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CSC HOLDINGS LIMITED

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Designation

Executive Director & Group Chief Executive Officer

Description (Please provide a detailed description of the event in the box below - Refer to the Online help for the format)

Please refer to the attachment for the Sustainability Report.

Additional Details

Period Ended

31/03/2024

Attachments[CSC SR2024 Final.pdf](#)

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CSC HOLDINGS LIMITED
SUSTAINABILITY REPORT FY 2024

Contents

Statement from our Board.....	3
About this Report.....	4
Introduction.....	5
About CSC	5
Performance Highlights	5
Our People	6
Sustainability Approach at CSC.....	7
Corporate Governance.....	9
Materiality Assessment	10
Stakeholder Engagement	12
Summary of Targets and Performance.....	15
Our Ethics and Values.....	17
Our Supply Chain.....	20
Community Involvement.....	21
Governance.....	22
Regulatory Compliance	22
Environment.....	23
Sustainable Use of Materials.....	23
Minimising Noise Pollution.....	25
Greenhouse Gas Emissions.....	26
Climate Change Resilience	28
Social.....	33
Occupational Health and Safety	33
Quality of Work and Customer Satisfaction	36
Methodological Review	38
GRI Content Index	40

Statement from our Board

[2-3, 2-22]

The Board of Directors (the “Board”) of CSC Holdings Limited (“CSC” or the “Company”) is pleased to present the Company’s Sustainability Report for the financial year ended 31 March 2024 (“FY 2024”), which formalises and demonstrates CSC’s commitment towards building a more sustainable future.

CSC continues to enhance its sustainability strategy by integrating sustainability goals into its business imperatives, to ensure long-term success and by considering by integrating the sustainability risks into its long-term strategy. CSC also continues to harness innovation to enhance its core competencies, competitiveness, and operational resilience. The Board directly oversees the Company’s overall sustainability efforts, supported by the Group Chief Executive Officer (“CEO”), Deputy Group CEO (“DCEO”)/Group Chief Operating Officer (“COO”)/Chief Sustainability Officer (“CSO”) and Group Chief Financial Officer (“CFO”) to identify material environmental, social and governance (“ESG”) matters in the formulation of Group strategy, as well as develop sustainability policies and plans.

This Sustainability Report complements the financial and corporate governance disclosures in the Annual Report as an expression of CSC’s firm belief in doing business with integrity and innovation to deliver quality services to its clients.

In addition, CSC believes that consideration of sustainability risk into its business operation and strategy is pivotal. In FY 2024, CSC continued to adopt the Task Force on Climate-related Financial Disclosures (“TCFD”) recommendations in a phased approach.

CSC is advancing its journey in climate-related reporting, emphasising the enhancement of its TCFD (Task Force on Climate-related Financial Disclosures) reporting practices. This year’s report is the second year of CSC’s commitment to the TCFD framework, incorporating an analysis of qualitative risks and utilising scenario analysis to evaluate and formulate approaches for handling climate-related risks across various time horizons, including the short-, medium-, and long-term.

Moving forward, CSC will build on the foundation of this Sustainability Report and work with its stakeholders and business partners to continuously improve its business models and ESG performance to build a sustainable and resilient business.

About this Report

[2-1, 2-2, 2-3, 2-5]

This Sustainability Report sets out CSC's efforts towards contributing to a sustainable built environment.

This report has been prepared in accordance with the GRI Standards 2021 as it is an internationally recognised sustainability framework with robust guidelines and provides suitability to our business model. CSC adheres to the Global Reporting Initiative ("GRI") Reporting Principles for determining the content and quality of the report and complies with the principles outlined in the Singapore Exchange Limited ("SGX") Listing Rules for Sustainability Reporting.

Please refer to the GRI Content Index attached at the end of this report for more information.

This report also takes guidance from the TCFD recommendations, which support the assessment and management of climate risks. This will provide useful climate-related financial information for CSC's stakeholders.

As the Singapore foundation operations (CSBP, CSCG, LMFS and DWF) contributes approximately 60% of the Group's annual turnover, this report does not cover all entities in its financial reporting and will only cover the significant foundation operations in Singapore, which is also the location of the headquarters. It will reflect the sustainability performance in FY 2024 relating to the following entities, with data from the previous year for comparison purposes (to the extent possible).

Entities	Principal Operations
CS Bored Pile System Pte Ltd (CSBP)	Foundation and Geotechnical Engineering Works
CS Construction & Geotechnic Pte Ltd (CSCG)	Foundation and Geotechnical Engineering Works
L&M Foundation Specialist Pte Ltd (LMFS)	Foundation and Geotechnical Engineering Works
DW Foundation Pte Ltd (DWF)	Foundation and Geotechnical Engineering Works

CSC is presently working with the overseas market operations to enhance their data availability and reporting maturity, in order to be included in the subsequent sustainability reports.

CSC has not sought external assurance for this Sustainability Report and may seek full assurance for future sustainability reports as its reporting matures over time. Nonetheless, an internal audit review of the sustainability reporting and monitoring process was conducted by an external consultant to fulfil the requirements of the Sustainability Reporting Guide set out in SGX-ST's Practice Note 7.6 to ensure the accuracy and reliability of the sustainability information disclosed in the report.

We value feedback from all stakeholders on this report. Comments and suggestions can be emailed to corp@cschl.com.sg.

This report is published on 31 July 2024.

Introduction

About CSC

[2-1, 2-6, 2-28]

CSC Holdings Limited Group of companies (the “Group”) is Singapore’s leading foundation and geotechnical specialist and the region’s leading ground engineering solutions provider for public and private sector works which include residential, commercial, industrial and infrastructure projects. The Group recorded revenue of \$305.3 million in FY 2024. As a member of the Geotechnical Society of Singapore, CSC seeks to advance and promote geotechnical engineering in Singapore.

The Group operates principally as foundation and geotechnical specialists and offers a full range of capabilities in this field, from the construction and installation of large diameter bored piles, jack-in piles, micro piles, soil investigation, pile testing and instrumentation services to automatic underground tunnel monitoring and engineering surveys.

With a total regional workforce of around 1,400 employees, the Group currently operates in Singapore and Malaysia. Its clients include transport, utilities and institutional providers, commercial, residential, and industrial property developers and other construction and civil engineering related customers.

Performance Highlights



Best Safety Performance Subcontractor Award In FY 2024

Awarded as “Best Safety Performance Sub Contractor” on HDB Geylang N4 C50 Project

Most Safety Improvement Contractors

Awarded Certification of Appreciation for Most Safety Improvement Contractors 2023 for CR101 Project – Design & Construction of Changi East Depot

Contribution to 1,000,000 Safe Manhours

Outstanding Performance towards Environmental, Health & Safety in Achieving 1 Million Safe Man-hours on CR109 Project – Design & Construction of Tampines North Station and Tunnels



\$240 million

Contract Value awarded in FY 2024

Number of work-related fatalities to-date



0



FY 2024 Emissions

7% Reduction in Scope 2 Emissions

Against FY 2023

Our People

[2-7, 2-8]

CSC is defined by the collective of people who form the team. The Company is committed to equitable employment methods throughout its recruitment process and maintains a strict policy against any kind of discrimination. It is committed to providing equal opportunities for all employees, empowering them to achieve their highest capabilities.

From FY 2023 to FY 2024, the number of full-time employees (in Singapore) increased from 815 to 849 while the number of temporary non-employee supply workers engaged for site-work increased from 30 to 42. At CSC, there were no part-time employees or non-guaranteed hours employees.

The Company saw a total of 123 staff leaving from across employment grade categories. However, the Company also hired 157 staff during the year to support its business operations. As at 31 March 2024, there were a total of 849 employees, with 12 from Grade A (Management), 40 in Grade B (Managers), 107 in Grade C (Executives), 117 in Grade D (all other monthly rated employees excluding NTS employees), and 573 Grade NTS (Non-Traditional Source Employees).

Given the labour-intensive nature of CSC's business in ground engineering solutions, there is a significant predominance of male employees within the workforce.

Employee Numbers in FY 2024 (Singapore operations only)			
Employee category	Female	Male	Total for FY 2024
Number of full-time employees	66	783	849
Number of permanent full-time employees	65	775	840
Number of temporary full-time employees	1	8	9
Number of temporary non-employee supply workers	0	42	42

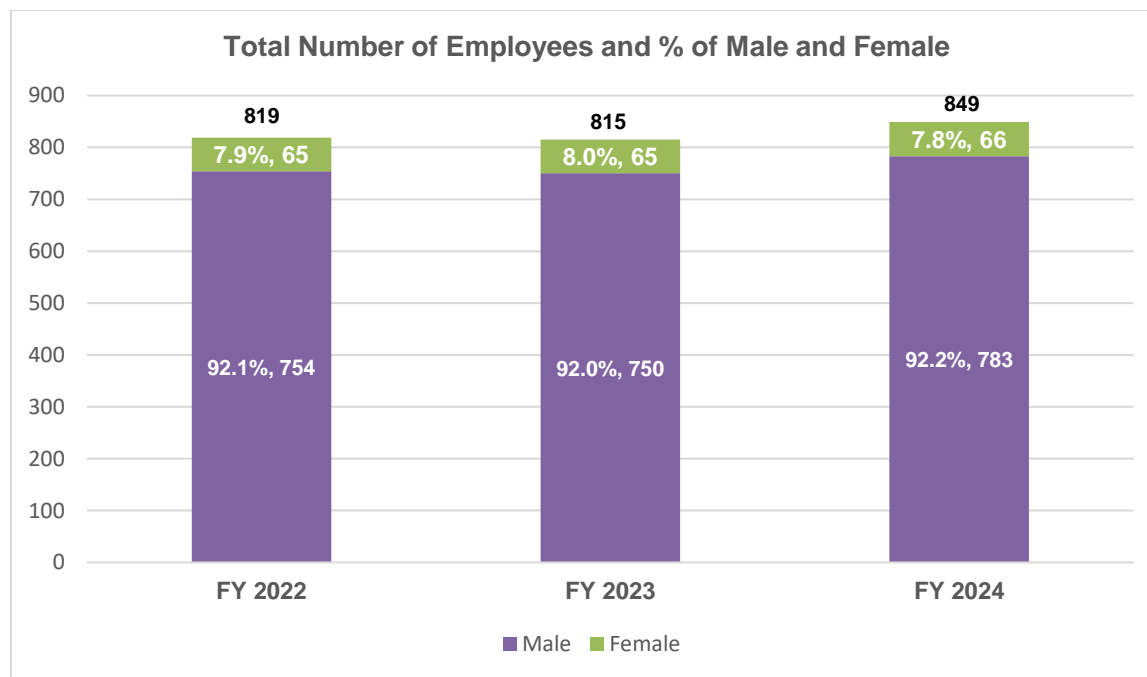


Figure 1: Employee Numbers at CSC's headquarters and four entities in Singapore only.

Sustainability Approach at CSC

[2-9, 2-12, 2-14, 2-23]

As one of the leading geotechnical engineering solutions provider and specialists, CSC is committed to uphold its commitment to sustainability seriously. CSC adheres to the Precautionary Principle through responsible controls and a robust risk management system.

The Group adopts international best practice, being accredited with ISO 14001:2015, ISO 9001:2015 and ISO 45001:2018 for the design and installation of bored piles. Additional accreditations include the Building and Construction Authority (BCA)'s Contractors Registration System, bizSAFE programme, and strict adherence to the Code of Corporate Governance 2018 (last amended 11 January 2023) (the "Code") as set out by the Monetary Authority of Singapore.

The Board has collective oversight of the Group's sustainability strategy and works closely with Management to ensure sustainability matters are considered as part of its business strategy. The Board will also review and approve CSC's sustainability report and ensures that all material topics remain relevant to CSC.

At the senior management level, the Board is supported by the CEO, DCEO/COO/CSO and CFO. The CEO, DCEO/COO/CSO and CFO are responsible for 5 primary areas:

1. Decision-making on economic, environmental, and social topics
2. Setting sustainability policies and strategies
3. Investment decisions or directions for major innovations relating to sustainability.
4. Reviewing progress quarterly to ensure that the best practices of sustainability are embedded across the Group.
5. Overseeing the overall sustainability initiatives reporting of CSC and climate related risk and opportunities with respect to all stakeholders.

A Sustainability Committee that works across the Group's core business and operations units reports to the CEO, DCEO/COO/CSO and CFO. The sustainability committee comprises of CFO, Head of Group HR & Admin, QEHS Manager, Head of subsidiaries, and Group SR coordinator. The Sustainability Committee's main duties are:

1. Ensure that CSC complies to SGX listing rules and other internationally recognised reporting standards such as GRI Standard 2021 with regard to sustainability reporting.
2. Communicating with internal stakeholders to report on material ESG factors i.e., collection of data, alignment of the target to stakeholders and review of target set.
3. Conduct materiality assessment for sustainability reporting.
4. Monitoring of performance related to material ESG factors.

CSC is also guided by its Sustainability Reporting Policies and Procedures to outline the framework, critical processes, and delegation of authority with management approval of the Sustainability Reporting ("SR") of the Group.

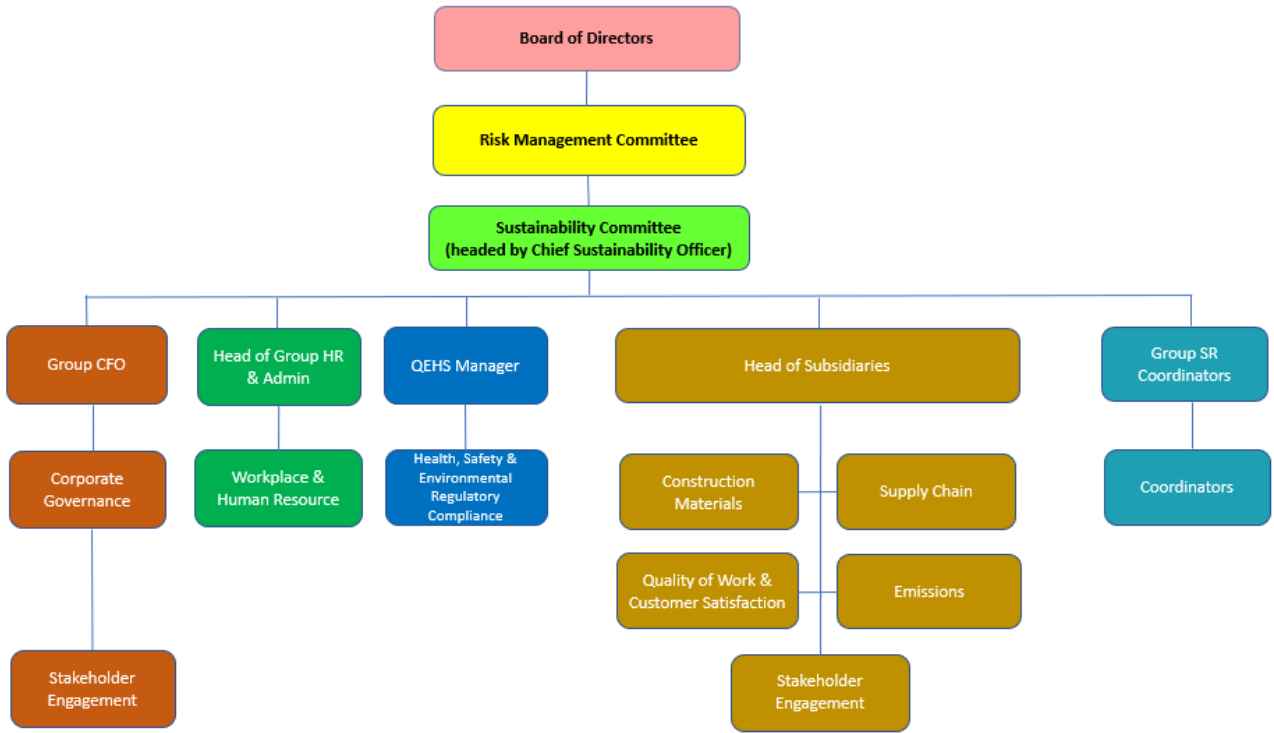


Figure 2: Sustainability Governance Structure of CSC

Corporate Governance

The Board is also responsible for maintaining a high standard of corporate governance and to protect stakeholders' interests and enhance the stakeholder value in the long term. The Board consists of six (6) Directors, two (2) executive directors, the CEO and the DCEO, one (1) non-executive director and three (3) independent non-executive directors. Each member of the Board brings to the table independent decision-making capabilities, a wealth of diverse knowledge, and a broad spectrum of experience and expertise, all of which are essential for addressing strategic, performance, resource-related, and conduct issues within the Company. All Directors are expected to discharge their duties and responsibilities objectively.

Certain functions of the Board are delegated to the Audit Committee, Nominating Committee, Risk Management Committee and Remuneration Committee, which would make recommendations to the Board, including on sustainability issues. Each committee has clearly defined terms of reference and operating procedures which are reviewed on a regular basis to adhere to the Code, Singapore Exchange Securities Trading Limited's Listing Manual and applicable rule/regulations.

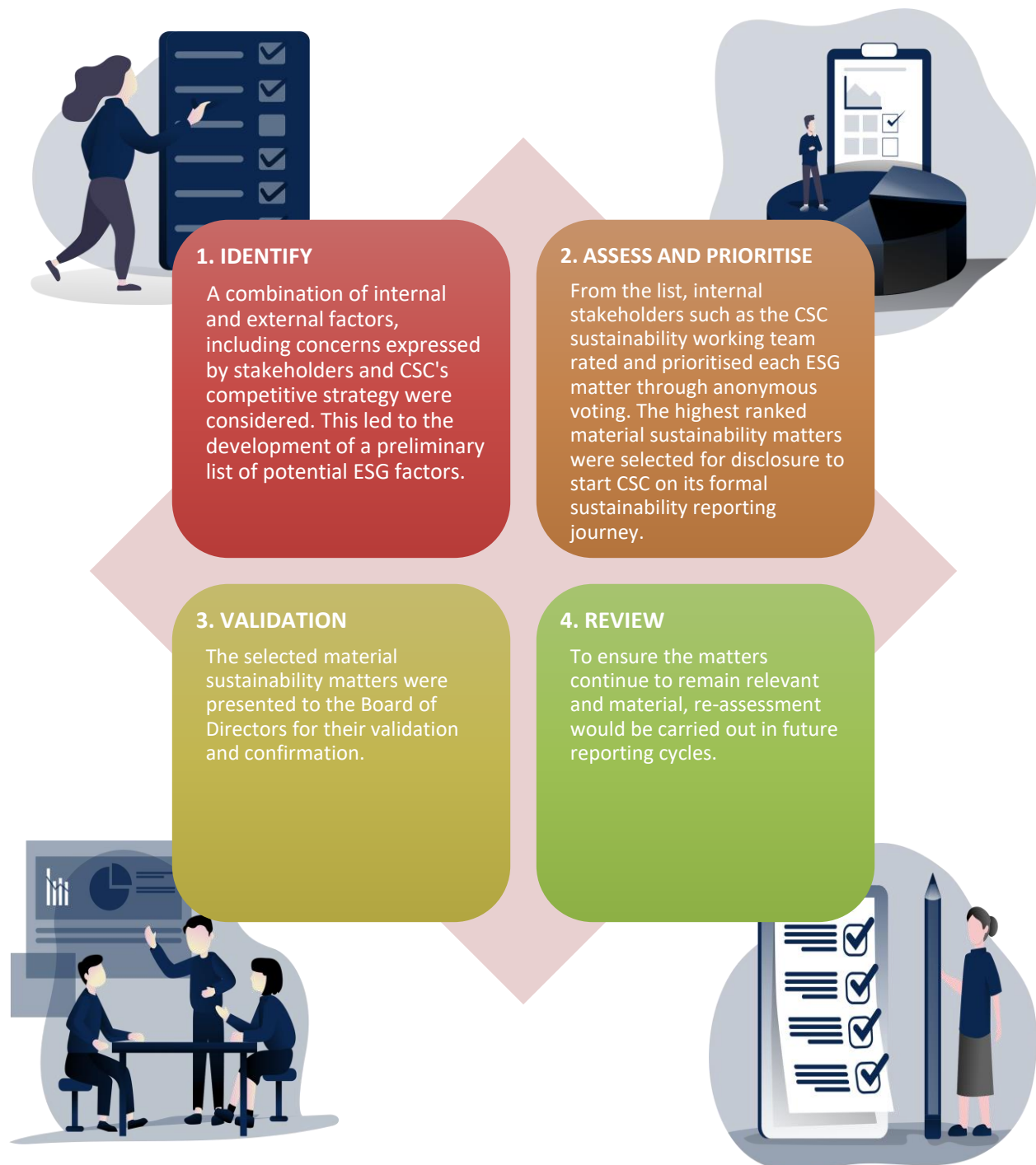
The Board holds formal meetings at least quarterly or convenes additional ad-hoc meetings when circumstances require to review and evaluate Group's operation and performance and to address key matters of the Group, where necessary. Where a physical board meeting is not possible, the Board can communicate through electronic means or via circulation of written resolutions for approval.

For a full report on our corporate governance practices, please refer to our Corporate Governance Report 2024 here <https://www.cschl.com.sg/ir-corp-governance.php>.

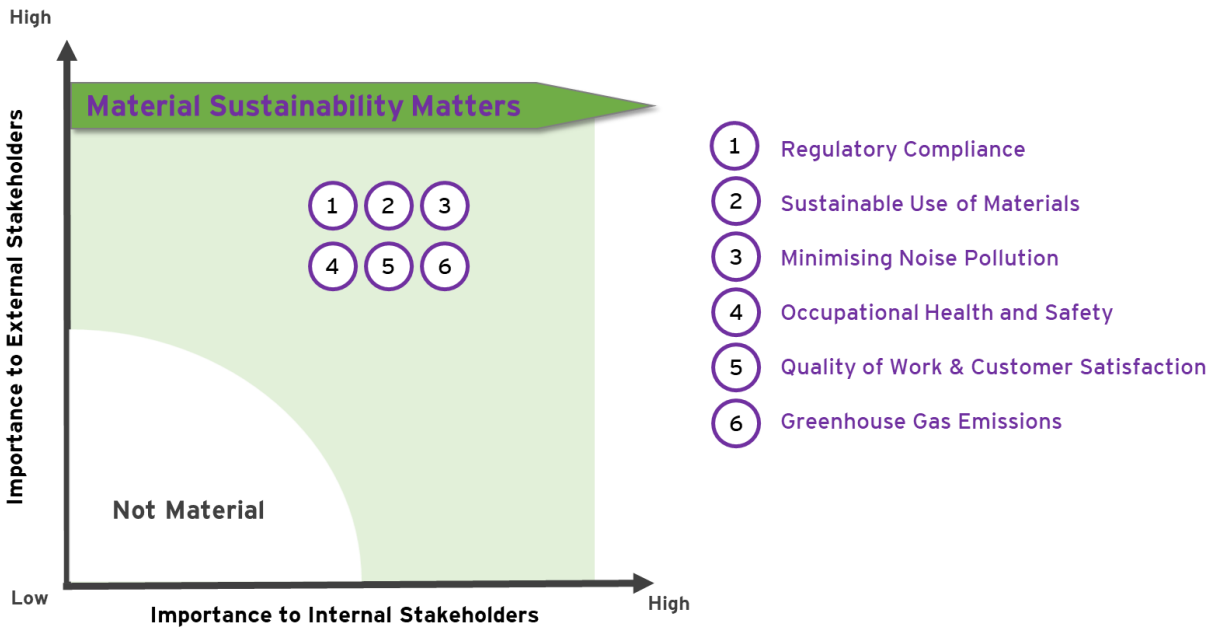
Materiality Assessment

[3-1, 3-2]

CSC has adopted the following four-step process to determine the relevant material sustainability topics that are of significant interest to its stakeholders and involve substantial impacts from its business activities.





For FY 2024, CSC conducted a review of the material topics to confirm that the key ESG (Environmental, Social, and Governance) issues identified in prior year assessments remain relevant to CSC's sustainability objectives for this year. The review assessment determined that the current set of material ESG concerns, and the established performance goals are applicable and aligned with the company's priorities and remain relevant.








Stakeholder Engagement

[2-16, 2-26, 2-29]

At CSC, prioritising the interests of stakeholders is fundamental. These stakeholders may be directly affected by CSC's operations or have an impact on its operational efficiency. To establish a solid foundation, CSC consistently interacts with its stakeholders to understand and acknowledge their requirements and establish strategic associations across different channels.

Stakeholder	Goal	Key Concerns	Our Approach	Mode and Frequency
Investors 	<ul style="list-style-type: none"> To provide regular updates on financial performance, business strategies and other issues 	<ul style="list-style-type: none"> Clear and timely communication on operational and financial performance 	<ul style="list-style-type: none"> All shareholders are informed of all major developments that impact the Group or Company Price-sensitive announcements, including half-year and full-year results and press release are released to shareholders through SGXNET and can also be found on our website The Annual Report shall set out the steps taken to solicit and understand the view of investors 	<ul style="list-style-type: none"> Half-Year and Full-Year Financial Results Announcements Annual General Meeting Regular updates via corporate website Announcements and press releases throughout the year Annual Reports
Employees 	<ul style="list-style-type: none"> To enhance employee knowledge and skills To strengthen safety culture within the organisation Career development 	<ul style="list-style-type: none"> Continuous training to address high staff turnover rate for experienced employees Staff motivation and ensuring safety standards are constantly maintained Ensuring safety awareness and practices at all times Fair remuneration and recognition 	<ul style="list-style-type: none"> Adequate training to ensure staff are equipped with required knowledge and skills to perform their duties and responsibilities competently Annual review of performance 	<ul style="list-style-type: none"> Allocate training budget annually for employee training and development Annual Safety Award for individuals and teams Enrol employees into appropriate courses as and when required Annual staff appraisal





Stakeholder	Goal	Key Concerns	Our Approach	Mode and Frequency
Customers (main contractors/ sub-contractors) 	<ul style="list-style-type: none"> To offer a full range of capabilities in foundation and geotechnical engineering field with high level of expertise To deliver the highest quality of work through identification of customer needs and statutory requirements 	<ul style="list-style-type: none"> Delivery on schedule with satisfactory quality, good safety record 	<ul style="list-style-type: none"> Weekly on-site meeting with client to monitor progress of the project On-site inspection by senior management and dedicated engineers/project managers Sound safety management system Timely communication with the customers when technical issues or unforeseeable circumstances arise which may cause a delay in completion or require additional time and resources to resolve 	<ul style="list-style-type: none"> Participate in industry events Weekly regular meetings and communication, as necessary
Suppliers 	<ul style="list-style-type: none"> To forge strategic partnerships To promote overall safe condition of works through providing and maintaining sufficient resources for timely completion for sub-contractors 	<ul style="list-style-type: none"> Transparent and fair procurement and other business practices Compliance with terms and conditions of business contracts 	<ul style="list-style-type: none"> Transparent business processes in the selection of tenders Avenues to report incidents of abuse and corruption Whistle-blowing policy 	<ul style="list-style-type: none"> Meetings with suppliers for market updates or addressing concerns, as necessary throughout the year Weekly regular meetings with sub-contractors as necessary
Our Community 	<ul style="list-style-type: none"> To create economic, social and environmental value that benefits the local communities 	<ul style="list-style-type: none"> Minimise any negative social, public health or environmental impact Support deserving community efforts and underprivileged groups 	<ul style="list-style-type: none"> Ensure outputs of all work activities do not cause undue pollution to society to provide a sustainable built environment Community involvement 	<ul style="list-style-type: none"> Future periodic reporting on our sustainability performance Annual corporate social responsibility initiatives
Government agencies (BCA, MOM, NEA, LTA, PUB)	<ul style="list-style-type: none"> To comply with applicable laws and regulations Zero Reportable 	<ul style="list-style-type: none"> Statutory compliance in terms of Quality, Environmental, Health & Safety 	<ul style="list-style-type: none"> Quality, Environmental, Health & Safety policy and objectives are clearly defined Management strives to provide an accident-free 	<ul style="list-style-type: none"> Attending workshops and seminars organised by government



Stakeholder	Goal	Key Concerns	Our Approach	Mode and Frequency
	<p>Accident, free of infringement and ensuring works do not damage properties</p> <ul style="list-style-type: none"> • Keep noise within prescribed limits • Ensure works do not damage or affect sewers and services 		<p>workplace for all employees and interested parties</p> <ul style="list-style-type: none"> • The Group strives to prevent environmental, health & safety hazards that are undesirable to employees, and interested parties through continuous reviews and improvement of its integrated management system and complying with the applicable regulations as required 	<p>agencies as required</p> <ul style="list-style-type: none"> • Regular communication and visits to sites as required
<p>Regulators (SGX, MAS, ACRA)</p> 	<ul style="list-style-type: none"> • To comply with applicable laws and regulations 	<ul style="list-style-type: none"> • Regulatory compliance 	<ul style="list-style-type: none"> • All financial results, including price-sensitive information, are released in a timely manner • Maintain high standard of corporate governance • Seek professional assistance when required on compliance matters 	<ul style="list-style-type: none"> • Half-year and full-year financial reporting • Attend seminars and workshops organised by regulators as required

Summary of Targets and Performance

CSC acknowledges the significant impact that organisations can have on advancing the Sustainable Development Goals (SDGs) and strives to coordinate its sustainability initiatives with the global agenda for sustainable development. Consequently, CSC's key sustainability issues are correlated with distinct GRI (Global Reporting Initiative) Topic Disclosures and are linked to the corresponding UN SDGs.

The following table highlights CSC's achievements in FY 2024 and its objectives related to each material sustainability issue. The target dates are set for short term (FY 2025), medium term (by FY 2030) and long term (by FY 2050), and the data reported covers the fiscal year ended on 31 March 2024, except where noted otherwise.

Material Matter	FY 2024 Targets	FY 2024 Performance	FY 2025 Targets	Medium term targets	Long term targets
Regulatory Compliance 	<ul style="list-style-type: none"> [Perpetual] Zero fine from NEA for non-compliance to the EPMA 	<ul style="list-style-type: none"> No fines from NEA for environmental violation. 	<ul style="list-style-type: none"> [Perpetual] Zero fine from NEA for non-compliance to the EPMA 		
Sustainable Use of Materials 	<ul style="list-style-type: none"> Tolerable wastage for Precast Piles at average of 12% for FY 2024 Tolerable wastage for Concrete at average of 14% for FY 2024 	<ul style="list-style-type: none"> Average Precast Pile wastage is below 6%, within the tolerable threshold set. Average Concrete wastage is below 13%, within the tolerable threshold. 	<ul style="list-style-type: none"> Tolerable wastage for Precast Piles at average of 11% for FY 2025 Tolerable wastage for Concrete at average of 13% for FY 2025 	<ul style="list-style-type: none"> Tolerable wastage for Precast Piles at average of 11% by FY 2030 Tolerable wastage for Concrete at average of 12% by FY 2030 	<ul style="list-style-type: none"> Tolerable wastage for Precast Piles at average of 10% for FY 2050 Tolerable wastage for Concrete at average of 10% by FY 2050
Minimising Noise and Pollution 	<ul style="list-style-type: none"> [Perpetual] Zero incident of fines for noise violations 	<ul style="list-style-type: none"> There were two instances with total fine of \$10,000 in relation to noise violation at 2 project sites. 	<ul style="list-style-type: none"> [Perpetual] Zero incident of fines for noise violations 		
Occupational Health and Safety 	<ul style="list-style-type: none"> [Perpetual] Zero fatal incidents in all CSC projects for FY 2024 [Perpetual] Zero financial penalties & demerit point from Ministry of Manpower (MOM) for EHS violations 	<ul style="list-style-type: none"> Zero fatal incident No penalty from Ministry of Manpower for non-compliance to WSH Act. 	<ul style="list-style-type: none"> [Perpetual] Zero fatal incidents in all CSC projects [Perpetual] Zero financial penalties & demerit point from Ministry of Manpower (MOM) for EHS violations 		

Material Matter	FY 2024 Targets	FY 2024 Performance	FY 2025 Targets	Medium term targets	Long term targets
	<ul style="list-style-type: none"> Maintain Accident Frequency Rate at less than 2.35 for FY 2024 	<ul style="list-style-type: none"> Accident frequency rate for FY 2024 is less than the objective value of 2.35. 	<ul style="list-style-type: none"> Maintain Accident Frequency Rate at less than 2.35 for FY 2025 	<ul style="list-style-type: none"> Maintain Accident Frequency Rate at less than 2.30 	
Quality of Work & Customer Satisfaction 	<ul style="list-style-type: none"> [Perpetual] Ensure 100% assessment of operational services [Perpetual] Zero incidents of non-compliance with regulations concerning health and safety impacts of our services 	<ul style="list-style-type: none"> Assessed that 100% of its foundation and geotechnical services are assessed for improvement for health and safety impacts. Zero incidents of non-compliance with regulations concerning health and safety impacts of our services. 	<ul style="list-style-type: none"> [Perpetual] Ensure 100% assessment of operational services. [Perpetual] Zero incidents of non-compliance with regulations concerning health and safety impacts of our services. 		
Greenhouse Gas Emission 	<ul style="list-style-type: none"> To continue monitoring and tracking Scope 1 and Scope 2 GHG emissions across Singapore operations 	<ul style="list-style-type: none"> Scope 1 GHG emissions: 27,115 tCO₂e Scope 2 GHG emissions: 177 tCO₂e 	<ul style="list-style-type: none"> Due to the limited data spanning only a short period, we intend to continue monitoring and tracking Scope 1 and Scope 2 GHG emissions across Singapore operations. This ongoing monitoring is crucial as we are currently in the process of establishing emission intensity, which will serve as the baseline for setting emissions targets in the future. 		

Our Ethics and Values

[2-16, 2-23, 2-24, 2-25, 2-26, 403-1]

Integrity forms the bedrock of CSC's business operations, ensuring alignment and adherence to the highest ethical standards and all the applicable laws and regulations. The Company strongly believes that the actions and conduct of all employees of the Group, as well as other persons acting on behalf of the Company and/or its subsidiaries, are essential to maintaining these standards.

To promote transparency and uphold human rights, CSC has in place a Whistle-Blowing Policy and an employee Code of Conduct and Discipline. The Whistle-Blowing Policy, crafted in accordance with the recommendations from the Singapore Code of Corporate Governance, is reviewed and recommended by the Audit Committee before receiving approval by the Board. This policy provides a secure and reliable channel for employees and other stakeholders to report concerns, ensuring their protection from any form of reprisal, retaliation, or unfair treatment. It also guarantees the presence of independent investigative procedures and the implementation of suitable measures to address reported issues. To reinforce their significance and ensure continuous awareness, the Code of Conduct and Discipline, along with the Whistle-Blowing Policy, are readily accessible to all employees and are emphasised through regular communication. Furthermore, these policies are an integral part of the induction process for new hires, underscoring the Board's dedication to these principles from the onset of employment.

The management of CSC welcomes feedback from the public and its employees as a valuable tool to enhance its services and operations. The Whistle-Blowing Policy is available publicly on the [CSC website](#) while the Grievance mechanisms are available at the organisation level through phone calls and emails.

The Audit Committee (AC) is responsible for oversight and monitoring of whistleblowing. The AC will review investigation reports on whistleblowing cases and decide/recommend follow-up or remedial actions to be taken, where appropriate, and report the same to the Board accordingly. The AC may in its absolute discretion designate an independent function/ party as it deems fit to investigate whistleblowing reports made in good faith. This Policy will be reviewed by the AC, as and when deemed appropriate, with recommendations, if any, made to the Board for approval.

Our Grievance mechanism has in place a four-step process for addressing employee grievances. An employee should present any grievances or issues to their direct supervisor/ executive/ manager. If the problem is not resolved at this stage, the employee has the option to escalate the issue to the head of their department/ subsidiary. Should the grievance persist without resolution, the employee can then request the intervention of the Human Resources department at the third step. If the situation remains unaddressed after HR involvement, Human Resources will bring the matter to the attention of the Senior Management for a resolution to the matter.

CSC has also established the **Quality, Environmental, Health & Safety (QEHS) Policy** in an integrated management system, which has been updated as of 29 April 2024.

To ensure its alignment with the Company's strategic direction and its continued relevance to CSC, the top management at CSC will periodically review the policy to

Quality, Environmental, Health & Safety Policy

To deliver the highest quality of works by complying with customer and statutory requirements.

We shall strive to protect our environment from harm and degradation by ensuring that work processes do not cause undue pollution to the society, and, the outputs of all work activities are sustainable green. We shall do our utmost to provide an environment friendly workplace for all employees and interested parties.

We shall also strive to mitigate occupational, health & safety hazard exposures to our employees and interested parties.

We are committed to continually improving our processes by encouraging open communication, eliminating hazards and reducing OH&S risks to promote consultation and participation of workers and conducting risk & data analysis.

We shall embrace SG Secure movement so as to sensitize, train and mobilize our organization to better protect our staff from a terrorist attack.

We shall equip our staff with knowledge and skills necessary to prevent, responds to, and bounce back from a terror attack.


See Yen Tarn
Group Chief Executive Officer


Koo Chung Chong
Deputy Group Chief Executive Officer


CSC Holdings Ltd
(Your Partner in Ground Engineering)

29th April 2024

ensure objectives are being achieved. The CEO and DCEO/COO/CSO bears direct responsibility for the implementation of the QEHS Policy within business operations. This policy references the Workplace Safety and Health (WSH) Act, Environmental Protection Management Act (EPMA), ISO 9001, ISO 14001, ISO 45001 as well as relevant code of practices.

CSC proactively communicates this information to our stakeholders, ensuring they have a comprehensive understanding. We actively seek their input and engage in dialogue through various channels, such as notice boards, informative talks, promotional activities, general awareness training for existing staff, and orientation training for new staff.

Our Quality, Environmental, Health & Safety Statement		
<i>We shall always strive to achieve the following:</i>		
Quality	Environment	Health & Safety
<ul style="list-style-type: none"> • Hand over projects within the contract period • Score average or above in customers' work assessment on us • Compensating piles annually not exceeding: <ul style="list-style-type: none"> ○ 0.55 % for precast piles ○ 0.20 % for bored piles • Diaphragm wall rectification costs not exceeding 5.25 % of the contract value (without customer supplied material) 	<ul style="list-style-type: none"> • Minimise material wastages not exceeding pre-determined value for each project <ul style="list-style-type: none"> ○ Pile sections for precast piles ○ Cement for micropiles ○ Concrete for bored piles and diaphragm wall • Ensuring noise generated from worksites is below the allowable level from regulations by National Environment Agency (NEA) 	<ul style="list-style-type: none"> • Zero fatal accident • Accident frequency rate of less than 2.35 for our subsidiaries: CSBP, CSCG, DWF & LMFS • Promotion of safety awareness through training

CSC assesses our approach to addressing our quality, environmental, health and safety issues through various means. The table below details how we conduct the assessment and the identified improvement opportunities:

Method of assessment	Improvements
Internal Audits <ul style="list-style-type: none"> • Environmental Health & Safety (EHS) inspections by EHS managers, WSH officers and WSH coordinators • ISO 14001 audit by trained internal auditors at selected projects 	Any non-conformance found during inspection and audit will be rectified with appropriate control measures and trainings.
External Audits <ul style="list-style-type: none"> • Integrated management system (ISO 9001, ISO 14001, ISO 45001) surveillance and renewal audits by a registered external auditing firm 	If system lapses are identified, it will be corrected with appropriate preventive actions, i.e., risk assessments, introduction of new method. Consider continual improvement of the system. Good practices from industry stakeholders were shared among the work group to enhance the safety & health standard.

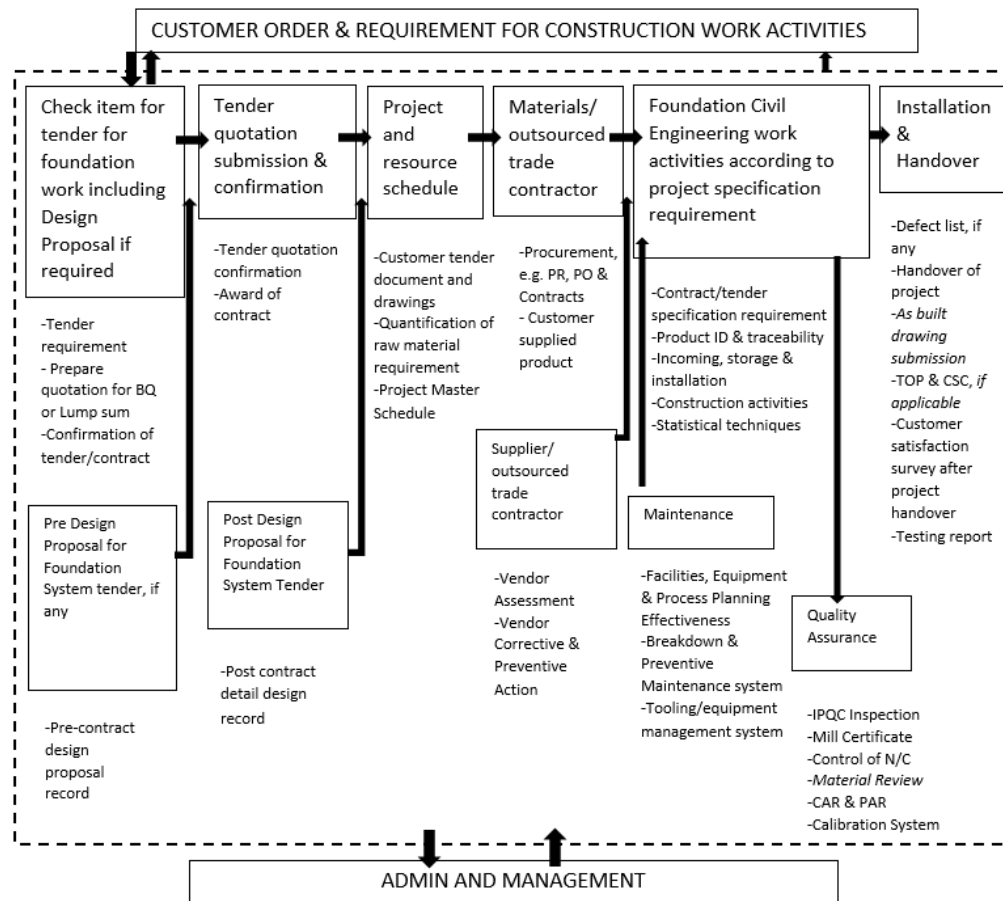
<p>Measurement Systems</p> <ul style="list-style-type: none"> • Number of Corrective and Preventive Action (CAPA) and observations issued by the auditors • Suggestions and area of improvements given by the auditors • Company's incident trend and statistics safety trainings 	<p>Employees are carefully selected and sent for EHS trainings as required by law / clients.</p> <p>Feedback obtained from employees through issuance of "Training Evaluation Form".</p>
<p>External performance ratings</p> <ul style="list-style-type: none"> • Subcontractor's performance evaluation from main-contractors and/or clients • Safety recognition award or commendation letter from main contractors and/or clients 	<p>External performance ratings given from main-contractors and clients though "Customer feedback form" helps CSC identify its strengths, weaknesses, and areas for improvement.</p>
<p>Benchmarking</p> <ul style="list-style-type: none"> • WSH Act & Subsidiary regulations • Approved code of practices • Environmental Protection & Management Act • Competitors 	<p>CSC has committed and set benchmark to comply with WSH Act and other relevant Acts of Singapore (as minimum standard). Adopting industry good practices has been acknowledged by our leading clients, e.g., Singapore's Land Transport Authority (LTA) and Housing & Development Board (HDB), other government and private projects.</p>
<p>Stakeholder feedback</p> <ul style="list-style-type: none"> • Feedback from stakeholders is requested during meetings and trainings, e.g., toolbox meeting, in-house training, EHS committee meetings, etc. • Company has feedback management plan to receive and address grievances from stakeholders on quality, EHS and productivity matters. 	<p>Stakeholder (i.e., clients, public, and employees) feedback is registered and addressed diligently. This improves stakeholder confidence in CSC.</p>

Our Supply Chain

[2-6]

CSC's commitment is to integrate sustainability principles throughout its entire supply chain, aiming to create lasting environmental, social, and economic value for all stakeholders. The company's primary suppliers are infrastructure service providers.

To achieve its mission, CSC has established purchasing processes, procedures, and guidelines designed to operate an effective and efficient purchasing system and to ensure the quality of its suppliers. The figure below (Figure 3) illustrates the business process flow and interaction chart, demonstrating that all purchasing activities are conducted with the highest professional, ethical, and legal standards.



Organisation Context and Leadership

- Context of Organisation
- Leadership
- Customer Focus
- Communicating Quality Policy
- Roles Responsibility & Authority

Planning

- Action address Risk & Opportunity
- Objectives and its planning

Support

- Skills Training & Certification
- Training Needs
- Infrastructure, IT system
- Work environment
- Documented information

Performance Evaluation & Improvement

- Action address Risk & Opportunity
- Objectives and its planning

Figure 3: Our Value Chain

Community Involvement

CSC strongly believes in maximising the full potential of our children and youth. Since 2011, CSC has made annual contributions of \$10,000 to the Business & Community Partners (BCP) Programme at the Nanyang Technological University (NTU). Funds in the programme go towards supporting the university studies of financially disadvantaged students. For its contributions, CSC continues to be recognised as a silver partner and loyal donor by NTU.

In FY 2024, CSBP and LMFS donated \$5,000 to NUHS Fund Limited in support of financially disadvantaged heart patients on their journey towards greater heart health and a hopeful future.

Governance



Regulatory Compliance

[3-3, 2-24, 2-27]

Why this is important
<p>For CSC, which operates in the construction and engineering sector, regulatory compliance is not just about following rules but is integral to the company’s operational success and strategic objectives.</p> <p>Compliance with labour and safety regulations ensures a safe working environment, which is essential for employee well-being and productivity. Compliance with environmental regulations is particularly important for CSC, as it aligns with sustainability goals and the growing emphasis on corporate responsibility. Compliance helps maintain a positive reputation and builds trust with clients, investors, and the public. It is also important to recognise that non-compliance can lead to significant negative consequences, including legal action, loss of business, and damage to the company’s reputation and stakeholder relationships.</p>

CSC is deeply committed to environmental conservation, focusing on mitigating any negative impacts from its operations and products. The company proactively seeks ways to reduce its environmental and social footprint. Upholding this commitment, CSC adheres to the ISO 14001 standard, aligning with international norms, and complies with Singapore’s Environmental Protection and Management Act (EPMA). To ensure adherence to these standards, CSC employs stringent monitoring systems and undergoes regular evaluations by both internal and external audit teams. CSC aims to avoid any penalties from the National Environment Agency (NEA) for EPMA non-compliance and to keep material waste below a set threshold for each project.

To ensure adherence to environmental regulations, CSC has installed silt water treatment facilities and have implemented a separation system specifically designed for the management of slurry water. The company routinely services its equipment to decrease smoke emissions and to lower the usage of diesel, water, and electricity. Additionally, CSC monitors noise levels with specialised meters and deploy noise barriers around loud or heavy machinery to lessen noise pollution.

CSC’s compliance record undergoes rigorous internal and external review and verification. Internal evaluations are conducted by the company’s Environmental, Health, and Safety (EHS) managers, Workplace Safety and Health (WSH) officers, and WSH coordinators, while an accredited audit firm is responsible for the surveillance of our ISO 14001 compliance and for conducting renewal audits.

In FY 2024, there were two instances of non-compliance with a total fine of \$10,000 in relation to noise violation at two project sites. Moving forward, we will strive to improve our performance and maintain noise standards at our work sites through stepping up site inspections and environmental audits.

Environment



Sustainable Use of Materials

[3-3, 2-24, 301-1]

Why this is important

The strategic use of sustainable materials is not just an ethical choice but a business imperative that can drive long-term success and sustainability for CSC. Sustainable materials typically have a lower environmental footprint, as they are sourced, processed, and disposed of in a way that minimises harm to the environment. This aligns with global efforts to combat climate change and preserve natural resources.

CSC is committed to reducing material waste and lessening the environmental impact of its activities, with a focus on the utilisation of precast piles and concrete. The company recognises that geotechnical engineering involves considerable use of resources and plays a vital role in influencing the sustainability of infrastructure, given its fundamental role at the upstream stage of the construction process.

As such, CSC maintains a structured approach to monitoring material usage. Top executives and the operations staff deliver updates through consistent reporting intervals, encompassing daily, weekly, and monthly reports. Project managers, engineers, site coordinators, supervisors, and purchasing personnel report to the director or leader of the subsidiary. This director or subsidiary head then reports to the CEO, DCEO/COO/CSO, and CFO, who subsequently inform the Board. This process guarantees meticulous tracking of material consumption for each project, supporting CSC’s long-term sustainability.

CSC adheres to the prescribed standards and grades for materials as stipulated in contract specifications, which cover steel, reinforcing steel bars, structural steel, and ready-mixed concrete. Every contract with CSC specifies an allowable percentage for material wastage.

As part of CSC’s dedication to environmental responsibility, the company focuses on efficient waste management and reducing its ecological footprint. During the reported period, the average wastage for precast piles was kept under 6%, and for concrete, it remained below 13%.

CSC is aware of the significant effects of waste, such as pollution and the exhaustion of resources, and have put in place waste management strategies to address these issues. To minimise waste from precast piles, CSC employs a dolly pile, which is a reusable steel extension used when the pile set or cut-off levels falls beneath the surface. Additionally, CSC regulates the overuse of concrete above the cut-off level during the creation of bored piles.

Currently, CSC only uses non-renewable materials in its operations. The total volume of precast piles and concrete used in cubic meters (m³) are as follows:

Total volume of precast piles and concrete used in FY2022 – FY 2024			
	FY 2022	FY 2023	FY 2024
Precast Piles	53,200 m ³	23,500 m ³	52,500 m ³
Concrete	262,400 m ³	278,300 m ³	393,900 m ³

The table below details the average percentage of wastage for precast piles and concrete over FY 2022 to FY 2024. Looking ahead, CSC aims to keep the average waste rate of precast piles of 11% and the average waste rate of concrete of 13%.

Average percentage of wastage for precast piles and concrete from FY2022 – FY 2024			
Average Waste per FY	FY 2022	FY 2023	FY 2024
Precast Piles	Below 7%	Below 8%	Below 6%
Concrete	Below 14%	Below 12%	Below 13%

Case Study: Industrial Project – Ramp-Up Warehouse at 15 Benoi Sector

Reinforced concrete square piles were designed for the Benoi Sector Project. These piles were installed using the driven piling method. With the aid/utilisation of dolly piles, CSCG successfully controlled the pile wastages within expected the pre-determined allowed pile wastage rate of 14%. Therefore, in addition to cost control, minimizing pile wastage also contributes to a greener and sustainable environment.



Minimising Noise Pollution

[2-24, 3-3]

Why this is important

CSC's operations involve heavy equipment like cranes and piling rigs that produce noise during their operation. Operating in Singapore's densely populated areas, CSC is aware of the potential disturbances its activities can cause, including adverse effects on the health and wellness of local residents. Beyond the community impact, our workers' health could also suffer from continuous exposure to high noise levels. Strict laws are in place to govern permissible noise exposure, with fines for those who do not comply. Frequent infractions could seriously affect CSC's operational continuity and standing in the sector.

To address this issue, CSC's QEHS (Quality, Environmental, Health, and Safety) policy directs its efforts to reduce noise pollution. Part of its strategy includes investing in equipment designed to mitigate noise. For example, CSC installs noise meters at project sites where it is the registered occupier, and constructs noise barrier enclosures around piling rigs and generators. In compliance with regulatory requirements, the company does not conduct piling operations after 10:00 p.m. when the site is within 150 meters of residential areas, schools, or hospitals. Additionally, a real-time noise monitoring system provides CSC with immediate alerts to any potential breaches, allowing for prompt corrective action.

CSC's operational staff undergo regular training in ISO 14001 environmental management standards, and workers receive detailed briefings on noise management. Noise-related risks are carefully incorporated into the company's risk assessments, and this information is clearly communicated to the workers. In project locations where noise and vibration are critical concerns, CSC employs temporary short casings to limit the extended use of vibro-hammers, which effectively diminishes noise output. Nonetheless, this tactic is applied selectively, reserved for instances where noise and vibration are expected to significantly affect nearby residents and structures, due to the extra time and resources required for its implementation.

In compliance with legal mandates, CSC halts all piling rig activities to control noise emissions from heavy machinery when the project site is within 150 meters of residential areas, schools, or hospitals. For tasks such as diaphragm wall construction, bored piling, precast piling, and bored micropiling, we position equipment and stationary machinery at a distance from residential zones and ensure engines are regularly serviced to reduce noise. CSC's ongoing commitment is to maintain low noise levels and aim for a record of zero fines due to noise violations.

Additionally, to promote reuse or recycling, all noise barrier materials are reused for multiple projects.

Case Study: Infrastructure Project – Contract P102: Elias Station and Tunnels under the Cross Island Line-Punggol Extension

LMFS has been using inflatable noise barriers to reduce the noise level when works are carried out near the residential area.

In addition to cranes and grab machines, noise barriers are erected for generators and desander plant equipment. This control measures are being implemented from the beginning of the project and found to be very effective.



Greenhouse Gas Emissions

[2-4, 2-24, 3-3, 305-1, 305-2, 305-3]

Why this is important

Addressing greenhouse gas (GHG) emissions is not only a matter of environmental stewardship but also a strategic business decision that can have far-reaching implications for the Company's future. CSC is profoundly aware of the state of our natural surroundings and acknowledges a growing duty to protect it. The Company has recognised the detrimental effects of its substantial Scope 1 and Scope 2 emissions. Committed to environmental stewardship, CSC is dedicated to ensuring that its operations and products do not inflict harm and continuously looks for ways to minimise its environmental footprint. CSC, therefore, carefully attempts to manage these impacts, leveraging the benefits of GHG emission reductions while addressing the challenges to ensure a positive outcome for the economy, environment, and people, including upholding human rights.

Consistent with our dedication to environmental responsibility, CSC has entered its third year of measuring and second year of disclosing its emissions. The Company tracks its emissions by monitoring the diesel oil consumption for its machinery (Scope 1) and the electricity usage (Scope 2) within its business operations and reporting boundaries. In FY 2024, CSC's total Scope 1 emission¹ was 27,115 tonnes of carbon dioxide equivalent ("tCO₂e") and Scope 2 emission² was 177 tCO₂e.

Based on Figure 4 below, it was observed that due to increase in production there has been a significant increase in Scope 1 emissions from 21,465 tCO₂e in FY 2022 to 27,115 tCO₂e in FY 2024. However, the Scope 2 emissions³ have seen a reduction from 207 tCO₂e in FY 2022 to 177 tCO₂e in FY 2024 mainly due to the relocation to 2 Tanjong Penjuru Crescent since July 2022. The newly redeveloped structure has received the highest accolade for sustainability, the Green Mark Platinum rating from the Building and Construction Authority (BCA). CSC has taken measures to reduce energy usage by equipping its facilities



Figure 4: Scope 1 and Scope 2 emissions for FY 2022 - FY 2024

¹ Scope 1 emissions have been restated for FY 2023 due to the use of more updated conversion factors. Specifically, the reported Scope 1 emissions for FY 2022 have been adjusted from 21,465 to 21,725, and for FY 2023, the figure has been updated from 17,133 to 17,340.

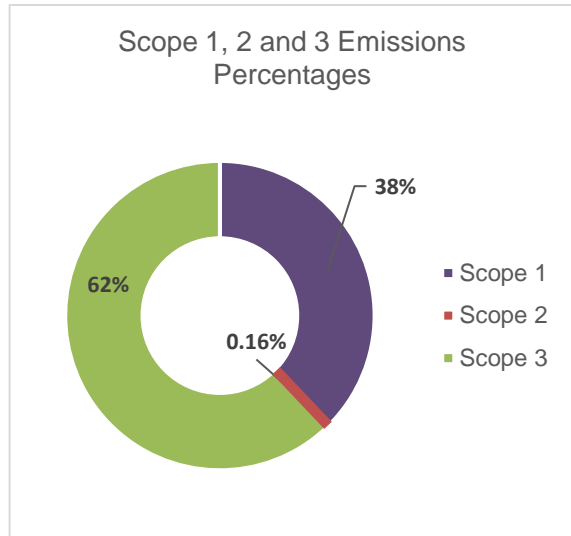
² Emission factors used for Singapore were derived from 2022 Singapore Energy Statistics published by the Energy Market Authority of Singapore.

³ Scope 2 emissions have been restated from 185 to 191 for FY 2023 due to the availability of more updated grid emission factors.

with motion-sensor lighting and programming the air conditioning system to automatically power on and off, thereby managing power use. It also promotes practices that conserve energy, like ensuring lights are switched off when exiting a room.

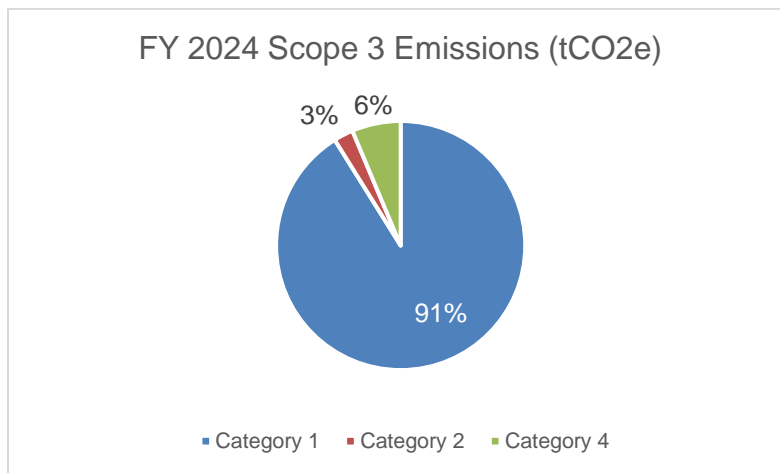
CSC is currently in the process of establishing a baseline using emissions intensity for its Scope 1 and Scope 2 emissions. After determining these baseline figures, CSC intends to define and set emission reduction targets for both scopes and plans to report on these targets in the coming years. CSC will maintain vigilant oversight of its emissions through its existing monitoring frameworks.

As part of CSC’s efforts to reduce its energy consumption and emissions, CSC had converted 2 of our diesel-powered site container offices in FY 2024. As solar panel technology continues to advance, CSC intends to increase the number of solar-powered offices in FY 2025.



FY 2024 will also be the first year CSC is disclosing its Scope 3 emissions, namely emissions from categories 1, 2 and 4 as they were determined to be the most material to CSC. From these three categories, the total scope 3 emissions for FY 2024 are 44,837 tCO₂e. This aligns with CSC’s ongoing efforts to enhance its reporting practices and reinforce its commitment to environmental responsibility.

Scope 3 categories	FY 2024
Category 1: Purchased goods and services (tCO ₂ e)	40,858
Category 2: Capital goods (tCO ₂ e)	1,137
Category 4: Upstream transport (tCO ₂ e)	2,842







Climate Change Resilience

The TCFD framework outlines recommendations across four fundamental areas that are integral to organisational functioning: governance, strategy, risk management, and metrics and targets. Following the SGX's phased approach, CSC is adhering to the guidance provided in Practice Note 7.6 and is in its second year of reporting against the TCFD recommendations.



CSC's commitment lies in providing clear disclosures, tackling climate-related risks and opportunities, and enhancing our resilience against climate change. The company is working actively to enhance and refine its approach to assessing climate risks and formulating strategies. As a testament to its commitment, CSC has conducted a scenario analysis across three different time horizons in FY 2024 to gain a deeper understanding of potential climate-related impacts on CSC's operations.

	TCFD Recommendation	CSC's Response
 Governance	Describe the board's oversight of climate-related risks and opportunities.	The Board is the highest governing body in CSC and considers climate-related issues when setting the Company's long-term plan. It oversees the overall sustainability initiatives/reporting of the Company and climate-related risks and opportunities with respect to all stakeholders' expectations and is informed of climate-related issues and risks at quarterly Risk Management Committee meetings. The Board is responsible for and reviewing sustainability report and significant issues (including climate-related risks) identified. More information on CSC's governance of climate-related issues is outlined in the "Corporate Governance" section on page 9.
	Describe management's role in assessing and managing climate-related risks and opportunities.	The Board is supported by the Risk Management Committee, a Board Committee that provides risk oversight and monitoring over risk including environmental risk issues. The Risk Management Committee continually monitors and reviews the development and implementation of sound framework, programs, and initiatives in managing sustainability related risks. Refer to page 8 for details on CSC's sustainability governance structure.
 Strategy	Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	In FY 2023, a desktop research exercise was conducted to identify the potential climate-related risks faced by CSC operations. The scope considered physical and transition risk related to construction and geotechnical engineering industry within the current reporting scope, located in Malaysia, Philippines, Singapore, Thailand, Hongkong, Myanmar, Vietnam and India.

	TCFD Recommendation	CSC's Response						
		<p>The following risks have been identified:</p> <table border="1" data-bbox="651 331 1409 783"> <thead> <tr> <th data-bbox="651 331 1027 405">Physical⁴ risks</th> <th data-bbox="1027 331 1409 405">Transition⁵ risks</th> </tr> </thead> <tbody> <tr> <td data-bbox="651 405 1027 783"> <ul style="list-style-type: none"> • Change in average temperature (increase in global temperatures), • Change in precipitations, • Flooding • Drought </td> <td data-bbox="1027 405 1409 783"> <ul style="list-style-type: none"> • Increased pricing of carbon emissions • Costs associated with transition to low carbon economy • Market signals for green buildings/constructions • Increased of raw materials • Changes in stakeholder expectations </td> </tr> </tbody> </table> <p>In FY 2024, CSC conducted its inaugural climate-related qualitative scenario analysis for its Singapore assets. This analysis assessed the physical and transition risks associated with CSC's assets across three different time horizons: short-term (1–3 years), medium-term (by 2030), and long-term (by 2050).</p>	Physical ⁴ risks	Transition ⁵ risks	<ul style="list-style-type: none"> • Change in average temperature (increase in global temperatures), • Change in precipitations, • Flooding • Drought 	<ul style="list-style-type: none"> • Increased pricing of carbon emissions • Costs associated with transition to low carbon economy • Market signals for green buildings/constructions • Increased of raw materials • Changes in stakeholder expectations 		
Physical ⁴ risks	Transition ⁵ risks							
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	<p>Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.</p> <p>Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.</p>	<p>In line with SGX's phased implementation approach for TCFD adoption, CSC performed scenario analyses using the net zero Representative Concentration Pathway (RCP) 2.6 and Business-as-usual RCP 8.5 scenarios.</p> <table border="1" data-bbox="651 1192 1442 1707"> <thead> <tr> <th data-bbox="651 1192 967 1276">Risk Analysis Scenario</th> <th data-bbox="967 1192 1442 1276">Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="651 1276 967 1465">NRCP 2.6 (Net zero/ "NZ")</td> <td data-bbox="967 1276 1442 1465">A scenario that aims to keep global warming below 2°C above pre-industrial temperatures by 2100. This scenario assumes immediate and significant action to reduce greenhouse gas emissions.</td> </tr> <tr> <td data-bbox="651 1465 967 1707">RCP 8.5 (Business as Usual "BAU")</td> <td data-bbox="967 1465 1442 1707">Sometimes referred to as a "worst-case scenario" as it assumes the highest greenhouse gas concentrations over time, leading to the most severe consequences of global warming. Under this scenario, global mean temperature could rise above 5°C by 2100, far</td> </tr> </tbody> </table>	Risk Analysis Scenario	Description	NRCP 2.6 (Net zero/ "NZ")	A scenario that aims to keep global warming below 2°C above pre-industrial temperatures by 2100. This scenario assumes immediate and significant action to reduce greenhouse gas emissions.	RCP 8.5 (Business as Usual "BAU")	Sometimes referred to as a "worst-case scenario" as it assumes the highest greenhouse gas concentrations over time, leading to the most severe consequences of global warming. Under this scenario, global mean temperature could rise above 5°C by 2100, far
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⁴ Physical risks arise from the impact of weather events and long-term or widespread environmental changes, which can include increased severity of extreme weather events such as floods, rising mean temperatures and sea levels, and weather patterns.



⁵ Transition risks arise from the process of shifts towards a low-carbon economy, which can include regulatory changes, disruptive technological developments, and shifts in consumer and investor preferences.




	TCFD Recommendation	CSC's Response		
		<table border="1"> <tr> <td></td> <td>exceeding the aims of international climate agreements.</td> </tr> </table> <p>Please refer to the table below for more details on the risk analysis conducted for the physical and transition risks identified for Singapore operations and actions taken by CSC.</p>		exceeding the aims of international climate agreements.
	exceeding the aims of international climate agreements.			
 <p>Risk Management</p>	Describe the organisation's processes for identifying and assessing climate-related risks.	<p>CSC is dedicated to strengthening the climate resiliency of its operation through robust risk management framework. The Risk Management Committee conducts risk assessment to identify Company's overall risk that affects the board's decision making.</p> <p>In FY 2023, CSC developed a climate risk register to identify, monitor, and assess climate risks for new and existing assets based on their geographical locations. The identified climate risks will then be assessed based on the 1) likelihood of occurrence and 2) severity of potential impacts arising from the risks.</p>		
	Describe the organisation's processes for managing climate-related risks.	<p>CSC has assessed the severity of the risk's impact in various areas considered relevant, including financial/business, regulatory/legal, public/staff occupational health and safety (OHS), and the environment. This process will act as an input for the Group to determine its risk management strategy.</p>		
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	<p>The climate risk register is reviewed and planned to be circulated once a year especially to be updated with latest climate risk assessment, climate risks news and regulatory changes in the country where CSC is operating. CSC will also be incorporating these climate-related risks into its overall risk register to outline the responsibilities, policies and processes in assessing, monitoring and managing climate-related risks in the future. The subsequent table outlines CSC's responses to address the impact of climate risks material to CSC.</p> <p>At the policy-level, CSC regularly reviews its ESG and investment policies to ensure that climate risk considerations are efficiently integrated into CSC's risk management processes.</p>		
 <p>Metrics and Targets</p>	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	<p>To demonstrate CSC's commitment to conducting a more climate-resilient operation, the Company requires an effective process of setting targets, measuring performance, and improving climate-related metrics. The TCFD framework forms the basis of the company's disclosure on material climate risks and impacts on CSC.</p> <p>Climate-related metrics such as its Scope 1, Scope 2 and Scope 3 GHG emissions have been disclosed in this report (please refer to section on Greenhouse Gas Emissions, page 26).</p>		

	TCFD Recommendation	CSC's Response
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Taking guidance from the TCFD recommendations, CSC is in the process of developing further metrics to monitor and manage climate-related risks and opportunities. This will allow CSC to better assess its target to meet stakeholder expectations, its general exposure to climate-related issues, and its progress in managing or adapting to those issues. The set of metrics will be reported in the subsequent years, as relevant.
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	CSC will also continue to monitor its environmental footprint, and implement energy efficiency measures, where applicable, throughout its business.

Based on the risk identification conducted by CSC in FY 2024, the climate risk impacts applicable to CSC's Singapore operations across the short term ("ST"), medium term ("MT") and long term ("LT") under the RCP 2.6 and RCP 8.5 scenarios are shown in the table below:

Legend: Low Medium High

Type of Risks	Description of risks	Key Mitigation Measures												
<p>Transition Risk (Market) - Increased cost of raw materials</p>  <table border="1" style="margin-top: 10px;"> <thead> <tr> <th></th> <th>ST</th> <th>MT</th> <th>LT</th> </tr> </thead> <tbody> <tr> <td>BAU</td> <td style="background-color: #90EE90;"></td> <td style="background-color: #90EE90;"></td> <td style="background-color: #FFD700;"></td> </tr> <tr> <td>NZ</td> <td style="background-color: #90EE90;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FF6347;"></td> </tr> </tbody> </table>		ST	MT	LT	BAU				NZ				<ul style="list-style-type: none"> The construction sector relies extensively on raw materials; as such the impact of climate change on the availability, quality and price of materials will impact the sector significantly. For CSC, it was identified that the consequence and impact is low as CSC has factored in the rising cost of materials through mitigation measures. 	<ul style="list-style-type: none"> CSC ensures that its contracts with the material suppliers are relatively short (3 to 6 months) and will be able to adjust quickly to the rising cost of materials when required.
	ST	MT	LT											
BAU														
NZ														
<p>Transition Risk (Policy & Legal) - Increased pricing of GHG emissions</p>  <table border="1" style="margin-top: 10px;"> <thead> <tr> <th></th> <th>ST</th> <th>MT</th> <th>LT</th> </tr> </thead> <tbody> <tr> <td>BAU</td> <td style="background-color: #90EE90;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> </tr> <tr> <td>NZ</td> <td style="background-color: #90EE90;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FF6347;"></td> </tr> </tbody> </table>		ST	MT	LT	BAU				NZ				<ul style="list-style-type: none"> Exposure to carbon pricing mechanisms, such as carbon tax, results in increased construction and operational costs, which in turn leads to increased cost for purchased goods and services that will be passed on to CSC's clients (e.g., diesel costs). For CSC, it was identified that the consequence and impact is low as CSC are not directly affected by carbon tax given they are a downstream organisation. 	<ul style="list-style-type: none"> CSC will explore the use of energy efficient equipment or renewable energy powered equipment that is available in the market. For example, if the equipment can be solar-powered, it will help to reduce the diesel consumption and therefore the downstream costs incurred due to carbon tax.
	ST	MT	LT											
BAU														
NZ														

Type of Risks	Description of risks	Key Mitigation Measures												
<p>Transition Risk (Technology) - Costs to transition to lower emissions technology</p>  <table border="1" data-bbox="196 590 518 686"> <thead> <tr> <th></th> <th>ST</th> <th>MT</th> <th>LT</th> </tr> </thead> <tbody> <tr> <th>BAU</th> <td style="background-color: #90EE90;"></td> <td style="background-color: #90EE90;"></td> <td style="background-color: #90EE90;"></td> </tr> <tr> <th>NZ</th> <td style="background-color: #90EE90;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #DC143C;"></td> </tr> </tbody> </table>		ST	MT	LT	BAU				NZ				<ul style="list-style-type: none"> • Installation and maintenance of lower emission technology could be costly and requiring significant capital expenditure, which could lead to increase for construction cost and maintenance cost of the buildings that will be passed on to CSC's clients. • For CSC, it was identified that the consequence and impact is low as CSC has reduced the risk of this particular risk by starting to conduct research and development into these topics. 	<ul style="list-style-type: none"> • CSC will try to initiate research and development project to electrify their small machineries and to reduce the use of welding machines for precast pile installation works. • Additionally, CSC will invest in "green" machinery that is applicable to its trade and leasing operation.
	ST	MT	LT											
BAU														
NZ														
<p>Physical Risk (Acute) - Extreme temperature spells</p>  <table border="1" data-bbox="196 1024 518 1121"> <thead> <tr> <th></th> <th>ST</th> <th>MT</th> <th>LT</th> </tr> </thead> <tbody> <tr> <th>BAU</th> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #DC143C;"></td> </tr> <tr> <th>NZ</th> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> </tr> </tbody> </table>		ST	MT	LT	BAU				NZ				<ul style="list-style-type: none"> • Increases in global temperatures will bring about increases in cooling loads. • Higher temperatures could also lead to bodily stress and result in increase in heat exhaustion or heat stroke, thus reducing employee productivity and tenant satisfaction. • For CSC, it was identified that the consequence and impact was medium as CSC has in place existing mitigation measures to mitigate the impact of higher temperatures on their employees. 	<ul style="list-style-type: none"> • CSC monitors temperature on the construction site to ensure that all construction work will be stopped when the temperature exceeds 40°C • CSC will also ensure that their workers consume enough water on a frequent basis.
	ST	MT	LT											
BAU														
NZ														
<p>Physical Risk (Chronic) - Sea Level Rise</p>  <table border="1" data-bbox="196 1486 518 1583"> <thead> <tr> <th></th> <th>ST</th> <th>MT</th> <th>LT</th> </tr> </thead> <tbody> <tr> <th>BAU</th> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #DC143C;"></td> </tr> <tr> <th>NZ</th> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> </tr> </tbody> </table>		ST	MT	LT	BAU				NZ				<ul style="list-style-type: none"> • Increased capital expenditure costs to retrofit existing property to withstand the rising sea levels • Increase in insurance premiums for buildings • Reduced revenue from damage to property or operational disruptions. • For CSC, it was identified that the consequence and impact was medium as CSC has in place existing mitigation measures to mitigate the impact of higher sea level. 	<ul style="list-style-type: none"> • CSC reviews its insurance coverage annually to ensure its major assets are adequately covered.
	ST	MT	LT											
BAU														
NZ														

Legend: Low Medium High

Social



Occupational Health and Safety

[2-24, 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10]

Why this is important

Worker safety holds paramount importance at CSC. Workers are the assets of the Company and their understanding in safety is critically important. For CSC, Occupational Health and Safety (OHS) is not just a regulatory requirement but a fundamental aspect of corporate responsibility and a cornerstone of business success. A safe and healthy work environment protects employees from harm, supports their physical and mental health, and upholds their right to a safe workplace. The Company strives to balance the positive and negative impacts, leveraging the benefits of OHS while managing the challenges to ensure positive outcomes for the economy, environment, and people, including the protection and promotion of human rights.

CSC takes pride in assuming a prominent position in enhancing construction safety throughout the industry. CSC's mission is centred around the protection of its most valued asset — their workforce — from any potential dangers associated with work-related activities. CSC has implemented an occupational health and safety management system (**please refer to section Our Ethics and Values on page 17**) that covers all of CSC's employees and subcontractors. Additionally, CSC has adopted a Fall Prevention Policy since 30 August 2017 which was last updated on 6 March 2024, and is overseen by the director or head of the subsidiary company.

CSC's dedication to health and safety encompasses not only our employees but also its customers. The Company implements a robust system to identify, evaluate, and scrutinise incidents to safeguard both its workforce and clients. CSC prides itself on providing skilled professionals and expertise for its operations. Every project is staffed with certified safety experts and an operational team tasked with the detailed assessment and reduction of potential dangers and risks. This is accomplished through an in-depth review of the unique operational conditions at each site, consideration of the adjacent environment, and adherence to the occupational health and safety standards as per the expectations their valued customers. Results from these reviews are then used to further evaluate and improve our practices and OHS management system.

Additionally, as per the Company's Safety and Health Management System Manual there is a defined Incident Investigation and Analysis Procedure in place to take notice of every accident or incident, and appropriate means to report it, along with means to minimise the occurrence of accident or incident in workplace.

FALL PREVENTION POLICY

Falling from height has been a major killer and stands at the top of national fatality statistics. CSBP's top management is committed to 100% fall prevention of their employees whoever requires working at height. The company shall strive to achieve accident free workplace for its employees by ensuring the followings:

- Full provision of fall protection equipments
- Full provision of fall prevention & arrest system
- Elimination of falling from height hazards at design stage
- Implement Permit-to-work at height for $\geq 2m$
- Appointment of competent personnel trained in WAH for the workplace
- Promote awareness among the employees through fall prevention training

Fall Prevention Objectives:

- Zero fatal accident
- Zero falling from height incident
- Compliance with WSH Act, Regulations and relevant Code of Practices / Standards.

Ms. Ang Yang Ling
GM / Director

Company stamp

All operation staff⁶ undergo mandatory safety training in accordance with their designation and job requirements. Furthermore, CSC routinely holds internal training sessions to bolster the safety consciousness of their staff. Examples of these training programmes encompass construction safety for project managers, risk management for project managers, engineers, and safety staff, Workplace Safety and Health (WSH) officer training, courses on managing work at height, operator training, and supervisory courses.

Beyond occupational trainings, CSC also offers a range of non-work-related medical and healthcare services. This includes the construction of dormitories equipped with amenities such as a canteen, gym, and cricket fields. Additionally, CSC organises various health awareness initiatives covering topics like dengue prevention, mental health, heat-related illnesses, and SGSecure matters, all aimed at enhancing the overall well-being of its workers.

Enhancements to CSC's Occupational Health and Safety (OHS) framework are significantly influenced by employee input. Employee representatives participate in all Environmental, Health, and Safety (EHS) committee meetings to deliberate on project safety concerns. Workers contribute their insights during daily toolbox meetings. The company actively promotes open dialogue between workers and supervisors regarding safety observations reported via the online QR code system. CSC is committed to treating all employees, regardless of nationality, with equal respect and consideration. To keep workers abreast of work-related incidents, information is disseminated through bulletins across all projects, daily toolbox discussions, safety training sessions, notices on bulletin boards, and weekly operational meetings.

When CSC does not have direct control over the workplace or work, the Company minimises occupational health and safety (OHS) risks by implementing clear and uncomplicated work protocols for employees. This includes providing straightforward instructions and practical demonstrations before tasks begin, appointing skilled supervisors to monitor the work, and consistently enhancing and updating the OHS management system.

CSC's safety track record shows that for FY 2024, there were zero work-related fatalities and zero reported case of high-consequence injury. However, there were three recorded work-related injuries in FY 2024, which consists of minor road accidents and a back injury due to manual lifting. To prevent the recurrence of such incidents, CSC has put in place appropriate corrective measures, which include safety awareness training for drivers and safe manual handling training for workers.

Work-related injuries for Full-time Employees from FY 2022 to FY 2024						
Indicator	FY 2022		FY 2023		FY 2024	
	Number of Injuries	Rate of Injuries	Number of Injuries	Rate of Injuries	Number of Injuries	Rate of Injuries
Fatalities	-	-	-	-	-	-
High-consequence Injuries	-	-	1	0.39	-	-
Recordable Injuries	-	-	2	0.79	3	1.20
Number of hours worked	2,357,840		2,536,070		2,508,340	

⁶ This include employees, worker who are not employees but whose work/workplace is controlled by CSC, workers who are not employees and whose work and workplace are not controlled by CSC, but the CSC's operations, products or services are directly linked to significant occupational health and safety impacts on business relationships.

Work-related injuries for Temporary Non-Employee Supply Workers from FY 2022 to FY 2024						
Indicator	FY 2022		FY 2023		FY 2024	
	Number of Injuries	Rate of Injuries	Number of Injuries	Rate of Injuries	Number of Injuries	Rate of Injuries
Fatalities	-	-	-	-	-	-
High-consequence Injuries	-	-	-	-	-	-
Recordable Injuries	-	-	-	-	-	-
Number of hours worked	68,880		50,080		103,290	

In FY 2024, CSC also recorded zero cases of work-related ill health⁷. CSC is committed to reducing occupational injuries and will continue to provide health and safety training to its workforce to guarantee consistent adherence to safe work practices on-site. The well-being of its employees is of utmost importance, and the company remains dedicated to maintaining the highest levels of safety standards.

⁷ Work-related ill health is defined according to the Singapore [Ministry of Manpower's guidelines](#)



Quality of Work and Customer Satisfaction

[2-24, 3-3, 416-1, 416-2]

Why this is important

For CSC, ensuring quality of work and customer satisfaction is not just about meeting minimum requirements; it's about striving for excellence, fostering long-term relationships, and securing the company's future success. High-quality work enhances CSC's reputation, which is essential for attracting new clients and retaining existing ones.

High standards in construction quality can ensure the safety and well-being of both workers and the community, preventing accidents and health hazards. Moreover, ensuring quality work and customer satisfaction can indirectly support human rights by fostering fair business practices and preventing exploitation in the supply chain. Leveraging the benefits of high-quality work and customer satisfaction while managing the challenges to ensure positive outcomes for the economy, environment, and people, including the protection and promotion of human rights, CSC strives to balance the positive and negative impacts across its operations and supply chain.

CSC is steadfast in its commitment to its esteemed clientele, ensuring the provision of skilled professionals to execute its operations with the highest level of safety. CSC believes that a well-organised Operational Health & Safety (OHS) system is key to maintaining the company's reputation among its employees and customers.

For every project, CSC is committed to assigning skilled safety experts and an operations crew to rigorously evaluate and address potential dangers and risks. This process involves a detailed examination of the unique operational procedures at each site, the local environmental conditions, and the occupational health and safety (OHS) standards that its clients expect. By offering top-tier services, CSC not only guarantees customer satisfaction but also supports its financial viability. In FY 2024, CSC determined that all of its foundational and geotechnical services underwent evaluations for enhancements in health and safety impacts.

Both employees and clients have the opportunity to express any issues or complaints regarding the quality of its work via its established corporate communication channels. CSC's management team values such feedback as it is essential for the continuous enhancement of its services and operational procedures. In FY 2024, CSC reported no instances of failing to comply with regulations related to the health and safety impacts of our services.

On-site personnel are equipped with tablets to carry out safety tasks, including digital inspections and the use of electronic permits. Additionally, CSC has implemented the Global Navigation Satellite System (GNSS) for determining pile locations on certain projects. This technology automates the identification of pile positions, thereby decreasing the number of surveyors traditionally needed for manual pile setup.

Overall, the QEHS policy outlines CSC's objectives to uphold the highest quality standards and directs its efforts to meet the requirements of its customers.

As a testament to our efforts, CSC and its subsidiaries have been recognised with the following awards:



CSBP: In recognition of CSBP's Excellent Support and Contribution to a Safe Worksite and Completion of AMAT@TIC project from 2022 to 2024 by Boustead Projects E&C Pte Ltd in 2024

CSBP: Awarded Certification of Appreciation in recognition of CSBP's Safety Performance in Achieving 500,000 Safe Manhours at Meranti Power's Open Cycle Gas Turbine (OCGT) Project in February 2024

CSBP: Appreciation Award by Soilbuild Construction Group Ltd for pivotal contributions to achieving 500,000 Safe Productive Manhours on Soitec – PR1A Project in 2024

CSBP: Awarded Certification of Appreciation for Most Safety Improvement Contractors 2023 for CR101 Project – Design & Construction of Changi East Depot by MCC Singapore in 2023

CSBP: Awarded as "Outstanding Sub Contractor" by Vico Construction Pte Ltd in 2023

CSBP: In recognition of CSBP's Contribution towards the Obtainment of C821A BSC Project by Woh Hup (Private) Limited in 2023

LMFS: Awarded as "Best Safety Performance Sub Contractor" on HDB Geylang N4 C50 Project by Qing Feng Construction Pte Ltd in December 2023

LMFS: In recognition of LMFS' Outstanding Performance towards Environmental, Health & Safety in Achieving 1 Million Safe Man-hours on CR109 Project – Design & Construction of Tampines North Station and Tunnels by China Communications Construction Company Limited in December 2023

LMFS: Appreciation Award by China Communications Construction Company Limited for Good Performance towards Environmental, Health & Safety in June 2023

CSCG: Appreciation Award by Siltronic and Exyte for Outstanding EHS & Quality Performance on Siltronic FAB Next Singapore Project in April 2023

CSCG: In Recognition Towards CSCG's Contribution to Safety, Health & Environment 100,000 Safe Man-hours at Mettallocene Catalyst Expansion Project (MET-X) in December 2022

LMFS: Awarded as "Best Safety Performance Sub-Contractor" and Contribution for Achieving 5 million Accident-free Man-hours for LTA North South Corrido - Contract N110 in October 2022

CSBP: Awarded Certification of Appreciation in recognition of CSBP's Contribution to the achievement of 1,000,000 Safe Manhours for LTA Contract DE412 Construction of Multistorey Bus Depot at Jalan Gabi Batu in September 2022

CSCG: Awarded Certificate of Commendation in recognition of CSCG's Exceptional Work Done Resulted in a Safe & Secure Work Environment for MSD MK5475 DPI Project in September 2022

CSCG: Appreciation Award by Pfizer and Exyte for Excellent EHS & Contribution Towards 3 Million Safe Work Hours for API Expansion Project in May 2022

Methodological Review

This section explains the key definitions and methodologies applicable to CSC FY 2024 Sustainability Report. These definition and methodologies are aligned with GRI Standards Glossary, and the Reporting Requirements, Recommendations and Guidance set out in the respective disclosures.

Social

Employees

Employees are defined as full time staff and temporary workers that are employed for CSC's projects. The employee numbers are calculated based on total headcount as at the end of the reporting period.

Full Time Employees

Full time employees are defined as employees whose working hours per week, month, or year are defined according to national law or practice regarding worktime for CSC's project. Full time employees comprise of permanent- and temporary-employee.

Temporary Employees

Temporary employees are defined as employees with a contract for a limited period that specifically employed for doing site work for CSC's project.

Occupational Health Services

Services entrusted with essentially preventive functions, and responsible for advising the employer, the workers, and their representatives in the undertaking, on the requirements for establishing and maintaining a safe and healthy work environment, which will facilitate optimal physical and mental health in relation to work and the adaptation of work to the capabilities of workers in the light of their state of physical and mental health.

Fatalities

Fatalities are defined as accidents which lead to death or causes permanent disability.

Rate of injuries for fatalities resulted by work injuries is calculated by the number of new fatalities caused by work-related injury divide by total of number of hours worked multiplied by 1,000,000.

High Consequence Injuries

High consequence injuries are defined as work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months.

The injury rate for high-consequence work-related injuries is determined by dividing the number of new high-consequence injuries caused by work-related incidents by the total number of hours worked based on the average number of employees or workers per month. The resulting figure is then multiplied by 1,000,000.

Recordable Injuries

Recordable injuries are defined as work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.

Rate of injuries for recordable injuries resulted by work injuries is calculated by dividing the number of new recordable injuries caused by work-related incidents by the total number of hours worked based on the average number of employees or workers per month. The resulting figure is then multiplied by 1,000,000.

Environment

Consolidation Approach

The operational control approach, as outlined in the GHG Protocol Corporate Standard, is used to determine organisational boundaries for CSC's environmental reporting. Operational control reflects the full authority to introduce and implement operating policies at the operation of its properties and is accountable for 100% of its emissions. CSC has operational control of its premises relevant to the entities included in this Sustainability Report. In total, there are 1 office, 2 workshops, 2 yards and 3 rented dormitories located in Singapore included in this sustainability report.

Calculation Approach

Scope 1 GHG emissions are emissions from sources that are owned or controlled by the organisation. In the scope of reporting, this relates to natural gas, cooking gas and diesel fuel consumed, and it is expressed in tonnes of CO₂. The fossil fuels' emission factors follow the from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Gases included in the calculations are CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃. There are no biogenic CO₂ emissions from CSC's operations.

Scope 2 GHG emissions are emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organisation. In the scope of reporting, this only relates to purchased electricity and is expressed in tonnes of CO₂. Gases included in the calculations are CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃.

A location-based method is adopted, which reflects the GHG emissions of the grids on which energy consumption occurs. In Singapore, the emission factor used is obtained from "Singapore Energy Statistics 2022" published by the Energy Market Authority in 2023.

Scope 3 GHG emissions arise from activities and sources not owned or directly controlled by CSC Holdings but are part of its value chain. Examples include emissions from material suppliers, capital goods, and upstream transportation. In this first year of reporting, the focus will be on reporting emissions from the most significant categories i.e., category 1, 2, and 4.

- Category 1 Purchased Goods and Services: All upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by CSC in the reporting year. This includes both goods (tangible products) and services (intangible products).
- Category 2 Capital Goods: All upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by CSC in the reporting year.
- Category 4 Upstream Transportation and Distribution: Emissions from the transportation and distribution of products (excluding fuel and energy products) purchased or acquired by CSC in the reporting year. This includes emissions from vehicles and facilities not owned or operated by CSC, as well as emissions from other transportation and distribution services.
- For all three categories, the spend-based method was used to calculate GHG emissions. The data was sourced from the United States Environmental Protection Agency (US EPA) Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities (v1.2)

GRI Content Index

Statement of use	CSC Holdings Limited has reported the information cited in this GRI content index for the period from 1 April 2023 to 31 March 2024 in accordance the GRI Standards
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard (s)	No applicable Sector Standard(s) available as at date of publication

GRI Standard	Disclosure	Location	Section / Page Number	Omissions / Reason / Explanation (where applicable)
General Disclosures				
GRI 2: General Disclosures 2021	2-1 Organisational details	About this Report About CSC	SR Page 4 SR Page 5	
	2-2 Entities included in the organisation's sustainability reporting	About this Report	SR Page 4	
	2-3 Reporting period, frequency, and contact point	Statement from our Board About this Report	SR Page 3 SR Page 4	The FY 2024 Sustainability Report is published on 31 July 2024. CSC's reporting cycle is annually.
	2-4 Restatements of Information	Greenhouse Gas Emissions	SR Page 26-27	
	2-5 External Assurance	About this Report	SR Page 4	CSC has not sought external assurance for this report but will consider it for future reports.
	2-6 Activities, value chain and other business relationships	About CSC Our Supply Chain	SR Page 5 SR Page 20	
	2-7 Employees	Our People	SR Page 6	
	2-8 Workers who are not employees	Our People	SR Page 6	
	2-9 Governance structure and composition	Annual Report 2024 Sustainability Approach at CSC	AR Page 19, 49-70 SR Page 7-8	
	2-10 Nomination and selection of the highest governance body	Annual Report 2024	AR Page 50-55	
	2-11 Chair of the highest governance body	Annual Report 2024	AR Page 49	

GRI Standard	Disclosure	Location	Section / Page Number	Omissions / Reason / Explanation (where applicable)
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report 2024 Sustainability Approach at CSC	AR Page 42-45, 49-70 SR Page 7-8	
	2-13 Delegation of responsibility for managing impacts	Annual Report 2024	AR Page 49-70	
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Approach at CSC	SR Page 7-8	
	2-15 Conflicts of interest	Annual Report 2024	AR Page 42, 46, 49-53, 69	
	2-16 Communication of critical concerns	Stakeholder Engagement Our Ethics and Values Annual Report 2024	SR Page 12-14 SR Page 17-19, AR Page 65	
	2-17 Collective knowledge of the highest governance body	Annual Report 2024	AR Page 42	
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2024	AR Page 55	
	2-19 Remuneration policies	Annual Report 2024	AR Page 55-59	
	2-20 Process to determine remuneration	Annual Report 2024	AR Page 55-59	
	2-21 Annual total compensation ratio	Annual Report 2024	AR Page 58-59	Confidentiality constraints: The total compensation ratio is not disclosed due to confidentiality reasons.
	2-22 Statement on sustainable development strategy	Statement from our Board	SR Page 3	
	2-23 Policy commitments	Sustainability Approach at CSC Our Ethics and Values	SR Page 7-8 SR Page 17-19	
	2-24 Embedding policy commitments	Our Ethics and Values Respective sections for material topics	SR Page 17-19, 22-37	
	2-25 Processes to remediate negative impacts	Our Ethics and Values	SR Page 17-19	
	2-26 Mechanisms for seeking advice and raising concerns	Stakeholder Engagement Our Ethics and Values	SR Page 12-14 SR Page 17-19	

GRI Standard	Disclosure	Location	Section / Page Number	Omissions / Reason / Explanation (where applicable)
	2-27 Compliance with laws and regulations	Regulatory Compliance	SR Page 22	
	2-28 Membership associations	About CSC	SR Page 5	
	2-29 Approach to stakeholder engagement	Stakeholder Engagement	SR Page 12-14	
	2-30 Collective bargaining agreements	Within GRI Content Index		Not applicable as none of CSC's employees and workers are covered by collective bargaining agreements.
GRI 3: Material topics 2021	3-1 Process to determine material topics	Materiality Assessment	SR Page 10-11	
	3-2 List of material topics	Materiality Assessment	SR Page 10-11	
Material topics				
Regulatory Compliance				
GRI 3: Material topics 2021	3-3 Management of material topics	Regulatory Compliance	SR Page 22	
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	Regulatory Compliance	SR Page 22	
Greenhouse Gas Emissions				
GRI 3: Material topics 2021	3-3 Management of material topics	Greenhouse Gas Emissions	SR Page 26-27	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions	SR Page 26-27	
GRI 305: Emissions 2016	305-2 Energy Indirect (Scope 2) GHG emissions	Greenhouse Gas Emissions	SR Page 26-27	
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	Greenhouse Gas Emissions	SR Page 26-27	
Sustainable Use of Materials				
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainable Use of Materials	SR Page 23-24	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Sustainable Use of Materials	SR Page 23-24	
Minimising Noise Pollution				
GRI 3: Material topics 2021	3-3 Management of material topics	Minimising Noise Pollution	SR Page 25	
Occupational Health and Safety				

GRI Standard	Disclosure	Location	Section / Page Number	Omissions / Reason / Explanation (where applicable)
GRI 3: Material topics 2021	3-3 Management of material topics	Occupational Health and Safety	SR Page 33-35	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Our Ethics and Values, Occupational Health, and Safety	SR Page 17-19 SR Page 33-35	
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	SR Page 33-35	
	403-3 Occupational health services	Occupational Health and Safety	SR Page 33-35	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	SR Page 33-35	
	403-5 Worker training on occupational health and safety	Occupational Health and Safety	SR Page 33-35	
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	Occupational Health and Safety	SR Page 33-35	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	SR Page 33-35	
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety	SR Page 33-35	
	403-9 Work-related injuries	Occupational Health and Safety	SR Page 33-35	
	403-10 Work-related ill health	Occupational Health and Safety	SR Page 33-35	
Quality of Work and Customer Satisfaction				
GRI 3: Material topics 2021	3-3 Management of material topics	Quality of Work and Customer Satisfaction	SR Page 36-37	
GRI 416: Customer Health and Safety 2016	416-1: Assessment of the health and safety impacts of product and service categories	Quality of Work and Customer Satisfaction	SR Page 36-37	
	416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	Quality of Work and Customer Satisfaction	SR Page 36-37	