

SUSTAINABILITY REPORT

INTRODUCTION

- 20 Message to Stakeholders
- 21 About this Report
- 23 Organisational Profile

SUSTAINABILITY STRATEGY OVERVIEW

- 24 Our ESG Strategy and Focus
- 24 Awards and Accreditations
- 25 Contribution to the UN SDGs
- 25 ESG Performance Highlights

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

- 26 Stakeholder Engagement
- 27 Materiality Assessment

ESG PERFORMANCE

- 28 Focus 1: Upholding Governance and Ethics
- 32 Focus 2: Building Resiliency for Climate Change
- 39 Focus 3: Stewarding our Environment
- 43 Focus 4: Caring for our People
- 50 Focus 5: Creating Inclusive Communities

INDICES AND APPENDIX

- 52 SGX-ST Six Primary Components Index
- 53 GRI Standards Content Index
- 65 IFRS S2 IBG Index
- 66 IFRS SDS Index



SUSTAINABILITY REPORT

MESSAGE TO STAKEHOLDERS

Dear Stakeholders,

We are proud to present the Sustainability Report of Resources Global Development Limited (“RGD” or the “Company” and together with its subsidiaries, the “Group”), which details the sustainability performance and practices of our business during the financial year (“FY”) ended 31 December 2025.

Operating within the coal value chain, we recognise the heightened environmental, social and governance (“ESG”) expectations placed on our industry as the global energy transition accelerates. Our primary focus is Indonesia, where demand for affordable baseload power remains strong to serve the mass population amid the green energy transition. We remain committed to aligning our operations with global sustainability goals while meeting our clients’ needs.

With Coal Mining now firmly in place as a key business pillar, we have extended our reporting boundary to include mining operations and strengthened our focus on responsible mining practices. Additionally, within our Shipping Services, we continue to comply with all sustainability reporting requirements while diligently monitoring and managing our environmental footprint. We will continue to enhance operational efficiency and pursue emissions-reduction initiatives that support and strengthen our operations.

As Singapore moves towards mandatory climate reporting aligned with the International Financial Reporting Standards (“IFRS”) Sustainability Disclosure Standards (“SDS”) issued by the International Sustainability Standards Board (“ISSB”) Standards from FY2030, we have adopted a phased approach to build readiness and enhance the quality of our sustainability disclosures over time. For this reporting year, we have focused on the governance and strategy core content and will progressively expand our disclosures to include the remaining core content areas in subsequent reports.

On behalf of the Board of Directors, we would like to convey our heartfelt appreciation to our customers, business partners, employees, and shareholders for their unwavering support.

Mr Francis Lee

Executive Director and CEO

Mr Salim Limanto

Executive Director and Deputy CEO

ABOUT THIS REPORT

Reporting Principles and Statement of Use

This report has been prepared with reference to the GRI Standards 2021, Rules 711A and 711B of the Singapore Exchange Securities Trading Limited (“SGX-ST”) Listing Manual Section B: Rules of Catalist (“Catalist Rules”). The GRI standards have been selected as it is one of the most widely adopted global sustainability reporting standards. Since our inaugural sustainability report in FY2021, we have adopted GRI Standards to understand our impact on ESG topics and meet our sustainability reporting obligations.

With the addition of the coal mining business, PT TRIOP, which commenced operations in Q4 2024, we have reviewed the applicability of GRI 12: Coal Sector Standards and incorporated them into our reporting framework to ensure comprehensive and industry-aligned sustainability reporting.

For climate-related disclosures, we have adopted the IFRS SDS ahead of SGX’s regulatory timeline to give ourselves more time to build readiness and stay ahead of evolving regulatory developments. Specifically, we have applied IFRS S1, insofar as it relates to the disclosure of climate-related risks and opportunities, and IFRS S2, focusing on the Governance and Strategy core content.

We have conducted a preliminary review and gap assessment to support implementation and will continue to enhance our disclosures in line with IFRS S1 and IFRS S2, taking into account the latest SGX guidance on reporting timelines. This Report has been reviewed and approved by the Board.

In prior years, we had aligned our climate-related disclosures with the TCFD recommendations, which have since been incorporated into IFRS S2. Accordingly, while this is our first year applying IFRS SDS Framework, all relevant prior year TCFD-related disclosures and information as well as GRI standard has been provided for reference where applicable.

The United Nations Sustainable Development Goals (“UN SDGs”) have also been incorporated into this Report to highlight the Group’s contributions to sustainable development.

Reporting Scope

The scope of the Report covers the Group’s shipping operations in Indonesia as well as its corporate offices in Singapore and Indonesia. Additionally, for this latest Report, we have expanded the reporting boundary to include PT TRIOP, an indirect subsidiary held through PT Paragon Karya Perkasa Tbk (“PT PKPK”). PT TRIOP has a coal mining permit over a coal mine located in Central Kalimantan, Indonesia.

As mining operations commenced in Q4 2024, our disclosures for the coal mining operations for this reporting year are limited to employment-related data. The Group will progressively expand the scope of quantitative disclosures in subsequent reporting periods as data availability and operational maturity improve.

SUSTAINABILITY REPORT

Restatements

There are no restatements of information made from previous reporting periods.

Assurance

The Group has established internal controls and verification mechanisms to ensure the accuracy and reliability of the data and narratives disclosed within this Report. We have also considered the recommendations by an external ESG consultant for the selection of material topics as well as compliance with the GRI Standards and the Catalyst Rules. Pursuant to Rule 711B(3) and Practice Note 7F of the Catalyst Rules, the Group has subjected its sustainability reporting process to internal review.

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

Availability and Feedback

The Group welcomes any feedback in relation to this Report and any aspects concerning its sustainability efforts. Active engagement with all stakeholders is essential to operating our business responsibly.

Please send your comments and suggestions to info@rgd.sg.

ORGANISATIONAL PROFILE

RGD was listed on the Catalist board of the SGX-ST on 31 January 2020. RGD has successfully grown its business and expertise, comprising Shipping Services and Coal Mining.

The Group is principally engaged in the following businesses:

1. The provision of chartering services of tugboats, barges and bulk carrier to our customers to transport goods (“Shipping Services”).
2. The operation of coal mines and coal sales (“Coal Mining”).

SHIPPING SERVICES

We operate our Shipping Services through our subsidiary, PT Deli Pratama Angkutan Laut (“PT DPAL”), which primarily serves domestic shipping routes in South Kalimantan connecting to various anchorages and regions in Indonesia. Currently, customers are primarily traders and third-party charterers.

Our Shipping Services comprise the following:

A. Chartering services

Our tugboats and barges (“TBBGs”) and bulk carrier are mainly chartered to traders and third-party freight charter companies on voyage or time charter. Our customers typically engage us to facilitate marine transportation of goods from a specified loading jetty or port to various regions within Indonesia where their end-customers are located.

B. Transshipment services

Our TBBGs are primarily contracted by traders and other shipping vendors to provide transshipment services, which entail transporting goods from loading jetties to ports within Indonesia or to mother vessels anchored at sea, for their onward transportation to other destinations.

As at 31 December 2025, PT DPAL owned a fleet of 34 Indonesian-flagged vessels, comprising 33 sets of TBBGs and one bulk carrier, with an aggregate carrying capacity of approximately 316,000 deadweight tonnage

Each set of TBBG carries 12 to 13 crew members onboard, including a chief engineer and the owner representative. The crew size onboard the bulk carrier varies from 25 and 30 crew members.

As part of our efforts to maintain the quality of our vessels and ensure safety of the crew on board, our vessels undergo scheduled maintenance twice every five years and is subject to mandatory classification inspections conducted by Bureau Klasifikasi Indonesia (“BKI”) annually to maintain the BKI classification of each vessel and barge.

COAL MINING

The Group holds interests in five coal mines in Central Kalimantan, namely PT Persada Kapuas Prima (“PT PKP”), PT Pesona Bara Cakrawala (“PT PBC”), PT Cakrawala Bara Persada (“PT CBP”) and PT Pasir Bara Prima (“PT PBP”) and PT TRIOP.

In particular, the PT TRIOP coal mine, in which we hold an effective 30.1% interest, has a total estimated proved and probable reserves of over 60 million tonnes, with GAR (Gross As Received) calorific value exceeding 4,000 kcal/kg¹. As announced on 26 December 2025, the Company completed the acquisition of Draco. Following the completion of the acquisition, RGD holds an effective interest of 49.73% in each of PT PKP, PT PBC, PT CBP and PT PBP, taking into account the direct and indirect interest held through PT BSB and PT DDS, as well RGD’s existing indirect interests in PT DDS via PT SINI.

The Group works closely with various coal mining contractors to ensure efficient coal mining operations, adherence to safety and environmental standards, and timely delivery of coal to meet market demand.

The table below presents a snapshot of our existing mining operations.

MINES	PT PKP	PT PBP	PT PBC	PT CBP	PT TRIOP
Location	Kapuas Regency, Central Kalimantan				
Concession Area	4,944 Ha	3,089 Ha	3,482 Ha	4,828 Ha	10,000 Ha
Reserve - tonnes (proved and probable)	58 million	44 million	42 million	18 million	64 million

For more details on the Group’s business activities and corporate structure, please refer to page 2 and page 4 respectively of this Annual Report 2025.

¹ According to the KCM Code – a professional code used in Indonesia as a public reporting guide for exploration, mineral resources, and coal reserves

SUSTAINABILITY REPORT

SUSTAINABILITY STRATEGY OVERVIEW

Our ESG Strategy and Focus

Operating in the coal and shipping industry, our Group understands the ESG factors that are key to building a viable and sustainable business model. We strive to integrate these ESG principles into our decision-making processes, focusing on the aspects most relevant to our operations.

We have established five key focus areas to steer our sustainability strategy:

Focus 1: Upholding Governance and Ethics

Our commitment to strong corporate governance reinforces our dedication to being a responsible corporate citizen. The Chief Executive Officer spearheads our sustainability initiatives, working closely with the management team to cultivate a culture focused on compliance and accountability.

Focus 2: Building Resiliency for Climate Change

As we navigate the global shift to a low-carbon economy, our Group faces unique strategic challenges inherent to our industry. In response, we are proactively addressing these risks while seeking to seize opportunities that arise during this transition.

Focus 3: Stewarding our Environment

Through responsible resource management, we will continue to enhance our operations to minimise our environmental impact. With continuous assessment and monitoring, we aim to implement practices that support sustainability and reduce resource consumption.

Focus 4: Caring for our People

The Group values contributions from all our employees. We aim to create a safe and productive workplace for our employees. Our goal is to achieve zero incidents related to workplace health and safety by developing and implementing comprehensive policies and procedures.

Focus 5: Creating Inclusive Communities

Mindful of our responsibility to the communities where we operate, we are committed to making a positive impact. This includes implementing inclusive hiring practices and organising charitable events and initiatives that support local residents.








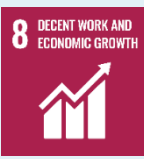
Awards and Accreditations

Reflecting our commitment to environmental sustainability, all our vessels have obtained the National Pollution Prevention Certificate (Sertifikat Nasional Pencegahan Pencemaran Dari Kapal), having fulfilled the required construction and equipment-related regulations for pollution prevention, as well as compliance with relevant anti-dumping regulations in Indonesia. Each certificate is valid up to 3 years and must be renewed prior to expiry.

Our mining operations are aligned with international standards and certified to ISO 14001:2015 (Environmental Management), ISO 45001:2018 (Occupational Health and Safety), and ISO 9001:2015 (Quality Management). All these certifications are valid until 15 May 2027.

Contribution to the UN SDGs

The UN SDGs offer a comprehensive framework for addressing various global challenges, such as environmental sustainability, social equity, and economic development. The Group is committed to aligning our operations with the following SDGs, through responsible business practices.

UN SDGS	THE GROUP'S CONTRIBUTION	READ MORE IN THE FOLLOWING SECTION(S)
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<p>Provide access to high-quality coal to customers in Indonesia and the region</p> <p>Apply clean technologies in coal processing</p>	<p>Focus 1: Upholding Governance and Ethics</p> <p>Focus 4: Caring for our People</p>
 <p>15 LIFE ON LAND</p>	<p>Emphasise responsible and sustainable coal mining practices in supplier engagements</p>	<p>Focus 1: Upholding Governance and Ethics</p>
 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<p>Uphold high standards of strong governance and transparency</p>	<p>Focus 1: Upholding Governance and Ethics</p>
 <p>13 CLIMATE ACTION</p>	<p>Strengthen resilience and adaptive capacity to climate change</p>	<p>Focus 2: Building Resiliency for Climate Change</p>
 <p>14 LIFE BELOW WATER</p>	<p>Prudently manage discharge to avoid leakage of effluents into water bodies</p> <p>Avoid docking at areas with endangered or protected ecosystems</p>	<p>Focus 3: Stewarding our Environment</p>
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>Provide work opportunities and a conducive working environment to the local communities</p>	<p>Focus 4: Caring for our People</p> <p>Focus 5: Creating Inclusive Communities</p>

ESG Performance Highlights

 <p>There were no instances of non-compliance with applicable laws and regulations within the Group.</p>	 <p>There were no instances of major workplace injuries and work-related illnesses</p>	 <p>Commenced alignment with IFRS SDS and expanded reporting scope to mining operations (employee-related data only)</p>
---	---	---







SUSTAINABILITY REPORT

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Stakeholder Engagement

The Group recognises that stakeholder engagement is crucial for achieving sustainable growth. We recognise that maintaining open and transparent communication allows us to improve our services and further our sustainability goals. We define our stakeholders as those groups that have a significant impact on our business or are considerably affected by our activities. We emphasise continuous, meaningful dialogue with our stakeholders and take part in industry and government forums to remain updated on important stakeholder issues.

The following table summarises our key stakeholders, engagement platforms, their key concerns and how the Group has responded to those concerns.

STAKEHOLDERS	ENGAGEMENT PLATFORMS	KEY CONCERNS	OUR RESPONSE	SECTION REFERENCE
 <p>Suppliers</p>	<ul style="list-style-type: none"> • Site inspection • Dialogues and meetings 	<ul style="list-style-type: none"> • Environmental compliance • Social economic compliance 	<ul style="list-style-type: none"> • Continuous engagement and ongoing assessment of suppliers' performance 	<ul style="list-style-type: none"> • Focus 1: Upholding Governance and Ethics
 <p>Governments and Regulators</p>	<ul style="list-style-type: none"> • Ship and safety inspections • Safety inspections at the coal mines • Dialogues and meetings with the provincial government 	<ul style="list-style-type: none"> • Compliance with laws and regulations • Sustainable operations • Obtaining all regulatory permits and licensing requirements for the mining sites 	<ul style="list-style-type: none"> • Implement robust policies and procedures • Publish annual sustainability report 	<ul style="list-style-type: none"> • Focus 1: Upholding Governance and Ethics • Focus 2: Building Resiliency for Climate Change • Focus 3: Stewarding our Environment
 <p>Customers</p>	<ul style="list-style-type: none"> • Point of delivery and shipments • Feedback engagements 	<ul style="list-style-type: none"> • Timeliness of delivery • Coal quality 	<ul style="list-style-type: none"> • Perform regular assessment and due diligence on services provided to customers • Engage customers on shipment quality and act promptly on feedback 	<ul style="list-style-type: none"> • Focus 1: Upholding Governance and Ethics
 <p>Employees</p>	<ul style="list-style-type: none"> • Safety trainings and inspections • Periodic employee engagement 	<ul style="list-style-type: none"> • Benefits and remuneration • Training and development 	<ul style="list-style-type: none"> • Implement comprehensive health and safety policies and practices • Provide training and career development opportunities • Remuneration and bonus 	<ul style="list-style-type: none"> • Focus 4: Caring for our People
 <p>Shareholders & Investors</p>	<ul style="list-style-type: none"> • Annual general meeting • Financial results, company announcements and annual reports • Meetings with analysts and investors • Investor relations management 	<ul style="list-style-type: none"> • Economic performance • Compliance with laws and regulations • Corporate governance and ethics 	<ul style="list-style-type: none"> • Publish informative annual reports, sustainability reports and announcements on SGXNet and the corporate website (www.rgd.sg) • Engage with analysts and investors through corporate briefings and meetings • Engage shareholders through annual general meeting 	<ul style="list-style-type: none"> • Focus 1: Upholding Governance and Ethics • Focus 2: Building Resiliency for Climate Change • Focus 3: Stewarding Our Environment • Focus 4: Caring for Our People • Focus 5: Creating Inclusive Communities
 <p>Local communities</p>	<ul style="list-style-type: none"> • Meetings with local communities 	<ul style="list-style-type: none"> • Potential environmental and social impacts arising from mining activities 	<ul style="list-style-type: none"> • Engage local communities to address the potential impacts from mining activities • Socialise the local labour requirements and procurement opportunities 	<ul style="list-style-type: none"> • Focus 5: Creating Inclusive Communities

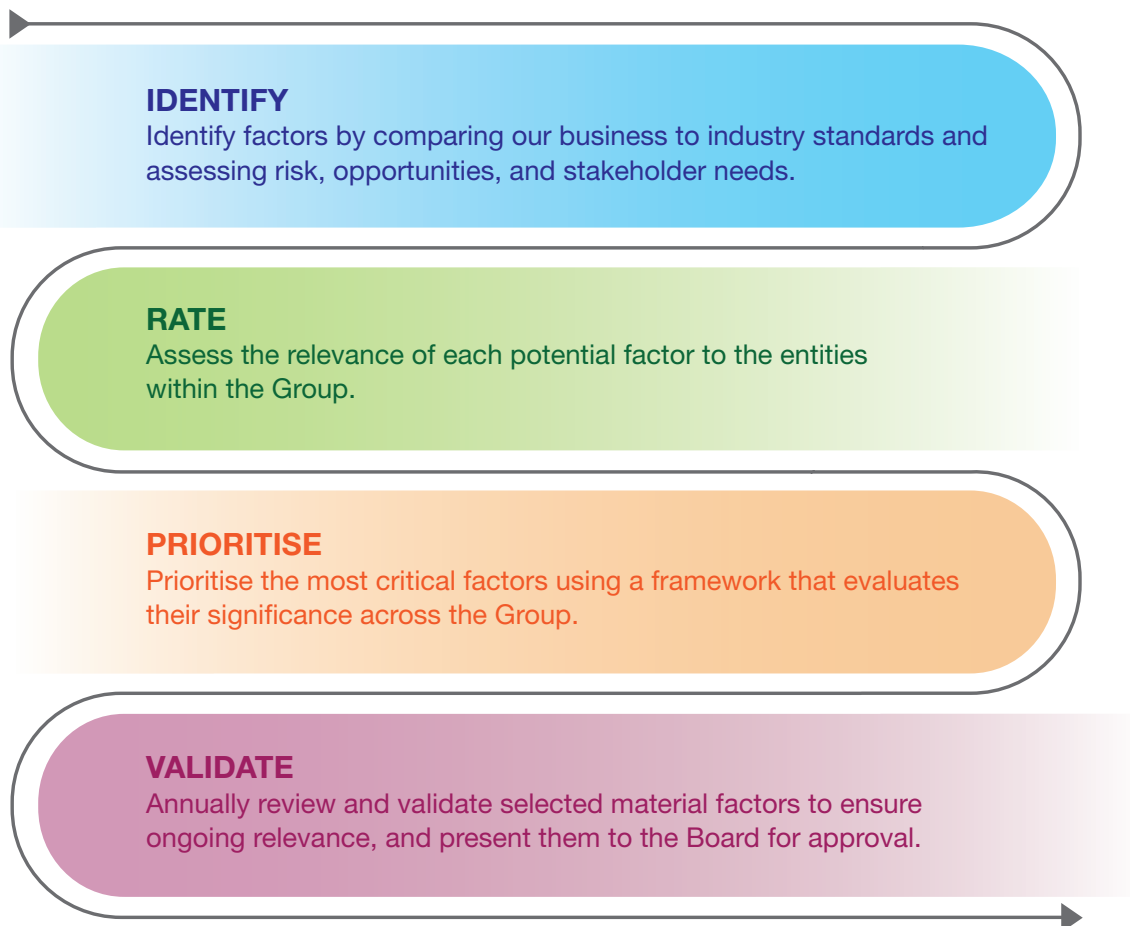
Materiality Assessment

The Group conducted a review of the material ESG factors to assess their alignment and relevance to the Group's business objectives and strategy. As part of the process, an initial workshop was held with Senior Management to review the identified ESG factors and validate their relevance.

To align our focus areas with stakeholder priorities, we circulated a materiality assessment survey in FY2025, in line with the SGX-ST guidelines on sustainability reporting and GRI Standards. This assessment was facilitated by an external consultant. Our materiality assessment considered both the impacts of the material topics on the Group's direct operations and supply chain, as well as the company's actual and potential impacts on the external environment.

Internal and external stakeholders were engaged through a structured survey, where they assessed the significance of various ESG topics based on their perceived impact and relevance. The survey results were analysed and used to prioritise the ESG factors. Based on the responses received, stakeholders have identified **Occupational health and safety**, **Asset integrity and critical incident management**, and **Customer privacy** as the most important material topics to the Group.

The following process was implemented to determine the relevant material topics in this Report:



SUSTAINABILITY REPORT

Following our materiality assessment process, we have determined the material topics, the impact areas, along with the relevant focus areas of this Report, as listed in the table below. We have identified the material topics impacting our Shipping Services, Coal Mining and Group-wide operations in Indonesia and Singapore.

All material topics have been reviewed and approved by the Board.

FOCUS AREA	MATERIAL TOPICS	IMPACT AREA
Focus 1: Upholding Governance and Ethics	GRI 205: Anti-corruption 2016	Group-wide
	GRI 207: Tax 2019	
	GRI 308: Supplier Environmental Assessment 2016	
	GRI 414: Supplier Social Assessment 2016	
	GRI 418: Customer Privacy 2016	
Focus 2: Building Resiliency for Climate Change	GRI 201: Economic Performance 2016	
Focus 3: Stewarding our Environment	GRI 302: Energy 2016	<ul style="list-style-type: none"> • Shipping Services • Coal Mining
	GRI 305: Emissions 2016	
Focus 4: Caring for our People	GRI 401: Employment 2016	<ul style="list-style-type: none"> • Shipping Services • Coal Mining
	GRI 402: Labour Relations Management 2016	
	GRI 403: Occupational Health and Safety 2018	
	GRI 404: Training and Education 2016	
	GRI 405: Diversity and Equal Opportunity 2016	
	GRI 406: Non-discrimination 2016	
Focus 5: Creating Inclusive Communities	GRI 202: Market Presence 2016	<ul style="list-style-type: none"> • Shipping Services • Coal Mining
	GRI 204: Procurement Practices 2016	
	GRI 413: Local Communities 2016	

FOCUS 1: UPHOLDING GOVERNANCE AND ETHICS

Effective corporate governance practices are crucial for the Group to make informed business decisions in a fast-evolving and complex landscape, while ensuring all stakeholders' interests are considered.

Corporate Compliance

The Group's operations are subject to multiple laws and regulations. These include the Code of Corporate Governance 2018, the Catalyst Rules, and the Companies Act 1967, among others.

The Group and our stakeholders, including our sponsor, secretarial firm and financial auditors, regularly review new regulations and update the existing ones in a timely manner. Updates are disseminated to relevant staff and processes are in place to monitor the activities and associated performance on a regular basis.

Additionally, updates on relevant legal, accounting and regulatory developments are typically provided to Directors by way of emails, briefings and presentations. The Company Secretary or external professionals also circulate to the Directors articles, reports and press releases from the Singapore Exchange and the Accounting and Corporate Regulatory Authority ("ACRA") that are relevant to the Directors.

In FY2025, there were no instances of non-compliance with the applicable laws and regulations.

Sustainability Governance and Statement of the Board

Board Statement

The Board is responsible for overseeing the development and integration of sustainability-focused concerns into the Group's business strategy. To support this, it has established the Sustainability Task Force ("STF") to implement and manage its sustainability measures. The STF comprises representatives from various business functions and reports directly to the Chief Executive Officer.

Working closely with external consultants, the STF identifies climate-related risks and opportunities and articulates sustainability strategies and mitigation responses for the Board's consideration. Updates on climate-related risks and opportunities are presented to the Board during Board meetings at least once a year or whenever necessary.

The operational leaders and the Group's management support the STF by regularly reviewing the progress and strategies within their operational sites to ensure that strategies are implemented accordingly.

The Group sets yearly targets, where applicable, and the Board ensures that all targets and factors identified are well-managed and monitored by the STF.

As mandated by the SGX-ST, all Directors have attended the mandatory sustainability training conducted by an approved service provider. The Board of Directors will consider attending further training courses, particularly in the management of climate-related risks and opportunities, where necessary.

Ethics and Integrity

The Group is committed to conducting its business in accordance with applicable laws, rules and regulations and the highest standards of business ethics. It is also committed to full and accurate disclosures in compliance with applicable laws, rules and regulations.

In line with this commitment, each of the entities under the Group follows its own whistleblowing system. For our Shipping Services, we operate under a comprehensive Code of Business Conduct and Ethics, which includes guidelines on Anti-Corruption and Bribery. It has a Whistleblowing Policy, which has been effectively communicated through formal and informal communication channels to all employees and Board members. Any forms of fraudulent activities will be escalated to the Chairperson of the Audit Committee.

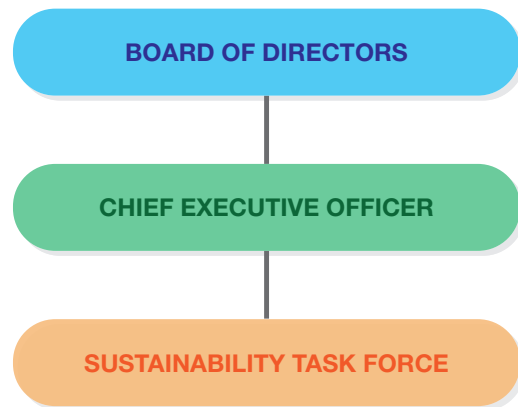
For our Coal Mining, whistleblowing guidelines are embedded in the Code of Conduct, outlining mechanisms for reporting through the whistleblowing system, protections for whistleblowers, and procedures for handling complaints. This system serves as a platform for internal stakeholders to report ethical violations or criminal acts occurring within the company.

Any reports from the whistleblowing system are reviewed by the designated team upon receipt of sufficient information. The Company guarantees the confidentiality of whistleblowers' identities, protecting them from disclosure to external parties and internal governance bodies, including the Board of Commissioners, Board of Directors, Committees, and employees.

Risk Management

The Group implements a comprehensive risk management framework and takes a precautionary approach towards strategic decision-making and in our daily operations.

For more details on corporate governance practices and risk management framework, please refer to the Corporate Governance Report section in the Annual Report.



SUSTAINABILITY REPORT

Anti-Corruption

The Group maintains a firm stance against corruption and does not tolerate any malpractice, impropriety or statutory non-compliance in the course of business.

The Group's anti-corruption measures are clearly defined in a set of Company Rules and Regulations in our employee handbook. These regulations mandate that all employees act in accordance with the highest standards of personal and professional integrity. All new employees of the Group are required to read, understand and comply with the purposes and provisions of the Company Rules and Regulations when they are on-boarded. In addition, our Board members are well-informed of the Company's anti-corruption policy. During the year, we have also conducted anti-corruption refresher training for all of our employees in Singapore and Indonesia's corporate office.

These policies are implemented by PT PKPK's Internal Audit function and the Board, which are responsible for conducting investigations into gratification and corruption reports and carrying out an in-depth review to identify responsible parties and root causes.

In FY2025, there were no cases of fraudulent activities within the Group. Congruent with the Group's zero tolerance policy, any confirmed incidents of corrupt practices will result in dismissal.

There were no instances of corruption involving any employees with our business partners, and as such, there were no contracts that had to be terminated by the Group or that could not be renewed. There were no reported cases of corruption brought against the Group during FY2025.

Tax Compliance

The Group complies with relevant tax laws and regulations in all jurisdictions where we conduct our operations, which indirectly contributes to the economic, environmental and social developmental efforts and objectives of local governments and authorities. The Group has zero tolerance for any intentional breach of tax laws and regulations. In FY2025, the Group was not informed of any significant tax non-compliance cases or fines by the local authority.

We consistently file our tax returns and pay our taxes in a timely and accurate manner. Relevant staff have undergone trainings to keep abreast of key tax regulatory changes, by aiding in the preparation and submission of routine tax filings with relevant authorities. All tax filings are meticulously reviewed and approved before submission to the relevant tax authorities. For complex tax matters, the Group will seek to engage qualified professional tax advisors or consult directly with the relevant authorities for advice.

The Group assesses tax related risks within its enterprise risk management framework which is reported regularly to the Company's Audit Committee. Implementation of tax compliance related policies and procedures is delegated to the respective business units and monitored by the Group's Chief Financial Officer.

Customer Data Privacy and Security

The Group is aware of the trust our stakeholders have vested in us to keep their personal data protected. We are committed to safeguarding the privacy and confidentiality of all our customers' and suppliers' data and strictly adhere to applicable personal data protection laws, including the Personal Data Protection Act ("PDPA") in Singapore and Indonesian personal data protection laws, which comprise various requirements governing the collection, use, disclosure and responsible handling of personal data.

The Group ensures that confidential information related to our customers and suppliers are stored and managed in a safe and secure manner. All employees and crews are reminded to keep documents in a secure location and not to leave any documents unattended, especially sensitive documents.

In FY2025, the Group had no substantiated complaints on data privacy infringement from our customers and suppliers.

Supply Chain Management

The Group's sustainability strategy extends beyond the Group and its operations. As part of our efforts to promote sustainability to our business partners, within our shipping operations, we assess our primary suppliers² and service providers³ for use in our operations based on their competency and their sustainability performance. Our assessment is conducted prior to engaging suppliers, and includes both environmental and social angles. Importantly, we verify and ensure that all our main suppliers and service providers are properly licensed by the Indonesian government.

For new suppliers, our operations team will conduct background checks on them for any relevant news regarding possible violations of environmental and/or social factors. Prior to onboarding any main suppliers and service providers, the Group will evaluate these main suppliers to ensure that all local rules and regulations are complied with.

For our ongoing main suppliers and service providers, we also continue to monitor them on an ongoing basis after engaging them, to routinely assess their sustainability performance through media channels. If any suppliers are found to have negative social and environmental impacts, such supplier relationships shall be re-evaluated.

As at 31 December 2025, our new primary suppliers and service providers were screened using sustainability (covering both social and environmental) criteria and there were no main suppliers and service providers (new and existing) that were found to have significant negative social and environmental impacts.

Governance and Ethics Targets

FY2025 TARGETS	STATUS
Zero incidents of non-compliance with the Catalyst Rules or Code of Corporate Governance	Met
Zero reported cases of corruption brought against the Group	Met
Zero complaints concerning breaches of customer privacy and losses of customer data	Met
No significant tax related non-compliance	Met
FY2026 TARGETS	
<ul style="list-style-type: none"> • Zero incidents of non-compliance with the Catalyst Rules or Code of Corporate Governance • Zero reported cases of corruption brought against the Group • Zero complaints concerning breaches of customer privacy and losses of customer data • No significant tax related non-compliance 	

² Our primary suppliers for our business operations refer to coal and marine fuel suppliers.

³ Our essential service providers for our business operations refer to shipyard service, custom agents and insurers.

SUSTAINABILITY REPORT

FOCUS 2: BUILDING RESILIENCY FOR CLIMATE CHANGE

Recognising the growing global significance of climate change, we are increasingly aware of its growing impact on our business decisions and operations.

Climate Governance

Governance of CRROs

Following the recommendations of IFRS S2, we have assessed the impact of climate-related risks and opportunities across the Group's operations and have proposed mitigation responses to cushion against the impact of climate change. In FY2025, a qualitative scenario analysis exercise was conducted at the Group level by the STF to develop a good understanding of the Group's key climate-related risks. All identified climate-related risks have been reviewed by the Board and STF periodically.

The governance of climate-related issues falls within the broader sustainability governance structure. The Board, together with STF, meets with the external consultants to discuss relevant updates on climate-related risks and opportunities, including updates on the mitigation progress, during Board meetings, where necessary. Discussions on the impacts of CRROs on key strategies, major transactions, risk management process or trade-offs are typically facilitated with the support of external consultants, where relevant.

Climate Strategy and Business Resilience

The Group engages external consultants to conduct scenario analysis and look at the possible impact over the short (between one and three years), medium (between four and five years) and long-term (more than five years). We note that climate-related risks occur on vastly different timescales from our strategic planning cycle and we will periodically review our climate-related disclosures and respective mitigating initiatives to ensure that our response remains appropriate.

The outcomes are summarised in the following section, categorised into transition and physical risks and opportunities. To assess these risks and opportunities, we referenced two climate scenarios from the Network for Greening the Financial System ("NGFS"), selected for their relevance to the range of future climate pathways that may affect the Group:

- The Net Zero 2050 scenario, reflecting a stringent low-carbon transition consistent with the goals of the Paris Agreement. It assumes strong policy action, technological innovation and behavioural shifts to meet climate targets.
- The Current Policies scenario reflects the trajectory based on existing policies and measures, without significant additional climate action. It results in higher temperature increases (above 3°C) by the end of the century and a more adverse physical climate risk outlook.

We have adopted the assumptions that underpin these scenarios to frame our identification and evaluation of climate-related risks and opportunities. 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.

Annual climate risk workshop was held with the external consultants to review the identified climate risks and opportunities. During the workshop, all previously identified risks were reviewed and updated according to latest market regulations, industry trends, cross-industry metric categories where applicable. In FY2025, we also took into consideration IFRS S2 industry-based guidance ("IBG") and cross-industry metric categories, as well as peers' analysis. Further information on relevant IBG metrics can be found within *Focus 3: Stewarding our Environment* and *Focus 4: Caring for our People*.

Following identification, these risks and opportunities were evaluated for their current and potential impact on the Group's business model and value chain. Mitigation responses have also been disclosed in response to identified risks and opportunities. The Group is still in the process of evaluating its capacity and resource allocation to adapt the strategy and business model to climate change across different time horizons.

The Group adopts a phased approach to quantifying and integrating climate considerations into its business strategy. At this stage, the Group has not disclosed quantitative expectations regarding any changes to its current and subsequent year financial positions resulting from climate-related risks and opportunities. While we have indicated potential directional 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 our climate-related financial disclosures and our allocation of resources for climate assessments to evolve.

Climate-related Risks and Opportunities

The table below reflects our understanding of the impacts of the most significant climate-related risks relevant to our business. The Group recognises and is aware that the list is not exhaustive, and we will continue to enhance our understanding and responses to these risks.

1. Demand for coal will decrease due to Indonesia's commitment to decarbonise.

Risk Driver	Indonesia's Commitment To Decarbonise
Risk Description	<ul style="list-style-type: none"> Indonesia's Enhanced Nationally Determined Contributions ("NDCs") have set an unconditional emission reduction target of 31.89%, with a vision to achieve net-zero emission by 2060 or sooner⁴. The Just Energy Transition Partnership was launched in November 2022 at the G20 summit, with the aim of accelerating Indonesia's transition out of a coal-dependent economy, by retiring existing plants early, terminating approvals for new plants and transitioning into clean power development⁵.
Risk Impact on Value Chain	<ul style="list-style-type: none"> Coal Mining Shipping Services
Risk Impact Horizon	Medium and long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
<p>Indonesia's transition from coal to cleaner alternatives may lead to the early retirement of existing coal plants and limit demand for coal.</p> <p>While the Group's direct customers are mainly coal traders, its coal demand may decline as decarbonisation policies take effect. This may indirectly reduce shipping volumes and hence, lowering revenue from its services in the medium and long-term.</p>	<ul style="list-style-type: none"> In the short term, the Group is of the view that existing customers will still require coal supply for power generation. Currently, PT TRIOP's customers mainly comprise traders whose users are power plants and smelting plants in Indonesia. The Group continues to diversify its customer base in its Coal Mining operations. For the medium- and long-term, the Group will continue to monitor such policy changes. The Group continues to diversify its commodities in its Shipping Services operations.

⁴ Source: 23.09.2022_Enhanced NDC Indonesia.pdf (unfccc.int)

⁵ Source: Indonesia Just Energy Transition Partnership Launched at G20 - GOV.UK

SUSTAINABILITY REPORT

2. Implementation of carbon tax in Singapore and Nilai Ekonomi Karbon trading scheme will increase the Group's operating costs.

Risk Driver	Implementation of carbon tax and Nilai Ekonomi Karbon trading scheme
Risk Description	<ul style="list-style-type: none"> • Carbon tax in Singapore is currently set at SGD 25/tCO₂e and is set to reach SGD 50-80/tCO₂e by 2030 for facilities that directly emit at least 25,000 tCO₂e of GHG emissions annually⁶. • In 2023, the Indonesian government introduced the Indonesian Economic Value of Carbon (Nilai Ekonomi Karbon) trading scheme for coal-fired power plants⁷. • These would indirectly increase the Group's operating costs.
Risk Impact on Value Chain	<ul style="list-style-type: none"> • Singapore operations • Coal Mining
Risk Impact Horizon	Long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
<p>In Singapore, the implementation of a carbon tax does not directly impact RGD as costs are passed down through power generation, resulting in higher operational expenses through electricity costs.</p> <p>In Indonesia, the introduction of Nilai Ekonomi Karbon for coal-fired power generation sector is expected to increase operating costs for power plants that exceed the prescribed emissions-intensity benchmarks. This regulation may lead to reduced demand from power plant customers for lower-grade coal, which has higher emissions per unit of electricity generated. As the demand for such coal weakens, the Group could face lower sales volumes, resulting in reduced revenue in the long-term.</p>	<ul style="list-style-type: none"> • As coal remains foundational to Indonesia's energy grid, the demand for coal is expected to remain stable in the short- and medium-term. • The Group continues to monitor the development and impact of carbon tax implementation and carbon trading scheme on operating costs. • The Group may identify new possible ways to improve the energy efficiency of operations.

3. Shifting market demand to stringent coal quality requirements may increase the Group's operating costs

Risk Driver	Rising market demand for stringent coal quality requirements
Risk Description	Changes in market demand towards stringent coal quality requirements may require the Group to supply higher-quality coal, leading to higher operating costs.
Risk Impact on Value Chain	Coal Mining
Risk Impact Horizon	Medium and long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
<p>Currently, our customers have not requested for higher quality coal as our GAR 4200 thermal coal consistently meets the specific requirements of power plants.</p> <p>However, in the medium and long-term, market demand may shift toward stricter coal quality requirements. As a result, the Group may need to supply higher-quality coal to meet customer specifications, increasing operating costs.</p>	<ul style="list-style-type: none"> • PT TRIOP will work closely with customers to understand their requirements and supply coal that meets stricter coal specification and environmental requirements, where feasible. • PT TRIOP will continue to monitor market trends on coal regulations and coal supply.

⁶ Source: National Climate Change Secretariat (NCCS) | Carbon Tax

⁷ Source: Indonesian Economic Value of Carbon (Nilai Ekonomi Karbon) Trading Scheme | International Carbon Action Partnership

4. Stricter local requirements on biodiesel blend utilisation may increase the Group's operating costs.

Risk Driver	Stricter Indonesian government requirements on biodiesel blend utilisation
Risk Description	The implementation of Indonesia's B40 biodiesel mandate, which requires diesel fuel to contain 40% palm-oil-based biodiesel and 60% diesel, will increase the Group's operating costs ⁸ .
Risk Impact on Value Chain	Shipping Services
Risk Impact Horizon	Short, medium and long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
Since January 2025, Indonesia's Ministry of Energy and Mineral Resources has increased the mandatory biodiesel blend from B35 to B40. As a result, the Group may incur higher fuel-related expenses due to the requirement to use diesel fuel with a higher biodiesel content.	<ul style="list-style-type: none"> • RGD will continue to monitor international trends on the use of alternative sources of energy to reduce the costs of transportation. • RGD will actively adjust its pricing strategy for its vessel chartering services to manage the impact of fuel cost increase.

5. Increasing reputational concerns associated with climate change may limit access to the Group's financing.

Risk Driver	Increasing reputational concerns associated with climate change
Risk Description	Coal mining companies may face reputational challenges as investors and lenders apply stricter ESG and climate-related criteria. This may limit access to financing, leading to increased borrowing cost and reduced profitability.
Risk Impact on Value Chain	Coal Mining
Risk Impact Horizon	Medium and long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
<p>Some financial institutions may be less willing to provide capital funding to the coal industry, which could limit the Group's access to financing. This may lead to increased borrowing costs and reduced profitability.</p> <p>As of now, the Group is able to obtain the necessary funding to support its operations and maintains to get strong support from banks in Indonesia.</p>	<ul style="list-style-type: none"> • While the Group is aware that international financial institutions in Singapore are increasingly applying stricter ESG and climate risk criteria to their financing and onboarding processes, our shipping and mining operations continue to secure support from our Indonesian bankers. • Further, as RGD operates as an investing holding company in Singapore, there are banks in Singapore which are still able to provide financing support to our Company. We also actively maintain good banking relationships with a few banks to ensure access to capital funding and banking support. • The Group will continue to monitor banks and investors that have announced plans to reduce funding to the coal industry.

⁸ Source: Indonesia delays full implementation of B40 biodiesel | NEWS | Reccessary

SUSTAINABILITY REPORT

6. Sudden extreme rainfall and thunderstorms pose navigation risks, leading to increased operating costs.

Risk Driver	Extreme rainfall and thunderstorms
Risk Description	<ul style="list-style-type: none"> Increased intensity and frequency of rainfall can lead to reduced visibility, rough sea conditions and increased risks for workers during shipping operations.
Risk Impact on Value Chain	<ul style="list-style-type: none"> Coal Mining Shipping Services
Risk Impact Horizon	Short, medium and long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
<ul style="list-style-type: none"> Extreme rainfall and thunderstorms can lead to reduced visibility and rough sea conditions, increasing navigation risks for vessels. This may lead to delays in shipping schedules and higher operating costs due to additional fuel use and weather-related disruptions. Heavy rainfall can slow down mining activities and transportation from the mining sites to the stockpile and jetty, potentially affecting production timeline and logistics efficiency. These may lead to increased operating costs. 	<ul style="list-style-type: none"> The Group will implement OHS measures for the workers in mining and shipping operations and continue to monitor and investigate safety incidents Ships are also regularly maintained to ensure compliance with safety requirements.

7. Seasonal torrential rain will decrease the Group's revenue.

Risk Driver	Seasonal torrential rain
Risk Description	Seasonal torrential rainfall increases the risk of flooding and landslides at the mining site, which may disrupt mining operations and reduce coal output. These disruptions may delay downstream transport activities, affecting the Group's Coal Mining and Shipping Services.
Risk Impact on Value Chain	<ul style="list-style-type: none"> • Coal Mining • Shipping Services
Risk Impact Horizon	Short, medium and long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
<ul style="list-style-type: none"> • Seasonal heavy rainfall may result in flooding and landslides at the mining site, disrupting operations and increasing safety risks for workers. Such events can lead to operational downtime and negatively affect the Group's productivity. • Prolonged rainfall may also temporarily halt mining activities, reducing coal output and causing delays to delivery schedules. These disruptions can affect the Group's Shipping Services and overall coal supply chain, potentially resulting in lower revenue. 	<p>The Group will continue to observe and monitor weather conditions to ensure operational readiness and compliance with safety protocols.</p> <p>To minimise potential disruptions to mining activities, PT TRIOP conducts rainfall prediction analysis using annual recurrence (hydrology) data and rock/soil geotechnical analysis based on drilling information. The results of these assessments are used to develop rekayasa teknis (engineering measures), which are then reviewed and coordinated with the contractor to reduce the risk of operational shutdowns.</p> <ul style="list-style-type: none"> • Potential flooding at front loading During periods of heavy or extreme rainfall, flooding may occur at the loading front, requiring the relocation of heavy equipment, such as excavators and dump trucks, from lower elevations to higher ground. Even after rainfall stops, mining activities may not resume immediately if the working area remains flooded. <p>PT TRIOP prepares engineering controls in advance through the annual mine plan and 3-month rolling plan. Examples of anticipation steps taken in response to this rainfall are as follows:</p> <ol style="list-style-type: none"> 1.1 Reducing the catchment pit area 1.2 Adding more mine pumps 1.3 Increasing the volume capacity of the sump pit 1.4 Preparing the lowest point area during the dry season <ul style="list-style-type: none"> • Potential operational shutdown due to landslides both within the pit and at the disposal area PT TRIOP incorporates geotechnical safety factors into the design of pit and disposal area slopes. PT TRIOP also assigns a geotechnical engineer to monitor slope conditions and provide technical recommendations to ensure slope stability. In addition, the contractor is required to install and monitor reference stakes in areas identified as unstable or critical slopes. <p>Through slope movement recording and geotechnical analysis, PT TRIOP and the contractor are able to anticipate potential slope failures and determine the necessary preventive actions before a landslide occurs.</p>

SUSTAINABILITY REPORT

8. Severe heatwaves may impact workers' productivity, leading to lower Group's revenue.

Risk Driver	Severe heatwaves
Risk Description	Severe heatwaves may impact workers' visibility and physical performance, especially for operators of heavy equipment in hot, dusty conditions. Reduced visibility and heat exposure may slow or interrupt mining activities, resulting in lower productivity.
Risk Impact on Value Chain	Coal Mining
Risk Impact Horizon	Short, medium and long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
<p>At the coal mining sites, high temperatures significantly affect operators running heavy equipment, as well as other personnel working outdoors in hot and dusty environments with limited visibility. In extreme conditions, this may slow mining operations or reduce productivity.</p>	<p>PT TRIOP has a K3 (Occupational Health and Safety) policy that serves as a reference for all contractors working under PT TRIOP's management. This policy aims to ensure that mining operations are managed effectively and safely.</p> <p>Several key points of PT TRIOP's K3 (Occupational Health and Safety) policy, which aim to ensure effective and safe management of mining operations, are:</p> <ol style="list-style-type: none"> 1. Implementing a continuous inspection and maintenance system for mining facilities, infrastructure, installations, and equipment. In this case, the contractor has an obligation to continuously inspect and maintain heavy equipment. Examples include checking the function of the air conditioner (AC) inside the heavy equipment cabin, the function of the wipers, the tightness of doors/gaps to mitigate the ingress of heat and dust into the cabin, as well as the function of other safety devices within the heavy equipment, such as the fire suppression system. 2. Preventing accidents and occupational diseases for all employees and parties present in the work area. In this regard, the Company (PT TRIOP and the Contractor) must create a K3 programme to prevent accidents and occupational diseases. Examples: <ol style="list-style-type: none"> 1. Developing a roster system, detailing working hours for all employees (staff, heavy equipment operators, helpers etc) in accordance with applicable labour laws (Aturan Dinas Ketenagakerjaan). 2. Ensuring employees get a minimum of 7 hours sleep per day (to prevent potential fatigue incidents). 3. The company is required to provide accommodation and welfare, including ensuring adequate nutrition and other supporting facilities to support the K3 programme. 4. The company is required to provide Personal Protective Equipment (PPE) (reflector vests, safety shoes, helmets, goggles, masks, gloves) for all employees working and parties present in the work area. 5. Conducting safety induction for all new employees or those returning from leave to ensure all employees are updated on the K3 developments at the mine or the latest K3 regulations.

While changes in the economy and the environment brought about by climate change represent certain risks to the Group, opportunities may also arise. The Group is well-positioned to capture such opportunities and create long-term value for our stakeholders.

1. Diversifying into other commodities will increase the Group's revenue.

Risk Driver	Growing demand for other commodities
Risk Description	Growing demand for other commodities presents an opportunity for the Group to expand beyond coal transportation. This enables the Group to generate additional revenue by transporting commodities comprising but not limited to sand, bauxite, nickel, granite, etc.
Risk Impact on Value Chain	Shipping Services
Risk Impact Horizon	Short, medium and long-term

IMPACT ON BUSINESS MODEL AND/OR VALUE CHAIN	MITIGATION ACTIONS AND RESPONSE
By diversifying into other commodities, the Group can access wider sourcing opportunities and reduce reliance on transporting coal only. This creates new market opportunities and allows the Group to serve a broader customer base across Indonesia, leading to increased revenue.	The Group's Shipping Services have gradually diversified to transport other natural resources since FY2024. Currently, beyond coal, the Group's vessels also transport sand, bauxite, nickel and granite.

Climate Risk Management

The Group has identified and assessed the relevant climate-related risks based on the likelihood of occurrence and the severity of potential impacts arising from the risk.

While climate-related risks are not yet fully embedded within the Group's overall risk management process 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.

Climate Metrics and Targets

The Group has measured and tracked its energy consumption and emission performance to analyse climate-related risks. For our energy consumption and emissions performance, please refer to Focus 3 "Stewarding our Environment".

FOCUS 3: STEWARDING OUR ENVIRONMENT

The Group prioritises environmentally responsible practices and is continuously assessing and striving to lessen our ecological footprint. Our operations are located near vital natural habitats and marine ecosystems, which drives our commitment to reducing any negative impacts from our businesses.

Environmental Compliance

The Group is fully aware of the environmental risks associated with our operations and acts in accordance with local environmental laws and regulations where we operate.

For Shipping Services, vessels are subject to regular inspections by local authorities, including on-site inspections conducted during the dry docking to ensure sea-worthiness and that the equipment on board is well-functioning. This mitigates the possibility of environmental incidents and pollution at sea.

There were zero incidents of non-compliance with environmental laws and regulations, including significant spills in FY2025.

SUSTAINABILITY REPORT

Responsible Shipping

Energy and Fuel Efficiency

We recognise the importance of managing the environmental impacts of our operations. In addition to complying with the relevant environmental laws and regulations, the Group also aims to minimise impact on the environment through managing our energy consumption efficiently and emissions across our operations.

Within our Shipping operations in FY2025, we utilised 173,185 MWh (FY2024: 129,898 MWh) of energy from fuel consumption across all operating vessels. High Speed Diesel Solar (“HSD Solar”) or Marine Diesel Oil (“MDO”) is traditionally used as our primary fuel for shipping operations. Since January 2025, we have been using 40% biodiesel blended marine fuel in our vessels (up from 35% in FY2024), in compliance with local regulations and requirements. The incorporation of biodiesel reduces the amount of Greenhouse Gas (“GHG”) emissions produced as compared to the combustion of pure fossil fuel⁹.

The Group’s second significant source of energy consumption comes from purchased electricity for our offices. In FY2025, we consumed 48.5 MWh (FY2024: 49.7 MWh) of electricity in our offices in Singapore and Jakarta, Indonesia (for Shipping Services only). We will continue to closely monitor our electricity consumption by installing energy saving photocopiers and energy efficient air-conditioning units at our workplace. In particular, we are closely monitoring our office air-conditioning temperature, ensuring that it is between 24 and 25 degrees Celsius. Employees are constantly reminded to switch off lights and any electrical appliances such as laptops and air-conditioning when not in use.

To further reduce our energy consumption and consequently our GHG emissions, we have implemented various energy-efficient initiatives, such as using LED lightings instead of traditional light bulbs to reduce our electricity consumption.

Emissions

In FY2025, we utilised 4.94 TJ (1,372 MWh) of lubricants, which contributed to 72.5 tCO₂e of Scope 1 emissions¹⁰. We also recognise the potential fugitive emissions from refrigerant leaks in our fleet systems. However, given its minimal impact on our operations, emissions from refrigerant leaks will not be included in our report.

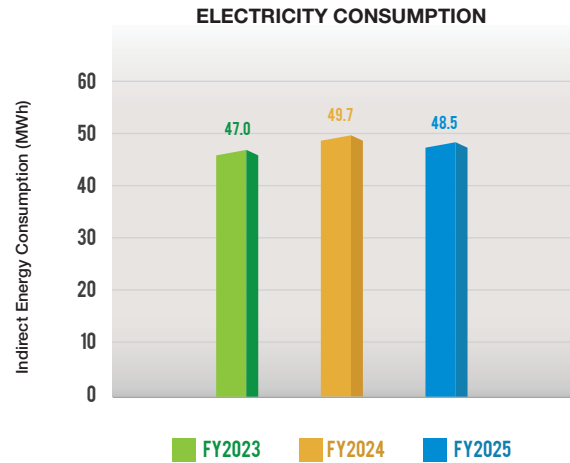
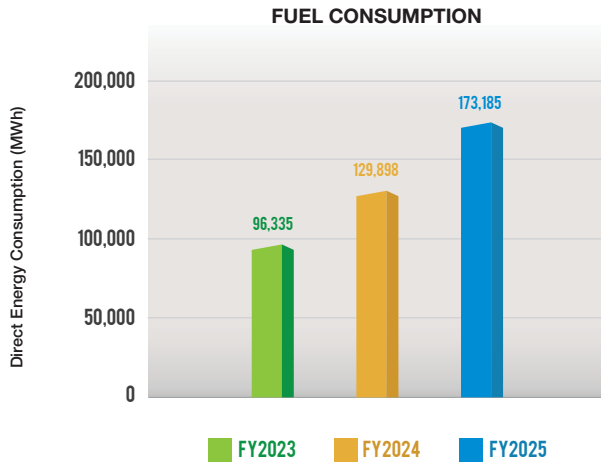
A comparison of the Group’s energy consumption in FY2023, FY2024 and FY2025 is summarised in the charts below.

⁹ Source: <https://www.nrel.gov/docs/legosti/fy98/24772.pdf>

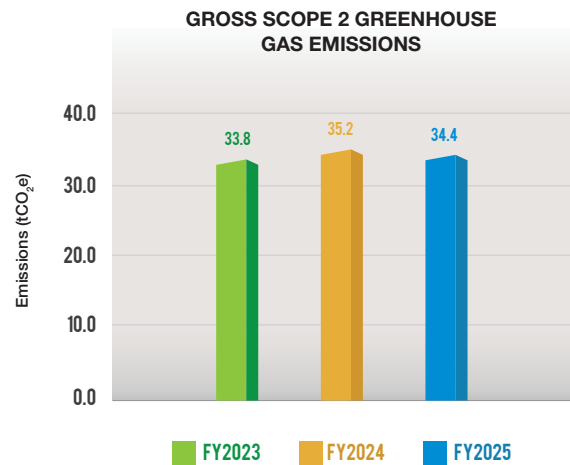
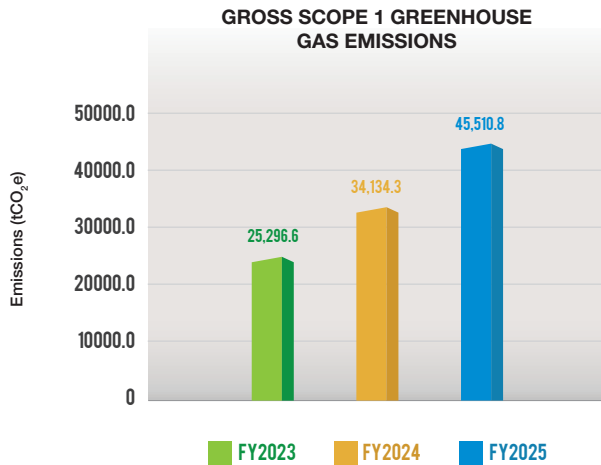
¹⁰ Emission conversion factors for lubricants were taken from: IPCC Guidelines for National Greenhouse Gas Inventories 2006. Volume 3: Industrial Processes and Product Use, Chapter 5: Non-Energy Products from Fuels and Solvent Use

SUSTAINABILITY REPORT

The Group accounts for its Scope 1 and Scope 2 GHG emissions¹¹ from its business operations. Scope 1 GHG emissions refers to emissions produced from all fuels and lubricants used directly by our companies, while Scope 2



GHG emissions refers to emissions produced from all electricity procured for our business operations. None of the Group's Scope 1 GHG emissions are subject to an emissions-limiting regulation or programme. A comparison of the Group's Scope 1 and Scope 2 GHG emissions between FY2023 and FY2025 is illustrated in the charts below.



¹¹ Scope 2 emissions comprise location and market-based emissions.

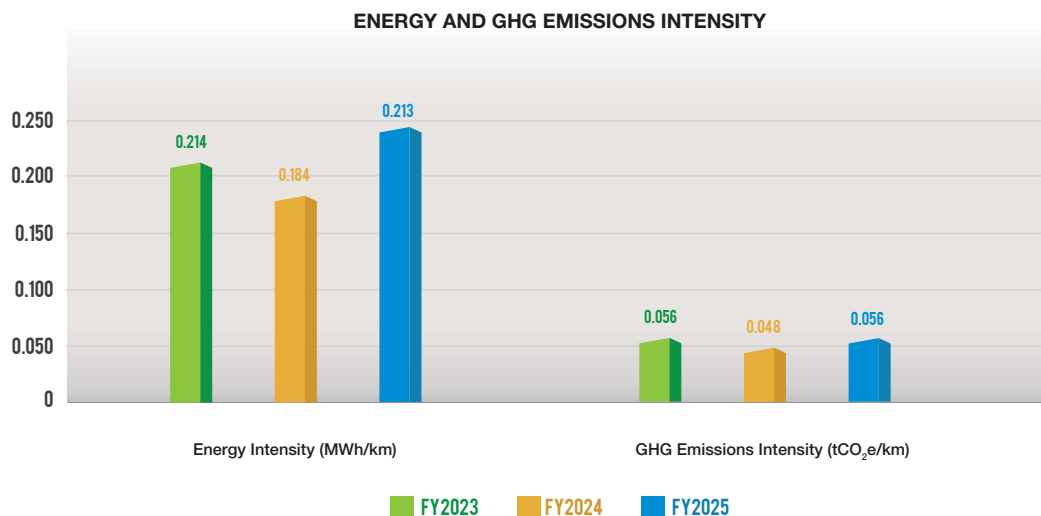
Location-based emissions:

- For business segments in Singapore, location-based emissions are calculated using the local grid emission factor provided by Energy Market Authority (EMA) for electricity consumed
- For business segments in Indonesia: location-based emissions are calculated using Direktorat Jenderal Ketenagalistrikan: Faktor Emisi Grk Sistem Ketenagalistrikan Tahun 2019

Market-based emissions:

- In view that residual mix emissions factors are unavailable in the markets we operate in (Singapore and Indonesia), our market-based Scope 2 emissions are equivalent to our location-based Scope 2 emissions.

SUSTAINABILITY REPORT



We track the energy efficiency of our vessels by calculating the energy intensity based on the total distance travelled by our vessels. Our overall energy intensity has increased by 13.7% from 0.184 MWh/km in FY2024 to 0.213 MWh/km in FY2025. Similarly, the recorded emissions intensity has also increased by 14.4% from 0.048 tCO₂e/km in FY2024 to 0.056 tCO₂e/km in FY2025. This increase may be attributed to longer turnaround time for certain shipment routes caused by port congestions, as well the addition of new shipment routes with longer distances.

The Group actively monitors Scope 1 and 2 emissions while working to minimise emissions. We conduct regular dry docking of our vessels, which helps prevent fuel leaks and excessive emissions from the engines, ensuring optimal fuel efficiency. We also perform regular maintenance on our engines to ensure our vessels attain the necessary sea worthiness certifications. These efforts not only promote cost savings but also enhance our ability to undertake longer voyages, contributing to the overall operational efficiency of the Group.

Environmental Targets

FY2025 TARGETS	STATUS
Comply with Marine Classification mandatory requirements by sending our vessels for dry docking maintenance every 2.5 years	Met
No incidents of environmental non-compliance	Met
Ensure all new main suppliers are licensed	Met
FY2026 TARGETS	
Comply with Marine Classification mandatory requirements by sending our vessels for dry docking maintenance every 2.5 years	
No incidents of environmental non-compliance	
Ensure all new main suppliers are licensed	

FOCUS 4: CARING FOR OUR PEOPLE

We recognise that employees are essential to the Group's success and we prioritise their safety and well-being in the workplace. To support their professional growth, we offer competitive workplace benefits and talent retention programmes. Our commitment extends to creating a safe and healthy environment for our employees and crews, ensuring their well-being and productivity in daily operations.

Our Workforce

As at 31 December 2025, the Group's workforce within its Shipping Services and Coal Mining operations consists of 104 permanent employees (103 full-time and 1 part-time employee) at our corporate offices in Singapore and Indonesia.

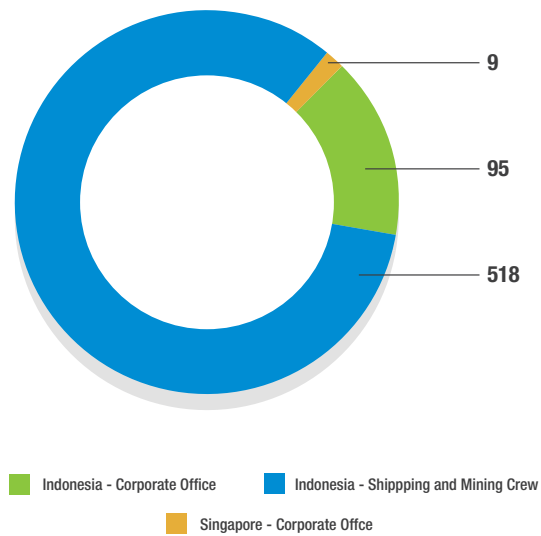
In addition to employees in our corporate offices, the Group has 518 members on contract terms, comprising 80 and 438 members from our mining and shipping businesses, respectively.

The chart on the right shows a breakdown of our workforce in FY2025.

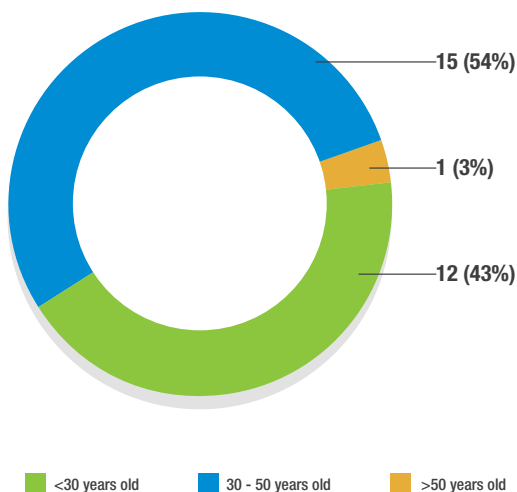
Our employees form the foundation of the Group and we hold our employees in high regard. To keep turnover rates low, we prioritise employee satisfaction as well as provide competitive benefits and career advancement opportunities. To ensure an accurate representation of turnover and new hires, we will not include turnover and new hires attributed by crew members, as they are employed on short-term contracts.

Within our corporate workforce, 28 were new hires, of which 17 were male (61%) and 11 were female (39%). In our Indonesia corporate office, 26 employees (10 females and 16 males) were hired, while six employees (two females and four male) resigned in FY2025. This translates to a new hire rate of 27% and turnover rate of 6%. In our Singapore corporate office, there were two new hires, and no one resigned in FY2025 (after withdrawal of the resignation of the CFO as announced on 6 February 2026). This translates to a new hire rate and turnover rate of 22% and 0% respectively. By maintaining a low turnover rate, we enhance the quality and productivity of our operations, fostering a more sustainable business environment for the Group.

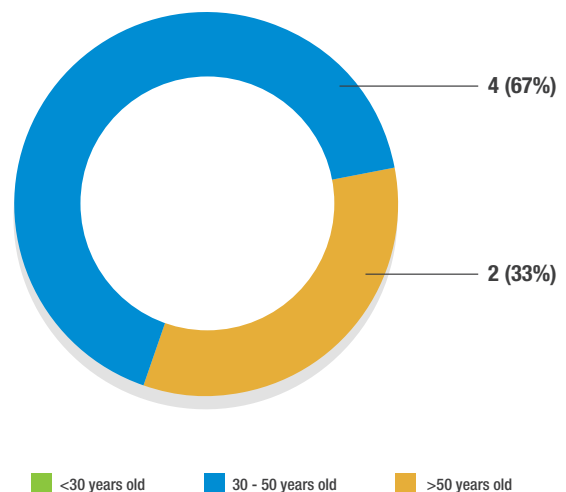
EMPLOYEES GEOGRAPHICAL BREAKDOWN



NEW EMPLOYEES HIRES - BY AGE GROUPS



EMPLOYEE TURNOVER - BY AGE GROUPS

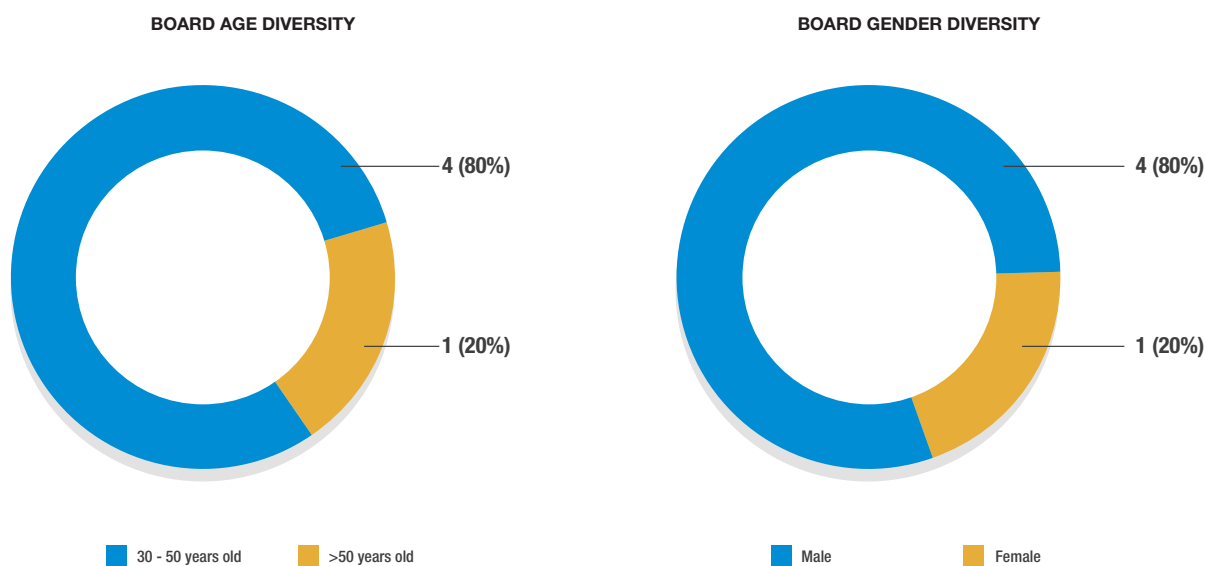


SUSTAINABILITY REPORT

Employment and Board Diversity

Recognising the value of workforce diversity, the Group understands that factors such as age and gender diversity can significantly enhance our perspectives and ideas, particularly in decision-making processes. Although our crew members are mostly male due to the nature of the shipping and mining industries, we are committed to fostering greater gender diversity on our Board. Additionally, we strive to ensure diverse representation within our management teams and corporate offices in Singapore and Indonesia.

To maintain independence in governance and decision-making, we have three (60%) Independent Directors on the Board for the Group. In striving for gender diversity, we have one (20%) female member on the Board. For more information on our Board, please refer to the profiles of Directors on pages 14 to 17 of this Annual Report.



The charts below present information on the age and gender diversity among our senior¹² management, middle¹³ management and employees:



The Group actively encourages workplace diversity and has a strict policy against all forms of discrimination, including those based on race, nationality, religion, gender, age, sexual orientation, disability, ancestry, social origin, political beliefs, or any other bias. We do not tolerate any kind of racial, sexual, or workplace harassment and are committed to valuing diversity within our workforce.

¹² Senior Management refers to the Group's C-suites
¹³ Middle Management refers to the Group's managers

SUSTAINABILITY REPORT

This commitment underscores our dedication to equality and mutual respect among all individuals. Any reported incidents of workplace discrimination will be investigated and corrective actions will be implemented.

In FY2025, there were no reported incidents of workplace discrimination.

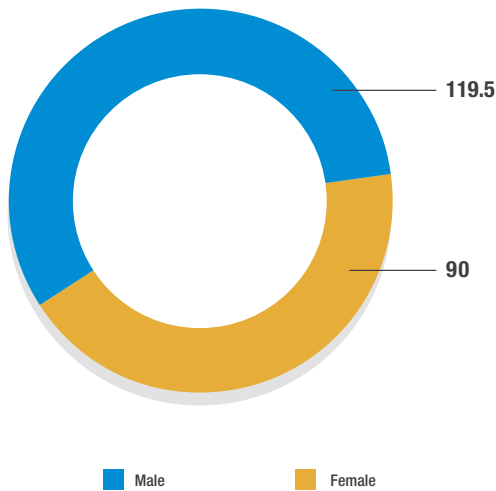
Employee Development and Benefits

The Group is dedicated to continuous learning, offering employees opportunities for progression through on-the-job training, mentorship programmes and refresher courses that enhance their understanding of operations and processes. We regularly review and update our training initiatives to align with our business and operational needs, emphasising our commitment to ongoing development for all employees.

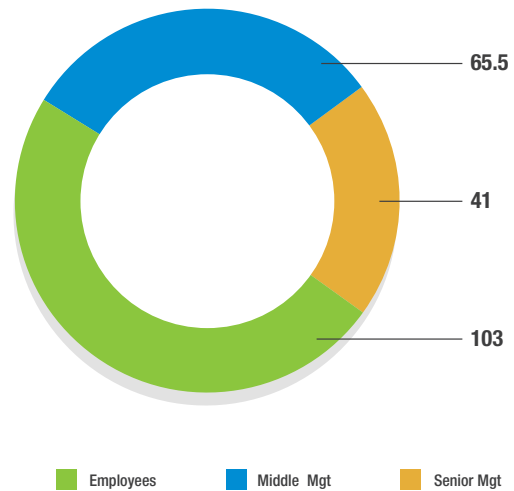
To foster a culture of learning and continuous improvement, we continually assess our employees based on their daily performance and provide informal evaluations of their job effectiveness. This approach enables our employees to continually enhance their performance, allowing us to provide better services to our customers year-round. Employee evaluations are based on their skillsets and knowledge, with remuneration allocated based on their merit, regardless of gender and age. In FY2025, employees participated in a variety of training programme:

FINANCIAL REPORTING	DIGITALISATION
<ul style="list-style-type: none"> • Staying Ahead of Transformations in Financial Reporting • Rekonsiliasi Fiskal • PMK 15 • Update PSAK 	<ul style="list-style-type: none"> • Creating a Dashboard in Excel • VBA for Accountants by Accountants • ChatGPT and Copilot for Accountants by Accountants • AI: Elevating the Work of Accounting and Finance Professionals • Maximising Resource Efficiency in Accounting Practices with AI • Automate Your Accounting: Power Up with Power Automate Desktop (Part ONE) • Automate Your Accounting: Power Up with Power Automate Desktop (Part TWO) • Automate Your Accounting: Power Up with Power Automate Desktop (Part THREE)
PERSONAL RESILIENCE	SUSTAINABILITY
<ul style="list-style-type: none"> • Stress Less, Live More: Unlocking the Secrets to a Healthier Mind and Body • Bulletproof Resilience: Finding Your Inner Strength 	<ul style="list-style-type: none"> • Embracing New Opportunities in the Changing Climate • Creating Diverse, Equal and Inclusive (DEI) Workplaces
COMMUNICATION	OPERATIONS
<ul style="list-style-type: none"> • Confident Communication for Accountants and Finance Professionals 	<ul style="list-style-type: none"> • Geotechnical Studies on Boredpile • LiDAR (Light detection and ranging for topographic surveying, volumetric stockpile measurement and pit mapping) • Sertifikasi Pengawas Operasional Utama (Operational supervisor certification) • Penanggung Jawab Pengelolaan Limbah Bahan Berbahaya dan Beracun (hazardous and toxic waste management) • Penanggung Jawab Operasional Pengolahan Air Limbah (waste water treatment)

TRAINING HOURS - BY GENDER



TRAINING HOURS - BY EMPLOYEE CATEGORY



In FY2025, our permanent employees completed a total of 209.5 hours of training, translating to an average of 2.0 hours per employee. Male employees attended an average of male 2.9 hours, while female employees averaged 2.8 hours. Senior management, middle management and other employees averaged 5.1 hours, 5.0 hours and 1.2 hours of training, respectively.

Beyond this, PT TRIOP provides transition assistance such as retirement preparation workshops and financial management seminars to support continued employability and facilitate employees' transition into retirement.

We prioritise the well-being of all our employees, including crew members and mining workers. In Singapore, the Group provides hospitalisation and surgical insurance coverage for all employees, while in Indonesia, including PT TRIOP, the Group reimburses employees and crew members for medical expenses incurred and provides welfare benefits to its employees, including insurance coverage and pension programmes. In line with labour regulations, all employees are registered under BPJS Ketenagakerjaan (Employment Social Security), which includes workplace accident, death, old-age savings, and pension benefits, and under BPJS Kesehatan for health insurance covering out-patient, in-patient and dental care for workers and their immediate families.

To enhance our talent retention strategy, we offer leave entitlements and additional health benefits to our permanent employees. The Group also supports employees who require parental leave, in accordance with local regulations, and all employees are entitled to this benefit. In FY2025, two female employees in Indonesia took parental leave, with one returning to work after parental leave ended, while the other employee had decided to pursue family commitments, resulting in a return-to-work rate of 50%.

Workplace Health and Safety

Workplace health and safety is one of the most material topics for the Group. As a diversified Group, we recognise that health and safety practices must reflect the specific risks and regulatory requirements of each business segment we operate in. Both Shipping Services and Coal Mining maintain independent Occupational Health and Safety policies designed to protect employees within their business segments. While these policies differ in approach, they share a common commitment to ensuring a safe, healthy and sustainable workplace.

SUSTAINABILITY REPORT

Shipping Services

We have established a health and safety management system that covers 100% all our crew members to address well-being and safety concerns. This system complies with the requirements of the International Safety Management (ISM) Code from the International Maritime Organisation (IMO).

High-consequence hazards are identified through regular workplace inspections, consultation with employees, analysis of incident reports, and adherence to industry-specific safety standards and regulations. In shipping, hazards such as vessel collisions, machinery malfunctions, and adverse weather conditions are assessed. Any incidents will be investigated, and corrective measures will be implemented to mitigate future risks.

All crew members undergo mandatory orientation on personal health and safety to ensure they understand relevant safety procedures and hazards associated with their job scope. Necessary safety equipment is provided to minimise risks to their health and safety. Enhanced safety training programmes are also conducted to strengthen awareness and preparedness.

To address and mitigate identified hazards, we implement regular maintenance and inspection of equipment and machinery, installation of safety barriers, signage and monitoring systems in high-risk areas, as well as continuous monitoring and review of operational practices to ensure compliance with safety standards. In addition, we conduct routine inspections on our vessels to identify potential disease vectors such as mosquito breeding, rodents, flies and cockroaches, thereby reducing the risk of disease transmission.

Office staff can visit a clinic located within the same building if they feel unwell and need medical attention during office hours. Our Human Resources (“HR”) team ensures that sensitive health information remains confidential and that the assessment of each employee’s performance is not influenced by any health-related information.

When any issues are identified during routine inspections, the person in charge will inform senior management and internal discussions will take place to determine necessary improvements. In situations that may pose health risks, such as renovation work or outbreaks of infectious diseases like COVID-19, we will implement work-from-home arrangements.

Our health and safety policies are documented in the local language of our shipping operations (Bahasa Indonesia) to ensure that our crew members can read and understand them. As part of our protocol, when safety incidents occur on board, the vessel Captains are responsible for monitoring, following up and taking remediation action. The Captain must also report the incident to the Head of Operations. In the mining operations, site supervisors and safety officers are tasked with immediate incident response, investigation, and reporting to the relevant management. For all reported workplace incidents, the Group is committed to protecting the personal data of our employees and operational staff while addressing the reported hazards.

Coal Mining

PT TRIOP implements a comprehensive Occupational Health and Safety Management System (“OHSMS”) across all operational areas, including mining operations, hauling activities, infrastructure development and maintenance and barging and shipping. This system is developed based on national standards in Indonesia, such as Sistem Manajemen Keselamatan Pertambangan (“SMKP”) and mining safety regulations in Indonesia.

Work-related hazards are identified and assessed for both routine and non-routine activities. For routine work activities, hazard identification and risk assessment are conducted through Identifikasi Bahaya dan Pengendalian Risiko (“IBPR”), which forms the basis for the development of Standard Operating Procedures (“SOPs”), while for non-routine activities, risks are assessed through specific task assessments documented in a Job Safety Analysis and Environment (“JSAE”).

At the mining sites, contractors conduct periodic OHSE meetings to review compliance with established safety procedures. Employees and workers are involved in the development and implementation of the OHSMS, including participation in the preparation of IBPR and JSAE documentation. An occupational health and safety committee has been established to facilitate regular engagement between management and worker representatives on safety matters. Workers are also consulted during incident investigations and through monthly OHSE meetings to evaluate

the effectiveness of existing controls. Safety information is communicated through daily toolbox talks, and relevant documentation is made available at site level. In the event of an incident, a safety alert is immediately disseminated to all business units as a lesson learned. Where imminent threats arise, the committee may recommend the suspension of any operation until adequate controls are implemented.

Workers may report work-related hazards through established channels, including direct supervisors, hazard cards and discussions during toolbox talks. They also have the right to halt work activities where situations are assessed to be unsafe. PT TRIOP guarantees a strict anti-retaliation policy, which workers shall not be subjected to disciplinary actions or discrimination for raising safety concerns. The identity of the reporter is protected, and any form of intimidation against whistleblowers will be strictly sanctioned in accordance with the law and company regulations.

We further recognise that hazards such as slope failures, equipment rollovers and exposure to harmful gases and dust are prevalent in coal mining. In addition to these operational hazards, we also acknowledge various health risks associated with the Coal Mining business. These include:

- Respiratory Issues: Linked to exposure to dust, fumes, or poor air quality.
- Hearing Issues: Associated with prolonged exposure to high noise levels in mining activities.
- Stress Issues: Arising from high-pressure work environments or demanding operational requirements.
- Skin Conditions: Caused by contact with hazardous substances or exposure to harsh environmental conditions.

Occupational health services at PT TRIOP serve as the frontline in detecting and minimising health risks. By providing on-site medical personnel and 24-hour first-level emergency clinic access, integrated hospital referral systems, and periodic medical check-ups conducted by certified laboratories, we ensure that workers' well-being is maintained through a high-quality system that is easily accessible to all personnel.

Health records are managed independently from general HR files. Management and supervisors only receive 'Fit for Work' certificates or general recommendations without disclosure of specific diagnoses or sensitive clinical details.

All work-related incidents, including accidents, occupational illnesses and near-miss events, are reported and investigated in accordance with established procedures. Investigations are conducted with the involvement of cross-departmental investigation team, comprising supervisors, OHSE department and worker representatives. Where necessary, risks are reassessed and control measures are reevaluated using the IBPR framework to determine whether new hazard parameters have emerged or if existing risk severity levels require upward adjustments.

Corrective measures are implemented in accordance with the hierarchy of controls, prioritising as follows:

1. Elimination/substitution: removing the source of the hazard or replacing unsafe tools/processes.
2. Engineering controls: adding machine guards, automated sensors, or structural infrastructure improvements.
3. Administrative controls: updating SOPs, conducting retraining sessions or installing new safety signage.
4. Personal protective equipment ("PPE"): strengthening the standards for mandatory PPE.

Investigation findings are used to support continual improvement of the OHSMS. This includes reviewing safety rules where gaps are identified, disseminating safety alerts or lessons learned across operations to prevent recurrence in other areas and adjusting annual OHS training programmes based on observed incident trends.

PT TRIOP also implements an OHS training framework, which is categorised into three levels:

- Generic training (Induction): Basic site safety rules, emergency evacuation procedures and safety rules.
- Specific-hazard training: Hazardous waste (B3) management and emergency response (First Aid).
- High-risk activity training: Working at height, confined space entry, Lock-Out Tag-Out ("LOTO") and lifting operations.

Training effectiveness is supported through competency evaluations, and refresher training is conducted periodically to ensure workers' knowledge remains relevant.

SUSTAINABILITY REPORT

OHS Performance

In FY2025, we recorded a total of 5,230,921 working hours across our corporate offices in Singapore and Indonesia, as well as our crew operations and mining operations. During the year, there were no reported workplace injuries, work-related fatalities or work-related illnesses.

Labour and Management Relations

We recognise that changes at our operational sites may affect our employees' working hours and conditions. Consequently, the Group aims to give adequate notice to our employees before implementing any significant operational changes. For major adjustments, such as shifts in reporting deadlines or policy updates, we will provide employees with adequate notice in advance of the changes taking effect, based on the nature of the operation and the employee's job role.

Respecting Human Rights

To ensure that our operations are free from any form of child or forced labour, the Group implements comprehensive measures and is committed to upholding human rights in our employment practices. We only engage with licensed and certified suppliers who comply with the necessary social standards.

Caring for our People Targets

FY2025 TARGETS	STATUS	PERFORMANCE IN FY2025
Zero workplace health and safety incidents resulting in a fatality and permanent injuries	Met	There were no workplace health and safety incidents.
Continue providing training and mentorship to all employees	Met	Employees have attended a total of 209.5 hours of training.
No incidences of non-compliance with labour laws and regulations	Met	There were no incidences of non-compliance with labour laws and regulations.
FY2026 TARGETS		
Zero workplace health and safety incidents resulting in a fatality and permanent injuries		
Continue providing training and mentorship to all employees		
No incidences of non-compliance with labour laws and regulations		

FOCUS 5: CREATING INCLUSIVE COMMUNITIES

We are committed to creating long-term sustainable value and contributing positively to the local communities where we operate. The Group supports community development by providing employment opportunities for local communities and helping those in need through charitable donations.

Responsible Business Operations

Local Procurement

Through continuous collaboration with local service providers for our Shipping Services and Coal Mining, the Group strives to contribute to Indonesia's economic growth. Our stringent sourcing practices take into account local environmental and emission standards. This local procurement strategy not only ensures compliance with regulations, but also enhances the resilience of our supply chain. We define local procurement as all purchases made from suppliers and service providers based in Indonesia.

In FY2025, it is estimated that 100% of our procurement budget for both Shipping Services and Coal Mining was spent on major local suppliers. For Shipping Services, procurement spend was allocated to new vessels, vessel equipment, marine fuel, docking, repairs, maintenance, as well as payments to other service providers in Indonesia. For the Coal Mining, procurement budget was allocated to the mining contractor, fuel suppliers, spare parts and equipment suppliers, repairs and maintenance, as well as payments to other service providers in Indonesia.

Local Employment

In addition to sourcing materials locally, the Group is committed to employing community members as part of our efforts in giving back. Hiring local employees enhances our ability to communicate effectively and build relationships with our local suppliers and customers. Furthermore, all employment contracts are in full compliance with the relevant labour laws and regulations in their respective areas.

In FY2025, 100% of our senior management are Indonesian residents, Singapore citizens and Singapore permanent residents in the respective jurisdictions where we operate in.

We emphasise social responsibility in our employment practices by establishing clear processes for reporting labour grievances. Our policies are effectively communicated to all employees through training sessions and announcements. In Indonesia, we comply with local minimum wage laws, with no violations reported in FY2025. In Singapore, although there are no minimum wage regulations, we ensure our employees receive fair compensation based on their experience and qualifications.

Impact on Local Communities

We are invested in the communities where we operate and believe that our success is intrinsically linked to their well-being. To this end, we actively participate in initiatives that support local development, education, and social welfare. By collaborating with community members and organisations, we aim to make a meaningful impact and address specific needs within these communities where possible.

In FY2025, we contributed to the well-being of local communities in Central Kalimantan through a range of meaningful initiatives. Our efforts encompassed disaster relief assistance during flood emergencies, support for religious and cultural activities, engagement in community social events, active participation in local nutritional programmes, as well as the maintenance and improvement of local infrastructure and public facilities — reflecting our ongoing commitment to making a positive and lasting impact on the communities where we operate.



In June 2025, PT TRIOP supported community well-being and food security through its qurban assistance programme in Buhut Jaya Village.



In 2025, PT TRIOP supported flood-affected communities in Montallat District through a collaborative relief assistance programme.

Creating Inclusive Communities Targets

FY2025 Targets	Status
Support at least 1 corporate social responsibility event	Met
FY2026 Targets	
Support at least 1 corporate social responsibility event	

SUSTAINABILITY REPORT

SGX-ST SIX PRIMARY COMPONENTS INDEX

S/N	PRIMARY COMPONENT	SECTION REFERENCE
1	Material ESG Factors	Stakeholder Engagement and Materiality Assessment
2	Climate-related Disclosures aligned with IFRS S2	Focus 2: Building Resiliency for Climate Change
3	Policies, Practices and Performance	<ul style="list-style-type: none"> • Sustainability Strategy Overview • Focus 1 to 5
4	Board Statement	Sustainability Governance and Statement of the Board
5	Targets	<ul style="list-style-type: none"> • Governance and Ethics Targets • Environmental Targets • Caring for our People Targets • Creating Inclusive Communities Targets
6	Sustainability Reporting Framework	About This Report

GRI STANDARDS CONTENT INDEX

Statement of use	Resources Global Development Limited has reported with reference to the GRI Standards for the period from 1 January 2025 to 31 December 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 12: Coal Sector Standards

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 2: General Disclosures 2021	2-1 Organisational details	Annual Report 2025	No omission is permitted for these disclosures.			
	2-2 Entities included in the organisation's sustainability reporting	About This Report				
	2-3 Reporting period, frequency and contact points	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	Organisational Profile	-	-	-	-
	2-7 Employees	Focus 4: Caring for our People	-	-	-	-
	2-8 Workers who are not employees	-	a, b, c	Not applicable	The Group does not employ contractors for its business operations	-
	2-9 Governance structure and composition	Focus 1: Upholding Governance and Ethics	-	-	-	-
	2-10 Nomination and selection of the highest governance body	Annual Report 2025	-	-	-	-

SUSTAINABILITY REPORT

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	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	-	-	-	-
	2-13 Delegation of responsibility for managing impacts	Focus 1: Upholding Governance and Ethics	-	-	-	-
	2-14 Role of the highest governance body in sustainability reporting	Focus 1: Upholding Governance and Ethics	-	-	-	-
	2-15 Conflicts of interest	Corporate Governance Report	-	-	-	-
	2-16 Communication of critical concerns	Focus 1: Upholding Governance and Ethics	-	-	-	-
	2-17 Collective knowledge of the highest governance body	Focus 1: Upholding Governance and Ethics	-	-	-	-
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report	-	-	-	-
	2-19 Remuneration policies	Corporate Governance Report	-	-	-	-
	2-20 Process to determine remuneration	Corporate Governance Report	-	-	-	-
	2-21 Annual total compensation ratio	-	a, b, c	Confidentiality constraints	Intense competition for talent in the industry the Group operates in	-
	2-22 Statement on sustainable development strategy	Sustainability Strategy Overview	-	-	-	-

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-23 Policy commitments	Focus 1 to 5	-	-	-	-
	2-24 Embedding policy commitments	Focus 1 to 5	-	-	-	-
	2-25 Processes to remediate negative impacts	Focus 1 to 5	-	-	-	-
	2-26 Mechanisms for seeking advice and raising concerns	Focus 1: Upholding Governance and Ethics	-	-	-	-
	2-27 Compliance with laws and regulations	Focus 1: Upholding Governance and Ethics	-	-	-	-
	2-28 Membership associations	Awards and Accreditations	-	-	-	-
	2-29 Approach to stakeholder engagement	Stakeholder Engagement and materiality assessment	-	-	-	-
	2-30 Collective bargaining agreements	-	a, b	Not applicable	The Group does not have employees who are covered by collective bargaining agreements	-
Material Topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Stakeholder Engagement and Materiality Assessment	-	-	-	-
	3-2 List of material topics	Stakeholder Engagement and Materiality Assessment	-	-	-	-

SUSTAINABILITY REPORT

OMISSION						
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	GRI SECTOR STANDARD REF. NO.
Focus 1: Upholding Governance and Ethics						
GRI 3: Material Topics 2021	3-3 Management of material topic	Focus 1: Upholding Governance and Ethics	-	-	-	-
Describe how potential impacts of corruption or risks of corruption are managed in the organization's procurement practices and throughout the supply chain.		-	-	Information unavailable	Our anti-corruption policies do not cover supply chain	12.20.1
GRI 205: Anti-corruption 2016	205-1 operations assessed for risks related to corruption	Focus 1: Upholding Governance and Ethics	-	-	-	12.20.2
	205-2 Communication and training on anti-corruption policies and procedures	Focus 1: Upholding Governance and Ethics	c	Confidentiality constraints	Anti-corruption policies are for internal communication with our employees, not applicable to business partners	12.20.3
	205-3 Confirmed incidents of corruption and actions taken	Focus 1: Upholding Governance and Ethics	-	-	-	12.20.4
Describe the approach to contract transparency, including: <ul style="list-style-type: none"> whether contracts and licenses are made publicly available and, if so, where they are published; if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future. 		-	-	Confidentiality constraints	Contracts and licenses are not made publicly available due to commercial confidentiality reasons	12.20.5
List the organisation's beneficial owners and explain how the organization identifies the beneficial owners of business partners, including joint ventures and suppliers.		Focus 1: Upholding Governance and Ethics	-	-	-	12.20.6

SUSTAINABILITY REPORT

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 207: Tax 2019	207-1 Approach to tax	Focus 1: Upholding Governance and Ethics	-	-	-	12.21.4
	207-2 tax governance, control, and risk management	Focus 1: Upholding Governance and Ethics	-	-	-	12.21.5
	207-3 Stakeholder engagement and management of concerns related to tax	Focus 1: Upholding Governance and Ethics	-	-	-	12.21.6
	207-4 Country-by-country reporting	-	a,b,c	Confidentiality constraints	-	12.21.7
For coal purchased from the state or from third parties appointed by the state to sell on their behalf, report: • volumes and types of coal purchased • full names of the buying entity and the recipient of the payment • payments made for the purchase	-	-	-	Not applicable	Not applicable to PT TRIOP	12.21.8
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative impacts in the supply chain and actions taken	Focus 1: Upholding Governance and Ethics	a, b, d, e	Information unavailable	We will disclose in subsequent years	-
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Focus 1: Upholding Governance and Ethics	a, b, d, e	Information unavailable	We will disclose in subsequent years	12.15.9
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Focus 1: Upholding Governance and Ethics	-	-	-	-

SUSTAINABILITY REPORT

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Focus 2: Building Resiliency for Climate Change						
GRI 3: Material Topics 2021	3-3 Management of material topic	Focus 2: Building Resiliency for Climate Change	-	-	-	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report 2025	-	-	-	12.21.2
	201-2 Financial implications and other risks and opportunities due to climate change	Focus 2: Building Resiliency for Climate Change	-	-	-	-
	201-3 Defined benefit plan obligations and other retirement plans	-	a, b, c, d, e	Not applicable	We do not have benefit plan obligations and other retirement plans	-
	201-4 Financial assistance received from government	Annual Report 2025	-	-	-	12.21.3
For state-owned organisations (SOEs): - Report the financial relationship between the government and the SOE	-	-	-	Not applicable	Not applicable to PT TRIOP	-

SUSTAINABILITY REPORT

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Focus 3: Stewarding our Environment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 3: Stewarding our Environment	-	-	-	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Focus 3: Stewarding our Environment	-	-	-	12.1.2
	302-2 Energy consumption outside of the organisation	-	a, b, c	Information unavailable	We will disclose in subsequent years	12.1.3
	302-3 Energy intensity	Focus 3: Stewarding our Environment	-	-	-	12.1.4
	302-4 Reduction of energy consumption	-	a, b, c, d	Not applicable	Not applicable to our operations	-
	302-5 Reductions in energy requirements of products and services	-	a, b, c	Not applicable	Not applicable to our operations	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Focus 3: Stewarding our Environment	-	-	-	12.1.5
	305-2 Energy indirect (Scope 2) GHG emissions	Focus 3: Stewarding our Environment	-	-	-	12.1.6
	305-3 Other indirect (Scope 3) GHG emissions	-	a, b, c, d, e, f, g	Information unavailable	We will disclose in subsequent years	12.1.7
	305-4 GHG emissions intensity	Focus 3: Stewarding our Environment	-	-	-	12.1.8
	305-5 Reduction of GHG emissions	Focus 3: Stewarding our Environment	-	-	-	-

SUSTAINABILITY REPORT

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Focus 4: Caring for our People						
GRI 3: Material Topics 2021	3-3 Management of material topic	Focus 4: Caring for our People	-	-	-	12.15.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Focus 4: Caring for our People	-	-	-	12.15.2
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Focus 4: Caring for our People	-	-	-	12.15.3
	401-3 Parental leave	Focus 4: Caring for our People	-	-	-	12.15.4
GRI 402: Labour/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Focus 4: Caring for our People	-	-	-	12.15.5
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Focus 4: Caring for our People	-	-	-	12.14.2
	403-2 Hazard identification, risk assessment, and incident investigation	Focus 4: Caring for our People	-	-	-	12.14.3
	403-3 Occupational health services	Focus 4: Caring for our People	-	-	-	12.14.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	Focus 4: Caring for our People	-	-	-	12.14.5
	403-5 Worker training on occupational health and safety	Focus 4: Caring for our People	-	-	-	12.14.6

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	403-6 Promotion of worker health	Focus 4: Caring for our People	b	Not applicable	We do not have any voluntary health promotion services and programmes for employees	12.14.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Focus 4: Caring for our People	-	-	-	12.14.8
	403-8 Workers covered by an occupational health and safety management system	Focus 4: Caring for our People	a(ii), a(iii)	Not applicable	Our health and safety management system has not been internally or externally audited	12.14.9
	403-9 Work-related injuries	Focus 4: Caring for our People	-	-	-	12.14.10
		-	b	Not applicable	We did not have workers who are not employees in FY2025	
	403-10 Work-related ill health	Focus 4: Caring for our People	-	-	-	12.14.11
		-	b	Not applicable	We did not have workers who are not employees in FY2025	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Focus 4: Caring for our People	-	-	-	12.15.6
	404-2 Programme for upgrading employee skills and transition assistance programme	Focus 4: Caring for our People	-	-	-	12.15.7
	404-3 Percentage of employees receiving regular performance and career development reviews	Focus 4: Caring for our People	-	-	-	-

SUSTAINABILITY REPORT

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Focus 4: Caring for our People	-	-	-	12.19.6
	405-2 Ratio of basic salary and remuneration of women to men	-	a, b	Not applicable	Due to the nature of our industry, majority of our employees are male	12.19.7
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Focus 4: Caring for our People	-	-	-	12.19.8
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right of freedom of association and collective bargaining may be at risk	-	a, b	Not applicable	We do not have employees who are covered by collective bargaining agreements	12.18.2
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Focus 4: Caring for our People	-	-	-	12.16.2
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced	Focus 4: Caring for our People	-	-	-	12.17.2

SUSTAINABILITY REPORT

OMISSION						
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	GRI SECTOR STANDARD REF. NO.
GRI 306: Effluents and Waste 2016	306-3 Significant spills	a, b, c	-	Not applicable	We do not produce mineral processing tailings	12.13.2
Report the number of critical incidents in the reporting period and describe their impacts		-	-	-		12.13.3
List the organization's tailings facilities, and report the name, location, and ownership status For each tailings facility: - Describe the tailings facility - Report whether the facility is active, inactive, or closed - Report the consequence classification - Report the date and main findings of the most recent risk assessment - Report the dates of the most recent and next independent technical reviews - Describe actions taken to: - Manage impacts from tailings facilities, including during closure and post-closure - Prevent catastrophic failures of tailings facilities		-	-	-		12.13.4

SUSTAINABILITY REPORT

OMISSION						
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	GRI SECTOR STANDARD REF. NO.
Focus 5: Creating Inclusive Communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Creating Inclusive Communities	-	-	-	-
GRI 202: Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	-	a, b, c, d	Confidentiality constraints	Intense competition for talent in the construction industry	12.19.2
	202-2 Proportion of senior management hired from the local community	Focus 5: Creating Inclusive Communities	-	-	-	12.8.3 12.19.3
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	Focus 5: Creating Inclusive Communities	-	-	-	12.8.6
GRI 413: Local Communities	413-1 operations with local community engagement, impact assessments, and development programmes	Focus 5: Creating Inclusive Communities	-	-	-	12.9.2
	413-2 Operation with significant actual and potential negative impacts on local communities	Focus 5: Creating Inclusive Communities	-	-	-	12.9.3

IFRS S2 IBG INDEX

Metals & Mining Sector

TOPIC	CODE	METRIC	SECTION REFERENCE	REASONS FOR OMISSION
Greenhouse Gas Emissions	EM-MM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Focus 3: Stewarding our Environment	-
	EM-MM-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Focus 3: Stewarding our Environment	-
Energy Management	EM-MM-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Focus 3: Stewarding our Environment	-
Water Management	EM-MM-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	-	Not applicable. RGD does not consume or discharge a significant amount of water.
	EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations.		
Activity Metrics				
	EM-MM-000.A	Production of (1) metal ores and (2) finished metal products	-	Not applicable. RGD only has coal products.
	EM-MM-000.B	Total number of employees, percentage contractors	Focus 4: Caring for our People	-

SUSTAINABILITY REPORT

IFRS SDS INDEX

IFRS S2 BY CORE CONTENTS	GUIDANCE	SOURCE	LOCATIONS
Governance	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: Upholding Governance and Ethics Focus 2: Building Resiliency for 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))	
Strategy	a) the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	IFRS S2 10-12	Focus 2: Building Resiliency for Climate Change
	b) the current and anticipated effects 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 entity's strategy and decision-making, including information about its climate-related transition plan	IFRS S2 14	
	d) the effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning; and	IFRS S2 15-21	
	e) the climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities	IFRS S2 22-23	
Risk Management	a) the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks.	IFRS S2 25 (a)	Focus 2: Building Resiliency for 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)	
Metrics and targets	Climate-related metrics	IFRS S2 29-32	About This Report Focus 2: Building Resiliency for Climate Change Focus 3: Stewarding our Environment
	Climate-related targets	IFRS S2 33-37	