

SUSTAINABILITY REPORT FY2025

*Greener Together:
Building a Resilient Logistics Future*



Reporting period: 1 January – 31 December 2025

A Singapore third-party logistics (3PL) report · three-year performance: FY2023 · FY2024 · FY2025

Frameworks: GRI Standards 2021, with a first-time climate chapter referencing IFRS S2 (TCFD / ISSB pillars)

Reporting Entities

GRI 2-1

Detail	Information
Legal entities	WYN2000 Transport & Container Services Pte Ltd; WYN2000 Logistics Pte Ltd
Corporate registration numbers	200102930D 200309094N
Registered office	21 Tuas Avenue 9, WYN2000 Logistics Centre, Singapore 639196
Country of incorporation	Singapore
Fiscal year end	31 December 2025
Entities in scope	2
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01

About This Report

GRI 2-1 to 2-5

This is WYN2000's third annual sustainability report. It covers WYN2000 Transport & Container Services Pte Ltd and WYN2000 Logistics Pte Ltd — together "WYN2000", "we" or "the company" — for the year ended 31 December 2025.

WYN2000 is a specialised third-party logistics (3PL) provider of transport, haulage and warehousing, operating wholly in Singapore. There were no changes to the entities reported or to the basis of consolidation during the year.

With three years of reporting complete, our results can now be read as a trend rather than a single-year snapshot. We present the data on that three-year basis throughout.



“Three years of data allow us to report plainly on what has improved and what has not.”

First-year transition reliefs (IFRS S2)

We report against the GRI Standards, as we have since our first report, to disclose our environmental, social and governance impacts on a consistent and comparable basis.

For FY2025 we add a climate chapter (Section 11) that references IFRS S2 and follows the four TCFD/ISSB pillars — governance, strategy, risk management, and metrics and targets. This is the structure ACRA recommends for Singapore companies preparing for the ISSB Standards.

The two frameworks answer different questions. GRI addresses how our operations affect people and the environment; the climate chapter addresses how climate-related risks and opportunities could affect the business.

The two meet on greenhouse gases, which we compile once and report through both lenses. The table below shows where each topic sits.

	Topic	GRI (impact view)	IFRS S2 reference (financial view)
	Climate governance	2-9, 2-12, 2-13	Oversight of climate risk (11a)
	Climate risk & strategy	201-2	Risks, opportunities, resilience, transition plan (11b)
	Risk management	3-3	Identifying & managing climate risk (11c)
	Emissions & energy	305, 302	Scope 1 & 2 through a financial lens (11d, 12)
	Targets	305-5	Targets, base year, progress (11d)

First-year climate reliefs

IFRS S2 permits first-time reporters to phase in climate disclosure. In the interest of transparency, we record the reliefs elected for FY2025:

reporting on climate-related risks and opportunities only, not yet the wider sustainability topics

using the global-warming-potential values already built into our emissions calculations

presenting scenario analysis qualitatively rather than with full modelling

not disclosing Scope 3 this year — we measured a baseline in FY2023 and plan to reinstate and widen it (Section 7)

Basis, assurance and feedback

Energy and emissions are reported using consistent methods and emission factors, so the figures remain comparable year to year. The basis of preparation and emission-factor sources are set out in Appendix A, with FY2024 as the base year.

FY2025 was not externally assured. We regard independent assurance as an important step in the maturity of our reporting and intend to prepare for limited assurance over Scope 1 and Scope 2 emissions, in line with Singapore's phased roadmap. We welcome feedback at info@wyn2000.com.sg.

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Executive Director's Statement

GRI 2-22

To our customers, employees, partners and community,

I am pleased to present WYN2000's third sustainability report — and the first in which our performance can be read as a trend rather than a single year's results.

What began as modest commitment has become part of how we run the business. With three years of reporting complete, I intend to be candid about both what we have achieved and where we must improve.

How we think about sustainability

Our approach is guided by our values — integrity, innovation and sustainability — and by four principles: to run the business responsibly, to help customers move goods more sustainably, to use fuel and resources more efficiently, and to support the communities in which we operate.

For a logistics company, sustainability and reliability amount to the same objective. When we operate efficiently, we reduce both emissions and costs while keeping our customers' supply chains moving.

The environment

FY2025 brought measurable progress alongside one setback that we report candidly. Purchased electricity fell to 316,261 kWh — approximately 21% below FY2024, and below even our FY2023 level — well beyond our 5% target. Total waste fell to 97.02 tonnes, the lowest on record.

At the same time, our fleet was busier. Diesel consumption rose to approximately 1.05 million litres, and our combined Scope 1 and 2 emissions increased by roughly 6%, with emission per employee remaining substantially unchanged.

Diesel remains, by a wide margin, our largest source of emissions. Reducing it is the most important task ahead of us, and it is where we are concentrating our effort.



“

Diesel remains, by a wide margin, our largest source of emissions. Reducing it is the most important task ahead of us.”

Our people

Our people remain central to WYN2000. We grew to 109 employees, maintained zero work-related fatalities, and again achieved full participation in performance and career-development reviews.

Two areas require attention, and we state them plainly: recordable injuries rose to four, and the proportion of women in senior management fell to 25%, from 30%. We are renewing our focus on workplace safety and on fair and inclusive opportunity.

In the community, we distributed food bundles with Thye Hua Kwan, hosted a wellness workshop, and selected a sustainably made year-end gift.

Governance

Sound governance underpins all that we do. In FY2025 we again recorded zero confirmed corruption cases and zero data breaches, trained all employees on anti-corruption, and sourced all of our purchases locally in Singapore.

Looking ahead

For a small and medium-sized enterprise, the transition to lower carbon is a genuine cost and capability challenge. Yet the same efficiency gains, together with clear customer demand, make it an opportunity to compete and grow.

Singapore's direction is unmistakable. A rising carbon price, the spread of mandatory climate reporting, and a steady shift towards cleaner heavy vehicles all point the same way, and we intend to be prepared.

In the year ahead we will confirm a base year and set data-driven reduction targets, advance our rooftop-solar study and phased fleet renewal, and reinstate and expand our Scope 3 measurement.

My thanks go to our employees, customers and partners — including Teambuild Group, Enterprise Singapore, the SME Centre, the Singapore Logistics Association and the Singapore Business Federation. Together, we are charting a greener course.

Calvin Teoh (Mr)

Executive Director
WYN2000 Transport & Container Services Pte Ltd
WYN2000 Logistics Pte Ltd

03

Three-Year Highlights (FY2023–FY2025)

The scorecards below track our key indicators across three years. Arrows show the FY2024-to-FY2025 movement against the direction we are working towards.

Environmental

Indicator	FY2023	FY2024	FY2025	Move	Note
Diesel (litres)	974,676	973,819	1,049,757	▲	Busier fleet
Electricity (kWh)	350,808	398,855	316,261	▼	Below FY2023
Scope 1 (tCO ₂ e)	2,592.64	2,590.36	2,792.35	▲	Tracks diesel
Scope 2 (tCO ₂ e)	142.32	164.33	130.30	▼	Tracks power
Scope 3 (tCO ₂ e)	215.72	n/q	n/q	-	To reinstate
Total S1+2 (tCO ₂ e)	2,734.96	2,754.69	2,922.65	▲ +6%	Fleet-driven
Intensity / employee*	28.49	26.24	26.81	▲	Slight increase
Waste (tonnes)	128.64	148.43	97.02	▼	Lowest yet

*Intensity per employee = total Scope 1+2 emissions ÷ year-end headcount, on a consistent basis (Appendix C). n/q = not quantified

Social

Indicator	FY2023	FY2024	FY2025	Move	Note
Employees (year-end)	96	~105	109	▲	Growing
Fatalities	0	0	0	✓	Maintained
Recordable injuries	5	1	4	▲	Renewed focus
Avg training hours	11.3	6.9	15.47 / 13.47	M / F	Gap to close
Performance reviews	100%	100%	100%	✓	Maintained
Women in senior management	30%	30%	25%	▼	1 of 4 roles

Governance

Indicator	FY2023	FY2024	FY2025	Move	Note
Corruption incidents	0	0	0	✓	Maintained
Data breaches	0	0	0	✓	Maintained
Anti-corruption training	n/d	n/d	100%	✓	Now tracked
Local procurement	n/d	n/d	100%	✓	All local

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About WYN2000

Our story

WYN2000 began in 1999 as two family enterprises — WYN2000 Transport & Container Services Pte Ltd and WYN2000 Logistics Pte Ltd. In 2011 both were acquired by Teambuild Group, of which we remain part, and steady investment in assets, people, security and technology followed. Since then we have expanded our warehouse capacity three-and-a-half times and grown into a specialised 3PL provider of tailored transport, haulage and warehousing across Singapore.

Our one-stop, customised service has made WYN2000 a logistics partner to SMEs and multinationals alike. Reliability underpins every engagement we undertake, and it is precisely why sustainability matters to us: a well-run, efficient operation is also a dependable one.

What we do — our value chain

GRI 2-6

We provide end-to-end 3PL services across container haulage, transport and distribution, and warehousing. Upstream, our chain runs through fuel suppliers, vehicle and equipment manufacturers and lessors, and electricity retailers. Downstream, we are one link in our customers' own supply chains — customers whose buying decisions increasingly weigh carbon alongside cost and reliability. That position shapes both our material topics and our climate strategy.



Memberships & certifications

GRI 2-28

We stay close to industry networks and recognised standards, drawing on best practice as sustainability expectations move. No certifications or memberships were added or lapsed during FY2025.

Certifications	Memberships
ISO 14001 (Environmental)	Singapore Logistics Association
ISO 45001 (Occupational Health & Safety)	Singapore Transport Association
ISO 9001 (Quality)	Singapore Business Federation
bizSAFE Star	Singapore National Employers Federation
LowCarbonSG	Container Depot Association (Singapore)
SS 620 (GDP for Medical Devices)	
Secure Trade Partnership · Enhanced TradeFirst	
SFA Food Storage (Ambient) · MUIS Halal	

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Governance & Oversight

GRI 2-9 to 2-14

How we are governed

Ultimate oversight sits with the Board of Directors. Day-to-day responsibility for sustainability and for climate-related risks and opportunities rests with the Executive Director, Mr Calvin Teoh, supported by the Sustainability Committee set up in FY2023, which meets quarterly and for which climate is a standing item. Operational delivery is led by our Sustainability Lead, Ms Serene Liow (Head of HR & Administration), working with managers across Logistics, Haulage, Warehouse and Finance. Day-to-day controls run through our ISO 14001 environmental management system and periodic internal reviews.

Building the right skills

We build climate and sustainability know-how through our industry memberships — the Singapore Business Federation and the Singapore Logistics Association among them — the guidance of our GRI- and ISSB-certified advisers, and LowCarbonSG resources. An IFRS S2 orientation for the Sustainability Committee and the Executive Director is planned to strengthen this and future reports.

06

Strategy, Values & Focus

GRI 2-22, 3-3

Our values — integrity, innovation and sustainability — guide the decisions we make and the impact we have. Four principles carry the strategy:

Principle	What it means
Run the business responsibly	Build ESG criteria into governance, risk management and strategy.
Empower our customers	Give customers responsible access to sustainable logistics.
Protect our planet	Step up on climate while driving fuel and resource efficiency
Support our communities	Empower and support the communities we are part of.

Our employees are our primary focus: we pursue operational excellence and help our people reach their full potential. We also recognise that logistics is a significant source of greenhouse-gas emissions, and we accept our responsibility to operate more sustainably. Our strategy is aligned with the Singapore Green Plan 2030 and the national Net-Zero 2050 ambition.

07

The Singapore Industry Landscape & Our Strategic Priorities

Singapore's policy and the logistics industry are both moving quickly. Read alongside our three years of data, the developments below point clearly to the priorities we have set.

What is changing in Singapore



A rising carbon price Singapore's carbon tax reached S\$25/tCO₂e in 2024–2025 and rose to S\$45/tCO₂e from 1 January 2026, on a path towards S\$50–80 by 2030. It still applies directly only to large emitters above 25,000 tCO₂e a year. Our own emissions (about 2,923 tCO₂e) are well below that, so we have no direct carbon-tax bill — but the higher price feeds through into electricity tariffs and supplier costs.



Mandatory climate reporting is spreading Listed issuers report ISSB-aligned climate disclosures from FY2025; large non-listed companies follow from FY2027, with limited assurance on Scope 1 and 2 from FY2029. A 2027 review may extend this to mid-sized firms by around FY2030. The direction is clear — climate data will be expected of companies of every size, including by our larger customers.



A shift to cleaner heavy vehicles Land transport is about 15% of Singapore's emissions, and heavy vehicles roughly 31% of that. As electric and alternative-fuel prime movers mature and charging expands, cleaner heavy vehicles are becoming a realistic option for fleets like ours.



Rising customer and financier expectations Larger customers and lenders increasingly ask logistics partners for freight-emissions data and credible decarbonisation. Showing progress is becoming a condition of winning and keeping work.

What our three-year data tells us



Diesel is our defining issue Fleet Scope 1 is about 95% of our footprint every year, and it rose in FY2025. Office and warehouse gains matter, but the real reductions must come from the fleet.



Electricity and waste are within our control Electricity fell below even our FY2023 level, and waste reached its lowest point — evidence that focused effort delivers results.



Per-employee emissions keep falling; total emissions track activity Intensity improved from FY2023 to FY2024 and remain substantially unchanged in FY2025 each year (28.49 → 26.24 → 26.81), yet absolute emissions rose with volume — so an intensity story alone is not enough.



Some social measures need attention Injuries were volatile (5 → 1 → 4), training hours swung and show a gender gap, and women in senior management slipped from 30% to 25%.



Scope 3 measurement lapsed We measured a Scope 3 baseline (215.72 tCO₂e) in FY2023 but did not carry it forward, and we intend to reinstate it.

“Emissions per employee remains substantially unchanged continue to fall, yet total emissions track how busy we are. An intensity story alone is not enough.”

	Priority	What we will do — and why now
1	Decarbonise the fleet	Our biggest lever. Phase in electric and alternative-fuel prime movers and run biofuel trials as the technology and charging mature — the only route to lower absolute emissions.
2	Lock in energy gains, add solar	Protect the electricity savings and progress rooftop-solar feasibility and possible RECs to cut Scope 2 — increasingly worthwhile as the carbon price feeds into tariffs.
3	Reinstate and widen Scope 3	Rebuild on the FY2023 baseline and screen upstream transport, waste and travel — needed for ISSB readiness and for customers who ask for freight-emissions data.
4	Set a base year and real targets	Move beyond the –5% targets to credible medium-term goals with a confirmed base year and milestones.
5	Strengthen safety	Formalise the Safety Committee, investigate the rise in injuries, and reinforce safe-work practices.
6	Close the training gap, rebuild diversity	Standardise training across roles and genders, and act to restore women's representation in senior management.
7	Get ahead of mandatory reporting	Build the reporting capability, data systems and skills now, so we are ready well before the rules reach smaller firms

08

Risks & Opportunities

GRI 201-2, 3-3



We take a forward view of risk so we stay resilient and competitive. The table summarises our ESG risks and the opportunities they create; climate-related risks and opportunities are examined in full in Section 11.

Environmental

Climate - Resource - Nature

Key Risk

- Rising energy and fuel costs (amplified by the carbon price)
- Flood and extreme-heat exposure at Tuas
- The cost of low-carbon technology.

Key opportunities

- Route and load optimisation and container reuse (via MATCHBOX Exchange) cut diesel and improve turnaround.
- Efficient warehousing (LED, better cooling) and rooftop solar lower Scope 2.
- Phased fleet renewal and biofuel trials reduce Scope 1 over time. New green-logistics services help customers cut their own emissions.

Social

People - Safety - Communities

Key Risk

- Attracting and keeping talent
- Well-being and fatigue
- Safety in a physical, outdoor industry

Key opportunities

- Fair, progressive employment
- Training and career development
- A strong safety culture

Governance

Ethics - Data - Compliance

Key Risk

- Bribery, corruption and fraud
- Data-protection breaches
- The spread of mandatory climate-disclosure rules

Key opportunities

- A trusted, ethical brand
- Advantage from strong data protection
- First-mover readiness for mandatory climate reporting.

09

Stakeholder Engagement

GRI 2-29

Our stakeholders shape our long-term success. We engage them through a four-stage approach: set a strategy, identify the groups, prioritise them by salience and impact, and formalise how we engage — through meetings, surveys, email and our website.



Customers

Aims

Understand needs; improve quality and service

Frequency

Bi-annual; annual survey

Topics of interest

Service quality; end-to-end journey



Suppliers & Partners

Aims

Keep the supply chain running; act on feedback

Frequency

Bi-annual meetings

Topics of interest

Performance; fair contracts; waste data



Employees

Aims

Build a safety culture; support growth and well-being

Frequency

Quarterly; town halls; annual survey

Topics of interest

Health & safety; development; welfare



Community

Aims

Create positive local impact

Frequency

Throughout the year

Topics of interest

Environmental & social initiative



Regulators / Financiers

Aims

Meet expectations and disclosure standards

Frequency

As required

Topics of interest

Compliance; climate performance

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Materiality

GRI 3-1, 3-2, 3-3

Our material topics came from an assessment first run in November 2023, drawing on SASB standards and logistics-sector guidance from the Singapore Logistics Association. Thirteen topics were prioritised across the three pillars — three environmental, six social and four governance — and they remain our basis for FY2025. Our FY2023 and FY2024 reports stated twelve; corrected and disclosed in Appendix C.



Environmental

3 topics

Social

6 topics

Governance

4 topics

Energy (GRI 302)

Employment (GRI 401)

Procurement (GRI 204)

Emissions (GRI 305)

Labour/management relations
(GRI 402)

Anti-corruption (GRI 205)

Waste (GRI 306)

Occupational health & safety
(GRI 403)

Whistle-blowing (GRI 2-26)

Training & education (GRI 404)

Customer privacy (GRI 418)

Diversity & equal opportunity
(GRI 405)

Human rights

For FY2025 we add a climate lens through the IFRS S2 chapter (Section 11). We will refresh the assessment in a future cycle and signal here our planned move to GRI 102: Climate Change 2025 and GRI 103: Energy 2025 (Appendix B).

11

Climate-Related Disclosures (IFRS S2)

IFRS S2 · TCFD pillars

This is our first climate chapter. It follows the four TCFD/ISSB pillars — governance, strategy, risk management, and metrics & targets — and references IFRS S2. The climate impacts reported under GRI in Sections 12–14 and the climate-related risks set out here draw on the same data, read through a financial lens. As noted in Section 1, we have taken first-year reliefs, including reporting on climate only and not quantifying Scope 3 this year.

11a Governance

IFRS S2 ¶6 · GRI 2-9, 2-12, 2-13

The Board of Directors holds oversight of climate-related risks and opportunities. Day-to-day responsibility rests with the Executive Director, supported by the Sustainability Committee, for which climate is a standing item written into the team's terms of reference and the Executive Director's mandate. Energy, emissions, waste and safety indicators are reviewed through a committee dashboard, with material climate matters escalated to the Board.

Climate features in our core decisions — fleet replacement, warehouse leases, major capital spend, and customer tenders that need freight-emissions data. The team tracks progress against our current targets: a 5% cut in electricity and a 5% cut in emissions by end-FY2025. We build competence through our industry memberships and GRI- and ISSB-certified advisers, with an IFRS S2 orientation planned for the team and the Executive Director.

11b Strategy

IFRS S2 ¶9–22 · GRI 201-2

We group our climate-related risks into physical and transition risks:

- **Physical (acute):** flash flooding and intense storms at the Tuas Logistics Centre and nearby port and depot operations; extreme-heat days that slow outdoor haulage and yard work and stress cold-sensitive cargo.
- **Physical (chronic):** sea-level rise and higher average temperatures, raising long-term flood risk and warehouse cooling demand.
- **Transition — policy & legal:** tightening Singapore climate policy and a rising carbon price (\$45/tCO₂e from 2026), passed through into electricity tariffs and supplier prices.
- **Transition — technology:** the cost and maturity of moving from diesel prime movers to electric or alternative-fuel vehicles, and charging availability at Tuas.
- **Transition — market & reputation:** customers requiring emissions data and low-carbon options as reporting spreads; the risk of losing preferred-partner status if our decarbonisation is not credible.

Opportunities. Route and load optimisation and container reuse (via MATCHBOX Exchange) cut diesel and improve turnaround. Efficient warehousing (LED, better cooling) and rooftop solar can lower Scope 2. Phased fleet renewal and biofuel trials reduce Scope 1 over time. And new green-logistics services — emissions reporting and low-carbon delivery — help customers cut their own Scope 3, supporting retention and new mandates.

Time horizons. We apply three horizons tied to the life of our assets: short term (0–3 years: annual budgeting, fuel procurement, and the start of vehicle-replacement cycles); medium term (3–7 years: fleet-renewal and warehouse-lease renewal points); and long term (7–15+ years: chronic physical risk and alignment with 2050 net-zero). Prime movers and trucks last around 20 years, and well-maintained forklifts more than 20.

Warehouse consolidation. From this year to the end of next, we are progressively consolidating our three warehouses into a single new site (combined gross floor area 23,050 m²). We expect this to improve resource utilisation, reduce travel between sites, and streamline operations, thereby lowering fuel use and emissions.

Exposure. Our most exposed own-operations are the haulage fleet, our dominant Scope 1 source, and the Tuas warehouse, which carries Scope 2 emissions alongside flood and heat exposure. Consolidating three warehouses into a single new site also simplifies our site tenure and lease planning across the medium and long term. Our one-stop 3PL model remains intact but increasingly competes on carbon efficiency as well as price and reliability.

Financial effects (qualitative, first year). Applying the first-year relief to report qualitatively: on our financial position, we anticipate capital outlay for fleet replacement, solar and efficiency works, with some risk of early replacement of diesel assets as policy tightens. On performance, fuel is our largest climate-sensitive cost, and electricity costs are rising in part through carbon-cost pass-through.

Our own emissions (approximately 2,923 tCO₂e) are well below Singapore's 25,000 tCO₂e carbon-tax threshold, so we carry no direct carbon-tax liability. Our exposure is indirect — through fuel and electricity prices and customer requirements — and we intend to quantify these effects in future cycles as our capital plan develops.

Climate resilience and scenario analysis. Under the first-year relief, our resilience assessment for FY2025 is qualitative and preliminary. We have not yet carried out formal scenario modelling; a structured scenario analysis is scheduled for FY2027, involving operations, finance and our advisers.

We have defined the two scenarios against which we intend to test our resilience to around 2050. The first is a high-warming physical case (an IPCC high-emissions pathway), to examine flood and heat exposure at Tuas and the operability of our fleet. The second is a Paris-aligned transition case (well below 2°C), to examine carbon costs, the shift away from diesel, and customer demand.

On the evidence available today — principally the physical and transition risks identified through our existing ISO 14001 process — our two clearest vulnerabilities are warehouse flood resilience and the cost of transitioning the diesel fleet. Our adaptive capacity rests on operational optimisation, the consolidation of three warehouses into one, rooftop solar and phased fleet renewal. We will test and, where practical, quantify this preliminary view once the FY2027 scenario analysis is complete.

Transition plan. In FY2025 we are laying the foundations of a transition plan; a fuller, quantified plan is to be developed in FY2026. For this year, our firm commitments are the two operating targets set for the period — a 5% reduction in purchased electricity and a 5% reduction in emissions — together with the near-term milestones we are prioritising: completing the warehouse consolidation now under way, reaching a decision on rooftop-solar feasibility, and scoping a first electric or biofuel fleet trial.

The fuller plan will add a headline emissions-intensity target against a confirmed base year, with absolute reduction targets to follow once the base year is set and Scope 3 measurement is reinstated. Its pace will depend on the rate of Singapore's grid decarbonisation, the availability and cost of electric prime movers and charging at Tuas, and our access to suitable financing. We will commit publicly only to milestones we can evidence.

11c Risk Management

IFRS S2 ¶24–25 · GRI 3-3

We identify climate risks in sustainability workshops using our existing ISO 14001 aspects-and-impacts process, supplemented by climate-scenario inputs and Singapore's national projections for coastal and inland flooding around Tuas. Each risk is scored for likelihood and magnitude across the short, medium and long horizons, then entered in the company risk register and prioritised alongside operational and financial risks. Our top climate risks — the cost of transitioning the diesel fleet, and warehouse flood and heat exposure — are escalated to the Executive Director and Board. Opportunities such as efficiency, solar and green-logistics services are surfaced by the Sustainability Committee and the commercial team and weighed on abatement potential, payback and customer demand. Climate risk is managed within our enterprise risk management and the ISO 14001 / ISO 45001 review cycle, not as a separate silo.

11d Metrics & Targets

IFRS S2 ¶28–37 · GRI 305

Our greenhouse-gas metrics are compiled once and serve both GRI 305 (Section 12) and IFRS S2. For a logistics business, fleet Scope 1 dominates the footprint, so these figures are central to both our impact reporting and our climate-risk story. Scope 3 was measured in FY2023 but not since, and will be reinstated. Emission factors are in Appendix A.

Metric	FY2023	FY2024	FY2025	Move
Scope 1 — gross (tCO ₂ e)	2,592.64	2,590.36	2,792.35	▲
Scope 2 — location-based (tCO ₂ e)	142.32	164.33	130.30	▼
Scope 3 — gross (tCO ₂ e)	215.72	n/q	n/q	-
Total Scope 1 + 2 (tCO ₂ e)	2,734.96	2,754.69	2,922.65	▲
Intensity — per employee (tCO ₂ e)	28.49	26.24	26.81	▲
Intensity — per m ² GFA (tCO ₂ e)	0.119	0.120	0.127	▲

Scope 2 market-based: not applicable (no RECs or green tariff purchased). Intensity per employee = total Scope 1+2 ÷ year-end headcount; intensity per m² = total Scope 1+2 ÷ gross floor area (23,050 m²). n/q = not quantified.

Targets and progress

Target (base year FY2024)	BY END-FY2025	FY2025 OUTCOME
Reduce purchased electricity	-5%	Achieved -20.7% ✓ (exceeded)
Reduce GHG emissions	-5%	Not met on an absolute basis (+6.1%); intensity per employee +2%

We did not meet the absolute-emissions target: the fleet was busier, and diesel remains our largest source. Our response is the strategy in Section 7 — fleet decarbonisation, solar, Scope 3 reinstatement, and a confirmed base year with medium-term targets. In future cycles we plan to add SASB Road Transportation and Freight & Logistics metrics, including fuel consumed, the share of alternative or biofuel, and fleet fuel efficiency.

12

Environmental Performance (GRI)

GRI 3-3, 302, 305, 306

We work to cut our carbon footprint and use resources well, in step with the Singapore Green Plan 2030 and Net-Zero 2050. We measure energy, emissions and waste, and we are building circular practices into daily operations. As a 3PL provider, our environmental performance is driven first and foremost by the fleet.

Energy (GRI 302)

GRI 302-1, 302-3, 302-4

Through greater awareness and improved efficiency, we reduced purchased electricity to 316,261 kWh — approximately 21% below FY2024 and below even our FY2023 level — comfortably exceeding our 5% target.

Diesel consumption rose to 1,049,757 litres as customer volumes grew, and remains the principal driver of our energy footprint. No renewable electricity was generated or purchased in FY2025; rooftop solar is under feasibility study.

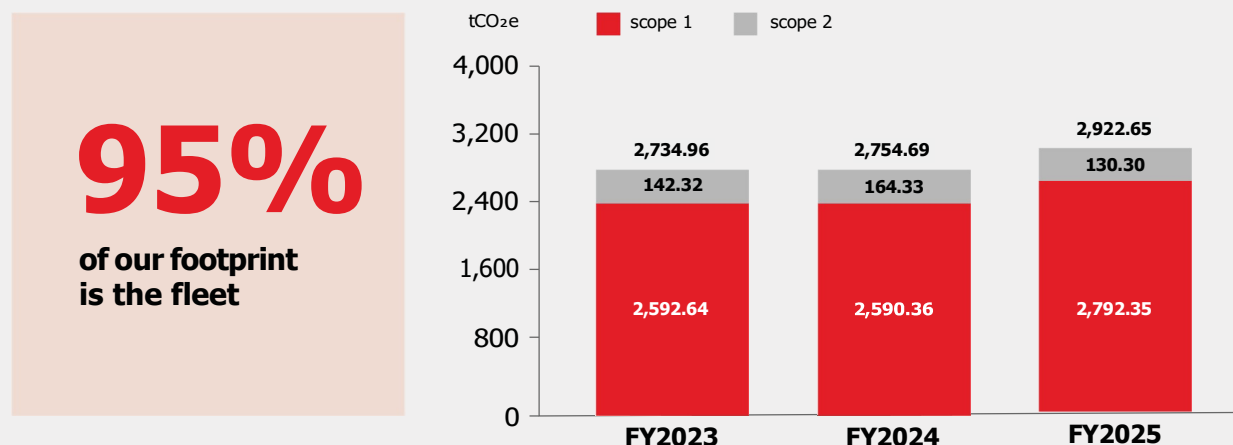
Energy source	FY2023	FY2024	FY2025
Diesel — fleet & equipment (litres)	974,676	973,819	1,049,757
Purchased electricity (kWh)	350,808	398,855	316,261
Renewable electricity (kWh)	0	0	0

Emissions (GRI 305)

GRI 305-1, 305-2, 305-4, 305-5

For a logistics business, Scope 1 — our fleet — is by far our largest source of emissions. In FY2025, Scope 1 rose with diesel use while Scope 2 fell with lower electricity consumption, lifting total Scope 1 and 2 emissions by approximately 6% to 2,922.65 tCO₂e.

Emissions per employee, however, continued their steady three-year decline, to 25.86 tCO₂e. Scope 3 was measured in FY2023 and will be reinstated. Full figures appear in Section 11d and the data tables in Section 15.



GHG emissions (tCO ₂ e)	FY2023	FY2024	FY2025
Direct (Scope 1)	2,592.64	2,590.36	2,792.35
Indirect (Scope 2, location-based)	142.32	164.33	130.30
Other indirect (Scope 3)	215.72	n/q	n/q
Total (Scope 1 & 2)	2,734.96	2,754.69	2,922.65

Waste (GRI 306)

GRI 306-2, 306-3

Total waste generated fell to 97.02 tonnes — the lowest on record, and approximately 35% below FY2024 — as our waste baseline matured and the recycling bins introduced last year took effect.

A breakdown of total waste by type — for example general waste, paper and cardboard, plastics, wood and pallets, e-waste and metal — is not disclosed for FY2025

Waste (tonnes)	FY2023	FY2024	FY2025
Total waste generated	128.64	148.43	97.02

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Social Performance (GRI)

GRI 3-3, 401, 402, 403, 404, 405, 412, 413



Our employees are central to our success. We support them through training, fair labour practices, and a culture of respect and safety.

We ended FY2025 with 109 employees, up from 96 in FY2023 and 105 in FY2024 — steady growth that reflects demand for our services

Employment & diversity (GRI 401, 405)

We made 30 new hires and recorded 26 departures during the year, and we continue to apply the TAFEP age-friendly recruitment policy, hiring on merit.

Women held 25% of senior management (1 of 4 roles) in FY2025, down from 30% in both FY2023 and FY2024. We are committed to restoring and then improving female representation in senior roles. Parental leave follows Ministry of Manpower regulations and our employee handbook.

We report new hires and departures by gender and age band below; a full profile of our total workforce by gender and age will follow in future cycles as our data systems mature.

	Total employees (year-end)	FY2023 96	FY2024 105	FY2025 109
	New hires	FY2023 n/d	FY2024 n/d	FY2025 26 (M 20 • F 6; <30: 1 • 30–50: 22 • >50: 3)
	Departures (turnover)	FY2023 n/d	FY2024 n/d	FY2025 31 (M 23 • F 8 <30: 1 • 30–50: 23 • >50: 7)
	Women in senior management	FY2023 30%	FY2024 30%	FY2025 25% (1 of 4)

Occupational health & safety (GRI 403)

WYN2000 is ISO 45001, bizSAFE Star and ISO 9001 certified. We maintained zero work-related fatalities and zero reported near-misses, while recordable injuries rose to four (FY2023: five; FY2024: one).

Every incident was investigated and safe-work practices were reinforced with those involved. We are renewing our focus on safety, including the planned formalisation of a dedicated Safety Committee. OHS training averaged 13.5 hours across 69 staff trained.

	Work-related fatalities	FY2023 0	FY2024 0	FY2025 0
	Recordable work-related injuries	FY2023 5	FY2024 1	FY2025 4
	Near misses / dangerous occurrences	FY2023 n/d	FY2024 New	FY2025 0
	OHS training	FY2023 n/d	FY2024 n/q	FY2025 13.5 hrs / 69 staff

Training & education (GRI 404)

Average training hours were 11.3 in FY2023 and 6.9 in FY2024. In FY2025, male employees averaged 15.47 hours and female employees 13.47.

All employees took part in performance and career-development reviews in each of the three years. We will work to close the gap in training hours between men and women, and to deepen our sustainability and safety training as the business grows.

Labour relations & human rights (GRI 402, 412)

Decisions that affect employees are discussed by management and communicated promptly through supervisors and heads of department, giving people time to respond. Our human-rights policies remain in place, and there were zero incidents of discrimination, forced or child labour, or related grievances in FY2025.

Community (GRI 413)



Food distribution

We gave 100 food bundles to 100 households with Thye Hua Kwan, supported by 21 staff and 11 family members.



Wellness workshop

A hands-on fragrance-making session run by Carden SG, a Singapore artisanal scent house, with each participant taking home a personalised product.



Sustainable year-end gift

A coconut bowl and spoon engraved with our logo — made by hand in Vietnam from coconut husk and felled palm wood that would otherwise be waste, using a natural, chemical-free process.

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Governance Performance (GRI)

GRI 3-3, 204, 205, 2-26, 418



Sound governance underpins everything we do. We hold ourselves to clear ethical standards and protect the trust our customers, partners and shareholders place in us, because our success depends on it.

Procurement practices (GRI 204)

WYN2000 operates locally, and 100% of our purchases in FY2025 were made in Singapore. We continue to develop a responsible-sourcing framework to embed ESG criteria into supplier selection.

Anti-corruption (GRI 205)

We take a zero-tolerance approach to bribery and corruption. Clear policies govern gifts and entertainment, and employees must declare gifts over SGD 200. In FY2025, anti-corruption training reached 100% of employees, and there were zero confirmed incidents — consistent with FY2023 and FY2024.

Whistle-blowing (GRI 2-26)

Our whistle-blowing channel remains in place, allowing concerns to be raised confidentially. No substantiated reports were received in FY2025.

Customer privacy (GRI 418)

We uphold high data-protection standards and comply with Singapore's Personal Data Protection Act. There were zero substantiated customer-privacy complaints and zero data breaches in FY2025, as in prior years.



Local (Singapore) procurement

FY2023	FY2024	FY2025
n/d	n/d	100%



Anti-corruption training coverage

FY2023	FY2024	FY2025
n/d	n/d	100%



Confirmed corruption incidents

FY2023	FY2024	FY2025
0	0	0



Substantiated whistle-blowing reports

FY2023	FY2024	FY2025
0	0	0



Customer data breaches / privacy complaints

FY2023	FY2024	FY2025
0	0	0

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ESG Performance Data Tables (FY2023–FY2025)

This summary brings our key ESG indicators together with units and a three-year comparison. Methodology notes are in Appendix A.

Environmental

Indicator	Unit	FY2023	FY2024	FY2025
Diesel consumed	litres	974,676	973,819	1,049,757
Purchased electricity	kWh	350,808	398,855	316,261
Renewable electricity	kWh	0	0	0
Scope 1 GHG	tCO ₂ e	2,592.64	2,590.36	2,792.35
Scope 2 GHG (location-based)	tCO ₂ e	142.32	164.33	130.30
Scope 3 GHG	tCO ₂ e	215.72	n/q	n/q
Total Scope 1 + 2 GHG	tCO ₂ e	2,734.96	2,754.69	2,922.65
Intensity / employee (S1+2)	tCO ₂ e	28.49	26.24	26.81
Intensity / m ² GFA (S1+2)	tCO ₂ e	0.119	0.120	0.127
Total waste generated	tonnes	128.64	148.43	97.02

Social

Indicator	Unit	FY2023	FY2024	FY2025
Total employees (year-end)	headcount	96	105	109
New hires	count	n/d	n/q	30
Turnover	count	n/d	n/q	26
Women in senior management	%	30%	30%	25%
Work-related fatalities	count	0	0	0
Recordable work-related injuries	count	5	1	4
Avg training hours	hours	11.3	6.9	15.47 / 13.47 (M/F)
Performance & career reviews	%	100%	100%	100%

Governance

Indicator	Unit	FY2023	FY2024	FY2025
Local procurement	%	n/d	n/d	100%
Anti-corruption training coverage	%	n/d	n/d	100%
Confirmed corruption incidents	count	0	0	0
Substantiated whistle-blowing reports	count	0	0	0
Customer data breaches	count	0	0	0

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GRI Content Index

Statement of use: WYN2000 has reported the information cited in this index for the period 1 January to 31 December 2025 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021.

GRI Standard	Disclosure	Section
GRI 2: General Disclosures 2021	2-1 Organisational details	Entities, 4
	2-2 Entities included	1
	2-3 Reporting period, frequency, contact	1
	2-4 Restatements of information	10, Appendix C
	2-5 External assurance	1
	2-6 Activities, value chain & other business relationships	4
	2-7 Employees	13
	2-9 Governance structure & composition	5, 11a
	2-12 / 2-13 Oversight & delegation of impacts	5, 11a
	2-14 Role of governance body in reporting	5
	2-22 Statement on sustainable development strategy	2, 6
	2-26 Mechanisms for advice & concerns	14
	2-28 Membership associations	4
	2-29 Approach to stakeholder engagement	9
GRI 3: Material Topics 2021	3-1 / 3-2 / 3-3 Material topics & management	10, 12–14
GRI 201: Economic Performance 2016	201-2 Climate-related financial implications	8, 11b
GRI 204: Procurement Practices 2016	204-1 Spending on local suppliers	14
GRI 205: Anti-corruption 2016	205-2 Communication & training	14
GRI 302: Energy 2016	302-1 Energy consumption	12, 15
GRI 305: Emissions 2016	305-1/2/4 Scope 1, 2 & intensity	11d, 12, 15

GRI Standard	Disclosure	Section
GRI 306: Waste 2020	306-3 Waste generated	12, 15
GRI 401: Employment 2016	401-1 New hires & turnover	13, 15
GRI 402: Labour/ Mgmt Relations 2016	402-1 Minimum notice periods	13
GRI 403: Occupational H&S 2018	403-5 / 403-9 Training & injuries	13, 15
GRI 404: Training & Education 2016	404-1 / 404-3 Training hours & reviews	13
GRI 405: Diversity & Equal Opportunity 2016	405-1 Diversity of employees	13, 15
GRI 412 / 413	Human rights & community	13
GRI 418: Customer Privacy 2016	418-1 Privacy complaints & breaches	14

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IFRS S2 / TCFD Content Index

This index maps the IFRS S2 requirements — and the four TCFD pillars they build on — to where they are addressed in this report.

TCFD / ISSB pillar	IFRS S2 reference	Section
Governance	¶6 Governance of climate risks & opportunities	11a
	¶9–12 Risks, opportunities & business model	11b
	¶13–14 Effects on strategy & decision-making	11b
Strategy	¶15–21 Financial effects (qualitative, Year 1)	11b
	¶22 Climate resilience / scenario analysis	11b
	¶14(a)(iv) Transition plan	11b
Risk Management	¶24–25 Identifying, assessing & managing risks	11c
Metrics & Targets	¶29 Scope 1, 2 (and Scope 3 — relief)	11d, 15
	¶33–36 Targets & progress	11d
Connectivity	Link to financial statements	1, 11b

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Appendices

Appendix A Basis of preparation

Reporting boundary: WYN2000 Transport & Container Services Pte Ltd and WYN2000 Logistics Pte Ltd, operating in Singapore. Consolidation: operational control. Base year: FY2024.

Emissions method: Scope 1 covers diesel combustion in our fleet and equipment; Scope 2 covers purchased grid electricity (location-based). FY2025 applies the latest published emission factors, consistent with those underlying our FY2024 disclosures:

- Diesel: approximately 2.66 kg CO₂e per litre;
- Grid electricity: approximately 0.412 kg CO₂e per kWh — the latest published Singapore grid emission factor;
- Global warming potentials: the latest published IPCC Assessment Report values.

Scope 3: not quantified for FY2025 under the first-year relief. A baseline was measured in FY2023 (215.72 tCO₂e, covering land transport, water consumption and waste disposal) and we plan to reinstate and widen it.

Appendix B Transition to GRI 102 / 103

GRI has released GRI 102: Climate Change 2025 and GRI 103: Energy 2025 (effective for reporting from 1 January 2027; early adoption permitted). These map closely to IFRS S2. For FY2025 we continue to report energy and emissions under GRI 302/305 to preserve comparability, while presenting our climate chapter (Section 11) using a structure that bridges to GRI 102. We will signal the timing of our transition in future cycles.

Appendix C Restatements & comparability

Four restatements of previously reported information apply for FY2025.

First, the FY2023 emissions-intensity figure shown here (28.49 tCO₂e per employee) is recomputed on a Scope 1 + 2 basis; the FY2023 report originally stated 30.67, which included Scope 3.

Second, FY2024 purchased electricity is stated as 398,855 kWh, consistent with the reported FY2024 Scope 2 emissions of 164.33 tCO₂e at the Singapore grid emission factor; an interim working figure of 446,484 kWh has been corrected. Per-m² intensity ratios are calculated on the confirmed combined gross floor area of 23,050 m². FY2024 comparatives are otherwise as originally reported, and the FY2024 headcount used for intensity is confirmed at 105.

Third, Scope 1 emissions have been recomputed by applying the disclosed diesel emission factor of 2.66 kg CO₂e per litre uniformly to reported diesel consumption across all three years, correcting minor rounding inconsistencies in the earlier figures. The revised Scope 1 values are 2,592.64 (FY2023), 2,590.36 (FY2024) and 2,792.35 (FY2025) tCO₂e; total Scope 1 and 2 emissions for FY2025 are consequently 2,922.65 tCO₂e (previously 2,924.28), with corresponding updates to the intensity ratios.

Fourth, the number of material topics stated in our FY2023 and FY2024 reports is restated from twelve to thirteen. The materiality assessment first conducted in November 2023 identified thirteen topics — three environmental, six social and four governance — and all thirteen were listed and managed in both prior reports. The figure of twelve given in the accompanying narrative was a counting error. Reason: correction of an error in previously reported information. Effect: no change to the list of material topics,

to the topics managed, or to any reported performance data for FY2023, FY2024 or FY2025. The correction is made in this report; our FY2023 and FY2024 reports are not reissued and should be read together with this restatement. The list of material topics remains unchanged from the previous reporting period.

Appendix D Glossary

Term	Unit
GRI	Global Reporting Initiative — widely used sustainability reporting standards
IFRS S1 / S2	ISSB standards for sustainability- and climate-related financial disclosures
ISSB	International Sustainability Standards Board
TCFD	Task Force on Climate-related Financial Disclosures (four pillars)
ACRA	Accounting and Corporate Regulatory Authority (Singapore)
Scope 1 / 2 / 3	Direct / purchased-energy / value-chain emissions
tCO _{2e}	Tonnes of carbon dioxide equivalent
GFA	Gross floor area
3PL	Third-party logistics

Appendix E Assurance

FY2025 was not externally assured. We intend to prepare for external limited assurance over Scope 1 and Scope 2 emissions, in line with Singapore's phased assurance roadmap.