and Sustainable Materials

Embodied carbon — the greenhouse gas emissions associated with the materials, products, and construction processes that create a building or infrastructure asset — represents a substantial share of the lifetime carbon impact of the assets the Group delivers. As operational carbon falls through grid decarbonization and energy efficiency, embodied carbon becomes proportionately more important.

10.1 Group Approach

The Group's embodied-carbon strategy combines: project-level disclosure (material quantities, carbon intensity, and where contractually scoped, whole-life-carbon assessment); supplier engagement (with concrete, steel, glass, aluminum, and timber suppliers, including supplier-specific Environmental Product Declarations); and procurement standards (preferred specification of low-carbon alternatives, including supplementary cementitious materials in concrete; electric-arc-furnace and direct-reduced-iron low-carbon steel; recycled aluminum; certified sustainable timber).

10.2 Sustainable Materials Standards

Group procurement standards include: 100% FSC- or PEFC-certified structural and finish timber by 2028; preferred sourcing of recycled-content steel and aluminum where structurally and economically viable; specification of low-carbon concrete mixes (with supplementary cementitious materials and CO₂ mineralization where viable) on projects with a stated low-carbon concrete commitment; and procurement of materials with credible Environmental Product Declarations on all projects greater than US\$100 million.

10.3 Industrialized and Modular Construction

Industrialized and modular construction reduces on-site waste, improves quality, accelerates schedule, and reduces embodied and operational emissions per delivered floor area. The Group's New Business platform includes a dedicated industrialized construction capability, with Group commitments to extend modular content year-on-year through 2030.

PART IV

Pillar II: People, Safety, and Wellbeing

11. Health, Safety, and Wellbeing

11.1 The Group Safety Standard

Safety is the first and non-negotiable obligation of every person on a KenHome project. Every KenHome employee and every on-site Business Partner has both the right and the duty to stop work when an unsafe condition exists. There is no penalty, ever, for stopping work in good faith on safety grounds.

The Group operates to a single Group Global Safety Standard, harmonized to the higher of OSHA Construction Standards, EU Construction Sites Directive, ISO 45001, and ILO Convention 167, applied uniformly across the Group's operating footprint.

11.2 Serious Injury and Fatality (SIF) Prevention

The Group's SIF prevention program is based on identification and elimination of SIF-precursor exposures: working at height, mobile equipment and lifting operations, energized work, confined space, hot work, excavation and trenching, and exposure to hazardous substances. Lessons learned will be disseminated cross-Group through the KenHome Safety Network, with monthly executive review of significant incidents.

11.3 Mental Health and Wellbeing

Construction has globally elevated rates of suicide, addiction, and other mental health conditions. The Group will not pretend otherwise. The Group is establishing an Employee Assistance Program available to KenHome Personnel and their household members at no cost, in local languages, with confidential 24/7 access, mental-health and substance-use clinical referrals, and supervisor training in Mental Health First Aid.

11.4 Indicators and Targets

Indicator	2026 Status	2030 Target
Total Recordable Incident Rate (TRIR)	Methodology established; baseline measurement in progress	≤ 0.50 per 200,000 hours
Lost-Time Incident Rate (LTIR)	Methodology established; baseline measurement in progress	≤ 0.10 per 200,000 hours
Serious Injury and Fatality (SIF) precursor reporting	Framework adopted for major projects	Maintained
Fatalities	Zero (non-negotiable Group standard)	Zero (non-negotiable)
Safety training compliance (OSHA / IOSH / NEBOSH / equivalent)	Required prior to mobilization on every project	Maintained
Mental health & EAP coverage	Program in implementation	100% of personnel and households
Site-level worker grievance mechanism	Standard adopted for major projects	Maintained

12. Human Capital and Talent Development

12.1 Workforce

The Group's directly employed and contracted personnel span craft trades, supervision, project management, engineering, design, finance, legal, and corporate functions. Workforce composition by region, employment category, and employment basis will be disclosed in subsequent annual reports as the Group's data systems and reporting boundary mature.

12.2 Talent Development

The Group invests in structured talent development through:

- The KenHome Field Academy: a global training and certification platform for craft and supervisory roles.
- The KenHome Project Leadership Program: structured pathway from project engineer through project executive.
- Engineering and design professional certification support, including PE, CEng, EUR ING, RICS, LEED AP, and equivalent international certifications.
- Tuition reimbursement for accredited graduate and undergraduate programs aligned to Group needs.
- Executive education partnerships with selected business schools and engineering institutions, established as the Group's footprint expands.

12.3 Apprenticeships and Skilled Trades

The construction industry faces a structural shortage of skilled trades labor in most operating jurisdictions. The Group supports skilled-trades pipeline development through preferred engagement with subcontractors operating registered apprenticeship programs, participation in workforce-development partnerships in priority operating regions, and targeted philanthropic support through the KenHome Foundation.

12.4 Living Wage

The Group has committed to paying a living wage — defined consistent with the Anker Methodology and the Global Living Wage Coalition framework — to 100% of directly employed personnel by 2030, and to working with tier-1 supply chain partners progressively toward equivalent standards. Living wage progress is reported annually by region and employment category.

13. Equal Opportunity and Inclusive Workplace

The Group is an equal opportunity employer in every country in which it operates. Employment decisions are made on the basis of qualifications, performance, and business needs, without regard to any characteristic protected by applicable law in the relevant jurisdiction.

13.1 Inclusive Pipeline

The Group has set inclusive-pipeline targets at the management level: 40% female representation and 50% under-represented-group representation in the management pipeline by 2030, applied appropriately to local context and to the labor markets in which the Group operates. Progress is reported annually.

13.2 Pay Equity

The Group conducts annual pay equity analysis across roles and regions, with structured remediation where unjustified gaps are identified. Results, methodology, and remediation outcomes are disclosed in the supplementary disclosures.

13.3 Respectful Workplace

Harassment, discrimination, and retaliation are prohibited on every site and in every facility. All KenHome Personnel complete annual respectful-workplace and anti-harassment training, delivered in the local language. Reports of harassment, discrimination, or retaliation are investigated promptly under the Group Speak Up procedures, with international coordination where matters span jurisdictions.

PART V

Pillar III: Communities and Human Rights

14. Human Rights and Modern Slavery

14.1 Approach

The Group respects internationally recognized human rights as set forth in the United Nations Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work and the eight ILO Core Conventions, and the OECD Guidelines for Multinational Enterprises.

14.2 Salient Human Rights Issues

Through internal assessment and external stakeholder engagement, the Group has identified its salient human rights issues as: forced labor in construction supply chains and migrant labor recruitment; occupational health and safety; living wage and living conditions for site labor; community impact including resettlement and Indigenous Peoples' rights; and workplace harassment and discrimination.

14.3 Due Diligence

The Group's human rights due diligence framework, aligned to the UN Guiding Principles, includes: country and project-level human rights risk assessment; supplier qualification screening; on-site human rights audits in higher-risk operating jurisdictions; ethical recruitment verification including the employer-pays principle; worker-voice mechanisms at the project level; and a remediation framework where adverse impacts are identified.

14.4 Modern Slavery Disclosure

The Group publishes annual Modern Slavery Statements as required by the U.K. Modern Slavery Act 2015, the Australian Modern Slavery Act 2018, the California Transparency in Supply Chains Act, the German Supply Chain Due Diligence Act (LkSG), the EU Corporate Sustainability Due Diligence Directive, and equivalent regimes. The 2026 statements are published as supplementary disclosures to this report.

14.5 Migrant Workers

The Group operates in jurisdictions where migrant labor is a significant part of the construction workforce. Group standards require ethical recruitment practices verified by independent audit; the employer-pays principle for all recruitment fees; written contracts in the worker's native language; freedom to retain personal identity documents; freedom to terminate employment and to repatriate; and equivalent terms of employment to local workers performing equivalent work. Group policy is benchmarked to the Building Responsibly Worker Welfare Principles.

15. Communities and Inclusive Procurement

15.1 Local Procurement

The Group prioritizes qualified local subcontractors and suppliers in its procurement processes, subject to its standard qualification requirements for capacity, financial strength, safety record, quality, schedule reliability, and integrity. The Group will track and report in-region procurement share annually beginning with the establishment of the 2026 baseline.

15.2 Inclusive Procurement

The Group supports inclusive procurement programs operated by clients and public authorities, including small and medium enterprise (SME) participation programs, women-owned enterprise programs, indigenous-owned enterprise programs, and similar locally defined programs. The Group will achieve and seek to exceed contractually specified diverse-business participation targets and tracks performance project by project.

15.3 Community Engagement

For every project of value greater than US\$50 million, the Group develops and implements a Community Engagement Plan covering: stakeholder identification, notification, accessibility, traffic and access management, noise, dust, vibration, and light management, complaints and grievance mechanism, and a single project point of contact for community concerns. Plans are published in the local language.

15.4 Free Prior Informed Consent and Resettlement

Where Group operations may affect Indigenous Peoples, the Group operates to the standard of Free, Prior and Informed Consent (FPIC) consistent with the United Nations Declaration on the Rights of Indigenous Peoples, ILO Convention 169 where applicable, and IFC Performance Standard 7. Where projects require involuntary resettlement, the Group operates to IFC Performance Standard 5, including livelihood restoration, fair compensation, security of tenure, and grievance mechanisms.

15.5 KenHome Foundation and Community Investment

The KenHome Foundation, a 501(c)(3) charitable organization affiliated with the Group, supports skilled-trades pipeline programs, educational pathways into the construction industry, disaster relief and post-disaster reconstruction, and economic development in underinvested communities in the Group's principal operating regions. The Group has committed to community investment of 1% of operating profit annually through the KenHome Foundation by 2030. The Ekene C. Enemo Global Foundation operates as a separate philanthropic vehicle with its own governance and program areas.

PART VI

Pillar IV: Governance, Ethics, and Resilience

16. Business Ethics and Anti-Corruption

16.1 Code of Conduct

The KenHome Group Codes of Conduct, owned by the Board of Directors of KenHome Corporation and administered by the Group Chief Compliance Officer, set the Group's standards on legal compliance, anti-bribery and anti-corruption, conflicts of interest, fair competition, human rights and labor practices, environmental responsibility, data privacy, accurate books and records, insider information, political activity, external communications, trade compliance, sanctions, anti-money-laundering, tax integrity, and supplier and partner standards. The Code applies to all KenHome Personnel and is incorporated by reference into subcontractor and supplier master agreements globally.

16.2 Anti-Corruption

The Group operates with zero tolerance for bribery and corruption in any form. The Group complies with the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act 2010, the OECD Convention on Combating Bribery of Foreign Public Officials, the French Sapin II law, the Brazilian Clean Companies Act, and all anti-corruption laws of every jurisdiction in which the Group operates. The Group's third-party due diligence program covers screening, beneficial ownership, sanctions and politically-exposed-person screening, anti-corruption certification, audit rights, and ongoing monitoring, with enhanced procedures for high-risk categories.

16.3 Speak Up and Non-Retaliation

The Group is committed to operating a Speak Up Helpline run by an independent third-party provider, available 24 hours a day, seven days a week, by toll-free phone, encrypted online portal, and mobile application, with anonymous reporting permitted where allowed by law and multi-language intake aligned to the Group's operating footprint. Retaliation in any form is prohibited and is itself a serious violation of the Codes, subject to discipline up to and including termination. Until the third-party Speak Up architecture is fully operational, transitional reporting channels are described in the Codes of Conduct and on the Group's Governance page.

16.4 Reporting

Substantiated material anti-corruption violations, Code of Conduct training completion rates, and Speak Up case volumes and closure rates will be reported in subsequent annual reports as the Group's compliance program and reporting systems become operational. Reporting will follow the GRI 205 line items mapped in the content index at Section 19.

17. Data Security and Privacy

17.1 Information Security Program

The Group operates a global Information Security Program aligned to ISO/IEC 27001, the NIST Cybersecurity Framework, and applicable client-specific requirements. The program covers identity and access management, multi-factor authentication, endpoint protection, security monitoring through a 24/7 Security Operations Center, security incident response, vendor security review, and project-specific security requirements imposed by clients.

17.2 Privacy Compliance

The Group complies with applicable privacy laws including the EU and U.K. GDPR, U.S. state privacy statutes, Brazil's LGPD, China's PIPL, India's DPDP, and equivalent regimes worldwide. Cross-border data transfers are managed through approved transfer mechanisms including Standard Contractual Clauses, Binding Corporate Rules where applicable, and adequacy determinations.

17.3 Reporting

Material data security incidents requiring client or regulatory notification will be reported in subsequent annual reports per applicable law and the Group's incident-disclosure standards.

PART VII

Disclosure and Assurance

18. Path to Independent Assurance

18.1 Approach

This inaugural Framework is published without external assurance. The Group commits, in subsequent reporting cycles, to engage an independent third-party assurance provider — expected to be one of the global Big-Four professional services firms — to provide limited assurance under ISAE 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and ISAE 3410 Assurance Engagements on Greenhouse Gas Statements, with the engagement letter to be approved by the Audit, Risk and Compliance Committee of the Board of Directors of KenHome Corporation.

18.2 Indicators Targeted for Assurance

The Group has identified the following indicators as the priority scope for the first independent assurance engagement, to be performed once underlying data systems and operational performance are sufficiently mature:

- Total Recordable Incident Rate (TRIR).
- Lost-Time Incident Rate (LTIR).
- Number of fatalities.
- Scope 1 GHG emissions.
- Scope 2 GHG emissions (location-based and market-based).
- Total energy consumption (operational).
- C&D waste diversion rate (project-weighted).
- Code of Conduct training completion rate.
- Speak Up reports received and closed.
- Substantiated anti-corruption violations.

18.3 Progression

The Group is committed to progressively expanding the scope of assurance — adding selected Scope 3 categories, human-rights-related indicators, and additional safety and environmental metrics in subsequent cycles — and to moving from limited to reasonable assurance on the most material indicators over the medium term.

19. GRI / SASB / IFRS S1–S2 / TCFD Content Index

The following content index maps the Group's disclosures in this report to the most relevant GRI Standards, SASB Engineering & Construction Services standard (IF-EN), IFRS S1 / S2, TCFD recommendations, and UN frameworks.

Reference	Disclosure	Section
GRI 2-1 to 2-5	Organizational profile and reporting practices	1, 2
GRI 2-9 to 2-17	Governance and oversight	6
GRI 2-22 to 2-28	Strategy, policies, and commitments	Chairman's Letter; 2, 4
GRI 3-1 to 3-3	Material topics and management	5
GRI 201	Economic performance	Annual Report
GRI 204	Procurement practices	15
GRI 205	Anti-corruption	16
GRI 206	Anti-competitive behavior	16; Code Section 8
GRI 207	Tax	Code Section 12; supplementary
GRI 301	Materials	10
GRI 302	Energy	9
GRI 303	Water and effluents	9
GRI 304	Biodiversity	9
GRI 305	Emissions	7, 8
GRI 306	Waste	9
GRI 308	Supplier environmental assessment	15
GRI 401-405	Employment, labor, training, diversity	11, 12, 13
GRI 403	Occupational health and safety	11
GRI 408-412	Child / forced labor / human rights	14
GRI 411	Rights of Indigenous Peoples	15
GRI 413	Local communities	15
GRI 414	Supplier social assessment	15
GRI 415	Public policy	Code Section 27
GRI 418	Customer privacy / data security	17
SASB IF-EN-160a	Environmental impacts of project development	9, 10

Reference	Disclosure	Section
SASB IF-EN-250a	Structural integrity & safety	Code Section 19
SASB IF-EN-320a	Workforce health & safety	11
SASB IF-EN-410a	Lifecycle environmental impacts	9, 10
SASB IF-EN-510a	Business ethics	16
IFRS S1	General sustainability disclosure requirements	Throughout
IFRS S2	Climate-related disclosures	7, 8
TCFD Governance	Board and management oversight of climate	6, 8
TCFD Strategy	Climate-related risks and opportunities	8
TCFD Risk Management	Identification and management of climate risks	8
TCFD Metrics & Targets	Climate metrics and targets	7, 8
UNGP	UN Guiding Principles on Business and Human Rights	14
UNGC	Communication on Progress	20

20. UN Global Compact Communication on Progress

This report constitutes the KenHome Group's annual Communication on Progress to the United Nations Global Compact. The Group reaffirms its commitment to the Ten Principles of the UN Global Compact in the areas of human rights, labor, environment, and anti-corruption.

#	UN Global Compact Principle	Group Response
1	Support and respect the protection of internationally proclaimed human rights	Section 14
2	Make sure not complicit in human rights abuses	Section 14
3	Uphold freedom of association and right to collective bargaining	Section 12; Code Section 15
4	Elimination of all forms of forced and compulsory labor	Section 14; Code Section 14
5	Effective abolition of child labor	Section 14; Code Section 14
6	Elimination of discrimination in employment and occupation	Section 13; Code Section 16
7	Support a precautionary approach to environmental challenges	Sections 7-10

#	UN Global Compact Principle	Group Response
8	Undertake initiatives to promote greater environmental responsibility	Sections 7-10
9	Encourage development and diffusion of environmentally friendly technologies	Sections 7, 10
10	Work against corruption in all its forms, including extortion and bribery	Section 16; Code Section 5

21. UN Sustainable Development Goals Alignment

The Group's sustainability strategy contributes meaningfully to thirteen of the seventeen United Nations Sustainable Development Goals. The Group has identified SDGs 3, 5, 8, 11, 12, and 13 as those to which the Group can make the most material positive contribution and on which it accepts the greatest accountability.

UN SDG	Group Contribution
SDG 3 — Good Health & Well-being	Group Global Safety Standard; mental health and substance-use support; community health programs through KenHome Foundation.
SDG 4 — Quality Education	KenHome Field Academy; skilled-trades pipeline development; tuition reimbursement and certification support; education programs through KenHome Foundation.
SDG 5 — Gender Equality	Inclusive-pipeline targets; pay-equity program; respectful-workplace standards and training.
SDG 6 — Clean Water & Sanitation	Project-level water management standards; client engagement on water-efficient design.
SDG 7 — Affordable & Clean Energy	Renewable electricity transition; delivery of energy-transition infrastructure.
SDG 8 — Decent Work & Economic Growth	Living wage commitment; employer-pays principle; freedom of association; supply-chain flow-down.
SDG 9 — Industry, Innovation & Infrastructure	Delivery of resilient, high-performance commercial and infrastructure assets in markets where the Group operates.
SDG 10 — Reduced Inequalities	Inclusive procurement; community investment; equal opportunity employment.
SDG 11 — Sustainable Cities & Communities	Project-specific community engagement plans; certified sustainable building delivery; transit-served and infill priority.

UN SDG	Group Contribution
SDG 12 — Responsible Consumption & Production	C&D waste diversion targets; circular construction; embodied-carbon reduction; sustainable timber sourcing.
SDG 13 — Climate Action	Science-based 1.5°C-aligned reduction targets (intended SBTi submission); TCFD/IFRS S2 disclosure; net-zero by 2050.
SDG 16 — Peace, Justice & Strong Institutions	Zero-tolerance anti-corruption; global Speak Up Helpline; transparent governance.
SDG 17 — Partnerships for the Goals	Multi-stakeholder partnerships and frameworks the Group intends to support, including Building Responsibly, the World Green Building Council network, the Science Based Targets initiative, and the UN Global Compact, as the Group establishes formal commitments.

22. Forward-Looking Statements and Restatements

22.1 Forward-Looking Statements

This report contains forward-looking statements regarding the Group's plans, targets, and commitments, including science-based targets, net-zero pathways, capital allocation plans, and strategic objectives. Forward-looking statements are based on current assumptions and are subject to uncertainties, including changes in market conditions, regulation, technology, supply-chain dynamics, client demand, the availability of accurate emissions data from suppliers, the integrity of carbon credit markets, and other factors. Actual outcomes may differ materially. The Group undertakes no obligation to update forward-looking statements except as required by law or applicable listing standards.

22.2 Restatements

Where prior-period data has been restated in this report, the restatement, the reason for restatement, and the impact on prior disclosures are described in the supplementary disclosures. Restatements arise principally from refinements in measurement methodology, expansion of consolidation boundary, and improvements in supplier-data quality.

22.3 Contact

Questions regarding this report or the Group's sustainability program may be directed to:

- Group Sustainability: sustainability@kenhome.group
- Investor Relations: ir@kenhome.group
- Group Compliance: compliance@kenhome.group
- Group Speak Up Helpline: speakup.kenhome.group (online portal); transitional channels via compliance@kenhome.group until full third-party Speak Up architecture is operational. The

Group is committed to a 24/7 multi-language helpline supporting the languages of the Group's operating footprint.

“The scale of our work confers responsibility. The integrity of our work earns the right to keep doing it.”