

The background is a collage of three images: a server room with blue perforated racks and glowing lights on the left; a modern office interior with a wooden railing and large windows on the right; and a vertical garden with large green plants in the foreground at the bottom. A large white stylized 'N' logo is centered over the collage.

**nCS //**

**2026**

# **Sustainability Progress Report**

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NCS Pte Ltd (NCS) remains committed to sustainability with the publication of its 2<sup>nd</sup> Sustainability Progress Report which highlights NCS Group’s progress towards its sustainability pledge for the financial year (FY) 1 April 2025 to 31 March 2026 (FY2026). NCS is a subsidiary of Singapore Telecommunications Limited (Singtel).

This progress report outlines our company-specific sustainability performance and impact in Singapore and across the Asia Pacific region. Our sustainability data and activities are also integrated in the Singtel Group Sustainability Report 2026 and the Singtel Group Annual Report 2026, both of which provide an overview of the broader sustainability focus areas, policies and reporting standards that NCS abides by.

Reporting standards and external assurance

NCS is referencing Global Reporting Initiative (GRI) Standards as a framework to guide the reporting of our sustainability activities and outcomes.

As part of our commitment to providing balanced and accurate reporting, KPMG has been engaged to provide limited assurance on our Scope 1 and 2 Greenhouse Gas (GHG) emissions data under International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards.

Please refer to the [Singtel Group Annual Report](#) for more details on the calculation methodology.

NCS’s parent company, Singapore Telecommunications Ltd (Singtel) had sought limited assurance for the Group (Singtel Group) under GRI. NCS environmental, social and governance disclosures are included within the Group.

Please refer to the [Singtel Group Sustainability Report](#) for more details on the Singtel Group’s limited assurance statement, methodologies and assumptions used.

NCS welcomes feedback and clarification on this report. Please contact us at [sustainability@ncs.com.sg](mailto:sustainability@ncs.com.sg)

## Message from NCS CEO

Our world is changing at an unprecedented pace. As we move into an AI-led economy, technology has become the backbone of how governments serve citizens and how businesses operate. This rapid transformation not only brings significant opportunity, but also a responsibility to ensure that innovation supports long-term environmental sustainability, social inclusion and trust.

AI-led innovation must therefore deliver more than productivity and economic growth—it must also help shape a sustainable and inclusive future.

At NCS, sustainability is not a parallel agenda, it reflects how we approach technology and our commitment to responsibility, trust and impact. Our sustainability pledge is anchored in a simple idea: harnessing technology to create positive impact for both the climate and our communities.

Over the past year, we have made steady progress across three areas:

# 1

### Environmental progress:

We are reducing our own carbon footprint, expanding the use of renewable energy in our facilities and strengthening our governance and reporting practices in line with global standards, recognising that our credibility as a technology partner starts with how we manage our own environmental impact.

# 2

### Client-driven innovation:

We are helping our clients use technology to operate more efficiently, build resilience and achieve their own sustainability ambitions, including using data, digital platforms and AI responsibly to lower emissions, optimise resource use and support more resilient systems.



# 3

**Talent-centric growth:** We are empowering our people and inspiring the next generation with skills to shape a more sustainable digital future, equipping them to build and operate technology that is ethical, inclusive and aligned with long-term societal needs.

As we transition towards an AI-led economy, we have a responsibility to see that these technologies are developed and used ethically. NCS will continue to collaborate with our people, clients and partners to ensure that digital transformation remains a force for good; advancing progress while minimising environmental impact and creating solutions so that no communities are left behind.

Together, we are building a future that is not only more connected and intelligent but also more sustainable and inclusive for all.

**Sam Liew**  
CEO

# “

**AI-led innovation must therefore deliver more than productivity and economic growth—it must also help shape a sustainable and inclusive future.**



## Message from NCS Senior Partner, Head, Corporate Strategy & Sustainability

We are entering a new phase of the digital economy, one where technology holds enormous promise but also raises important questions about responsible growth.

These technologies hold enormous promise. They can improve public services, optimise energy systems and unlock new forms of economic growth. At the same time, they raise important questions about how technology should evolve responsibly.

Artificial intelligence illustrates this tension clearly. On one hand, AI can enable powerful sustainability solutions—helping cities reduce congestion, improving energy efficiency in buildings, and enabling smarter resource management across industries. On the other hand, the rapid expansion of digital infrastructure and AI workloads is also increasing global demand for energy and computing resources.

The dual dynamic of AI acting as an enabler while driving up demand means sustainability in the digital era cannot be treated purely as a compliance exercise. It must become part of how technology is designed, built and deployed.

At NCS, we believe technology can become a powerful force for good, and how we design and deploy technology responsibly matters.

Therefore, beyond managing our own operational footprint, we are increasingly focused on how digital technologies can be developed and used in more sustainable ways. This includes improving the efficiency of digital infrastructure, embedding responsible AI practices into our solutions and helping organisations harness technology to meet their sustainability goals.

Equally important is the human dimension of this transition. As technology reshapes industries and the nature of work, ensuring that people are equipped with the skills and opportunities to participate in the digital economy is critical. Through our Youth x Tech initiatives and community programmes, we aim to inspire the next generation to build technology that serves society and the planet.

Sustainability is a continuous journey of innovation, learning, and collaboration. It will require our partners, governments and communities to work together in new ways. At NCS, we are committed to playing our part in helping ensure that the technologies shaping our future are not only powerful and transformative, but also responsible, sustainable and inclusive.

### Michael Tan

Senior Partner, Head,  
Corporate Strategy & Sustainability



**“The dual dynamic of AI being both an enabler and increasing energy demand means sustainability in the digital era cannot be treated purely as a compliance exercise. It must become part of how technology is designed, built and deployed.”**

## About NCS

NCS is a leading AI Tech Services company. With a 15,000-strong team across the Asia Pacific, NCS scales its platforms and capabilities to provide clients with greater agility and AI expertise across a range of industries.

Embracing a strong ecosystem of global partners, NCS transforms technology services delivery combining AI with digital resilience to drive real business impact.



## Sustainability in the AI-led digital economy

The world is entering a new phase of digital transformation driven by AI, cloud, and data infrastructure. These technologies create enormous opportunities for productivity and innovation, but they also introduce new environmental and societal responsibilities that companies can no longer ignore.



Three emerging tensions define the sustainability agenda in today's AI-led digital economy:



### Digital infrastructure is becoming a major energy consumer

Driven by heavy AI workloads, global data centre power consumption is expected to rise rapidly in the coming years. The ICT sector already accounts for approximately 4% of global CO<sub>2</sub> emissions, with projections rising to 14% by 2040. As demand for compute grows, so does the imperative for technology providers to operate infrastructure efficiently and powered by renewable energy.

### AI can accelerate sustainability solutions across industries

When deployed thoughtfully, AI offers transformative potential for addressing climate and societal challenges. This includes optimising energy systems and managing urban resources to improve access to education, employment and public services.



### Governments and enterprises expect technology providers to operate responsibly

Regulatory frameworks for sustainability disclosure, AI governance, and data governance are tightening across Asia Pacific and globally. Clients increasingly expect their technology partners to demonstrate responsible practices in both their own operations, and how their solutions are designed and deployed.

As a technology partner to governments and enterprises across Asia Pacific, NCS is uniquely positioned in this landscape to navigate this transition. This report sets out how NCS is delivering on that purpose and answers three questions that matter to our stakeholders:

Why sustainability matters in the AI-led digital economy

How NCS is addressing this challenge

What we have done and what comes next

# NCS Sustainability Pledge: Harnessing technology for good

At NCS, we recognise our unique position as an AI tech solutions and digital infrastructure services provider, and an employer of 15,000 professionals. This means our impact extends well beyond our operations.

Launched in 2024, our Sustainability Pledge encapsulates this commitment to harness technology for good through 6 key areas where we can make meaningful impact for the climate and communities. We recognise that building a sustainable future requires a collective effort. To achieve this, we are rallying our people, clients and partners to join us on this journey.

Our six pledge areas are structured under two overarching goals: For Climate and For Communities. Reflecting our membership in the United Nations Global Compact Network, the pledge pillars also support the United Nations Sustainable Development Goals (SDGs).



Figure 1: NCS Sustainability Pledge

## NCS Sustainability Pledge

## UN SDGs

| Climate                                 |                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                              |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Environmental action                    | We minimise our carbon footprint through decarbonisation projects, prioritising renewable energy and reducing resource consumption in our operations.                                                                   | <div><div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div>GOAL 12: Responsible consumption and production</div></div> <div><div>13 CLIMATE ACTION</div><div>GOAL 13: Climate action</div></div>                                                          |
| Green digital services                  | We promote green IT practices and empower our clients to achieve their sustainability goals through digital transformation.                                                                                             | <div><div>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</div><div>GOAL 9: Industry, innovation and infrastructure build resilience</div></div> <div><div>11 SUSTAINABLE CITIES AND COMMUNITIES</div><div>GOAL 11: Sustainable cities and communities</div></div> |
| Responsible business practices          | We ensure our operations and value chain maintain robust governance and policies, complying with all applicable regulations.                                                                                            | <div><div>8 DECENT WORK AND ECONOMIC GROWTH</div><div>GOAL 8: Decent work and economic growth</div></div>                                                                                                                                                    |
| Communities                             |                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                              |
| Belonging and inclusion                 | We promote an inclusive culture that enables our people to feel a greater sense of belonging. We work with community partners to support the digital inclusion of youths and better equip them for the digital economy. | <div><div>4 QUALITY EDUCATION</div><div>GOAL 4: Quality education</div></div> <div><div>11 SUSTAINABLE CITIES AND COMMUNITIES</div><div>GOAL 11: Sustainable cities and communities</div></div>                                                              |
| Digital Resilience and human well-being | We build robust foundations in cybersecurity and data governance to enable responsible and scalable deployment of technologies like AI, and cultivate a safe, vibrant environment that promotes holistic well-being.    | <div><div>3 GOOD HEALTH AND WELL-BEING</div><div>GOAL 3: Good health and well-being</div></div> <div><div>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</div><div>GOAL 9: Industry, innovation and infrastructure build resilience</div></div>                   |
| People development and growth           | We grow our people through diverse development and upskilling initiatives, empowering them to pursue meaningful work and chart the future of work.                                                                      | <div><div>4 QUALITY EDUCATION</div><div>GOAL 4: Quality education</div></div> <div><div>8 DECENT WORK AND ECONOMIC GROWTH</div><div>GOAL 8: Decent work and economic growth</div></div>                                                                      |

About NCS

Identifying our priorities  
(Double Materiality Assessment)

The 6 key areas within the sustainability pledge were informed by the Singtel Group Double Materiality Assessment conducted with support from PwC Singapore.

During the assessment, NCS identified a list of priority material topics relevant to the company. We considered both external sustainability factors that impact our business (outside-in) and the effects of our business activities on the economy, environment, and people (inside-out).

These findings were subsequently validated through stakeholder engagements with key groups including our communities, customers, employees, partners and government agencies. The full methodology, material topics list, and impact prioritisation outcomes applicable to NCS are disclosed in the Singtel Group Sustainability Report.

How NCS is contributing to sustainable development in the AI era



As a reflection of the strategic importance of AI and digital technology in shaping our sustainability agenda, this report is structured around five strategic themes. Each theme draws from and maps directly to our six pledge areas, documenting our progress and ensuring full continuity of our commitments and disclosures.

Strategic theme      Sustainability Pledge pillars      Key achievements

| Climate                               |                                                            |                                                                                                                                                                                          |
|---------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Building green digital infrastructure | Environmental action<br><br>Responsible business practices | Reduced scope 1 and 2 emissions by 48% compared to previous year and 29% reduction from 2023 baseline.<br><br>More than 45% of our electricity consumption backed by renewable sources.* |
| AI for sustainability                 | Green digital services                                     | Deployed AI and digital solutions to help clients achieve sustainability goals.                                                                                                          |

| Communities                                |                                                                                                                                     |                                                                                                                                                                                                                                    |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Responsible AI and digital resilience      | Digital Resilience and Human Well-Being (Data governances, cybersecurity and AI ethics)                                             | No known breaches of customer privacy cases.*<br><br>Drive and support global and local responsible AI initiatives.                                                                                                                |
| YouthxTech – Inspiring the next generation | Belonging and inclusion (Community impact focus)                                                                                    | Empowered children and young people to thrive in the AI era through community outreach and mentorship.<br><br>Contributed more than 9,800 manhours to volunteering activities.*                                                    |
| Uplifting our people in an AI era          | People development and growth · Belonging and inclusion (Workforce) · Digital Resilience and human well-being (Employee well-being) | Over 10,000 NCS colleagues completed the NCS AI Foundation programme.<br><br>More than 1,000 professionals are now certified across major cloud platforms<br><br>Listed as Top 300 companies in Singapore Opportunity Index (SOI). |

\*Refer to the Singtel Group Sustainability Report for Group-level assurance regarding these disclosures.

# Sustainability governance at NCS

We ensure corporate governance practices and robust risk management are in place to ensure sustainability is embedded across the organisation.

## Oversight and governance

The NCS sustainability strategy, policy, and targets were developed with reference to the Singtel Group’s Sustainability Strategy, as endorsed by the Singtel Board. The Group Risk, Sustainability and Technology Committee (RSTC), a Board-level committee, facilitates the oversight and review of sustainability performance across the Group. It plays a critical role in assessing sustainability-related risks, including climate-related risks, and their implications at the Group level.

The NCS Board maintains distinct responsibilities in overseeing the NCS sustainability strategy and monitoring its sustainability performance. Supporting this effort, the NCS Audit and Risk Committee (ARC) assists the NCS Board in reviewing and monitoring our progress towards our Sustainability Pledge and overseeing the management of NCS’s sustainability-related risks and opportunities, ensuring alignment with both NCS and the Singtel Group’s sustainability objectives.



The NCS Sustainability Office manages and coordinates the implementation of sustainability initiatives across the company. During the year, we appointed a Senior Partner, Head, Corporate Strategy & Sustainability to further scale our impact across all geographies, integrate best practices into our workflows and rally our people, partners, and clients to drive collective progress.

The Sustainability Office works closely with Sustainability Taskforce comprising representatives from Industry Operating Groups, Service Organisations and corporate functions to maintain shared accountability and execute high-impact sustainability initiatives.



Figure 2: NCS sustainability governance structure

## Management KPIs

We recognise the critical role that management plays in achieving our sustainability goals. As part of the Singtel Group, we have linked collective sustainability targets to the Key Performance Indicators (KPIs) and incentive plans of our top executives. This advances our sustainability agenda and fosters greater accountability and ownership across the company. 20% of the Group Top Executives’ long-term incentive plan remuneration is tied to specific, time-bound KPIs. These KPIs are cascaded down to business units, departments and employees whose performance bonus and other incentives are subsequently tied to these metrics.

## Risk management

We adopt a proactive and structured approach to identifying, assessing, and managing risks to minimise potential adverse impacts on our business and stakeholders. We also use our Enterprise Risk Management (ERM) framework to evaluate the impact and likelihood of identified risks. This allows us to assess and prioritise material sustainability and climate-related risks consistently.

The NCS Governance, Risk and Compliance team, together with the NCS Sustainability team, reviews and updates the risk profile and conducts risk assessments at least annually, including those related to sustainability and the climate. This collaborative approach ensures that the business has appropriate plans and mitigation measures in place to manage these risks.



Ethics and compliance

We maintain high standards of ethical business conduct and compliance best practices, with zero incidents of fraud, corruption, bribery and non-compliance with laws and regulations.

The NCS Code of Conduct sets the standard for acting with integrity in our work and ensures an ethical culture where everyone embraces personal responsibility to do the right thing. The Code applies to all NCS personnel, including directors, executive officers, employees, independent contractors, and temporary staff, as well as suppliers, business partners and consultants acting on NCS's behalf.

Our [Code of Conduct](#) aligns with Singtel Group-wide policies, providing guidance and empowering NCS personnel to make sound decisions and ethical choices. We also have regular communications and annual mandatory training programmes to support compliance with the Code at every level. Please refer to the [NCS Code of Conduct](#) and the [Singtel Corporate Governance](#) webpage for full details on the policies applicable to NCS.



Speaking up

**1** We provide avenues for raising concerns and offer multiple channels for reporting ethics and compliance concerns, including an external hotline that allows for anonymous and confidential whistleblowing.

**2** We prohibit retaliation against anyone who raises concerns about potential violations of the Code of Conduct. Reported issues are reviewed by an investigation team, which takes appropriate remedial actions when violations are confirmed. These actions may include disciplinary measures, enhanced internal controls or the removal of partners or vendors.

**3** Lessons learned from the investigations are incorporated into training materials to prevent future occurrences and reinforce a culture of integrity across the organisation.

Building green digital infrastructure

Reducing the environmental footprint of our operations

Sustainability Pledge:

Responsible business practices

Environmental action

Our commitment and approach

Climate change is a pressing issue that affects the communities we operate in and poses significant risks to our business. The effects could include operational disruptions and supply chain challenges caused by extreme weather conditions as well as rising energy costs to power our computing infrastructure.

Aligned with the goals of the Paris Climate Agreement to limit global warming to 1.5°C, NCS supports the Singtel Group's commitment to achieve its SBTi-validated target of net-zero greenhouse gas (GHG) emissions across its value chain by 2045. In the near term, the Singtel Group has committed to reducing absolute Scope 1 and Scope 2 GHG emissions by 55% and Scope 3 indirect value chain emissions by 40% by FY30 from an FY23 base year.

Even as digital infrastructure expands to support AI and cloud workloads, we remain committed to minimise its environmental impact. We do this through the following actions:

Decarbonisation and resource management in our facilities

Engaging our people to make a difference

Mitigating the environmental footprint from an ICT system lifecycle perspective

We embed sustainability into our daily operations through clear accountability, governance structures, and continuous improvement of our environmental practices. During the year, NCS Pte Ltd, NCS Communications Engineering, and NCS China Pte Ltd achieved ISO 14001 and ISO 45001 certification, demonstrating our continued commitment to managing our environmental impact. These standards help us evaluate our most significant environmental aspects, determine potential risks and opportunities, develop effective controls to mitigate risks, and ensure compliance with local regulations. We also embed sustainability into our supply chain management.



For climate

NCS GHG emissions performance

In FY2026, we reduced our scope 1 and 2 market-based emissions by 48% compared to the previous year. This marks a 29% reduction compared to our 2023 baseline.

**Scope 1** Our Scope 1 emissions comprise of emissions from stationary diesel for backup generators, refrigerant gas top-ups from our buildings and transport fuel from our fleet in Singapore. During the year, we reduced our emissions (718 tCO<sub>2</sub>e) by 62.8% due to lower refrigerant top-ups and the transition of our vehicle fleet to electric models.

**Scope 2** Our Scope 2 emissions are those associated with our electricity use. During the year, we reduced our market-based emissions (2,566 tCO<sub>2</sub>e) by 41.7% largely due to the retirement of Energy Attribute Certificates (EACs) across Singapore and Geographical Unit operations for the first time. Our Scope 2 location-based emissions are 4,765 tCO<sub>2</sub>e, which is a 1.5% reduction from the previous year.



Figure 3: NCS Scope 1 and 2 emissions performance

Please refer to the Singtel Group Sustainability Report’s Environmental Performance Indicator Table and Environmental Reporting Methodology for further details regarding our Scope 1, 2 and 3 emissions performance and calculation methodologies.

Decarbonisation and resource management in our facilities

Replacement and energy optimisation

Aligned with Singapore Green Plan 2030 which aims to phase out all internal combustion engine (ICE) vehicles by 2040, replacing and electrifying our fleet is a key effort in reducing our Scope 1 emissions. During the year, we have started to systematically transition our fleet to electric vehicles where operations allow.



NCS electric vehicle fleet

In Singapore, our NCS Hub and Bedok facilities are the primary sources of our Scope 1 and 2 emissions. We are committed to future-proofing our facilities to meet decarbonisation targets without compromising business needs.

Cooling accounts for the majority of our buildings’ total energy consumption. To address this, we replaced the fans within our Air Handling Unit (AHU) systems with more energy-efficient models and optimised our chiller software to reduce power usage.\* We are also progressively implementing smart lighting systems and occupancy sensors across all our Singapore facilities.\*



Newly installed solar PV system at NCS Bedok

Renewable electricity

Prioritising renewable electricity sources is a key driver for decarbonising our operations. In Singapore, all our facilities harness renewable energy, with total solar energy generation projected at about 2.5 GWh\* per year—enough to power more than 550 four-room HDB flats for a year. During the year, we continued to roll out additional on-site solar PV systems at NCS Bedok. This augments the existing solar panels on the building’s roof and is expected to be more energy-efficient. This further enhances our renewable energy capacity and reduces our emissions.

For the first time, we retired 3,311 unbundled Renewable Energy Certificates (RECs) to deliver renewable-backed electricity to our operations in Singapore, Australia, China, India and the Philippines. This brings our total renewable energy mix to 45%, with 95% of our regional offices backed by renewables.\*

\*Refer to the Singtel Group Sustainability Report for Group level assurance on these disclosures

## For climate



Table made from reclaimed computer circuit boards at NCS Hub B2 Sparks

## Resource management

We are committed to minimising resource consumption to support a more sustainable future. In Singapore, through our ISO 14001-certified environmental management system, we monitor waste and water consumption and review processes to mitigate our environmental impact. Please refer to Singtel Group's Environmental Performance Indicator Table for details regarding our water consumption and waste generation and diversion data.

### Feature story:

### Leading on water efficiency for data centres



NCS Bedok Data Centre won the 'Sustainability in Operations (Southeast Asia)' award at W.Media's Cloud & Datacenter Awards honouring its excellence in embedding sustainability into daily operations. The award recognises the Bedok Data Centre's strong water and energy efficiency. This was achieved by implementing the DeCalon (DCI) system, a chemical-free solution that prevents buildup in our cooling towers, improving operational efficiency while significantly reducing our environmental impact.

## Mitigating the environmental footprint from an ICT system lifecycle perspective

As a responsible technology services provider, we take a holistic approach spanning the entire Information and Communication Technology (ICT) system lifecycle to mitigate our environmental footprint. By embedding sustainability into every phase, from responsible upstream procurement and energy-efficient operations (Green IT) to the secure and circular disposal of end-of-life assets, we strive to deliver digital solutions that drive innovation while minimising our impact on the planet.

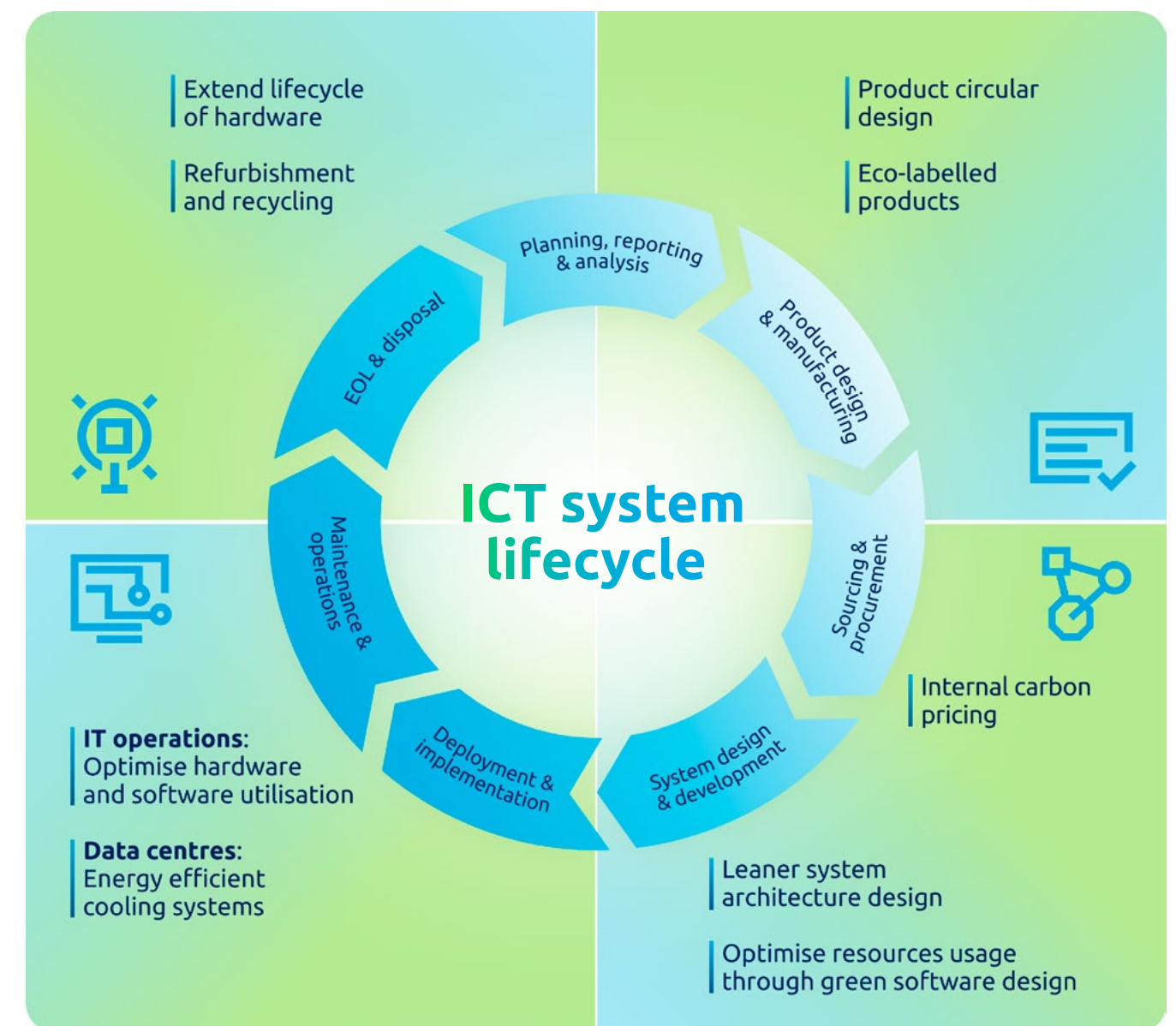


Figure 4: Reducing emissions across the ICT system lifecycle

## Feature story:

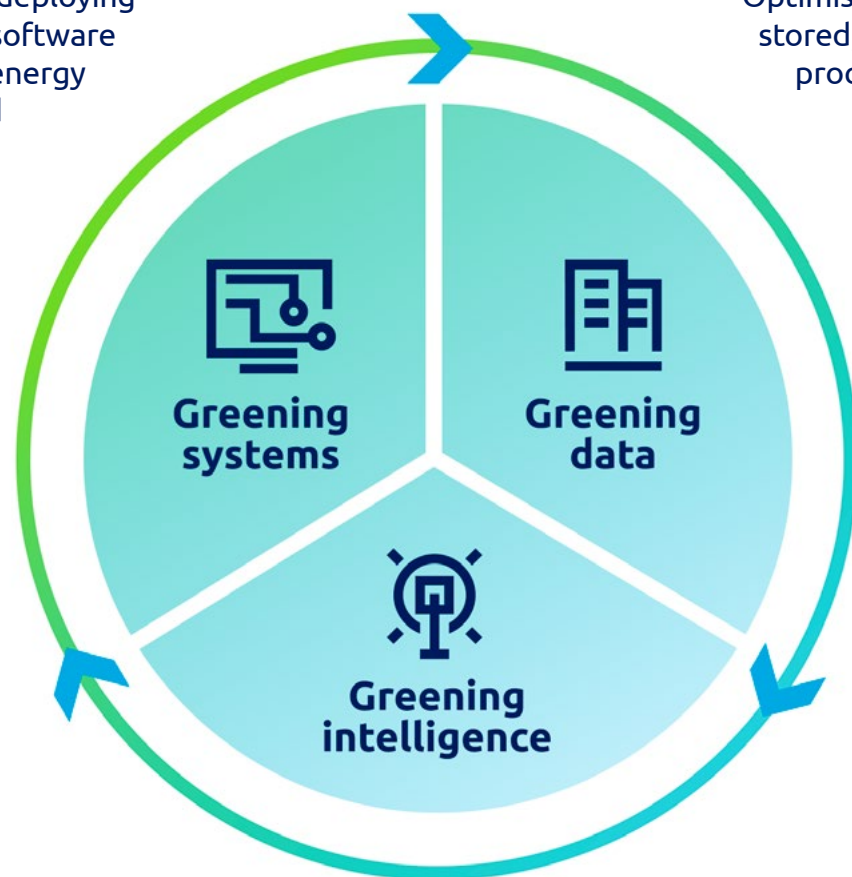
**Green AI**

As AI adoption reshapes industries with large energy demands, we see Green AI as a strategic opportunity to balance progress with responsibility, turning sustainability into a competitive advantage.

Our framework highlights three strategies for designing energy-aware systems that drive reductions in emissions while improving performance:

**Greening systems**

Designing and deploying hardware and software that minimise energy use and extend lifecycle value.

**Greening data**

Optimising how data is stored, managed, and processed to lower energy use.

**Greening intelligence**

Designing smarter, more compact models that deliver high performance with lower energy requirements.

Figure 5: Key strategies of Green AI

Please refer to the [NCS Green AI white paper](#) for more information

**Case study****Greener video AI infrastructure****Context**

Driven by large volumes of real-time sensor and video data, agencies under the Ministry of Home Affairs face growing demand for AI to support mission-critical operations. HTX envisioned an AI platform that could process data at scale, support compute-intensive workloads, and meet both performance and sustainability goals.

**Solution**

NCS, together with HTX, architected and built an AI platform integrating a Video Management System and an Advanced Video Analytics Platform. The platform enables dynamic scaling of compute resources and real-time orchestration, and is designed to optimise both performance and energy use. To further improve efficiency, we worked with partners to implement advanced immersion cooling technology. This significantly improves energy efficiency for high-density computing workloads, achieving a PUE of 1.0x—which outperforms current industry standards for hyperscalers.

**Impact**

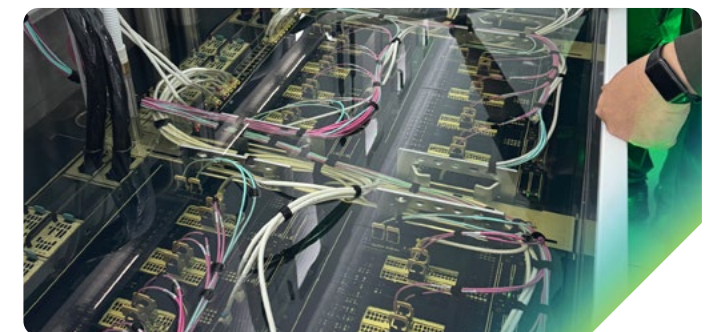
The platform shows how AI innovation and sustainability can be delivered together at scale. By combining advanced AI engineering with more sustainable infrastructure design, it strengthens public safety capabilities while supporting Singapore's decarbonisation goals.



HTX and NCS team behind the platform



NCS team behind the project on go live date



Advanced immersion cooling technology

# Responsible procurement and supply chain

We recognise that the products and services purchased and implemented for our clients could have a significant environmental and social footprint. This drives our commitment to working closely with our suppliers to manage these impacts across the entire value chain.

Guided by our [Singtel Group Supplier Code of Conduct](#) and [Responsible Procurement Policy](#), we expect all partners to meet strict standards for human rights, workplace safety, and environmental care. These expectations are clearly communicated to our suppliers and form part of their contractual obligations. Before onboarding new vendors, our procurement team runs comprehensive background checks to identify legal, financial, or ethical risks, ensuring mitigation actions are in place before any engagement begins.

We reinforce this commitment through the following actions:

## CDP supply chain programme

Annually, we join Singtel in encouraging our major suppliers to disclose their environmental impact and emission reduction plans. Our FY25 request saw a high response rate from our top-tier suppliers, which accounted for more than half of our Scope 3 (Category 1 and 2) emissions.

## Internal carbon pricing

We joined Singtel in adopting an Internal Carbon Pricing (ICP) framework for key capital expenditures related to our facilities. This ensures that the cost of carbon is factored into quantifying the holistic cost of ownership (HCO), which positively impacts buying behaviour and encourages our suppliers to offer greener solutions to remain competitive.

## Eradicating modern slavery

In Australia, we reaffirm our ongoing commitment to transparency and to maintaining robust supply chains and operations free from modern slavery by proactively identifying emerging risks and updating our action plans in preparation for our 2026 Modern Slavery Statement.

These efforts help us systematically build a more responsible supply chain which reduces potential business disruptions, safeguards our reputation, and ensures ethical standards are met.

### Feature story:

## Equipping suppliers with sustainability knowledge

We conducted a briefing for key NCS suppliers to share the intent and expectations of our Responsible Procurement Policy. During the session, we also collaborated with SGTech, Singtel SPEED, and Evercomm to provide practical digital tools and resources to support suppliers on their decarbonisation and sustainability reporting journeys.



Sharing on Responsible Procurement Policy with NCS suppliers

# End of life and disposal

We are committed to the proper management of our IT assets and to supporting our clients in processing their e-waste. We comply with the Singapore National Environment Agency (NEA) requirements, reporting annually on the weight of regulated Electrical and Electronic Equipment (EEE) and packaging that we import directly into Singapore.

Promoting circularity by extending the lifecycle of our IT assets and the products we implement for our clients is central to our resource management approach. During the year, we appointed a vendor to buy back our end-of-life IT assets which will be refurbished or recycled depending on their condition. Upon client request, we engage ISO-certified e-waste vendors to ensure the collection and proper treatment of EEE e-waste when it reaches the end of its usable life.

## Green IT deployment and maintenance



Green Code Foundry team sharing at CatalystX startathon

Our NCS Digital Resilience team leverages remote problem-solving solutions to deliver timely IT support while minimising the need for physical travel between sites. By automating health checks on project laptops, we enable early issue detection and proactive diagnostics. This reduces the need for manual troubleshooting and supports more efficient operations, successfully decreasing projected physical service trips.

We also offer FinOps-as-a-Service to help clients align their cloud financial management with their environmental goals. Through real-time monitoring, cost allocation, and automated optimisation, FinOps helps organisations eliminate unnecessary cloud spend, directly lowering their energy consumption and carbon footprint.

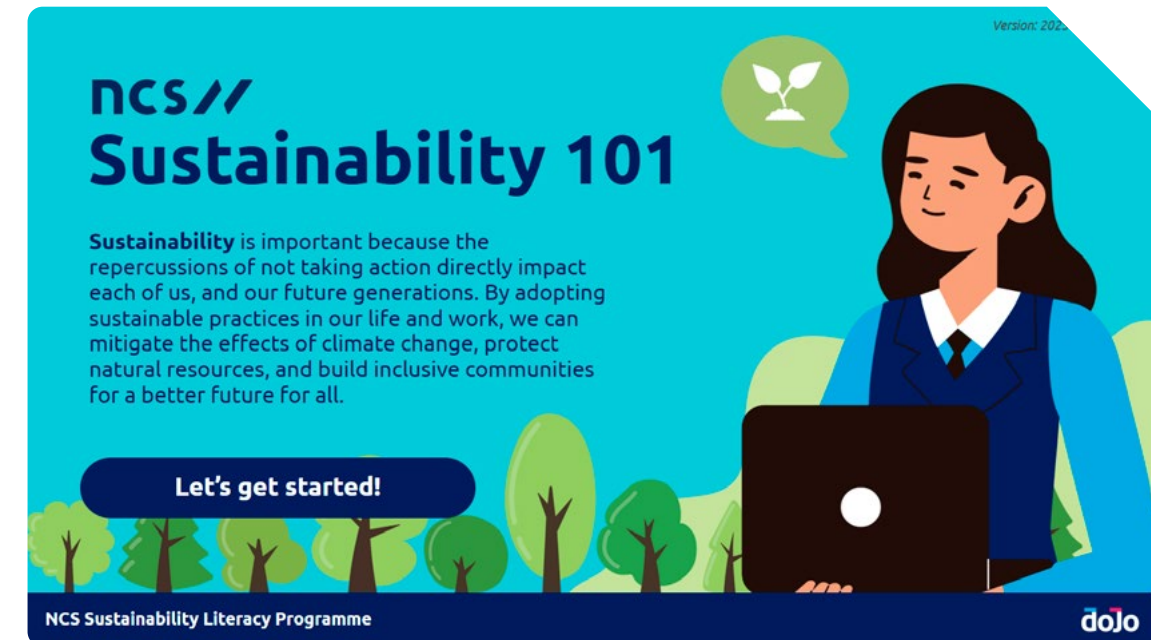
Green Code Foundry, an NCS Applications initiative, aims to equip our software

developers to build more carbon-efficient software. This year, the team released Green Software Patterns, an internal guide that translates energy-efficiency principles into software development, design, and operation practices.

For instance, when using project management tools like Jira, the patterns can automatically adjust resources based on usage, restricting non-production environments to run only during office hours and selecting data hosting sites that are closer to the user. These practical steps reduce the computing power and storage required, ultimately lowering both operational costs and carbon emissions.

Beyond internal capability building, the team also shared insights with students at the NUS Entrepreneurship Society's CatalystX Startathon. This engagement empowers the next generation to build sustainable software.

## Engaging our people to make a difference



NCS Sustainability 101 virtual learning module

Engaging our people is critical to embedding sustainable practices within the company. Through NCS Dojo, our corporate learning organisation, we have developed a sustainability competency roadmap designed to meet the tailored needs of different stakeholder groups across the organisation.

All newly onboarded NCS colleagues are encouraged to attend the NCS Sustainability 101 virtual learning module to better understand our sustainability focus areas. From there, they can pursue more in-depth courses to equip themselves to support our clients on their sustainability journeys.

# NCS Sustainability Competency Roadmap

| NCS Sustainability 101                                                                                                          | Corporate sustainability strategy & reporting                                                                               | Carbon accounting principles                                                                                                            | Green software practices                                                                                                                                          | Hardware green infrastructure                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| All our colleagues are encouraged to take the first step in building fundamental knowledge and understanding of sustainability. | Equips sales colleagues with knowledge of sustainability reporting requirements so they can address client tender requests. | Educates colleagues on carbon accounting principles and methodologies for building a GHG inventory in accordance with the GHG Protocol. | Raises awareness among IT and software developers regarding the environmental impact of software and the possibilities of building energy-efficient applications. | Equips product and service delivery colleagues with insights on environmental regulations and lifecycle impact areas, from initial design to end-of-life, to help minimise our environmental footprint. |



NCS Plant-A-Tree Day

We have curated opportunities and processes for our people to support environmental causes.

During the year, our annual Plant-A-Tree Day in Singapore rallied 50 colleagues to plant trees at Balai Quarry, Pulau Ubin. The trees we planted strengthen the island’s ecosystem, support its biodiversity, and contribute directly to Singapore’s vision of becoming a ‘City in Nature’. Over the past decade, NCS and Singtel have collectively planted more than 2,000 native trees across Singapore.

Our NCS India team conducted a tree planting drive at Dehu Road in collaboration with the Rotary Club to contribute to a greener environment in Pune.



NCS India tree plantation drive

As a member of the Public Hygiene Council (PHC)’s Corporate Action Network, we empower our people with the skills and tools to lead environmental stewardship, enhance public cleanliness, and organise self-run clean-up activities.

In Singapore, we installed e-waste bins at NCS Hub and NCS Bedok to encourage our people to recycle their personal electronic devices. We also organised our yearly Sustainable Lobang Corner at NCS Hub to give pre-loved items a new home while promoting a circular economy. In Australia, our people collaborated with Foodbank to provide refurbished laptops to underprivileged communities, diverting our e-waste from landfills while supporting digital inclusion.

## Feature story: Engaging NCS Digital Resilience colleagues to make a difference

We believe that engaging our people in practical action to contribute to the environment can also support team bonding and cultivate a deeper sense of purpose. Our NCS Digital Resilience team has made intentional efforts to involve their team members in various environmental sustainability projects throughout the year.

In addition to encouraging its members to be active participants in our annual Plant-A-Tree Day, they also organised an internal “Save Your Waste” competition during the annual Infra Day—an event where our NCS Digital Resilience colleagues gather to bond and showcase their capabilities. This competition encouraged colleagues to recycle their personal e-waste, successfully collecting more than 135 kg of materials.

The team also worked with the PHC to organise a clean-up programme, rallying more than 50 colleagues to help keep Gardens by the Bay clean.



“Save Your Waste” competition



Clean-up programme at Gardens by the Bay

For climate

# AI for sustainability

Deploying AI and digital solutions to help clients solve complex sustainability challenges

Sustainability Pledge:

Green digital services

## Our commitment and approach

Beyond managing our own environmental footprint, NCS aspires to accelerate our clients’ sustainability journeys through AI, digital technologies and the co-creation of innovative solutions with our partner ecosystem.

We have established a Green Digital Services Taskforce, comprising key representatives from our Service Organisations and Industry Operating Groups to explore potential offerings and share best practices that we can scale for our clients.

Our end-to-end sustainability offerings cover:

| Offering                           | How it works                                                                                                                                       |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| ESG data reporting and management  | Enabling clients to automate data collection and reporting to drive sustainability improvements and project initiatives.                           |
| Smart systems                      | Enabling real-time monitoring and data-driven insights that help businesses optimise resources and minimise their environmental impact.            |
| Green data centres and cloud       | Providing advisory services for green data centres and infrastructure, as well as optimising computing resources on the cloud to reduce emissions. |
| Sustainable digital transformation | Helping clients develop a digital masterplan to embed appropriate sustainable technologies into their business processes.                          |

# Case studies: AI and digital technology creating sustainability impact



## Conduit AI: Gen AI contextual image analysis for sustainable land management

### Context

Melbourne Water (MW) increasingly relies on Unmanned Aerial Vehicles (UAVs) to support asset inspections across MW assets and land, including Conduit Reserves. This modern means of asset inspection creates a new problem if large volumes of aerial images must be manually assessed by skilled staff.

### Solution

To reduce the manual labour involved, NCS Australia helped develop Conduit AI, an Azure-native proof of concept (PoC) leveraging Gen AI to analyse, detect and interpret the context of the photographic images. This solution identified the presence of common land issues, outputting the results into an Excel log, complete with GPS coordinates and image metadata to support automated service request creation.

### Impact

The PoC demonstrated that all 11 categories of land management problems were successfully detected with an accuracy rate of >80%, exceeding expectations and outperforming the acceptance criteria. In a production context, the significantly reduced manual effort and faster turnaround times are expected to provide significant productivity benefits in addition to improved safety and compliance outcomes for MW.

The same contextual image analysis solution could also be used to support other sustainable use cases in utilities, energy, infrastructure inspection, agriculture, environmental monitoring and transport.

## Case studies: AI and digital technology creating sustainability impact

### Smart facilities management: Building a greener future for Singapore schools

#### Context

As part of the Ministry of Education's (MOE) efforts to enhance productivity, efficiency, and environmental sustainability in facilities management across all schools, NCS was engaged to design, build, and maintain the Smart Facilities Management (Smart FM) system.

#### Solution

NCS's system integrates with existing infrastructure across over 300 MOE schools leveraging on GovTech's Smart Space Application as a unified platform to centralise the monitoring and management of lighting, air-conditioning, energy, and water usage.

#### Impact

Through automation, real-time notifications and reporting, the system aims to address manpower constraints and improve service delivery with better awareness of disruptions. In addition, the system enables the control of lighting and air-conditioning based on schedule and occupancy, while tracking utility consumption to identify opportunities for optimisation. Overall, Smart FM transforms schools into places where staff and students experience conducive and sustainable learning environments.



MOE and NCS team behind the project

### Driving resource optimisation through data

#### Context

Close to 80% of Singapore's resident population lives in Housing & Development Board (HDB) flats. As HDB continues to build new homes for Singaporeans, there is an opportunity to tap into real-time monitoring and predictive analysis to inform its town planning and estate management efforts.

#### Solution

NCS supports HDB in enhancing sustainability and estate services through smart technology solutions. Through the 'Intellisurf' platform, developed by an NCS consortium, HDB collects environmental and building data from sensors embedded across public housing estates.

#### Impact

The platform enables HDB to analyse data to optimise energy and water consumption, as well as to minimise service disruptions for residents.



## For climate

## Case studies: AI and digital technology creating sustainability impact

### Empowering net-zero journey with smart carbon management



#### Context

Achieving our sustainability goals requires more than just a commitment. It requires the right infrastructure to drive energy efficiency across everyday operations.

#### Solution

In support of a leading Asian transport operator's net-zero journey, NCS and Univers piloted a Carbon Management Platform to monitor energy consumption and on-site solar generation. This initiative includes installing devices to automate the collection of energy data, which is then consolidated into a central data management platform.

#### Impact

The platform equips businesses with real-time analytics on their carbon footprint and major energy-consuming assets. With clear trend analysis, decision-makers can make data-driven choices to directly inform future energy efficiency and optimisation efforts.

## Rallying partners to create greater impact

Collaborating with partners is crucial for accelerating sustainable technology adoption. We seek to combine diverse expertise and resources from our partners to drive impactful technological solutions that can help enterprises and government agencies achieve their sustainability ambitions.



2025 NCS Bulk Tenders Roadshow

NCS is the first-in-Asia partner under Schneider Electric's Sustainability Partner Programme to jointly deliver clients with end-to-end sustainability offerings and AI-enabled solutions for our clients. The partnership combines the deep expertise of both companies to better address the growing demands of high-density computing driven by Generative AI workloads and meet emissions compliance requirements through innovation in sustainable, energy-efficient cooling systems for GPUs and CPUs.

In our 2025 NCS Bulk Tenders Roadshow, we featured sustainable AI solutions from about 30 leading technology partners and explored how AI-powered innovations can optimise digital infrastructure without compromising on sustainability. This includes a specially curated catalogue of energy-efficient servers, storage, load balancers, networks, and cabling designed to optimise operations, minimise environmental impact and harness the power of AI-driven efficiency for businesses.



Sharing at SCS Sustainable Tech Forum

We actively participate in and contribute to industry events to advance awareness and drive action within our industry and the broader ecosystem. We are an active member of the Singapore Computer Society (SCS) Sustainable Tech Chapter, where we support interest and capability building in sustainability-related technology across the region. During the year, we shared our perspectives on "Ethical AI for a Greener Future" at the SCS Sustainable Tech Forum, emphasising the importance of leadership in designing AI that scales trust rather than eroding it.

## For communities

# Responsible AI and Digital Resilience

Ensuring technology is secure, trustworthy, ethical, and resilient at scale

Sustainability Pledge:

**Digital Resilience and human well-being**

## Our commitment and approach

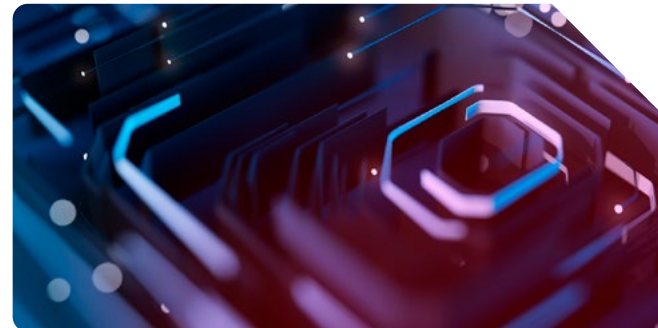
As AI becomes embedded in our everyday operations and functions, the question of trust becomes paramount. NCS understands the importance of keeping data safe and secure to provide assurance to our clients, stakeholders and the communities we serve. This is foundational to building trust for our clients and communities.

## Data protection and governance

We believe that effective data governance underpins client trust, regulatory compliance and the resilience of our technology services. We manage data as a critical asset, actively safeguarding its confidentiality, integrity and availability across our operations. Aligned with recognised standards and regulatory requirements, our data protection and governance framework is supported by defined policies, access controls, and accountability measures designed to prevent unauthorised access, misuse or data loss.

Data governance considerations are embedded into business decision making. We proactively identify and address privacy risks by conducting early-stage risk assessments for new systems, products and services. This includes assessments of data flows, third-party processing and security controls. Our people are central to maintaining strong data governance.

\*Refer to the Singtel Group Sustainability Report for Group-level assurance regarding this disclosure.



All employees must comply with our Code of Conduct and complete mandatory training on responsible data handling.

We complement these measures with ongoing monitoring and periodic reviews to ensure our controls remain effective as technologies and regulations evolve. NCS also attained ISO 27001 certification for key projects where we operate including Singapore, Australia, China, and India. In line with our commitment towards safeguarding personal data, we successfully attained the Data Protection Trustmark certification issued by the IMDA in September 2023. During the year, NCS had no known breaches of customer privacy.\*

The NCS Risk Governance Committee guides our Data Protection Offices to engage our people in strengthening our data protection posture. We apply data protection by design when developing systems and conduct data protection due diligence on suppliers that process our data. All employees are required to complete mandatory data protection and governance training at least once a year. We conduct regular data and privacy audits on our internal processes to stay ahead of potential risks, continuously improving and closing any identified gaps.

## Promoting responsible and ethical AI



NCS as one of the founding members of the MERaLiON Consortium

As artificial intelligence becomes integral to delivering client value, NCS governs AI adoption with the same rigour as other enterprise risks.

Our Responsible AI framework and policy ensure ethical and accountable AI use across the organisation. Guided by principles of fairness, transparency, security, privacy and accountability, this framework directs both internal AI use and the delivery of AI-enabled client solutions.

By integrating Responsible AI into our broader risk management processes, we systematically identify, evaluate and manage ethical, legal, and operational risks throughout the AI lifecycle. This allows us to scale AI technologies responsibly while maintaining stakeholder trust. During the year, our Ministry of Manpower Contact Centre attained ISO 42001, the world's first International standard for an AI management system.

We also provide employees with practical guidance on the appropriate use of generative AI including risk assessment, data protection and applying human oversight. These guidelines support innovation while aligning AI deployment with our values, regulatory obligations and client expectations.

We actively participate in and contribute to the broader ecosystem to advance awareness and drive responsible AI. We contributed to the IMDA's AI Verify Foundation Global AI assurance pilot, an initiative shaping best practices on how we assess and assure AI systems for safety, ethics and trust. We are also keen supporters of initiatives like SEA-LION and MERaLiON which are helping to build large language models attuned to Southeast Asian languages, dialects and social contexts. These localisation efforts play a key role in building trust by reflecting how communities truly live, work and communicate.

# Case study: Responsible AI in action

Leading responsibly in the AI era means applying AI in ways that enhances lives and protect critical infrastructure.

## Enhancing phishing validation through AI-driven solutions

Context

As phishing attacks grow more sophisticated, conventional detection struggles against encrypted traffic and generative AI. Today, smarter and faster methods are urgently needed to identify malicious sites.

Solution

In collaboration with the NUS-NCS Joint Laboratory for Cyber Security, our cybersecurity team created an AI-powered phishing detection solution. Leveraging deep learning and multi-layered content analysis alongside visual annotation and object-label detection, the solution accurately assesses whether a website genuinely belongs to the organisation it claims to represent.

Impact

This solution has significantly improved validation precision and reduced manual effort, offering:

Scale

Processes up to 100,000 suspicious URLs daily.

Efficiency

Reduces human effort by 85% through automated operations.

Speed

Gen AI-powered validation flags scams faster, enhancing security and preventing potential financial and data losses.



## AI-powered runway Foreign Object Debris (FOD) detection

Context

Foreign Object Debris (FOD) on runways can pose safety risks to airside operations. Traditional scheduled manual inspections are becoming increasingly ineffective due to the growing number of aircraft movements, visibility limitations and the potential for human error.

Solution

To address this critical challenge, NCS partnered with Changi Airport Group (CAG) to co-develop iFerret™ 2.0, an advanced AI-powered FOD detection system. iFerret™ integrates high-definition electro-optical sensors, low-light imaging technology and intelligent image processing algorithms to provide automated, real-time detection and verification of foreign objects

Impact

By leveraging cutting-edge AI and sensor technology, iFerret™ not only strengthens airside safety but also optimises operational efficiency, ensuring a seamless and secure experience for airlines and 70 million passengers using the airport every year.



iFerret™ 2.0, an AI-powered FOD detection system.

For communities

Youth x Tech:  
Inspiring the  
next generation

Empowering children and young people to thrive in the AI era

Sustainability Pledge:  
**Belonging and inclusion**

Our commitment and approach

NCS’s community impact focus is to inspire and uplift the next generation with the skills to thrive in the AI era. Amid concerns that AI is rapidly reshaping jobs, we affirm our unique position in equipping younger generations to reap the benefits of digital technology. This aligns closely with our purpose to advance communities through technology.

Through partnerships with government agencies, tertiary institutions, and community stakeholders, we co-create programmes that leverage technology to engage students at each life stage from childhood through tertiary education. We do this by rallying our people to mentor young talents and deploy AI and digital solutions that improve their learning experiences. This provides end-to-end holistic support for the next generation to harness technology for good.



NCS’s Company of Good conferment

In recognition of our purpose-led efforts, we were awarded the Company of Good (3 Hearts).

The award conferred by Singapore’s National Volunteer and Philanthropy Centre (NVPC), honours companies with sustained and impactful contributions to society through corporate giving, volunteerism and partnerships. We also received the Distinguished Patron of the Arts Award by the National Arts Council for our contributions in supporting the arts through technological innovation.



NCS receiving the Distinguished Patron of the Arts Award

NCS Community Impact focus overview

| Target segment | Key outcomes                                                                | Key NCS initiatives                                                                       |
|----------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Children       | Increase awareness of AI and digital technology.                            | Interactive AI-powered photo booths at community events                                   |
|                | Improve digital and online safety literacy among disadvantaged communities. | N-Able Me! workshops<br>NCS x Friends2Gather workshops                                    |
| Youths         | Inspire purposeful tech careers.                                            | Mentorships and learning journeys (e.g. NCS Empower Youth in Tech)                        |
|                | Incubate tech for good innovation.                                          | University hackathon engagements (e.g. ACI-YLS, Dell InnovateFest)                        |
| Institutions   | Implement AI and digital solutions to advance communities.                  | Gen AI-powered solution that enhance learning and employability (e.g. AI Tutor Assistant) |

## For communities

### Children: Building awareness and digital literacy

#### Increasing awareness of AI and digital technologies



Big Heart Student Care 10th Anniversary Family Fun Day

The first step in advancing digital literacy is by raising awareness of AI and digital technologies. During the year, our AI Integration Specialists developed an AI-powered web application that engages children with emerging technology. The application, powered by Google Gemini (Nano Banana), enabled children to imagine their future careers or superpowers through personalised AI-generated images.



It was featured at the Big Heart Student Care 10th Anniversary Family Fun Day, graced by Prime Minister Lawrence Wong, and subsequently extended to the Singtel Carnival and the Life Community Services Society (LCSS) Christmas Market, engaging over a thousand children. Presenting AI in a playful format aligns with our goal to encourage positive engagement with digital tools.

### Improve digital literacy among disadvantaged communities

Digital literacy is critical for children to thrive in today's school setting. During the year, in partnership with the Ministry of Social and Family Development (MSF) and ComLink+, we hosted two instalments of the N-able Me! workshops, empowering Primary 3 to 6 students with hands-on experience in digital skills including generative AI, programming, and Canva.

Through our longstanding partnership with Friends2Gather, a programme by LCSS, our volunteers regularly mentor children from vulnerable backgrounds. During the year, we conducted "Canva for Kids" workshops to help them build confidence in digital design and experiment with creating images using generative AI.

By equipping children with foundational digital skills in a supportive environment, these workshops strengthened participants' digital literacy, creativity, and confidence in using technology for learning and self-expression.



Canva for Kids workshop with Life Community Services Society (LCSS)



N-able Me! workshop at NCS Hub

## For communities



NCS learning journey for Singapore Polytechnic

## Youths: Inspiring purposeful tech careers

### Mentoring the next generation of tech talent

We believe in the power of mentoring to help our communities realise their ambitions. Drawing on over 45 years of experience delivering technological solutions for governments and enterprises, we share our knowledge, expertise and networks to inspire the next generation of talent to explore meaningful tech careers.

We regularly host Open Houses and Learning Journeys at NCS Hub for tertiary institution students to learn from NCS mentors about life at NCS and the tech industry as well as how best they can chart their budding tech career development. Our subject matter experts also conduct workshops and participate in group mentoring sessions and

panel discussions at tertiary institutions to share their knowledge.

During the year, we piloted our NCS Empower Youth in Tech Mentorship Programme, pairing university students with experienced NCS professionals. This six-month structured initiative provides participants with direct access to technical experts for one-on-one career guidance and project support. The programme aims to bridge the gap between education and industry by cultivating a pipeline of confident tech talent. Through mentoring, we not only empower the next generation but also contribute to a thriving talent ecosystem for the entire industry.



NCS empower youth in tech mentorship kick off event



NCS Open House

## Incubating tech for good innovation

Recognising that today's tertiary students will be part of the next generation of tech innovators who will shape a more sustainable future for all, NCS has been an active partner at youth innovation events.

Since 2023, NCS has partnered with the ASEAN China-India Youth Leadership Summit (ACI-YLS), which brings together youth leaders from ASEAN, China and India to co-create impactful solutions for a climate-positive city.

This year, we hosted 120 youth leaders at NCS Hub, conducting scenario challenges to spark ideas for climate action. Our people also contributed as speakers, mentors and judges to inspire these young leaders and guide them in their journey to co-create technological solutions that support a more sustainable and resilient urban environment.

Through Dell InnovateFest, we partner with Dell Technologies to empower tertiary institution students to develop technological solutions supporting the mental well-being of teenagers and caregivers of Persons with Intellectual Disabilities (PWIDs).

In partnership with the NUS Entrepreneurship Society, we brought together over 250 tertiary students to NCS Hub for the CatalystX Startathon. Students were challenged to design and build solutions for fields like sustainability, health, finance and learning.



ACI-YLS youth leaders at NCS Hub



Dell InnovateFest at NCS Hub

## Institutions: Implement AI and digital solutions to advance communities

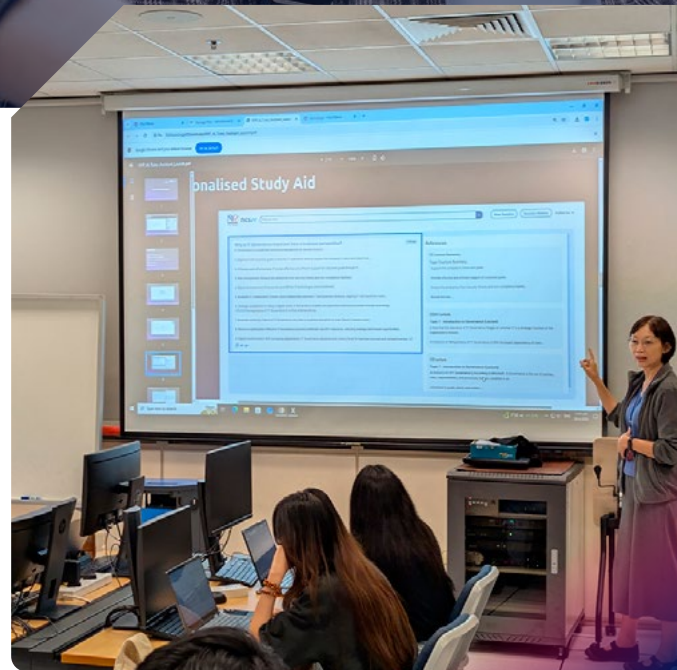
As the strategic technological partner for government agencies and educational institutions, we understand firsthand the power of technology to make a difference by creating personalised opportunities and enhancing learning for our communities.

# Case studies: AI-powered solutions that enhance learning and employability

## AI tutor assistant to empower student learning

### Context

As higher learning institutions shift towards an asynchronous learning model, students gain the flexibility to learn at their own pace and time. However, this transition also introduces challenges, such as sustaining students' motivation, providing timely and personalised support, and enabling educators to monitor students' learning progress.



AI Tutor Assistant launch at Nanyang Polytechnic

### Solution

To bridge this gap, Nanyang Polytechnic partnered with NCS and Amazon Web Services (AWS) to pilot an AI Tutor Assistant. The platform leverages approved syllabus learning content to support both students and educators:

#### For students

Delivers curriculum-aligned feedback, fosters critical thinking through suggested higher-order questions, and generate quizzes for examination revisions.

#### For lecturers

Categorise students' queries using AI to identify student engagement trends and learning gaps, and assists in lesson preparation and administrative tasks.

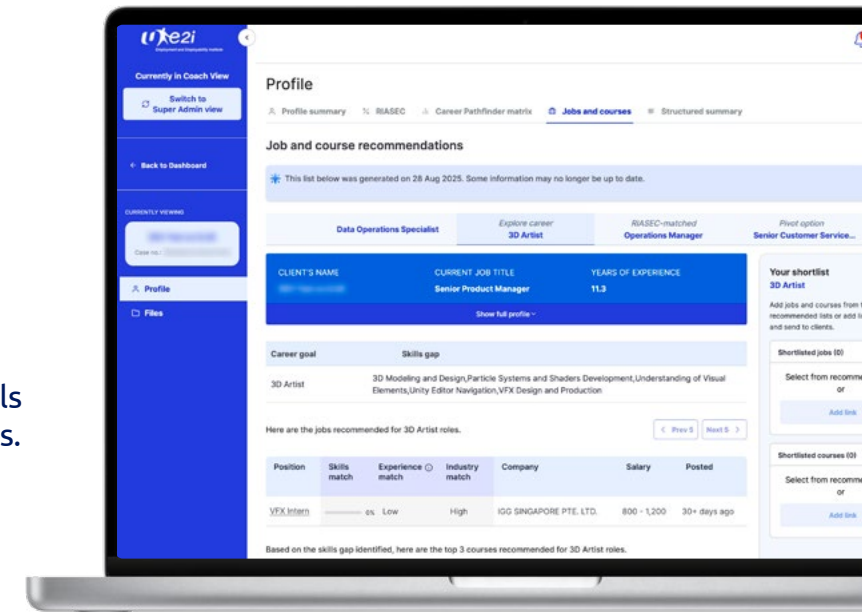
### Impact

Through the pilot, students reported improved study and revision experiences. Concurrently, lecturers saved significant time on lesson planning, allowing them to focus on refining their pedagogical methods for greater learning outcomes. Building on the success of the pilot, NCS has since extended the AI Tutor to an additional educational institution to reach a wider student audience.

## AI-powered career coach to improve job market support

### Context

Career coaches at the Employment and Employability Institute (e2i) support thousands of jobseekers annually, but traditional counselling methods relied heavily on manual research to match individuals with suitable roles, identify skills gaps and recommend training programmes. As job roles rapidly evolve, this process became increasingly time-consuming and lacked the precision needed to deliver timely, tailored guidance at scale.



NTUC Virtual Career Coach

### Solution

NCS partnered with the National Trades Union Congress (NTUC) and e2i to develop the Virtual Career Coach (VCC), an AI-powered tool designed to provide personalised recommendations for career options, skills and interest alignment, and job placements. It analyses individual profiles, interests and industry trends, seamlessly connecting qualified individuals with opportunities that match their expertise without laborious manual research efforts.

### Impact

Virtual Career Coach supports career advisors by freeing up their time and energy, while also empowering jobseekers by recommending personalised opportunities and skills pathways. The tool has contributed to higher job placement success rates, enabling smoother career transitions.

By improving access to employment opportunities and supporting skills development, this initiative demonstrates how applying AI can enhance livelihoods and strengthen workforce readiness.

## Rallying our people to make a difference

NCS remains committed to rallying our people to give back to their respective communities. We empower our people with paid volunteer leave and strongly encourage VolunTeaming, team building with a volunteering element. During the year, we collectively contributed about 9,800 volunteer hours to support non-profit and community organisations on various social and environmental causes.\*



### Australia

In September, we participated in a month-long workplace wellness challenge where our people tracked steps while raising awareness and funds to support children with cerebral palsy.



NCS Australia colleagues engaged in the September challenge



NCS India supporting Pune community



### India

We supported the enhancement of a primary health care centre with improved infrastructure and medical equipment that will better serve the growing needs of the Pune community.



### Singapore

We organise regular volunteering sessions with Willing Hearts to prepare meals for marginalised communities. This year, more than 200 colleagues supported this meaningful cause, fostering team bonds while giving back to those in need.

We also supported the annual Singtel-Singapore Cancer Society Race Against Cancer by collectively raising more than S\$70,000 for cancer support initiatives.\*



NCS supporting Singtel-Singapore Cancer Society Race Against Cancer

\*Refer to the Singtel Group Sustainability Report for Group-level assurance regarding community investment disclosures.

## For communities

## Uplifting our people in the AI era

Equipping our 15,000 strong workforce to thrive as the nature of work evolves.

Sustainability Pledge:

**Belonging and inclusion**

**Digital Resilience and human well-being (Employee well-being)**

**People development and growth**

## Our commitment and approach

The transition to an AI-native economy is reshaping how work is designed and delivered. Tasks are increasingly automated or augmented and roles are evolving beyond static definitions. NCS is committed to uplifting our 15,000-strong workforce across more than 20 cities in the Asia Pacific region to thrive in this new economy.

As part of the Singtel Group, our approach is aligned with the Group's HI×AI×CI model, which brings together Human Intelligence (judgement, empathy, creativity), Artificial Intelligence (speed, scale, precision) and Culture Intelligence (trust, norms, belonging). Each element strengthens the others to deliver sustained value.

At NCS, we operationalise this framework through three focus areas:

**Belonging and inclusion**

**Workplace and employee wellness**

**People development and growth**

We invest in our people by cultivating a strong culture and their well-being (CI), developing our people's capabilities (HI) and embracing AI augmented ways of working.

In recognition of our efforts, we were listed as Top 300 companies on the Singapore Opportunity Index (SOI) acknowledging the company's proven track record of supporting the career growth of our workforce and progressive hiring practices.



## For communities

## Belonging and inclusion



NCS Family Day at NCS Hub



NCS Unity Games

### Building shared experiences and culture across NCS

We believe that when our people feel that they belong, they are more likely to build trust, collaborate and contribute authentically.

Our people-experience approach is vital to foster the sense of belonging by shaping how our people feel, engage and contribute at work. Guided by our objective to *make every moment a great moment*, we focus on curating meaningful experiences across the organisation and employee lifecycle to help our people feel valued, supported and empowered.

We cultivate a strong sense of community by building connections through organisation-wide events, celebrations, and engagement activities. This creates common moments for connection, reinforces our values, and fosters pride in being part of NCS.

During the year, we held our first-ever NCS Family Day at the NCS Hub Singapore, where more than 1,000 NCS colleagues and their family members were invited to our offices. This created an opportunity for our people to come together and for their families to learn about the impact they drive. Our regional offices in China, India, the Philippines, and Hong Kong also held gatherings to connect and celebrate.

Sports possess a unique power to foster unity and camaraderie. During our second NCS Unity Games, hundreds of colleagues participated in diverse events ranging from traditional sports to esports. This year, we held an NCS International Smash Championship which saw colleagues from Australia, China, Hong Kong, India, and the Philippines convene in Singapore for the table tennis finale.



NCS China Family Day

### Cultivating an inclusive workplace

We recognise that inclusion is more than representation. It is about making sure people feel they can bring their whole selves to work and thrive. We aim to go beyond physical characteristics such as gender, ethnicity or age, addressing the mindsets and behaviours that enable psychological safety. To this end, we cultivate an inclusive workplace that supports and celebrates diverse talents and life experiences through targeted awareness campaigns, training programmes, and engagement activities.



NCS International Smash Tournament

## For communities



Women partner-led networking lunch at NCS Hub

## Diversity

NCS has developed learning modules and awareness workshops on diversity, equity, and inclusion to deepen understanding, recognise unconscious biases, and cultivate a culture of inclusive management. These efforts contribute to creating a workplace where everyone feels a sense of belonging. In Hong Kong, we joined the Racial Diversity and Inclusion Charter initiated by the Equal Opportunities Commission. In Australia, we hosted a Women Coders workshop at our Melbourne office to engage 47 women in tech on how AI tools are transforming how we code.

During this year's International Women's Day, our celebration centred on the theme "Give to Gain" where we highlight the importance of sharing time, knowledge and support to empower women to lead, thrive and drive meaningful impact across NCS. Our leaders shared openly about the insights that shape them and help others gain clarity and courage to lead with strength.

### Feature story:

## NCS Women in Tech

As a testament to our efforts in championing gender diversity, our female leaders have been recognised for their thought leadership in the tech industry.

- Three of our leaders were named in the SG100 Women in Tech (SG100WIT) organised by the Singapore Computer Society, in partnership with SG Women in Tech and IMDA which honours women leading with purpose and inspiring the next generation in STEM.
- In Australia, 6 of our women were finalists in the 2026 Women Leading Tech Awards.



## Culture

With a strong regional presence in more than 20 cities, we celebrate cultural diversity by commemorating key local festivals in the regions where we operate, such as NAIDOC Week in Australia, the Mid-Autumn Festival in China, Diwali in India, and Buwan ng Wika in the Philippines. In Singapore, we involve our business units in organising our local festive celebrations. This raises cultural awareness, strengthens cohesion, and ensures greater ownership of the people experience within teams.

## People networks



Family Unity Games Day at NCS Hub

Our People Networks are company-sponsored employee resource groups dedicated to creating spaces where our people can find support and advice based on their career and life stages. These networks include the Women in NCS, Early Career, "Parents with Young Kids" and "Caregivers" network. Our "Parents with Young Kids" network collaborated with the Unity Games for a Family Unity Games Day at the NCS Hub.

Overall employee engagement and advocacy remained strong, reflecting trust and connection. We achieved our highest employee engagement score in five years. In India, we were awarded the Great Place to Work® certification, acknowledging our efforts in creating a positive people experience.

## For communities

### Workplace and employee wellness

NCS aims to curate a work environment that promotes the holistic well-being of our people, clients and partners.



NCS and Singtel at WSH Performance Awards

### Workplace safety and health

Our Environmental Health and Safety (EHS) management system helps us anticipate potential risks and fulfil our compliance obligations to provide a safe and healthy workplace. Our EHS committee, comprising key business unit representatives, sets the strategic direction, evaluates existing policies and practices, and identifies areas for improvement.

We embed a culture of safety within the company and raise awareness of safe work practices by providing regular training for

our colleagues and contractors, disseminating bite-sized tips on Aglow, our employee engagement platform, and hosting our annual EHS awareness week.

During the year, our Singapore operations were recertified with ISO 45001 and the bizSAFE Star certification, and we were awarded the WSH Performance Award (Silver) by the Workplace Safety and Health Council. These awards reflect our unwavering commitment to workplace safety and our zero-major-incident record.

### Employee wellness

Recognising that employee well-being is key to sustainable performance, NCS is committed to providing holistic support for its people. During the year, we launched our Wellness Framework, H.E.A.R.T (Health Wise, Eat Well, Active Lifestyle, Resilient Mind, Thrive Financially), through which we engage employees across physical, mental, social, and financial well-being dimensions.



Figure 6: NCS Wellness Framework

The framework was launched during our first-ever Wellness Fiesta in January 2026, engaging more than 1,000 people in health screenings and vaccinations, lifestyle and fitness check-ins, mental well-being resources, and financial well-being talks. We also organised our first NCS Cancer Awareness Week in partnership with the Singapore Cancer Society, where we shared the importance of early screening, healthy habits, mental well-being, and supporting those around us, showing how small steps can make a real difference.



NCS Wellness Fiesta

## For communities

Our regional offices also organise wellness initiatives to support their people. For instance:



NCS Australia R U OK? Day



NCS India walkathon competition



NCS China online health webinar



**In Australia**, we recognised R U OK? Day, Australia's National Day of Action dedicated to reminding people to check in with the people around them.



**In China**, we hosted an online health seminar that equip employees with practical skills to enhance their psychological resilience in the workplace.



**In India**, we held a walkathon competition to encourage our people to make walking a part of their daily routine.

## People development and growth

NCS remains committed to investing in the development and aspirations of our people by providing opportunities to learn, lead and thrive. We prioritise growth through early careers programmes, clear pathways for advancement and skills development as well as career mobility opportunities.

### Early careers programmes

As one of the largest tech employers in Singapore, our early careers programmes are designed to attract a diverse range of individuals from vocational institutions, polytechnics and universities across the region. Aligned with IMDA's TIP Alliance +, these programmes provide a strong foundation and multiple pathways for tech professionals to grow in their NCS career journey and participate in the digital economy.

#### Nucleus

Our programme roadmap includes personal coaching, exposure to real-world projects, and NUS-ISS or other industry-recognised credentials to accelerate their skill development. Since 2019, the programme has accredited more than 400 colleagues with NUS-ISS accredited graduate certificates.

#### Fusion

A 3–4-year work study programme that offers participants the opportunity to specialise in an ICT field through apprenticeship and mentorship while pursuing their degree from a recognised university.

#### Ignite

A work-study programme that empowers Institute of Technical Education (ITE) graduates with the opportunity to kickstart a career in tech, gaining valuable hands-on experience while attaining a diploma.

We sponsor the course fees for students enrolled in our Nucleus, Fusion and Ignite work-study programmes, with no bond requirements.

## For communities

Our Management Associate Programme aims to develop graduates into tomorrow's tech leaders through hands-on experience in business challenges, rotational assignments and mentorship from industry experts. They will also network with the diverse cohort of peers in Singapore and across the region to expand their horizons.

Internships are a core part of empowering the next generation of tech talents. Guided by mentors, we provide a supportive environment for our interns to tackle

real-world challenges and contribute to impactful projects. Beyond work, our interns can build networks and friendships across diverse teams through festive celebrations, Interns Day and Sports Day. Selected interns will have the opportunity to be fast-tracked into our graduate programmes.

In recognition of our efforts, we were listed in GradSingapore 2025: Top 100 Leading Graduate Employers and Universum Most Attractive Employers in Singapore.



NCS Nucleus participants receiving NUS-ISS accredited graduate certificates



NCS Interns Day

## Career Progression Model

Our Career Progression Model maps out pathways for our people to understand how their career can progress. We have developed career tracks for each NCS practice, whether it is in AI-led solutions, applications architecture, engineering, cybersecurity or client service.

This guides our people towards the competencies and training required to pursue their passion and gain competitive advantage in their chosen track.

### Feature story:

### Amazon Web Services (AWS) Golden Jacket achievers

During the year, our NCS colleagues were awarded the AWS Golden Jacket which honours individuals who have completed all available AWS certifications.

This recognition highlights our team's deep technical expertise and serves as a testament to our commitment to delivering meaningful impact in every client engagement.



AWS Golden Jacket holders at NCS

## Career mobility

We support the internal movement of our people, allowing them to gain meaningful professional experiences, enhance their skills and acquire international exposure. Our hiring managers are encouraged to prioritise internal candidates when filling open roles, ensuring opportunity for our people to grow within the organisation.

We facilitate mobility through:

- **Projects-based rotations with Aglow:**  
Short term projects based on their interest listed on our employee engagement platform
- **Global assignment across NCS Geographic Units:**  
Take on roles in regional markets and gain cross-border experience.
- **Across Singtel Group with BIG Marketplace:**  
Access to opportunities across Singtel Group's operating companies through the group-wide platform.

This will facilitate greater synergy across the company and drive greater impact for our global clients and communities through technology.

### Feature story:

### Strengthening our Global Delivery Networks to serve regional clients

We expanded our Asia Pacific footprint through a joint venture with Globe Telecom, now renamed NCS Philippines. This will strengthen our offshore delivery capabilities via our Global Delivery Networks, particularly in AI and emerging digital technologies.

Importantly, this opens more opportunities for our people in the Philippines to enhance skills, participate in regional programmes and contribute to digital transformation projects across Asia Pacific.



For communities

Learning and development

Through NCS Dojo, our corporate learning academy, we provide a platform for our people to enhance relevant competencies in a collaborative and apprenticeship-centric approach. We engage learners through multiple channels, including in-person sessions and on-demand access via our #CURIOUS eLearning platform.

Together with the Singtel Group, our annual BIG Learning Fiesta aims to make learning accessible and equip participants with skills for the evolving world of work. In 2025, the theme centred on being AI-ready and future fluent. We hosted the month-long fiesta kick off at the NCS Hub, bringing together more than 1,400 colleagues for an enriching learning experience. We also organised NCS exclusive webinars to share insights on AI-readiness and leadership and development of human skills in our tech industry.



BIG Learning Fiesta at NCS Hub

Feature story:  
Empowering our people  
in the AI-led era

As AI is reshaping our operating environment, we are committed to transforming our workforce to unlock new opportunities for our people and our business. To this end, we are equipping our workforce with AI literary and future skills to operate more effectively in an AI-driven environment.

Over 10,000 of our colleagues have completed our AI Foundation programme, with 1,000 professionals certified across major cloud platforms creating an AI-enabled workforce capable of guiding clients through complex transformations. We also signed a Memorandum of Understanding (MOU) with NUS School of Continuing and Lifelong Education (SCALE) to empower our people with future-ready skill particularly in AI and emerging technologies while fostering lifelong learning and professional growth.

During the year, we appointed an NCS Chief AI Officer and established an AI Central team that operates across our business units. This reinforces our priority to drive NCS's AI strategy and accelerate the adoption of AI-powered tools and methodologies throughout our solutions and delivery workflows.

Sunshine.AI



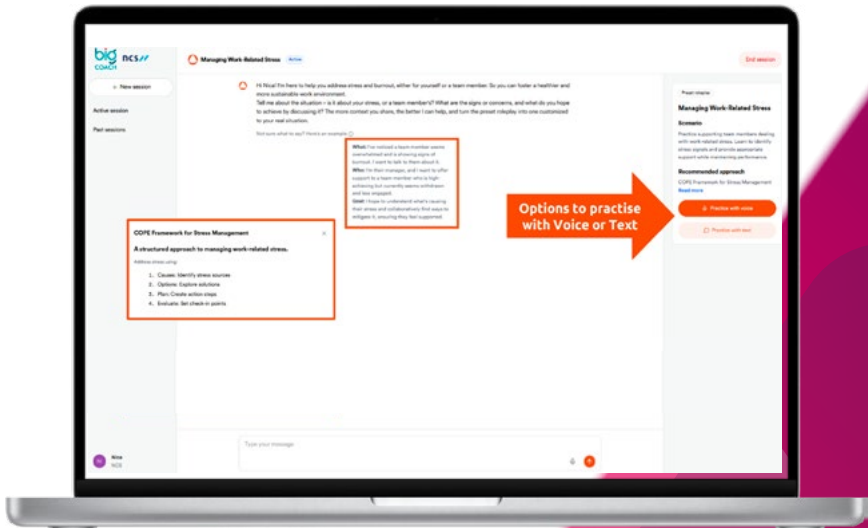
Sunshine.AI hackathon

As part of our commitment to accelerate AI adoption across delivery and operations, we have developed Sunshine.AI, an in-house AI powered tool to help our people work faster, fix problems earlier and reduce repetitive tasks. We also organised our first ever Sunshine.AI Hackathon to ideate new features or improvements that can address real work challenges that our people encounter. More than 900 NCS colleagues took part in technical workshops, gained hands-on experience with the Sunshine.AI architecture and tools to develop AI solutions that could transform our business.

BIG coach: AI-Powered coaching platform

We launched the BIG coach, Singtel Group's AI-powered coaching platform designed to help our leaders sharpen their communication and interpersonal skills.

Built around relevant NCS scenarios, the platform provides leaders with on-demand tools to prepare for difficult conversations in a safe, simulated environment, and to accelerate their development through real-time feedback and assessment.



BIG coach, AI-powered coaching platform

### AI engagements

We hosted regular AI-related engagements across our regional offices to spark meaningful conversations on AI adoption and strengthen our people's capabilities to better serve our clients.

- In Singapore**, we partnered with Singtel and Temasek to host Professor Henrik Christensen, Distinguished Professor of Computer Science at UC San Diego and inaugural Temasek Fellow, to share his insights on designing AI and robotics to create value for people.
- In China**, we held AWS Gen AI fundamental training for more than 300 colleagues.
- In Hong Kong**, we conducted sharing sessions to showcase practical coding use cases of Gen AI and how to leverage these capabilities for our clients.
- In the Philippines**, we engaged nearly 300 colleagues to explore the future of collaboration and innovation with AI through live demos of NCSgpt, our in-house AI-powered assistant.



Professor Henrik Christensen's AI workshop at NCS Hub

### Forging a more sustainable and inclusive future together

The promise of a more sustainable, AI-led digital economy requires a collective effort. To realise the full promise of artificial intelligence for the climate and our communities, we are committed to working closely with our partners across the value chain including government agencies, clients and industry partners to harness generative AI as a force for good. At NCS, we have seen this in practice. The case studies in this report highlight that outcomes were co-created, combining diverse expertise and resources to achieve our sustainability ambitions.

### Climate

As we continue to expand our Asia Pacific footprint, our regional growth strategies are linked to green value creation. We remain committed to embedding green practices into how AI and digital technology are designed, built and deployed across all our operating markets, ensuring that our expansion drives competitive advantage through resilience and resource optimisation.

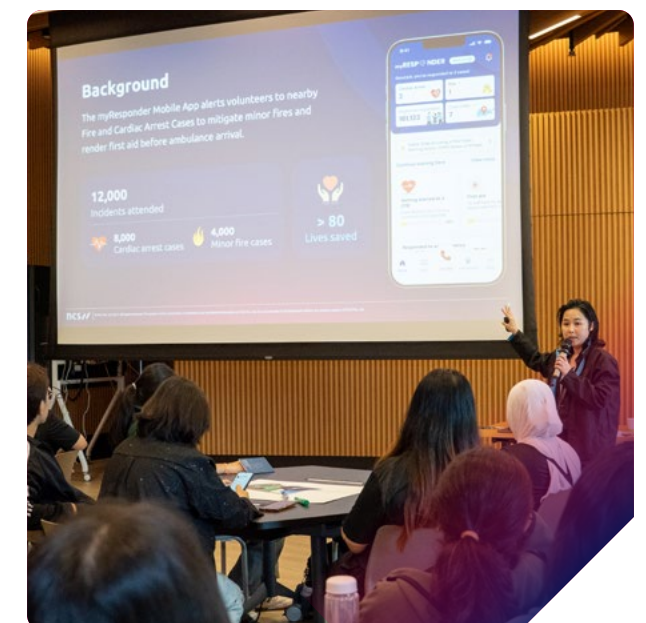


NCS Bedok Data Centre, one of the largest single-roof solar-powered data centres in Southeast Asia in 2020

### Communities

The true measure of a sustainable digital transition lies in its human impact. We remain committed to investing in digital literacy, tech mentorships, and youth innovation to ensure that the next generation is not only equipped to participate in the digital economy but is empowered to build technology that serves society and the planet.

Ultimately, sustainability at NCS is a continuous journey of innovation, learning and collective action. NCS will continue to develop capabilities and partnerships to ensure that the digital future is sustainable, equitable, and trustworthy for the clients and communities we serve.



NCS colleague mentoring youth leaders on human-centric technological solutions

# Independent Practitioners' Limited Assurance Report

To the Board of Directors of NCS Pte. Ltd.

Report on the Scope 1 and 2 Greenhouse gas emissions ("GHG emissions") of NCS Pte. Ltd. and its subsidiaries included in NCS Sustainability Progress report for the year ended 31 March 2026.

## Conclusion

We have performed a limited assurance engagement on whether the Scope 1 and 2 Greenhouse gas emissions ("GHG emissions") of NCS Pte. Ltd. and its subsidiaries ("the Group") for the year ended 31 March 2026 has been prepared in accordance with paragraphs 29(a)(i)(1), 29(a)(i)(2) and 29(a)(ii) of International Financial Reporting Standards Sustainability Disclosure Standards 2 Climate-related Disclosures ("IFRS S2").

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Scope 1 and 2 GHG emissions (as identified in the table below) are not prepared, in all material respects, in accordance with the Criteria.

| GHG emissions                          | Reporting requirements of IFRS S2 ("the Criteria") | Unit of Measurement (UoM) | Value Assured |
|----------------------------------------|----------------------------------------------------|---------------------------|---------------|
| Scope 1 GHG emissions                  | Paragraph 29(a)(i)(1) and 29(a)(ii)                | tCO <sub>2</sub> e        | 718           |
| Scope 2 GHG emissions (location based) | Paragraph 29(a)(i)(2) and 29(a)(ii)                | tCO <sub>2</sub> e        | 4,765         |
| Scope 2 GHG emissions (market based)   |                                                    | tCO <sub>2</sub> e        | 2,566         |

Our conclusion on the Scope 1 and 2 GHG emissions does not extend to any other information that accompanies or contains the Scope 1 and 2 GHG emissions and our report.

## Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and International Standard on Assurance Engagements (ISAE) 3410 issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under this standard are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the Accounting and Corporate Regulatory (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the IAASB, and Singapore Standard on Quality Management (SSQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. These standards require the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

## Other matter

The Scope 1 and 2 GHG emissions for the year ended 31 March 2025 was not subject to our limited assurance engagement and, accordingly, we did not express a conclusion, or provide any assurance on such information.

Our conclusion is not modified in respect of this matter.

## Purpose and Restriction on use

This report has been prepared for the Board of Directors of the Group for the purpose of providing an assurance conclusion on the Scope 1 and 2 GHG emissions and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Board of Directors of the Group, or for any other purpose than that for which it was prepared.

Our conclusion is not modified in respect of this matter.

## Responsibilities for the Scope 1 and 2 GHG emissions

Management of the Group is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Scope 1 and 2 GHG emissions such that they are free from material misstatement, whether due to fraud or error;
- selecting suitable criteria for preparing the Scope 1 and 2 GHG emissions and appropriately referring to or describing the criteria used;
- preparing the Scope 1 and 2 GHG emissions in accordance with the Criteria;
- preventing and detecting fraud and for identifying and ensuring that the Group complies with laws and regulations applicable to its activities; and
- supervision of other staff involved in preparation of the Scope 1 and 2 GHG emissions.

Those charged with governance are responsible for overseeing the reporting process for the Group's Scope 1 and 2 GHG Emissions.

## Inherent limitations in preparing the Scope 1 and 2 GHG emissions

Greenhouse gas quantification is subject to inherent uncertainty due to the nature of the information and the uncertainties inherent in:

- (i) the methods used for determining or estimating the appropriate amounts,
- (ii) information used to determine emissions factors and
- (iii) the values needed to combine emissions of different gases.

## Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Scope 1 and 2 GHG emissions are free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Board of Directors of the Group.

## Summary of the work we performed as the basis for our conclusion

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the Scope 1 and 2 GHG emissions that are sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the Scope 1 and 2 GHG emissions and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

Through inquiries, obtained an understanding of the Group's control environment, processes and information systems relevant to the preparation of the Scope 1 and 2 GHG emissions, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;

Performed analytical procedures to understand the year-to-year trends for Scope 1 and 2 GHG emissions; and

Traced sample of transaction from the Scope 1 and 2 GHG emissions to corresponding information in the relevant underlying sources to determine whether the relevant data elements contained in such underlying sources has been appropriately included in the Scope 1 and 2 GHG emissions.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



**KPMG LLP**  
Public Accountants and  
Chartered Accountants

**Singapore**  
15 May 2026



## Shape the future with NCS

Explore how we're shaping the future of sustainability with AI

Scan the QR code to learn more about our sustainability progress

