univers

FY2025/26 Sustainability Report

Leading the way to Net Zero

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Message from the Chairman

Artificial intelligence (AI) is entering a new era. As AI moves beyond the digital world and into the physical world, the ability to connect intelligence with real-world infrastructure will define the next generation of economic growth, energy systems, and industrial competitiveness. Univers is helping to build this future through a Physical AI platform that enables energy networks, buildings, transportation systems, and industrial operations to become more intelligent, autonomous, and sustainable.

In FY2025/26, Univers continued its strong growth trajectory, achieving a compound annual growth rate (CAGR) of 64% since 2017. Renewable energy capacity under our management increased by 28% year-on-year to exceed 1,005 GW, while helping customers avoid more than 1,013 million tonnes of carbon emissions in 2025. These achievements reflect the growing demand for intelligent infrastructure capable of delivering both operational performance and decarbonisation at scale.

This year also marked a significant milestone as Univers was recognised as a Leader in the Gartner® Magic Quadrant™ for the first time, validating our vision and execution in helping organisations digitise, optimise, and autonomously manage complex physical systems. We were further recognised through the EcoVadis Gold Medal, a CDP B rating, and validation of our net-zero targets by the Science Based Targets initiative (SBTi), reinforcing our commitment to sustainable growth and responsible innovation.

Singapore remains central to our journey. As Univers' global headquarters and innovation hub, Singapore provides the digital foundation from which we develop and scale AI-powered infrastructure solutions for the world. During the year, we advanced Singapore's energy transition through our pioneering Virtual Power Plant partnership with SP Group and enhanced public transport operations through our collaboration with SBS Transit. These initiatives demonstrate how Singapore continues to lead in building intelligent, resilient, and sustainable infrastructure while serving as a launchpad for the next generation of Physical AI.

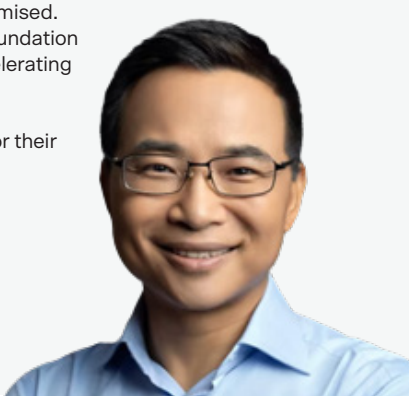
We also strengthened the foundations of our business. Univers achieved its highest-ever Great Place to Work® recognition across Asia excluding China, enhanced its cybersecurity capabilities through ISO 27001:2022 and UK Cyber Essentials Plus certifications, and continued embedding sustainability and environmental, social and governance (ESG) principles throughout its operations and supply chain.

Looking ahead, we see a tremendous opportunity to redefine how physical systems are managed and optimised. By combining advanced AI, industrial IoT, and deep domain expertise, Univers is helping build the digital foundation for the world's energy and industrial infrastructure. Together with our customers and partners, we are accelerating the transition to a future that is more intelligent, resilient, and sustainable.

On behalf of the Board and Management, I thank our employees, customers, partners, and stakeholders for their continued trust and support as we shape the future of Physical AI.

Lei Zhang,
Chairman

Zhang Lei



FY2025/26 Achievements and Highlights

Impact on Customers

1,013m tCO_2e*
Avoided emissions that we monitor

87% from FY2024

1,005 GW*
Renewable energy capacity managed

28% from FY2024

Environment

100%
Elimination of plastic foam in edge product packaging

100%
Renewable electricity maintained since 2023

Third year sustained

Social

101%**
Average training hours per employee

Strengthened sustainability capacity-building

- Net-zero workshops launched for employees
- UNGC Academy courses integrated into the global LMS

Social

Upgraded to UK Cyber Essentials Plus Certification: Demonstration of good cybersecurity practice

100%
Enrollment of Anti-Bribery and Corruption training

100%
of new vendors onboarded
Third-Party Due Diligence Policy and Sustainability Assessment Questionnaire fully implemented

* As of 31 December 2025
** 1 January 2025 to 31 March 2026 pro-rated to 12 months

Our Sustainability Memberships and Ratings

Memberships	ESG Ratings
Signatory of UNGC	**B** Highest SME score available in 2025
Signatory of 24/7 Carbon-Free Energy (24/7 CFE)	**Gold** (97th percentile) (Based on 2024 performance)[1]
As a member of the UNGC, we aim to play our part towards sustainable development. We are committed to driving progress on the United Nations 2030 Sustainable Development Goals (SDGs) and focus our efforts on SDGs which we can make meaningful contributions to – SDG 7 Affordable and Clean Energy, and SDG 13 Climate Action. Please refer to Appendix 1 for further details.	

[1] Based on 2024 performance. The 2025 EcoVadis assessment has not yet been released and will be updated in the next report.

Our Impact in Figures

At Univers, we are committed to accelerating the global transition to a low-carbon future. Leveraging AI and IoT technology, we optimise renewable energy assets, microgrids, energy storage systems, EVs, and resource efficiency in buildings for effective decarbonisation.

Emissions Avoided	Energy Transition
1,013 m tCO_2e Avoided Emissions that we **monitor**[2]	**1,005 GW** Total assets under management **930 GW** Renewables capacity (Solar, wind, hydro, geothermal) + **75 GW** Energy transition assets capacity (Storage systems,smart city, industrial parks)

Growth Metrics	Business Metrics
64% Managed Capacity (GW) CAGR 2017-2025 **19%** World's renewable energy capacity managed by Univers Based on global 2025 solar, wind, hydro and geothermal capacity of 4,995 GW (Source: IRENA Renewable Capacity Highlights 2026)	**456m** Devices connected **758** Customers served

* All figures are as of 31 December 2025.

Maximise Zero-Carbon Energy

Renewable energy sources like solar and wind are central to global decarbonisation efforts, yet their variability poses challenges for consistent energy supply. Univers' software addresses this by maximising asset performance:

- **Maximum power output** through real-time turbine performance monitoring and adjusting blade positioning based on dynamic wind conditions to maximise energy generation. For solar PV systems, our platform enhances power forecasting and manages inverter performance to ensure consistent energy production.
- **Predictive maintenance and automated fault detection** capabilities detect potential failures before they occur, reducing downtime and increasing operational efficiency.
- **Seamless grid integration,** ensuring that renewable energy output is aligned with demand and grid conditions, reducing curtailment and maximising utilisation.

Promote More Sustainable Businesses and Cities with Microgrid Solutions

By harnessing predominantly renewable energy sources, microgrids reduce reliance on fossil fuels, thereby lowering the carbon footprint of businesses and cities. Our software enables smarter microgrid management through:

- **Integration of diversified energy sources,** enabling orchestration between renewables, storage systems, and conventional backup systems.
- **Intelligent energy dispatch,** maximising the use of renewables while maintaining reliability.
- **Ensuring continuous energy supply** as our platform taps on diversified energy sources and manages periods of peak demand or disruptions.

[2] Avoided emissions are calculated based on renewable energy generation (solar, wind, hydro and geothermal) and energy storage systems managed by Univers, using assumptions on the displacement of conventional electricity generation in line with defined accounting methodologies. Refer to Appendix 4: Accounting Methods for further details.

Unlock the Full Potential of Energy Storage

Energy storage is essential to scaling renewable energy, addressing its inherent intermittency and enabling a stable and reliable supply. Our software:

- **Balances supply and demand,** storing excess renewable energy during peak generation and discharging it when needed.
- **Extends battery lifespan,** using intelligent charge/discharge optimisation to reduce wear and improve efficiency.
- **Provides critical grid services** like frequency regulation and peak shaving, enhancing grid stability and reducing reliance on fossil fuel backup power.
- **Strengthens grid resilience** by integrating with virtual power plants (VPPs) to aggregate distributed battery assets into a flexible, dispatchable energy resource.

Accelerate the EV transition

The widespread adoption of EVs is key to decarbonising transportation. Our software plays a key role in supporting the adoption of EVs and grid balancing through:

- **Smart charging algorithms** that schedule EV charging during periods of high renewable energy generation, preventing grid overloads and lowering electricity costs.
- **Vehicle-to-grid (V2G) technology** that allows EVs to discharge excess energy back to the grid to support grid stability.
- **Improving fleet efficiency,** ensuring businesses can scale EV adoption.

Enhance Asset Carbon and Resource Efficiency

Beyond energy systems, our AI-driven platform enhances carbon and resource management in assets such as transportation infrastructure and buildings, through:

- **Automated emissions tracking,** ensuring accurate measurement and analysis of emissions.
- **Optimisation of Heating, Ventilation, and Air Conditioning (HVAC), lighting, and equipment usage,** reducing energy wastage.
- **Dynamic load shifting,** adjusting energy consumption based on grid signals to lower peak demand.
- **Enhanced water and resource efficiency,** supporting sustainability efforts.

Scaling Impact for a Sustainable Future

Our software solutions are accelerating real-world decarbonisation, helping businesses, cities, and industries take meaningful climate action to transition to a low-carbon future. By maximising renewable energy adoption, enhancing energy efficiency, and stabilising the power grid, we enable measurable carbon reductions while driving economic value. As we continue to scale our impact, we remain committed to becoming the AI leader for energy, delivering the tools needed to build a more sustainable energy future.

Sustainability Statement

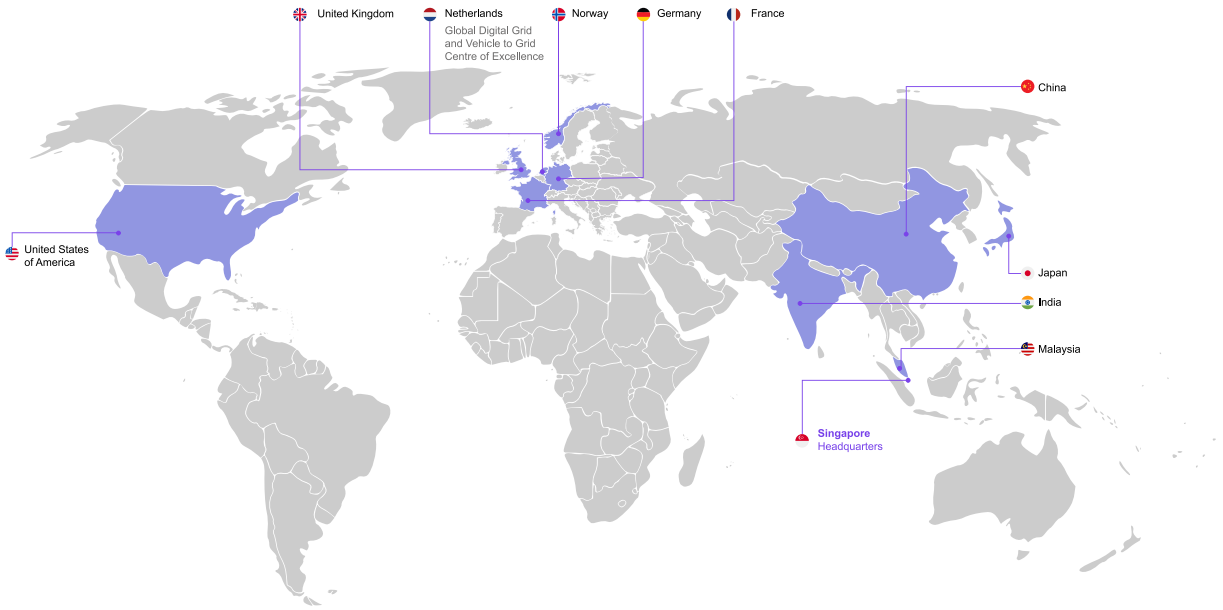
General Information

About Univers

ESRS SBM-1 Strategy, business model and value chain

Headquartered in Singapore, Univers operates one of the world's largest real-time intelligence platforms for physical infrastructure, connecting over 400 million devices and managing more than 1,000 GW of energy assets globally. Its platform combines AI, operational technology and domain expertise to help organisations manage and optimise complex physical systems across energy, building, transportation and industrial sectors.

Today, Univers operates across 11 countries with 764 employees in 22 offices[3], encompassing 25 wholly-owned entities[4] (refer to Appendix 3 for the full list of entities and countries of operation).



About Our Solutions

Univers combines deep expertise in AI, energy and operations to help organisations unlock greater value from existing infrastructure while accelerating their journey toward autonomous operations. On 17 June 2026, Univers unveiled the next generation of its industry-leading platform suite: a Platform for Physical AI that enables enterprises to manage and automate complex, mission-critical operational workflows across multiple markets. Unlike AI systems designed primarily for digital workflows, the Univers Platform for Physical AI is purpose-built for physical operations. It models the relationships between assets, energy flows, operational constraints and business objectives, enabling enterprises to deploy generative, agentic and autonomous AI with the governance, reliability and domain expertise required for high-stakes environments. The platform enables organisations to optimise and orchestrate operational activities, infrastructure performance and energy resilience in real time.

Our Key Industry Verticals

Energy and Utilities

Built Environment

Transportation and Logistics

Industrial Manufacturing

[3] As of 31 March 2026.
[4] Change in number of entities from FY2024 due to organisational restructuring in our German entities, with no material changes to their operations.

About this Report

- Basis of Preparation

ESRS 2 BP-1 General basis for preparation of the sustainability statement
ESRS 2 BP-2 Disclosures in relation to specific circumstances

This is our fourth annual Sustainability Report. This report is guided by the European Sustainability Reporting Standards (ESRS).

The report covers all Univers offices and operations worldwide, as well as the upstream and downstream value chains, for fiscal year 25/26 (1 January 2025 to 31 March 2026), unless otherwise stated. This reporting period represents a transition year, reflecting the change in our financial year-end from 31 December to 31 March. It has been prepared on a consolidated basis with our financial statements. All legal entities of Univers Holdings have been included in this report, excluding our joint ventures as we do not have direct operational control over these entities.

Univers has engaged BSI as its external assurance provider to provide independent limited assurance for its sustainability disclosures and greenhouse gas (GHG) emissions data. A copy of the Assurance Statement can be found in Appendix 5.

Please direct all comments, queries or feedback to sustainability@univers.com.

Although Univers is not currently required by law to comply with the ESRS, we recognise the importance of transparency and alignment with global reporting standards. This report has been prepared with reference to the Global Reporting Initiative (GRI) Universal Standards 2021 and Sustainability Accounting Standards Board (SASB) standard for the Software and IT services sector. This report also serves as our annual Communication on Progress in implementing the Ten Principles of the UNGC. Please refer to Appendix 1 for GRI and SASB index tables.

No material events occurring on or after 31 March 2026 up until the publication date have been included in the sustainability statement.

Sustainability Governance

ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies
ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

Sustainability matters are overseen by our Board of Directors and managed by our Sustainability Steering Committee. The Board of Directors provides non-executive oversight as the highest governance body while ensuring sustainability considerations are integrated into strategic business decision-making. They are supported by the leadership team, who shape our sustainability strategy, including assessing and managing climate-related risks and opportunities. These discussions and decisions happen through the Sustainability Steering Committee that comprises management-level executives with multi-disciplinary expertise in sustainability and related corporate functions including operations, legal, human resources, procurement, product, cybersecurity and data governance. Quarterly meetings are held to strategise and track sustainability initiatives. These plans are then executed by Sustainability Work Groups, comprising a wide range of individuals from various departments.

Board of Directors

- Provides oversight of management of sustainability and climate-related issues and decisions
- Endorses sustainability strategy and reviews sustainability and climate-related performance
- Approves selection of material topics and annual sustainability report

Top Management
Represented by Sustainability Steering Committee

- Shapes and drives sustainability strategy across corporate functions
- Identifies and addresses climate-related risks and opportunities
- Oversees sustainability reporting and disclosures
- Reports regularly to Board and facilitates effective resource allocation and collaboration

Cross-Functional Teams
Representing Sustainability Work Groups

- Act as champions for sustainability within respective departments
- Implement sustainability policies and action plans in alignment with sustainability goals
- Monitor and track progress towards targets
- Identify improvement opportunities and collaborates with external stakeholders

We do not currently integrate sustainability-related performance in our incentive schemes. However, with decarbonisation as our business, revenue is directly tied to emissions abated. Consequently, management is inherently incentivised to maximise sustainability impact, as driving business growth directly translates into greater carbon reductions.

• Sustainability Reporting Risk Management

ESRS 2 GOV-5 Risk management and internal controls over sustainability reporting

Risks with our sustainability reporting come from incomplete data and the use of estimations and assumptions where there are data gaps. To mitigate these risks, Univers uses its Ark software platform for data collection and has an appointed Sustainability Manager accountable for maintaining a consolidated data model for the group with standardised terms, formulas and methodologies in accordance with global reporting and accounting standards. We have a clear and well-established sustainability governance structure and quarterly reviews on key performance indicators (KPIs). Univers has also engaged an external auditor to provide limited assurance on selected sustainability indicators.

Due Diligence

ESRS 2 GOV-4 Statement on due diligence

Core elements of due diligence	Paragraphs in the Sustainability Statement
a. Embedding due diligence in governance, strategy and business model	Sustainability Governance
b. Engaging with affected stakeholders in all key steps of the due diligence	Stakeholder Engagement
c. Identifying and assessing adverse impacts	ESRS 2 SBM-3: Per topic
d. Taking actions to address those adverse impacts	ESRS 2 MDR-A: Per topic
e. Tracking the effectiveness of these efforts and communicating	ESRS 2 MDR-M: Per topic

Materiality Assessment

ESRS IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities
ESRS SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

A key part of our approach to sustainability is to identify and focus on the issues that are most material to Univers and its stakeholders. We engaged third-party advisors in 2022 to conduct our first materiality assessment through interviews and desktop research. This was further reviewed and assessed annually, including in FY2025/26, based on the double materiality principle and includes impacts, risks and opportunities from our operations, upstream and downstream value chain. The results confirmed that the areas identified in 2022 were still mostly material, although they have been renamed, while removing "Resource inflows, including resource use", "Water" and "Biodiversity and ecosystems". Refer to Appendix 2 for further details on our methodology.

The following sustainability topics were reviewed and validated by top management to ensure they were well integrated with our organisation's overall strategy and objectives. The assessment will be updated periodically, taking into account evolving trends, assumptions, regulatory developments, and contextual changes.

Impact material	Double material
• Equal treatment and opportunities for all • Working conditions • Management of relationships with suppliers • Resource outflows related to products and services	• Climate Change Mitigation • Energy • Corruption and Bribery • Cybersecurity • Data Governance

*ESRS sustainability matters, in no particular order

We have adopted the ESRS disclosure requirements for topics that have been identified as double material. While other topics do not meet the double materiality threshold, they remain impact material and are discussed in this report, as they reflect our broader sustainability commitments. Material impacts, risks and opportunities and their interaction with our strategy and business model are described in the sections related to each topic.

• Stakeholder Engagement

ESRS SBM-2 Interests and views of stakeholders

At Univers, we actively engage with stakeholders to gather insights on their areas of interest and build trusted relationships, which informs the continual improvement of our products and services and guides our sustainability efforts. The views of stakeholders inform our due diligence process and the materiality assessment.

Stakeholder groups were selected for engagement, and stakeholder engagement efforts were prioritised based on the level of interest, influence and potential impact of our company's activities on each group or the extent that they impact our business. By understanding how our business affects stakeholders, we can better understand their expectations and meet their needs.

To ensure effective engagement, we employ various methods such as surveys, interviews, meetings and online platforms. Our approach to stakeholder engagement is designed to be flexible and adaptable, allowing us to engage stakeholders across all levels of our operations. We view stakeholder engagement as an ongoing process and are committed to continually improve our approach.

Stakeholder Group	Channels for Engagement	Purpose
Employees	• Intranet and SharePoint • Employee open forums and surveys • SpeakUp Platform	• Communicate sustainability-related policies and knowledge • Assess employee satisfaction and address concerns, complaints or grievances
Customers	• Company website • Customer surveys • SpeakUp Platform • Reports and Resources	• Communicate progress and inspire confidence in our corporate governance • Assess satisfaction and gather feedback

Suppliers	• Supplier onboarding • Supplier Assessment Questionnaire • SpeakUp Platform • Supplier Code of Conduct	• Communicate sustainability-related policies and knowledge • Address concerns, complaints or grievances
Investors	• Company website • Reports and resources	• Communicate sustainability-related policies and progress • Build shareholder trust and confidence
Regulators (including government bodies)	• Regulatory registrations and reporting	• Communicate regulatory compliance • Keep abreast of new regulations and requirements
Media	• Company website and press releases • Social media	• Raise awareness of our products, services and sustainability progress • Shape industry perspectives and contribute thought leadership

Environment

As a decarbonisation solutions provider, climate change mitigation is inherently intertwined with Univers' business model and the value delivered to customers through data-driven and energy optimisation solutions. We monitor material activities across the value chain that give rise to environmental impacts, risks and opportunities, particularly in relation to GHG emissions and the management of resources and waste. We actively manage our energy consumption and GHG emissions, the transition to a low-carbon economy, as well the improvement of circularity across the lifecycle of the hardware products within our offerings.

E1 Climate Change

At Univers, climate change considerations are integral to our strategy and business model, given our potential exposure to both climate-related risks and opportunities across the value chain. Our approach to climate change is guided by a defined transition plan aligned with the goals of the Paris Agreement to limit global warming to 1.5°C. The transition plan is supported by established policies, targets, and the allocation of resources to drive implementation. This includes the management and monitoring of energy consumption, as well as the measurement and disclosure of Scope 1, 2 and 3 GHG emissions to track performance against our established climate commitments. At the same time, climate-related physical and transition risks, alongside emerging opportunities, are identified, assessed and managed on an ongoing basis, ensuring that climate considerations are integrated into our decision-making and long-term planning.

Climate Change Mitigation

Based on the materiality assessment, Univers has identified Climate Change Mitigation as a material topic under ESRS E1 Climate Change. The following disclosure requirements are not included in this report as they were assessed to be either not material to Univers' business activities or confidential in nature: ESRS E1-7 GHG removals and GHG mitigation projects financed through carbon credits, and ESRS E1-8 Internal carbon pricing. We remain committed to ongoing monitoring and will reassess their materiality as part of our annual review process to ensure that our reporting continues to reflect stakeholder expectations.

- Impacts, Risks and Opportunities

ESRS E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

Since 2023, Univers has identified and assessed our climate-related risks, opportunities and respective financial implications in line with the Task Force on Climate-Related Financial Disclosures (TCFD) framework. The scope of our climate risk and opportunity identification and assessment covers the full value chain, including our own operations, upstream supply chain and downstream customers.

Material Climate-related Risks

Climate-related Risk Type	Climate-related Risks	Risk Description	Financial Implications
Physical risk	Extreme heat 	While direct physical risks to Univers' own operations are limited overall due to our software-based and asset-light operating model, heat-related impacts may still increase cooling and electricity demand in offices and the digital infrastructure on which we rely. Exposure also arises indirectly across the value chain, where extreme heat could disrupt supplier operations, affect workforce productivity, delay delivery of hardware components used to support our solutions, and impair customer operations.	Increased operating costs
Transition risk	Increased pricing of GHG emissions 	Tightening of carbon pricing mechanisms and broader policy developments may increase electricity and utility costs for our offices, as well as potential cost pass-through from cloud and other upstream service providers whose operations are energy-intensive.	Increased operating costs

Material Climate-related Opportunities

Opportunity Type	Risk Description	Financial Implications
Development of climate mitigation solutions 	As policy, regulations and customer expectations increasingly favour decarbonisation in the transition to low-carbon economy, demand for digital solutions that optimise energy performance, manage renewable assets, support battery storage, and monitor carbon emissions is expected to grow.	Increased revenue through new solutions to climate mitigation needs
Access to new markets 	Increasing investor demand for sustainable and taxonomy-aligned activities may improve access to financing and support stronger capital positioning, particularly where Univers' data-driven solutions contribute to climate change mitigation outcomes.	Increased diversification of financial assets (e.g. green bonds and infrastructure)
Move to more efficient buildings and adopt energy efficiency measures 	Our commitment to science-based targets and the continued transition towards energy- and resource-efficient office buildings can help reduce indirect operating costs over time, particularly through lower electricity consumption and improved efficiency.	Reduced operating costs through efficiency gains

Univers' Climate Resilience and Scenario Analysis

In FY2025/26, we enhanced our methodology to qualitatively and quantitatively assess the financial implications of material climate-related risks and opportunities across the entire value chain, taking into account current and anticipated effects on financial position, financial performance and cash flows over the short, medium and long term, and how these risks and opportunities have been factored into our financial planning. The scenario analysis was conducted using the Network for Greening the Financial System (NGFS) Nationally Determined Contributions (NDCs) scenario which predicts above 2.6 C warming, and the NGFS Net Zero 2050 scenario which aims to limit global warming to 1.5 C.

Overall, the analysis results indicated that Univers' strategy and business model remain resilient under the scenarios assessed, supported by our asset-light, software-led model, limited direct physical exposure, and strategic alignment with the transition to a low-carbon economy.

Climate-related Risk Type	Climate-related Risks	Risk Description
Physical risk	Extreme heat and heatwave	Supported by the relatively limited physical intensity of own operations, the flexibility of remote working arrangements, and continued efforts to strengthen monitoring of upstream and downstream activities that may be affected by acute climate events.
Transition risk	Increased pricing of GHG emissions	Reduce exposure to higher energy costs over time, including energy efficiency initiatives, transition to green-certified office spaces, renewable electricity procurement, and the implementation of the Sustainable Procurement Policy to guide lower-emissions purchasing decisions.

Impacts, Risks and Opportunities Management

ESRS E1-1 Transition plan for climate change mitigation
ESRS E1-2 Policies related to climate change mitigation
ESRS E1-3 Actions and resources in relation to climate change policies
ESRS E1-4 Targets related to climate change mitigation and adaptation

Climate-related Transition Plan

Univers is leading the way in climate transition with our science-based net-zero targets that are fully aligned with the SBTi's 1.5°C pathway. Our approach climate change mitigation is anchored in a science-based transition plan, aligned with our commitment to achieve net-zero GHG emissions across the value chain by 2040, supported by validated near- and long-term targets covering Scopes 1, 2 and 3 GHG emissions. These are reflected in the following science-based net-zero targets that were validated by the SBTi in 2025:

- **Overall net-zero target: Univers commits to reach net-zero greenhouse gas emissions across the value chain by 2040.**
- **Near-term science-based targets:**
  - Univers commits to reduce absolute scope 1 GHG emissions 42% by 2030 from a 2023 base year.
  - Univers also commits to continue active annual sourcing of 100% renewable electricity through 2030.
  - Univers further commits to reduce scope 3 GHG emissions 51.6% per million USD value added by 2030 from a 2023 base year.
- **Long-term science-based targets:**
  - Univers commits to reduce absolute scope 1 and 2 GHG emissions 90% by 2040 from a 2023 base year.
  - Univers also commits to reduce scope 3 GHG emissions 97% per million USD value added by 2040 from a 2023 base year.

In line with the SBTi Net-Zero Standard, we will prioritise direct emissions reductions and all residual emissions will be neutralised (if applicable) in line with SBTi criteria before achieving net-zero emissions. This transition is supported by a combination of policies, actions and resource allocation that target emission reductions across the value chain, including sustainable procurement practices to manage upstream emissions, proactive transition to green-certified office spaces and energy-efficient operations, and the integration of low-carbon considerations into business travel. We will continue to use renewable energy where possible and improve our operational and value chain efficiency.

These decarbonisation efforts are further reinforced by our business model, which is primarily software-based with a minimal operational footprint and limited reliance on hardware, resulting in low potential for locked-in emissions. Any hardware installations are typically one-time implementations to support software deployment. Through this model, our solutions enable customers to optimise energy systems and reduce emissions using actionable decarbonisation data. Our Energy Operating System (EnOS™)system connects on-the-ground operational technology and in-the-cloud intelligence, integrating energy assets, devices and operations for decarbonisation management and directly contributes to climate change mitigation.

We have assessed our business activities in relation to the European Union (EU) Taxonomy and identified them as Taxonomy-eligible belonging to **Activity 8.2 Data-driven solutions for GHG emissions reductions and Activity 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings).** This indicates Univers' significant contribution to enabling the green transition, particularly in decarbonisation.

EU Taxonomy KPIs	Revenue (USD)	CAPEX (USD)	OPEX (USD)
Taxonomy-eligible and aligned (%)			
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	-	-	-
Taxonomy-eligible but not aligned (%)			
8.2 Data-driven solutions for GHG emissions reductions	91%	97%	95%
Taxonomy Non-Eligible Activities (%)	9%	3%	5%
Total	**100%**	**100%**	**100%**

The economic activities make a substantial contribution to the climate change mitigation environmental objective, comply with the "Do No Significant Harm" criteria and meet the minimum social safeguards. We adhere to the principles of the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. The company's guidelines are outlined in our Code of Conduct and Supplier Code of Conduct, and we are aligned with the Minimum Safeguards concerning Human Rights and Labour Rights. In FY2025/26, there were no breaches of our business conduct principles.

As of FY2025/26, we have not assessed our Taxonomy-eligible Activity 8.2 as aligned due to difficulties in documenting the GHG emission reductions with third-party verification and fully meeting the technical screening criteria. We recognise that the EU Taxonomy is still evolving and will continue to review our eligibility and alignment reporting as it develops, and our reporting matures.

Revenue/ turnover	Revenue is calculated as the proportion of revenue from eligible activities (numerator) of total revenue (denominator) as reported in our consolidated financial statements.
CAPEX	Proportion of CAPEX relating to assets and/or processes that are associated with Taxonomy-eligible economic activities (numerator) of total CapEx (denominator). Total CAPEX equals the additions in FY2024 to property, plant and equipment and additions to intangible assets and leases. Any depreciation, amortisation, re-measurements, fair value changes and additions for leases that do not lead to the recognition of a right-of-use asset are not part of the CAPEX.
OPEX	Proportion of OPEX associated with Taxonomy-eligible activities (numerator) of total OPEX according to the EU Taxonomy Regulation definition. OPEX refers to directly incurred, non-capitalised cost relating to research and development, training and human resource needs for day-to-day servicing of assets in FY2024.

The financial information used to calculate the metrics was gathered from Univers' accounting system and FY2025/26 consolidated financial statements.

- Metrics and Targets

Energy Consumption

ESRS E1-5 Energy consumption and mix

Energy consumption within the Group relates solely to own operations under operational control, comprising leased office spaces used by wholly-owned entities. These office-based operations are not energy-intensive and primarily rely on purchased electricity as the main source of energy consumption. The Group does not consume purchased heating, steam, or cooling as part of its operations.

During the reporting period, the Group reviewed its organisational boundary in line with the operational control approach applied for consolidating GHG emissions. As a result of this review, Univers (Nantes) SAS, Univers AS, Univers (San Diego) Inc, and Univers Digital (India) Private Limited were determined to be outside the operational control boundary and are therefore excluded from the reporting perimeter applied for Scope 1 and Scope 2 emissions. Consistent with ESRS E1-5 requirements, the energy consumption associated with these entities is excluded from the Group's reported energy consumption data.

Following a review of FY2024 energy data, the Group identified updates to its approach to estimating electricity consumption to ensure greater methodological consistency. During FY2025/26, a revised estimation methodology was implemented for offices where complete actual electricity consumption data is not available. Where actual consumption data is available but does not cover the full reporting period, electricity consumption is extrapolated on a pro-rated basis to reflect the entire reporting period. For offices where consumption data is unavailable, electricity consumption is estimated using a consistent building energy intensity factor, applied to the office floor area for the full reporting period. These refinements have enhanced the accuracy, completeness, and consistency of the reported energy data. In addition, a higher proportion of entities reported actual electricity consumption data in FY2025/26 compared to FY2024, further strengthening overall data quality.

In FY2024, our total energy consumption has been restated to 1,113 MWh (an increase of 11% from 999 MWh previously reported). In line with our near-term science-based target to maintain 100% renewable electricity sourcing, Energy Attribute Certificates (EACs) have been purchased to cover non-renewable electricity consumption in our own operations since FY2024.

Energy Consumption	Unit	FY2024[5]	2025 (12-month normalised)[6]	FY2025/26[7]
Total Energy Consumption	MWh	**1,113**	**1,246**	**1,557**
Purchased Non-Renewable Grid Electricity	MWh	921	1,227	1,533
Total Energy Consumption from Fossil Sources	MWh	921	1,227	1,533
Purchased Renewable Energy[8]	MWh	192	19	24
Self-generated Renewable Energy	MWh	-	-	-
Total Energy Consumption from Renewable Sources (includes EACs)[9]	MWh	**1,265**	**1,248**	**1,560**
Total use of Renewable Energy	%	**114[10]**	**100**	**100**

GHG Emissions

ESRS E1-6 Gross Scopes 1,2 and 3 and Total GHG emissions

In FY2025/26, the Group's Scope 1 GHG emissions were primarily attributable to a non-recurring, regulatory-driven operational event. This arose from a mandatory fire safety update at the Group's primary server room in the Zhangjiang office, where a large-capacity fire suppression system reached its statutory end-of-life and required full replacement of fire suppressants. The replacement resulted in 178 tCO_2e of fugitive Scope 1 emissions. As this was a critical and non-discretionary compliance requirement to maintain fire safety standards and protect core digital infrastructure, the resulting emissions are not representative of the Group's ongoing operational emissions profile. Our Scope 1 emissions remain immaterial overall, accounting for approximately 2% of the Group's total GHG inventory.

The Group continues to source 100% of its electricity from renewable energy, resulting in zero absolute Scope 2 market-based emissions. Our Scope 2 location-based emissions, normalised to a 12-month equivalent, increased slightly by 5% from FY2024 (restated to reflect updated energy consumption data).

In line with the review of our organisational boundary, under the operational control approach, the GHG emissions associated with energy consumption at Univers (Nantes) SAS, Univers AS, Univers (San Diego) Inc, and Univers Digital (India) Private Limited have been reclassified from Scope 2 to Scope 3 Category 15 (Investments). This reclassification does not reflect a change in underlying energy use, but rather a change in consolidation approach under the operational control boundary. In addition, methodological updates were applied to Scope 3 Category 6 (Business travel) and Category 7 (Employee commuting). These changes have been reflected through restatements for GHG emissions in FY2024.

Our FY2025/26 Scope 3 emissions, when normalised to a 12-month equivalent, decreased by 12% compared to FY2024 (restated). This reduction was primarily driven by lower emissions from purchased goods and services, reflecting a decline in procurement activity over the period.

Following changes in organisational boundary and methodological updates to Scope 3 Categories 6 and 7, the Group is currently recalculating its FY2023 base year emissions and will disclose the updated figures in the next reporting cycle. In line with SBTi requirements, targets will be recalculated where base year emissions within the defined target boundary change by 5% or more. Accordingly, in the next reporting cycle, progress will be tracked and reported against the revised FY2023 base year emissions once finalised, including any corresponding updates to targets where required.

[5] Energy consumption has been restated for FY2024 due to (1) exclusion of Univers (Nantes) SAS, Univers AS, Univers (San Diego) Inc, and Univers Digital (India) Private Limited from energy reporting perimeter; and (2) revised electricity consumption estimation methodology.
[6] Energy consumption of full FY2025/26 normalised to a 12-month equivalent to support year-on-year comparability.
[7] Energy consumption covering the full 15-month reporting period (1 January 2025 to 31 March 2026).
[8] Purchased renewable energy refers to renewable energy purchased directly from suppliers.
[9] Total energy consumption from renewable sources includes purchased renewable energy and purchase of EACs.
[10] Following the restatement of FY2024 energy consumption, additional EAC procurement was undertaken to ensure that 100% of electricity consumption is matched with renewable energy sourcing.

Further details on methodologies, key assumptions, and emission factors are provided in Appendix 4: Accounting Methods.

GHG Emissions	Unit	FY2024[11]	2025 (12-month normalised)[12]	FY2025/26[13]
Scope 1				
Scope 1	tCO_2e	-	142	178
Scope 2				
Location-based scope 2 emissions	tCO_2e	537	562	702
Market-based scope 2 emissions	tCO_2e	-	-	-
Scope 3				
Total Scope 3	tCO_2e	**7,887**	**6,945**	**8,682**
Cat 1: Purchased goods and services	tCO_2e	5,708	4,581	5,727
Cat 2: Capital Goods	tCO_2e	49	26	32
Cat 3: Fuel and energy-related activities	tCO_2e	21	83	103
Cat 4: Upstream transportation and distribution	tCO_2e	29[14]	9	12
Cat 5: Waste generated in operations	tCO_2e	1	0.5	0.6
Cat 6: Business travel	tCO_2e	1,210	1,404	1,755
Cat 7: Employee commuting	tCO_2e	12	11	14
Cat 8: Upstream leased assets	tCO_2e	37	-	-
Cat 11: Use of sold products	tCO_2e	810	810	1,013[15]
Cat 15: Investments	tCO_2e	10	20	25
GHG Emissions				
Total Location-based	tCO_2e	**8,424**	**7,649**	**9,562**
Total Market-based	tCO_2e	**7,887**	**7,087**	**8,860**

[11] GHG emissions have been restated for FY2024 due to (1) the exclusion of Univers (Nantes) SAS, Univers AS, Univers (San Diego) Inc., and Univers Digital (India) Private Limited from the operational control boundary, and (2) revisions to the calculation methodology.
[12] GHG emissions of full FY2025/26 normalised to a 12-month equivalent to support year-on-year comparability.
[13] GHG emissions covering the full 15-month reporting period (1 January 2025 to 31 March 2026).
[14] Scope 3 Category 9 was reported together with Category 4 in FY2024 as transportation-related purchases from suppliers and customers could not be accurately apportioned.
[15] Scope 3 Category 11 emissions are estimated for FY2025/26 based on FY2024 data, extrapolated over a 15-month period, due to legacy system limitations which resulted in unavailability of data on hardware products sold.

E5 Circular Economy and Resource Use

At Univers, our approach to circular economy and resource use reflects the outcomes of our latest materiality assessment, where the focus of this topic has shifted from operational waste management and resource inflows to the circularity of our products. This refinement recognises the nature of our business model, where activities are primarily office-based and generate minimal direct waste.

Given that our sold hardware products are manufactured by Original Equipment Manufacturer (OEM) suppliers, we have limited influence over the material composition of products and upstream resource inputs. In addition, current customer expectations and regulatory requirements do not place significant emphasis on the use of renewable or recycled materials in our products. As such, attention is effectively directed towards areas where we can drive more meaningful outcomes, particularly in improving recyclability of our product packaging.

Resource Outflows Related to Products and Services

Based on the materiality assessment, Univers has identified Resource Outflows related to products and services as a material topic under E5 Circular Economy and Resource Use. The following disclosure requirements are not included in this report as they were assessed to be either not material to Univers' business activities or confidential in nature: ESRS E5-4 Resource inflows, and ESRS E5-6 Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities. We remain committed to ongoing monitoring and will reassess their materiality as part of our annual review process to ensure that our reporting continues to reflect stakeholder expectations.

• Impacts, Risks and Opportunities

The Group's operational activities generate limited direct waste, as its business model is primarily software-driven and office-based, with waste largely confined to routine office activities such as paper, packaging, food waste and general recyclables.

Rather, the environmental impacts across our value chain are indirect, arising from the sourcing, use and disposal of electrical and electronic equipment (EEE) supporting digital solutions. These include Univers-branded edge devices (e.g. Data Transfer Units [DTUs], High Performance Units [HPUs]) and Edge Sensor Gateways manufactured by OEM suppliers, as well as third-party edge devices and EV charging stations from trusted manufacturers. These products generate actual and potential environmental impacts across their lifecycle, during upstream production (e.g. resource extraction, energy use and associated emissions) and downstream end-of-life treatment, where inadequate recycling or improper disposal may result in pollution and hazardous material leakage. As these impacts occur largely outside our direct operational control, their extent is influenced by supplier manufacturing practices, product design choices and customer behaviour in managing end-of-life disposal and recycling.

Additionally, the external environment is evolving, particularly with increasing regulatory focus on EEE, including extended producer responsibility (EPR) and e-waste frameworks in our key markets. These developments may increase our obligations relating to product reporting, take-back schemes and responsible disposal. At the same time, limited visibility over upstream manufacturing processes and downstream waste treatment may constrain our ability to fully assess and manage lifecycle impacts, which could lead to regulatory non-compliance, reputational exposure, and increased costs associated with compliance and risk mitigation.

However, we see opportunities in improving circularity across our product value chain. We have strengthened efforts in improving product design to help reduce lifecycle impacts, such as enhancing recyclability and reducing packaging waste, together with deeper supplier engagement on environmental standards and the exploration of take-back solutions. These actions also support our alignment with emerging regulatory and customer expectations, while enhancing the sustainability profile of our solutions.

• Impacts, Risks and Opportunities management

ESRS E5-1 Policies related to resource use and circular economy
ESRS E5-2 Actions and resources related to resource use and circular economy

We have identified material circular economy-related impacts, risks and opportunities through internal data collection, supplier assessments and regulatory monitoring across key markets. Consideration is given to evolving regulatory requirements, including packaging and electronic waste obligations, as well as stakeholder expectations related to product sustainability and recyclability. Regular engagement with relevant stakeholders, including internal functions (e.g. Edge and product teams) and external partners such as OEM suppliers, supports the identification, management and ongoing

monitoring of relevant risks, opportunities and impacts.

The Group implemented a set of targeted actions focused on improving product and packaging recyclability and ensuring regulatory compliance. This includes maintaining compliance with EU CE, Restriction of Hazardous Substances (RoHS) and WEEE requirements, and collaborating with OEM suppliers and manufacturers on packaging design improvements. As products are manufactured by third-party OEM suppliers, we focus on influencing upstream practices, including increasing the proportion of recyclable content and eliminating plastic from packaging. These actions contribute to reducing waste generation at source and improving material recovery, in line with the waste hierarchy.

Supplier engagement forms a critical component of our approach, with ongoing monitoring of supplier environmental practices and certifications. This supports improved visibility over upstream impacts and enables the integration of circular design considerations into procurement and product development processes.

These actions are embedded within existing operational processes and overseen by relevant business functions, with performance tracked through internal monitoring and governance structures.

• Metrics and Targets

ESRS E5-3 Targets related to resource use and circular economy
ESRS E5-5 Resource outflows

At Univers, we focus our resource outflows strategy on improving the recyclability of products and packaging, recognising this as a key lever to reduce lifecycle waste and support circularity across the value chain. We have established targets to increase the recyclability of materials used and minimise the use of plastic in product packaging, in line with the waste hierarchy, particularly waste prevention and recycling.

A core target is to use recyclable content in product packaging, supporting circular design principles and enabling more effective material recovery at end-of-life. We are committed to ongoing efforts to further improve performance towards the target. Complementing this, the Group has successfully eliminated single-use plastic from our product packaging and transitioned to fully recyclable cardboard packaging since 2024, which contributes to minimising non-recyclable waste and improving the overall recyclability of packaging materials.

All Univers products exceed the minimum recycling and recovery targets set by the Waste Electrical and Electronic Equipment (WEEE) Directive. We also expect our manufacturing suppliers to implement ISO 14001-certified environmental management systems. We are fully compliant with hazardous substance regulations in multiple jurisdictions and EU's Conformité Européene (CE) Mark requirements.

These targets are supported through continuous engagement with OEM suppliers and manufacturers to ensure packaging materials meet recyclability requirements, as well as internal controls to monitor compliance with packaging standards. Progress is tracked through internal performance monitoring processes and reviewed quarterly by the Sustainability Steering Committee. All targets contribute to circular economy objectives, particularly improving product and packaging design for recyclability and reducing waste leakage at end-of-life.

Social

At Univers, we recognise that our people and the end-users of our solutions are central to delivering sustainable value and long-term organisational resilience. Our approach to social responsibility is grounded in a commitment to fostering a safe, inclusive and supportive working environment, while ensuring that our products and services are delivered responsibly to our customers. Through these focus areas, we aim to create a positive and inclusive workplace, protect the wellbeing of our workforce, and uphold responsible practices across our broader ecosystem of users and stakeholders.

S1 Own Workforce

At Univers, nurturing and empowering our people has always been a key priority. We are committed to providing meaningful work and growth opportunities through employee engagement and development initiatives. By fostering an inclusive culture where everyone feels respected, we empower our employees to succeed. Additionally, we prioritise their health, safety, and well-being, ensuring a supportive and conducive work environment.

Our workforce strategy is deeply connected to our business model and sustainability commitments. We recognise that our operations directly influence the working conditions, career development, and overall wellbeing of our people. Whether through fair employment and remuneration, training and development, or workplace safety, our actions have a tangible impact on employees and non-employees alike. For this reason, our disclosures encompass all categories of individuals who could be materially impacted by our operations, including full-time and part-time employees, contract staff, interns, and outsourced personnel engaged through third-party providers.

Based on the materiality assessment, Univers has identified Working Conditions and Equal Treatment and Opportunities for all as material topics under ESRS S1 – Own Workforce The following disclosure requirements are not included in this report as they were assessed to be either not material to Univers' business activities or confidential in nature: ESRS S1-8 Collective bargaining coverage and social dialogue, ESRS S1-11 Social protection, ESRS S1-12 Persons with disabilities, and ESRS S1-16 Remuneration metrics. These disclosure requirements have been assessed to have limited impact on Univers' workforce and stakeholders. However, we remain committed to ongoing monitoring and will reassess their materiality as part of our annual review process to ensure that our reporting continues to reflect evolving workforce impacts and stakeholder expectations.

Employment

- Impacts, Risks and Opportunities

The risks and opportunities arising from our workforce dependencies are closely linked to our operational model and sustainability strategy. Key risks include potential disruption from global labour market shifts, evolving regulatory requirements, and reputational exposure if we or our suppliers fail to uphold expected labour and ethical standards.

Since the inception of Univers Group, there have been no reported incidents relating to labour or human rights violations within our operations. Given that our activities are primarily office-based and conducted in jurisdictions with established labour protections, our direct exposure to risks such as forced labour and child labour is considerably low. We have also assessed that the inherent risk of human rights violations across our operations and value chain remains low due to the nature of our business activities.

Nevertheless, there are potential risks relating to discrimination and broader human rights considerations. These include the risk of workplace discrimination or unequal treatment based on protected characteristics, as well as harassment or exclusion, which could impact employee wellbeing, morale, and retention. In addition, there remains indirect exposure to human rights risks within our supply chain, where suppliers may operate in different regulatory environments or have varying levels of maturity in labour and human rights practices. Failure to adequately manage these risks could result in regulatory non-compliance, reputational damage, and diminished stakeholder trust.

Conversely, maintaining strong labour practices and reinforcing our commitment to non-discrimination and human rights provides opportunities to strengthen employee engagement, support an inclusive workplace culture, and enhance our reputation as a responsible employer and sustainable organisation.

Impacts, Risks and Opportunities

ESRS S1-1 Policies related to own workforce
ESRS S1-2 Processes for engaging with own workforce and workers' representatives about impacts
ESRS S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns
ESRS S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
ESRS S1-10 Adequate Wages

At Univers, we remain committed to fostering growth, development, and collaboration in the workplace. Employee satisfaction and retention have been identified as key priorities for FY25/26, and we have taken deliberate steps to strengthen engagement across our workforce.

Across our global operations, Univers upholds strict standards of labour practices, as well as the principles set out in the UN Universal Declaration of Human Rights and the International Labour Organisation. As a testament to our commitment, we are a signatory to the UN Global Compact Guiding Principles on Business and Human Rights. In FY25/26, 100% of our employees received wages above the statutory minimum wage in the countries where they operate, ensuring fair and adequate compensation across all jurisdictions.

In line with our commitment to human rights, we also maintain policies and practices that promote equal opportunity, non-discrimination, and fair treatment across our workforce. These include fair and merit-based hiring and promotion practices, adherence to equal pay principles, and a zero-tolerance approach to workplace harassment and discriminatory behaviour. We also reinforce a transparent and accountable culture through Univers' SpeakUp whistleblowing platform, which provides employees with a safe, anonymous, and confidential channel to report concerns without fear of reprisal. Policies and practices are periodically reviewed to ensure continued alignment with regulatory requirements and organisational expectations.

We maintain a zero-tolerance policy towards child labour and forced labour, extending this principle beyond our own workforce to our suppliers and partners. Expectations of our suppliers are detailed in a separate Supplier Code of Conduct that includes provisions to address labour conditions in line with international labour standards, and all new vendors, suppliers, and third parties are mandated to acknowledge their compliance with it during onboarding. Our supplier engagement processes ensure that our value chain reflects the same commitment to ethical labour practices, thereby mitigating risks across our operations and supply chain.

At Univers, we do employ outsourced employees. In order to safeguard their rights and wellbeing, we ensure that they are hired through reputable agencies that adhere to relevant employment legislation. Furthermore, we regularly review our policies to ensure alignment with applicable employment laws and international standards. Together with the implementation of our Supplier Code of Conduct, we have processes in place to mitigate risks associated with labour and human rights violations in our value chain. Please refer to the Management of Supplier Relationship section for the implementation of our supplier engagement process and performance.

This year, we are proud to announce that we achieved our highest Great Place to Work score in the last four years, alongside our strongest survey participation rate to date. This milestone is a testament to our commitment, engagement, and shared belief in our Mission to be a Global Leader in AI for Energy. While we are proud of this progress, we recognise there are areas for improvement. The feedback highlighted opportunities for growth, and the leadership team remains committed to listening from the ground up, and will continue engaging teams across the organisation to better understand employees' needs and ideas.

Metrics and Targets

ESRS S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
ESRS S1-17 Incidents, complaints and severe human rights impacts

In FY2025/26, there were zero reported incidents of discrimination, including harassment, on the grounds of gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination involving internal and/or external stakeholders across operations. In addition, there were zero severe human rights incidents connected to our workforce in the reporting period.

While no incidents were identified, risks relating to discrimination and broader human rights considerations remain inherent. Based on the nature of our office-based operations and existing policies and practices, these risks are assessed to be low. We will continue to monitor these risks through our established governance processes and employee feedback channels.

Looking ahead, we aim to maintain zero incidents of discrimination and will continue to monitor our performance closely to achieve this target, reinforcing our commitment to a fair, inclusive, and respectful workplace.

Diversity and Inclusion

Impacts, Risks and Opportunities

The software services industry is typically male-dominated, which creates inherent risks of limited diversity and inclusivity if not actively managed. Such imbalances may lead to unequal opportunities, biased decision-making, and potential discrimination risks, which can negatively affect employee wellbeing, cohesion, and innovation.

Beyond gender representation, there are broader risks related to unconscious bias, unequal access to development opportunities, and inconsistent application of fair employment practices across geographies. Failure to address these risks may result in reduced employee engagement, reputational exposure, and challenges in attracting and retaining diverse talent.

At the same time, fostering diversity, equity, and inclusion presents a key opportunity to strengthen organisational performance by enhancing collaboration, enabling a wider range of perspectives, and supporting a fair and respectful workplace environment.

In response, Univers has implemented measures to promote equal opportunity, non-discrimination, and fair treatment across the employee lifecycle, including strengthening recruitment practices, raising awareness through training, and embedding inclusive principles within our governance frameworks and organisational culture.

Impacts, Risks and Opportunities Management

ESRS S1-1 Policies related to own workforce

At Univers, we recognise diversity in all its forms, with gender as a key dimension alongside cultural background, age, nationality, and diversity of thought. We prioritise equal opportunities for all candidates and uphold the “equal pay for equal work” principle. We are dedicated to ensuring that our hiring and recruitment processes remain unbiased with a focus on merit-based selection. In line with this commitment, in FY2025/26, the HR department reviewed these processes to ensure that no discriminatory information is requested at any stage. Training materials on diversity and inclusion are also made available through our LMS, reinforcing awareness and accountability across the workforce. These measures contribute to building a more diverse and inclusive organisation, which in turn enhances employee cohesion, wellbeing, and resilience. Our zero-tolerance approach to discrimination ensures that everyone is treated fairly and respectfully.

While Univers does not maintain standalone diversity policies, our approach to talent management and workplace culture is embedded within the Employee Handbook and Code of Conduct, both of which are accessible to all employees. The handbook includes country-specific addenda to address local regulations and practices, ensuring that our commitment to fairness and inclusivity is consistently applied across all geographies.

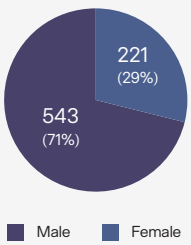
Metrics and Targets

Our Employees

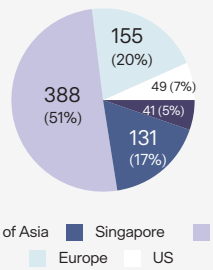
ESRS S1-6 Characteristics of the undertaking’s employees
ESRS S1-7 Characteristics of non-employees in the undertaking’s own workforce
ESRS S1-9 Diversity metrics

As of 31 March 2026, we were supported by a total of 764[16] employees, a 4.3% reduction from FY2024. In addition, we engaged the services of 518 workers classified as outsourced hires and interns.

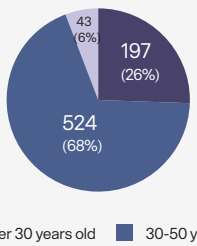
Total Employees by Gender



Total Employees by Region

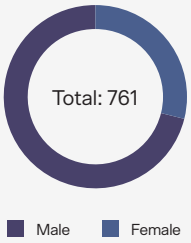


Total Employees by Age Group

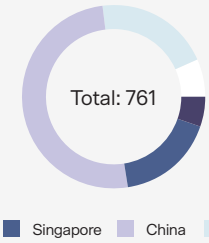


[16] This includes all entities wholly owned by Univers Holdings Ltd. Please refer to Appendix 3: Univers’ Global Operations for the list of entities.

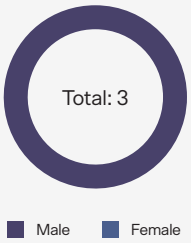
Number of Full-time Employees by Gender



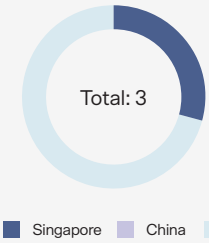
Total Full-time Employees by Region



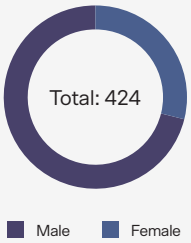
Number of Part-time Employees by Gender



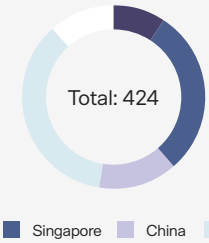
Number of Part-time Employees by Region



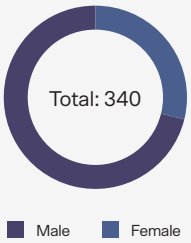
Number of Permanent Employees by Gender



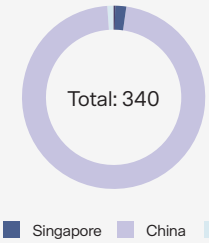
Number of Permanent Employees by Region



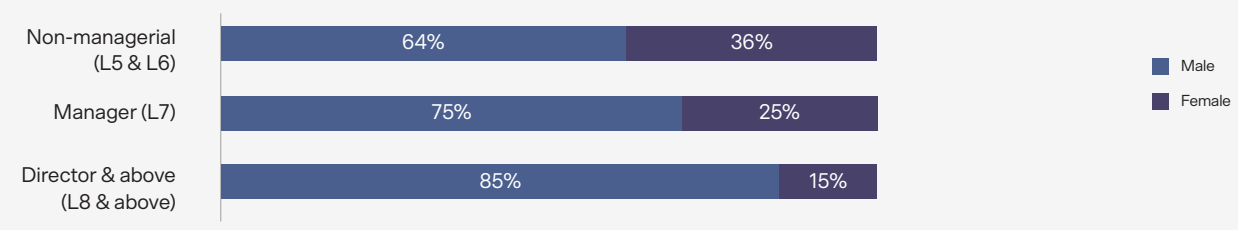
Number of Contract Employees by Gender



Number of Contract Employees by Region



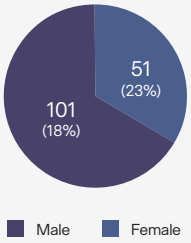
Percentage of Employees per Employee Category by Gender



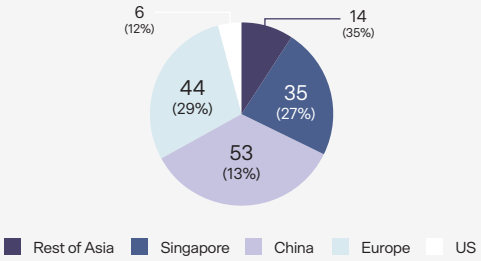
New Hires

Globally, the Group had 152 new hires (new hire rate[17]: 19%) in FY25/26.

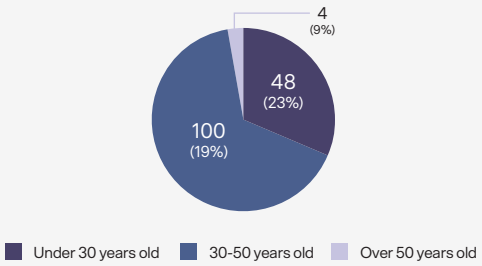
New Hires by Gender



New Hires by Region



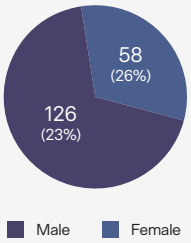
New Hires by Age Group



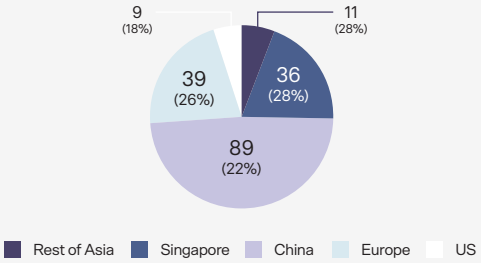
Employee Retention

In FY2025/26, the total turnover rate[18] at Univers Group was 23% (total turnover: 184).

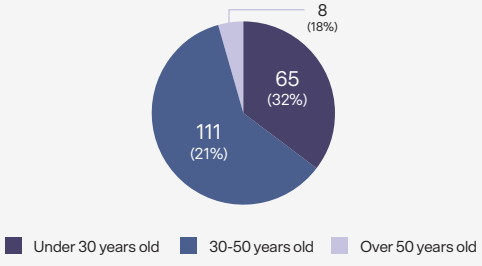
Turnover by Gender



Turnover by Region



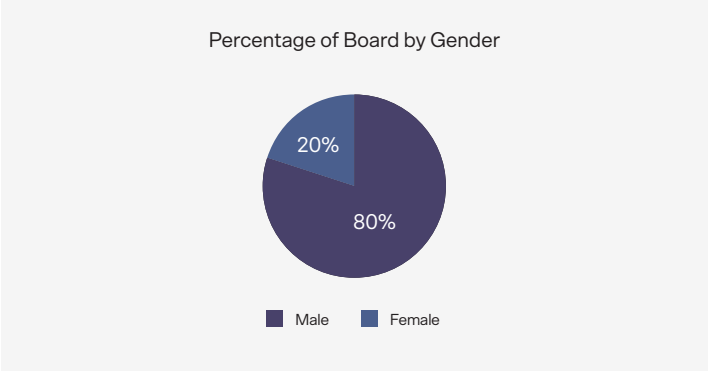
Turnover by Age Group



[17] New hire rate is calculated over the average number of employees during the reporting period.
[18] Turnover rate is calculated over the average number of employees during the reporting period.

Board Diversity

As at 31 March 2026, Univers had five Board members with representation from both genders.



Employee Health and Safety

- Impacts, Risks and Opportunities

As a software provider, the primary health and safety considerations for our workforce are related to office environments. Other potential negative impacts and risks could arise from employee burnout or dissatisfaction and occurs over the short and medium term.

However, some employees, particularly engineers, may be exposed to electrical hazards when testing and configuring Edge hardware within our offices. For example, as part of our IoT project delivery, we may supply and install meters, hardware and associated electrical components necessary for our energy monitoring software solution. These installations are carried out by qualified electrical subcontractors including Licensed Electrical Workers (LEWs), who are required to do on-site installations at client locations, such as Building Management System (BMS) rooms. For our EV-charging solutions, installations may be performed by our wholly owned electrical installation companies, staffed by certified electricians and charging infrastructure professionals. This ensures that all electrical work is executed safely and in accordance with industry standards.

- Impacts, Risks and Opportunities Management

At Univers, our Occupational Health and Safety Management System (OHSMS) is integrated with our Environmental Management System (EMS) as one Environmental, Health and Safety Management System (EHSMS). Since FY2024, we have implemented the Environmental, Health and Safety (EHS) Management Manual, which establishes the EHSMS for Univers Pte. Ltd. and its subsidiary, Shanghai Univers Co., Ltd.[19] in accordance with the ISO 14001:2015 and ISO 45001:2018 standards, covering operations in Singapore and Shanghai respectively. In addition, both entities have been certified under these standards since FY2024, and the other offices comply with local EHS regulations. The EHSMS policy is regularly reviewed and updated, with responsibilities assigned to local teams to translate the corporate EHS standards into local practices and ensure effective implementation across countries. These governance structures support the prevention of workplace incidents through standardised procedures, defined responsibilities, and regular policy reviews.

Our headquarters in Singapore, Univers Pte. Ltd., has also attained the nationally recognised programme for workplace safety and health, bizSAFE Level 3. Based on the nature of our primarily office-based operations and existing controls, occupational health and safety risks are assessed to be low.

For all site activities involving electrical works, we uphold strict safety standards through careful coordination and mandatory approvals before work begins. This includes safety plans, method statements, risk assessment forms, and Permit-to-Work documentation. Regular safety reminders are issued to reinforce the importance of adhering to established protocols. These measures form part of our preventive approach to identify and mitigate hazards prior to commencement of work.

Since FY2025/26, we have implemented mandatory EHS training for all employees to build awareness of workplace hazards and safe work practices. To monitor and continuously improve safety performance, we also track and document safety incidents at project sites and within our corporate offices. Through these measures, we maintain a safe working environment for both our employees and subcontractors while ensuring compliance with regulatory requirements.

[19] As of 31 March 2026, this constitutes 57% of our total workforce.

- Metrics and Targets

ESRS S1-14 Health and Safety metrics

As at the end of FY2025/26, the EHSMS covered 57% of employee headcount[20] (or 438 employees) and 74% of worker headcount[21] (or 341 workers). The EHSMS coverage currently applies to operations in Univers Pte. Ltd. and Shanghai Univers Co., Ltd, with other locations managed in accordance with local regulatory requirements.

In addition, there were no reported incidents of work-related injuries, ill health, or fatalities within our reporting scope, which includes employees, workers (both direct and outsourced) and interns based in offices and project-related activities during the reporting period. This disclosure is based on reported incidents within areas under our operational control and may not capture incidents occurring outside of these defined boundaries.

Employee Development

- Impacts, Risks and Opportunities

At Univers, while we stay vigilant in preventing negative impacts in the workplace, we also strive to create positive outcomes for our workforce.

We invest in initiatives that enhance wellbeing, professional growth, and long-term employability. We are cognisant that the world, markets and roles are continuously evolving, and we equip our employees with training programmes in areas such as sustainability and digital transformation to prepare them for emerging opportunities. Additionally, our internship opportunities provide pathways for young talent aspiring to build careers in the AI sector. Our commitment to transition to green-certified offices is another example of how sustainability initiatives directly benefit our workforce, by improving workplace health and safety and environmental quality.

We see opportunities for reskilling and upskilling to ensure our workforce is equipped to thrive in a more sustainable future. Through continuous employee development, we enable our people to take on more value-generating tasks and pivot into new roles within the Company as business needs evolve. This approach not only strengthens organisational resilience but also empowers employees with the resources and confidence to adapt, innovate, and contribute meaningfully to our long-term success.

- Impacts, Risks and Opportunities management

We create a positive impact on our workforce by providing training and development opportunities that help employees enhance their skills and advance their careers. We encourage performance and competence management guided by open dialogues and regular performance appraisals between managers and employees rather than rigid policies. This fosters a more personalised and targeted development process that best meets the needs of employees. All employees receive regular performance and career development reviews, and in FY2025/26 we expanded the scope of our 360-degree feedback process to include all employees in AWC, ensuring that every voice contributes to shaping our organisational growth.

In FY2025/26, we fully implemented the L365 learning platform for all of our courses developed by different departments, providing employees with easy access to a range of development opportunities in one place and improving their learning experience. For example, launched in FY2025/26, the ESG Training Portal displays curated courses developed to educate employees on environmental, health and safety matters, as well as selected courses on decarbonisation and setting net-zero targets from the UNGC Academy. As part of our commitment to sustainability, we also conducted two sustainability-related trainings in the year for all offices globally, as well as net-zero workshop sessions offered on-demand and in-person at our Singapore office. In addition, we officially launched the UNGC Academy training campaign in FY2025/26 for all employees, reminding and encouraging them to utilise their access to the extensive training courses available on the platform. These initiatives aim to enhance employees' understanding of sustainability issues and empower them to contribute to our environmental goals.

Furthermore, to further strengthen capability building, we launched new structured training programmes in AWC in FY2025/26. The Innovation & Design Thinking Essentials Workshop, which is open to all employees, provides an immersive experience designed to equip participants with the foundational tools, mindsets, and energy needed to thrive in a fast-scaling, innovation-driven company. In addition, selected employees were identified to participate in the Management Foundation Workshop, which builds leadership skills and prepares them for greater responsibilities. These programmes complement our broader learning ecosystem and reinforce our commitment to continuous development.

[20] The employee headcount refers to direct employees within our reporting entities.
[21] The worker headcount includes outsourced workers and interns.

- Metrics and Targets

ESRS S1-13 Training and Skills Development metrics

The average training hours per employee increased significantly from 5.7 hours in FY2024 to 14.3 hours in FY2025/26, representing more than a twofold increase year-on-year. This substantial uplift reflects our continued investment in building a future-ready workforce and expanding access to learning and development opportunities. This is evidenced by the introduction of more structured training programmes and the Group-wide rollout of a centralised LMS to facilitate global and cross-functional training initiatives. We remain committed to monitoring and enhancing our training programmes to ensure that employees are equipped with the skills needed to thrive in a rapidly evolving business environment. By strengthening learning and development, we aim not only to foster professional growth but also to reinforce employee resilience across our global operations.

Employee Engagement and Wellbeing

- Impacts, Risks and Opportunities

At Univers, we recognise that employee wellbeing and engagement are key drivers of talent attraction, retention, and organisational performance. Guided by our principle of Unity – acting as one global team and fostering a diverse, inclusive, and collaborative environment, we place strong emphasis on building meaningful connections and shared experiences across our workforce. This contributes positively to employee wellbeing, collaboration, and productivity, representing a significant opportunity to strengthen organisational resilience and long-term performance.

However, there are inherent risks associated with insufficient attention to employee wellbeing, including increased stress, disengagement, and reduced morale, which may negatively impact employee retention and overall effectiveness. In addition, limited opportunities for collaboration, inclusion, and open communication may weaken team cohesion and reduce employees' sense of belonging across a geographically diverse workforce.

To address these impacts and risks, Univers has implemented initiatives globally that support employees' physical, mental, and social wellbeing, while reinforcing a culture of unity through inclusive engagement, collaboration, and continuous feedback across the organisation.

- Impacts, Risks and Opportunities Management

ESRS S1-15 Work-life balance

Univers adopts a Total Wellbeing approach for its employees and workers, addressing physical, social, and mental wellbeing. These efforts are focused on fostering a healthy, inclusive working environment where employees can thrive personally and professionally.

To support mental and physical wellbeing, we implemented a range of targeted initiatives during the reporting period, including a 4-week mindfulness programme and wellness webinars covering topics such as nutrition and healthy habits. These initiatives aimed to support stress management, improve overall health awareness, and provide employees with practical tools to enhance their wellbeing. In addition, physical activities such as group hikes and global walking challenges were organised to encourage active lifestyles and promote overall health.

To strengthen social wellbeing and employee connection, we organised a series of engagement and cultural activities across our operations. These included festive celebrations such as Chinese New Year, Christmas, and other cultural events, as well as team building sessions, townhalls, and informal gatherings. Activities such as cultural cuisine events, board game tournaments, and creative workshops provided opportunities for employees to connect, collaborate, and build trust in a relaxed environment, supporting stronger team cohesion and morale. Furthermore, we organised fun workshops and interactive sessions designed to support self-expression, confidence building, and personal development, as well as recognition-focused events celebrating employee contributions and organisational milestones and key wins.

Chinese New Year celebrations

Christmas celebrations

We also implemented initiatives to foster inclusion, community engagement, and personal development. These included workshops focused on self-awareness and personal development, as well as collaboration with external organisations through activities such as community visits and volunteering-related initiatives. Additional programmes such as reading sessions, shared learning platforms (e.g. Learning Fridays), and knowledge-sharing activities supported continuous learning, employee engagement, and personal growth.

To further support employee wellbeing and engagement, we introduced structured initiatives such as Wellness Month, providing employees with dedicated opportunities to recharge and focus on their wellbeing. Complementing these initiatives, we also provide ongoing access to wellbeing-supportive resources and informal platforms that encourage interaction, knowledge sharing, and a supportive workplace environment.

As part of our ongoing efforts to enhance workplace engagement, we collect and monitor employee feedback through the Great Place to Work survey, local surveys, and event evaluation forms. These feedback mechanisms enable us to assess the

effectiveness of our initiatives, identify areas for improvement, and ensure that our programmes remain relevant, inclusive, and responsive to employee needs.

Since FY2024, we have also implemented a Flexible Work Arrangements (FWA) policy to support employees in managing their work and personal responsibilities, contributing to improved work-life balance and overall wellbeing.

Regular dialogues are conducted with senior leadership, including annual Townhall sessions, providing employees with insights into the company's direction while enabling open communication and feedback. These engagements, together with ongoing engagement initiatives, reinforce a culture of openness, collaboration, and mutual trust.

Together, these measures support the mitigation of risks related to employee disengagement and wellbeing, while capturing opportunities to enhance employee satisfaction, strengthen organisational culture, and improve overall workforce resilience.

S4 Consumers and end-users

As a provider of data-driven platforms and services, we recognise that our interactions with consumers and end-users are inherently shaped by the integrity, security, and responsible use of information embedded within our digital solutions. Potential risks and impacts may arise related to how information is processed, protected, and governed across the lifecycle of our offerings. We manage these information-related impacts through a comprehensive, structured framework that identifies, manages, and mitigates risks associated with the confidentiality, availability, and appropriate use of data, while also supporting positive outcomes such as trust, reliability, and informed decision-making by users. We have two interrelated but distinct areas: cybersecurity, which focuses on safeguarding systems and digital assets against unauthorised access and disruptions; and data governance, which addresses the responsible management, protection, and lawful processing of data. Together, these areas form the foundation of our commitment to minimise adverse impacts on consumers and end-users while reinforcing the resilience, transparency, and accountability of our digital solutions and services.

Cybersecurity

At Univers, cybersecurity is a critical pillar of our operational resilience and risk management. To address the distinct needs of our businesses, we maintain two separate and dedicated cybersecurity management systems. One system governs all Univers entities (excluding Bazefield), while Bazefield operates under its own independent cybersecurity management system. This dual-system structure ensures that each part of the Group has tailored safeguards and protocols, while collectively reinforcing our commitment to protecting systems, digital assets, and business continuity against evolving cyber threats.

• Impacts, Risks and Opportunities

We deliver impact for our customers by providing software services that drive the transition to net-zero. Our ability to do so is thus intertwined with making cybersecurity essential to our operations. Cyber threats could result in financial penalties, reputational damage, and operational disruptions. The evolving cyber threat landscape requires continuous vigilance and proactive risk management. As such, robust cybersecurity practices are critical to maintaining trust and ensuring uninterrupted service delivery.

By prioritising cybersecurity, we can differentiate our services, strengthen customer relationships, and open new opportunities in industries where cybersecurity is a critical decision factor. Our investment in Cybersecurity management reinforces our leadership and commitment to best practices in this space.

• Impacts, Risks and Opportunities management

ESRS S4-1 Policies related to consumers and end-users
ESRS S4-2 Processes for engaging with customers and end-users about impacts
ESRS S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns
ESRS S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions
ESRS S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Univers (excluding Bazefield)

At Univers, we are committed to maintaining a robust security framework to safeguard our organisation, employees, and customers from emerging cyber threats. By proactively implementing security measures, we reduce the likelihood of security incidents and enhance our overall resilience.

The Univers Global Information Security Team is led by the Senior Director, Cybersecurity, who oversees the Group's cybersecurity strategy and governance. There are two functional leads: Operations & Incident Response, and Projects, who report directly to the Senior Director, Cybersecurity. Together, this structure ensures clear accountability, effective response to threats, and continuous enhancement of Univers' cybersecurity posture.

1 Security Operations Centre

We established the Security Operations Centre (SOC), which is the first line of defense against cybersecurity incidents. The SOC implements a tiered escalation model which ensures that incidents are handled with the appropriate level of expertise as they progress in complexity and severity:

Tier 1 — Monitoring & Ticket Creation: Focuses on event monitoring and opening incident tickets based on initial indicators.
Tier 2 — Basic Handling & Triage: Performs basic incident handling, validates suspicious activity, and escalates unresolved cases.
Tier 3 — Intermediate Response: Conducts deeper investigation, evidence collection, and intermediate response activities.
Tier 4 — Advanced Response: Manages advanced incident response, including pre-forensics and complex remediation.
Tier 5 — Full Forensics & Strategic Response: Engages external specialists for major incidents requiring full forensic analysis and strategic company-level response.

Through this tiered structure, the SOC manages the entire incident lifecycle, from detection and ticket handling to escalation, communication, evidence collection, and post-incident reporting. This ensures that every incident is addressed appropriately, minimising business impact and strengthening Univers' overall cybersecurity resilience.

2 Security architecture

At Univers, our security architecture is designed to minimise the attack surface and proactively mitigate threats before they can penetrate our network. In line with the Preparation phase of the Incident Response Plan, we maintain a layered set of preventive and structural measures, including monitoring platforms, audit policies, security training, playbooks and SOPs, asset inventories, and stakeholder contact lists. These elements ensure that our systems are resilient by design and that incident response can be executed swiftly and effectively.

Our architecture is complemented by the Incident Response Plan, which details a comprehensive, multi-phased incident response process and specific threat playbooks for scenarios such as phishing, malware, ransomware, and data breaches. The Incident Response Plan also defines the Cybersecurity Governance structure, cybersecurity incident categorisations, impact and severity criteria for the assessment of incidents, and response time targets, ensuring that our cybersecurity posture remains robust and adaptive.

In addition, we maintain a suite of policies under our Information Security Management System – including the Information Security Management Policy, Information Security Risk Management Policy and Standard, Acceptable Use Policy, Access Control Policy, and Security Incident Management Policy. These policies are reviewed at least annually to ensure they remain relevant, effective, and aligned with current regulations and organisational goals.

Using a unified policy and compliance framework to control operations enables Univers to cover major industry-specific regulatory requirements such as the Instruction Manual for Infocomm Technology and Smart Systems (ICT&SS) Management and Application Infrastructure Architecture Standard (AIAS).

As phishing attacks continue to rise, we have strengthened our cybersecurity awareness initiatives to equip employees with the knowledge to recognise and respond to threats. Key initiatives include:

- Quarterly phishing simulations conducted on an ad-hoc basis to train employees in identifying and reporting phishing emails.
- Regular email reminders reinforcing best practices for cybersecurity hygiene.
- Blocking of malicious domains and URLs to prevent access to known threats.

In FY2025/26, we conducted two information security awareness trainings for all employees[22] and outsourced workers equipped with our computers and email addresses, to reinforce their alertness towards cyber threats and foster a proactive cybersecurity culture within the organisation. We achieved an overall completion rate of 99% at the end of the reporting period.

3 Risk Management

Our Cybersecurity Risk Management programme follows the NIST Cybersecurity Framework (CSF), which we use regularly to assess the maturity of cybersecurity measures within Univers. The NIST CSF maturity assessment includes all EnOS™ products, IT and security functions. Upon identifying the key risks, the Cybersecurity team manages the risks collaboratively with the various risk owners and has them mitigated and/or accepted according to the respective risk criticality. In FY2025/26, all the identified risks have been assessed to not pose significant reputational or productivity impacts to the organisation. Mitigation controls are in place to minimise exposure, and continuous monitoring ensures that risk treatments remain effective and aligned with business priorities.

[22] Excluding entities that maintain their own third-party risk management processes due to legacy systems from previous acquisitions – Univers AS (Norway), Univers (San Diego) Inc, Univers (Nantes) SAS, and Univers Digital (India) Pte Ltd.

At Univers, the effectiveness of our cybersecurity controls is periodically assessed through internal audits, external certification reviews, and Vulnerability Assessment & Penetration Testing (VAPT) exercises. We conduct VAPT as a critical measure to detect and address security risks arising from both known and unknown vulnerabilities.

In FY2025/26, Univers successfully obtained the UK Cyber Essentials Plus certification, upgrading from the UK Cyber Essentials certification from FY2024. We also maintained our ISO 27001:2022 certification, reinforcing our commitment to cybersecurity best practices, continuous improvement of our Information Security Management System and regulatory compliance. Furthermore, there were no material cybersecurity incidents recorded during the reporting period, in line with our ongoing target to maintain zero material incidents and minimise cybersecurity risks across our operations. These outcomes reflect the effectiveness of the Group's cybersecurity controls and governance framework, with continued emphasis on proactive risk management, regular monitoring and strengthening of control measures to sustain this zero-incident performance.

4 Product security

Product security remains a key differentiator for Univers, ensuring our solutions meet the highest industry standards. Our security framework is designed to systematically identify and mitigate vulnerabilities before products reach customers. We adhere to compliance frameworks such as the IEC standards[23] and Cyber Resilience Act (CRA)[24]. The EnOS™ platform and Edge are built with industrial-grade cybersecurity operations and governance frameworks to provide end-to-end trust and meet the demanding edge-to-cloud security needs of industry.

Bazefield

At Bazefield, cybersecurity is managed through its independent cybersecurity management system that operates separately from Univers Group. This dedicated framework ensures that Bazefield's unique operational environment, legacy systems and customer requirements are addressed with tailored controls and governance.

Cybersecurity incidents at Bazefield could lead to service interruptions, reputational damage, regulatory non-compliance, and financial penalties. Given Bazefield's role in delivering its Bazefield® Operations Management System, any disruption could directly impact customer trust and operational continuity. To mitigate these impacts, Bazefield maintains its own governance structure, policies, and incident response processes, ensuring resilience and accountability across its operations.

Bazefield faces risks from targeted attacks, insider threats, and vulnerabilities in its software platforms. Risks are identified and assessed within its cybersecurity management system, with mitigation strategies tailored to its operational context. Controls include preventive and detective monitoring, incident categorisation, severity assessment, and escalation procedures. Risks are managed collaboratively with business and technical owners, ensuring that mitigation or acceptance decisions are aligned with risk criticality and business priorities.

By operating an independent cybersecurity management system, Bazefield can differentiate itself in industries where specialised security assurance is a critical requirement. Its tailored approach allows for agility in addressing sector-specific regulations and customer expectations. Strong product security practices embedded into Bazefield's solutions enhance customer confidence and open opportunities in markets where cybersecurity resilience is a key decision factor.

Data Governance

• Impacts, Risks and Opportunities

At Univers, responsible data governance is central to how we deliver value to our customers and support their transition to net-zero. Our ability to manage software systems and customer data with integrity strengthens trust, safeguards compliance, and ensures that our services remain reliable and resilient. We view data not only as an operational necessity but as a strategic asset that must be handled with accountability and transparency.

The risks associated with poor data management, such as privacy breaches, misuse of information, or regulatory non-compliance, carry significant implications, including financial penalties, reputational harm, and disruption to customer delivery. As data protection regulations evolve and stakeholder expectations rise, Univers remains committed to proactive oversight and continuous improvement of our governance practices.

As the use of AI becomes increasingly embedded in our operations and solutions, we recognise a range of emerging risks associated with its deployment. The absence of a formalised AI Management System (AIMS) may limit our ability to consistently monitor, regulate, and govern AI technologies across the organisation. This could result in misalignment with business objectives, insufficient oversight of AI-related risks, and increased exposure to issues such as unauthorised "shadow

[23] International standards for electrical and electronic devices and systems developed by International Electrotechnical Commission (IEC).
[24] EU law that sets cybersecurity requirements for products with digital components.

AI" usage, leakage of confidential information through generative AI tools, and non-compliance with evolving regulatory requirements.

In addition, the growing use of multiple AI tools without consistent security governance introduces further risks to data confidentiality, integrity, and regulatory compliance. Uncontrolled or fragmented adoption of AI solutions may increase the likelihood of data leakage, privacy breaches, and misuse of sensitive information, particularly where clear policies, access controls, and monitoring mechanisms are not yet fully implemented.

Beyond AI, weaknesses in core data governance practices also present potential risks. In particular, insufficient enforcement of data classification standards may result in sensitive or regulated information being stored, shared, or transmitted without appropriate protection controls. Inadequate classification settings may lead to user complacency and inconsistent judgement, increasing the risk of unauthorised data exposure, data exfiltration, and non-compliance with applicable data protection regulations.

We also recognise the broader challenges posed by AI-driven decision-making, including risks of bias, discrimination, or unintended harm. These considerations reinforce the importance of embedding responsible AI governance within our overall data management framework. By strengthening governance structures, enhancing employee awareness, and progressing towards a more formalised and integrated AI governance approach, Univers seeks to ensure that both data and AI are managed ethically, securely, and transparently. We endeavour to turn potential risks into opportunities to build trust, ensure compliance, and support long-term value creation.

• Impacts, Risks and Opportunities management

ESRS S4-1 Policies related to consumers and end-users
ESRS S4-2 Processes for engaging with customers and end-users about impacts
ESRS S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns
ESRS S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

At Univers, we are committed to maintaining a robust data governance framework that safeguards our organisation, employees, and customers while enabling responsible innovation. By embedding strong governance practices into our operations, we ensure that data is managed with integrity, transparency, and accountability, reducing the likelihood of risks such as data misuse, privacy breaches and regulatory non-compliance, while reinforcing trust with stakeholders.

We established a centralised Data Protection Office (DPO) to support the data privacy programme at Univers. The Global Data Protection Officer leads the DPO, and our Germany entities and wholly-owned subsidiaries that were previously acquired[25] hire local outsourced DPOs to ensure alignment with regional regulatory requirements. The DPO is responsible for overseeing the effective implementation and standardisation of data protection and privacy practices across the organisation, safeguarding personal data, ensuring compliance with applicable laws, and fostering a privacy-first culture. The function is supported by adequate resources, including people, technology, and processes, and is staffed by experienced professionals with relevant expertise and certifications in data protection. In addition, we maintain a dedicated contact channel via email at privacy@univers.com to facilitate engagement with stakeholders, regulators, and data subjects, further reinforcing accountability, transparency, and trust in our data governance framework.

At Univers, data ethics is a cornerstone of our approach. We go beyond compliance to pursue practices that uphold confidentiality, integrity, and fairness in all data processing activities. We have dedicated data governance policies in place to ensure that these principles are consistently applied across our organisation, and they are structured into two main areas: Data Governance and Data Privacy. Under data governance, we maintain policies such as the Data Protection Policy, Crisis Management Policy, Cross-Border Data Compliance Policy, and Data Breach Incident Handling Standard. These policies define the identification, assessment, and mitigation of risks associated with data management across our operations. Under data privacy, we uphold the Data Privacy Policy, Data Protection Management Programme, Data Subject Rights and Request Policy, and the Data Processing agreement for customers, which is signed in every engagement to ensure clarity and accountability. These policies collectively ensure that personal information is handled lawfully, securely, and transparently. All policies are reviewed at least annually to remain relevant, effective, and aligned with evolving regulatory requirements and organisational goals.

We continue to strengthen our risk management approach to data governance through structured processes led by designated risk owners within the Data Governance, Cybersecurity, and Operations and Maintenance (O&M) functions. Data-related risks are assessed periodically through internal risk assessments and external audits aligned with ISO 27701 and other applicable certifications and standards. We also conduct Data Protection Impact Assessments (DPIA) to identify and manage the privacy risks arising from new projects, systems, business processes, partners, suppliers, and vendor relationships. We monitor and evaluate the performance and effectiveness of our data privacy programme through compliance performance

[25] Univers AS (Norway), Univers (San Diego) Inc, Univers (Nantes) SAS, and Univers Digital (India) Pte Ltd.

metrics and a detailed performance measurement and improvement plan. Mitigation measures are implemented through policy enforcement, employee training, technical safeguards, and incident response protocols.

Furthermore, we maintain formal mechanisms to receive and process data-related concerns and requests. Data subject access requests (DSARs) are managed through established procedures under the Data Subject Rights and Request Policy, with clear accountability assigned to the Data Governance function. All DSARs are tracked internally, and response timelines are formalised within the Policy to ensure that they are responded to in compliance with applicable statutory requirements. Response performance is monitored as part of ongoing compliance oversight to ensure adherence to regulatory requirements.

In FY2025/26, we launched our AI Governance Programme to ensure that AI is developed, deployed, and utilised responsibly across the organisation, to address emerging risks related to the use of AI and data integrity. This programme introduces an AI Use Policy, establishes a formal approval process for AI tools, and provides training to employees, embedding accountability and ethical standards into every stage of AI adoption.

In addition, we formally implemented a Business Continuity Plan (BCP), managed by the Internal Audit function from a risk management perspective and by the O&M function from an operational standpoint, with quarterly reviews conducted with designated risk owners to ensure ongoing effectiveness. In relation to information governance within O&M, the BCP is designed to strengthen resilience against disruptions such as data loss, corruption, or breaches of compliance obligations. Through the identification, assessment, and monitoring of these risks, corresponding risk treatment measures are implemented to safeguard data integrity and support operational continuity. This structured approach enables Univers to maintain compliance, protect stakeholder trust, and ensure uninterrupted service delivery.

Our unified policy and compliance framework enables Univers to meet major industry-specific regulatory requirements and international standards. We adhere to the SOC 2[26], GDPR[27], Singapore's PDPA[28], and China's PIPL[29], based on jurisdictional scope and business operations, ensuring that our practices remain globally recognised and compliant. In addition, Univers is certified under the ISO 27701 Privacy Information Management System, reinforcing our commitment to best-in-class privacy practices and systematic risk management.

• Metrics and Targets

ESRS S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

In FY2025/26, there were zero substantiated complaints concerning breaches of customer privacy and zero confirmed data breaches, based on internal reporting and incident classification criteria across our global operations, including the aforementioned entities with their local outsourced DPOs. Additionally, no regulatory actions, fines, or legal proceedings relating to data privacy were identified during the reporting period. These outcomes are aligned with the Group's ongoing target to maintain zero incidents of substantiated privacy breaches and associated regulatory consequences, reflecting the effectiveness of its internal controls and governance framework in mitigating risks related to data protection and regulatory compliance. Maintaining this zero-incident position remains a core performance objective, supported by continuous monitoring, enforcement and enhancement of data governance practices across the organisation.

Looking ahead, we are preparing for ISO 42001 certification in FY2026/27, which will further strengthen governance over AI systems and enhance our ability to manage emerging technological risks. In parallel, the monitoring of existing data governance controls will continue to be enforced, with full implementation targeted for completion in FY2026/27. These actions reflect our ongoing commitment to strengthening control effectiveness across the organisation and sustaining improvements in risk mitigation outcomes.

By prioritising robust data governance and privacy practices, Univers not only mitigates material risks related to data management and the use of AI, but also enhances operational resilience, strengthens customer confidence, and positions itself as a trusted leader in industries where responsible data management is a critical success factor.

[26] SOC 2, or Service Organisation Type 2, is a set of Trust Services Criteria defined by the American Institute of Certified Public Accountants (AICPA).
[27] European General Data Protection Regulation (GDPR) governs the way in which we can use, process and store personal data.
[28] Personal Data Protection Act – data protection law in Singapore.
[29] Personal Information Protection Law (PIPL).

Governance

At Univers, we recognise that strong governance is fundamental to maintaining trust, safeguarding our licence to operate, and delivering sustainable value across our operations and value chain. We have comprehensive governance mechanisms that operate across all levels of the organisation, integrating sustainability considerations into strategy, risk management, and day-to-day operations, while enabling oversight by management and relevant governing bodies. This overarching governance framework supports consistent implementation of policies and controls, strengthens organisational resilience, and promotes trust with stakeholders across the value chain.

G1 Business Conduct

Our governance approach is anchored in a culture of integrity, accountability, and transparency that is effectively led from the top of the organisation. Building on this foundation, we focus on two key governance priorities: anti-bribery and corruption, and the management of relationships with suppliers, to address risks associated with unethical business practices and third-party conduct. Through a zero-tolerance stance on bribery and corruption, and a structured approach towards supplier due diligence and engagement, we aim to uphold the highest standards of ethical business conduct, ensure compliance with applicable laws and regulations, and promote responsible business practices throughout our value chain.

The following disclosure requirements under G1 Business Conduct are not included in this report as they were assessed to be either not material to Univers' business activities or confidential in nature: ESRS G1-5 Political influence and lobbying activities, and ESRS G1-6 Payment practices. These disclosure requirements have been assessed to have limited impact on Univers' workforce and stakeholders. However, we remain committed to ongoing monitoring and will reassess their materiality as part of our annual review process to ensure that our reporting continues to reflect evolving workforce impacts and stakeholder expectations.

Anti-Bribery and Corruption

- Impacts, Risks and Opportunities

As Univers operates and conducts business globally, we recognise the risks that may arise from corrupt or unethical business practices. This is accentuated by our reliance on international suppliers and distributors, as well as dealings with customers, partners and contractors around the world. Taking reference from the Corruption Perception Index 2025, we recognise the increased risks when operating in certain countries or with third parties connected to governments or public bodies. We are fully cognisant that any form of unethical behaviour could damage our reputation and affect our license to operate, leading to loss of customers, reputation and revenue.

To assess and affirm our compliance with anti-bribery and corruption laws and regulations, as well as ethical and transparent business practices, we conducted a Corruption Risk Assessment (CRA) in FY2024 to identify corruption risks in our business operations in countries with high corruption risk ratings. By taking a targeted approach in the CRA scope, we were able to understand the key corruption risks in the selected countries. We conducted a comprehensive assessment across various corruption risks, including but not limited to: gift and hospitality, employee interactions with government officials, and event hosting or sponsorships. With robust corruption mitigation measures in place, we did not identify any critical corruption risks from the CRA.

We manage this risk by upholding the highest standards of ethics and integrity, adopting a zero-tolerance stance against corruption and continually working to strengthen our compliance culture. This is enshrined in our Code of Conduct and Supplier Code of Conduct, alongside specific policies addressing Anti-Bribery and Corruption (ABC), Anti-Money Laundering Policy, Antitrust and Competition Law Policy, Conflict of Interest and Insider Trading Policy, Delegation of Authority Policy, SpeakUp Policy, Global Travel and Expense Policy and Procurement Policy. Our approach is led from the top of the organisation, with the Board of Directors ultimately responsible for oversight of Univers' corporate culture and business conduct.

Impacts, Risks and Opportunities management

ESRS G1-1 Business conduct policies and corporate culture
ESRS G1-3 Prevention and detection of corruption and bribery
ESRS G1-4 Incidents of corruption or bribery

SpeakUp and Whistle-blowing

ESRS S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns

As part of our ongoing commitment towards maintaining a transparent, ethical and accountable workplace, we review and remind periodically all employees about Univers' SpeakUp – our whistleblower platform dedicated to provide every employee with a safe, anonymous, confidential, and accessible channel to report any concerns related to potential violations of laws and regulations, workplace ethics, Univers' Code of Conduct and company values without fear of reprisal. Submissions can be made anonymously and reports are handled independently. Finally, there were no whistleblowing submissions or actions reported for FY2025/26 in relation to bribery or corruption.

Training and Awareness

To ensure sufficient employee awareness and compliance with our Anti-Bribery and Corruption Policy, it is communicated and made accessible to all of our employees globally. Our Code of Conduct further reinforces our anti-bribery and corruption measures and practices, which all employees are mandated to read and acknowledge upon their onboarding to Univers.

In addition, mandatory training via an e-learning platform is rolled out to all employees on an annual basis. As of FY2025/26 year-end, we achieved an 85.6% completion rate amongst all employees for the ABC mandatory training. Weekly reminders were sent to employees to complete their training, which intensified as a reminder every two days in the final week before deadline. Line managers also received these reminders to underline its importance and encourage accountability within departments. We remain focused on a target completion rate of 100% for the mandatory ABC training, and will strengthen the implementation and enforcement of our ABC training mandate going forward to ensure proper and effective communication and awareness across Univers.

Externally, we communicate our expectations (including ABC compliance criteria) to our suppliers, vendors and third parties through our Supplier Code of Conduct, for which their compliance is secured by way of contractual obligations. In addition, our Supplier Code of Conduct is made available on the company's website[30] to ensure full transparency and awareness of our commitment, policy and practices to combat bribery and corruption.

Across the past year, Univers Compliance team has initiated a "Compliance Newsletter" to periodically communicate with global employees on updates and changes to ABC and other related laws and regulations. This newsletter is disseminated in dual language (English and Mandarin) to ensure effective communication with our employees and raise awareness over the bribery and corruption landscape.

The table below reflects our achieved training completion rate for Univers in FY2025/26:

Training Course	Region	Participants	Completion Rate
Anti-Bribery and Corruption	Asia (exc. China)	229	80.3%
	China	859	92.2%
	Rest of World	231	66.2%
	Global (Total)	**1,319**	**85.6%**

Conflict of Interest (COI)

As part of Univers' ongoing commitment to maintaining the highest standards of ethics, integrity and transparency in our business operations, Univers Compliance team implemented an annual COI Declaration policy for all global employees. In accordance with the COI policy, all employees are required to promptly declare any identified situation where a conflict of interest may arise. This declaration is independently reviewed by our Compliance and Human Resources teams, and the relevant conflict resolution measures, if any is required, will be determined. In addition, all senior employees are required to submit an annual COI declaration, without regard to the existence of any actual, potential, or perceived conflict.

[30] Refer to https://univers.com/policies/.

Management of Relationships with Suppliers

At Univers Group, the Procurement department plays a central role in managing our supply chain risks, ensuring operational efficiency and supporting our sustainability commitments. Univers entities[31] operate under a common procurement framework that incorporates ESG considerations into sourcing and supplier management, with entities in China and Germany operating under country-specific procurement management and Bazefield maintaining its own independent procurement processes tailored to its operational context. The overarching expectations and principles remain consistent across Univers, ensuring alignment in our approach to responsible sourcing and supplier due diligence. This approach allows each part of the Group to manage supplier relationships and procurement activities in a manner that is fit for purpose, while collectively supporting responsible sourcing and overall risk management objectives.

• Impacts, Risks and Opportunities

The environmental and social performance of our suppliers has a direct impact on our overall ESG performance, as our upstream value chain contributes to our operational integrity, compliance and sustainability goals. Through proactive supplier engagement and procurement practices, we can generate positive impacts by promoting responsible business conduct, including improved labour practices, human rights protections, environmental performance and ethical standards across our value chain.

Conversely, insufficient supplier engagement and due diligence may result in adverse impacts such as suppliers' non-compliance with laws and regulations, environmental harm or breaches of business conduct. These impacts give rise to key risks for Univers, including regulatory, reputational and supply chain risks arising from non-compliant or high-risk suppliers. There will also be limitations in our ability to assess and manage Scope 3 emissions and broader ESG performance due to gaps in supplier data.

In response, we have identified opportunities to strengthen supply chain resilience, transparency and sustainability performance through proactive procurement management practices. These measures enable Univers to identify and mitigate supply chain-related risks, enhance alignment with our standards and drive continuous improvement across our supply chain, thereby supporting long-term value creation and stakeholder trust.

• Impacts, Risks and Opportunities management

G1-2 Management of relationships with suppliers

Univers (excluding Bazefield)

The environmental and social impact of our supply chain directly influences our overall ESG performance. Univers is committed to conducting business with the highest standards of integrity in compliance with all applicable laws and regulations and to sustainable and ethical business practices. We expect and require all third parties conducting business with, for, or on behalf of Univers to conduct their business consistently with our commitment. Our Supplier Code of Conduct, Procurement policy and accompanying Sustainable Procurement policy guide our supplier and vendor selection procedures as an integral part of our corporate strategy and agreements with our business partners.

Since 2024, we have taken significant steps to strengthen ESG integration in our supply chain management by introducing more comprehensive ESG criteria in the onboarding process[32]. At the same time, we established a formal Third-Party Due Diligence Policy to assess and mitigate risks associated with our suppliers, contractors, and business partners.

As part of the supplier due diligence process, it is mandatory for all suppliers and vendors to complete a Supplier Sustainability Assessment Questionnaire during onboarding. Designed to evaluate all new suppliers in areas such as screening for sanctions and regulatory compliance, emissions reporting and climate commitments as well as labour and human rights, the questionnaire assesses potential risks related to labour practices, human rights, health and safety, the environment, and bribery and corruption in our supply chain. This process helps to ensure that our suppliers are aligned with our values, and enables us to make informed decisions to determine whether engaging in business with the Third Party is appropriate, manage identified Third Party risks effectively and build business relationships that are trustworthy. Univers may terminate a relationship with a supplier who violates the Supplier Code of Conduct or refuses to take mitigation measures as part of a remediation plan. In FY2025/26, there were no high-risk suppliers identified.

In addition, to be onboarded and enter a contract with Univers, all suppliers are required to acknowledge Univers' Supplier

[31] Excluding entities that maintain their own third-party risk management processes due to legacy systems from previous acquisitions – Univers AS (Norway), Univers (San Diego) Inc, Univers (Nantes) SAS, and Univers Digital (India) Pte Ltd – as well Germany and China entities, which operate under country-specific procurement management.
[32] Excluding entities that maintain their own third-party risk management processes due to legacy systems from previous acquisitions – Univers AS (Norway), Univers (San Diego) Inc, Univers (Nantes) SAS, and Univers Digital (India) Pte Ltd – as well Germany and China entities, which operate under country-specific procurement management.

Code of Conduct[33], which outlines our expectations for suppliers to conduct business in a sustainable, responsible and ethical manner. This process is implemented across all regions[34].

In FY2025/26, 100% of the new suppliers and vendors that were onboarded globally[35] underwent supplier due diligence, and the questionnaire responses were dutifully reviewed by the Procurement, Compliance, Data Governance, Cybersecurity, Legal and ESG departments. There were no high-risk suppliers identified based on our criteria during the reporting period. We will continue to monitor the ESG performance of our suppliers.

This year, we implemented the ongoing monitoring of key strategic suppliers' ESG performance. We selected the suppliers that contributed to 80% of our total spending in FY2024, and requested them to complete the Univers Supplier Environmental and Social Assessment. This assessment is more specific to the environmental and social performance of the selected key strategic suppliers, to help us identify the material risks, opportunities and GHG emissions in our supply chain. The supplier monitoring assessment will be done annually.

Bazefield

Bazefield recognises the importance of responsible supply chain management and is committed to conducting business with integrity and in compliance with applicable laws and regulations. Suppliers and third parties are expected to operate in a manner consistent with ethical business practices, including respect for human rights, labour standards and environmental considerations.

Bazefield applies standard procurement and onboarding practices to assess and manage supplier-related risks. These practices include appropriate due diligence measures, such as reviewing suppliers' compliance with relevant regulatory and ethical requirements, and incorporating sustainability considerations where relevant. Bazefield seeks to engage suppliers who demonstrate alignment with recognised standards of responsible business conduct.

Currently, supplier performance is monitored on an ongoing basis, particularly for key suppliers, to support risk management and continuous improvement.

[33] Univers' Supplier Code of Conduct is available on our website at https://univers.com/wp-content/uploads/2024/11/UNIVERS-PT-C-0011-SUPPLIER-CODE-OF-CONDUCT.pdf.
[34] Excluding entities that maintain their own third-party risk management processes due to legacy systems from previous acquisitions, as well Germany and China entities.
[35] Excluding entities that maintain their own third-party risk management processes due to legacy systems from previous acquisitions, as well Germany and China entities.

Appendices

Appendix 1: Sustainability Reporting Indices

ESRS IRO-2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

Content index of ESRS disclosure requirements

ESRS 2 - General Disclosures		Location
BP-1	General basis for preparation of the sustainability statement	About this Report
BP-2	Disclosures in relation to specific circumstances	About this Report
GOV-1	The role of the administrative, management and supervisory bodies	Sustainability Governance
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Sustainability Governance
GOV-3	Integration of sustainability-related performance in incentive schemes	Sustainability Governance
GOV-4	Statement on due diligence	Sustainability Governance
GOV-5	Risk management and internal controls over sustainability reporting	Sustainability Governance
SBM-1	Strategy, business model and value chain	About Univers
SBM-2	Interests and views of stakeholders	Materiality Assessment
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Materiality Assessment
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Materiality Assessment
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	Content index of ESRS disclosure requirements
MDR-A	Actions and resources in relation to material sustainability matters	Per topic
MDR-M	Metrics in relation to material sustainability matters	Per topic
MDR-P	Policies adopted to manage material sustainability matters	Per topic
ESRS E1 - Climate Change		Location
E1-1	Transition plan for climate change mitigation	Climate Change Mitigation
E1-2	Policies related to climate change mitigation	Climate Change Mitigation
E1-3	Actions and resources in relation to climate change policies	Climate Change Mitigation
E1-4	Targets related to climate change mitigation and adaptation	Climate Change Mitigation

E1-5	Energy consumption and mix	Climate Change Mitigation
E1-6	Gross Scopes 1,2 and 3 and Total GHG emissions	Climate Change Mitigation
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Climate Change Mitigation
ESRS E5 – Circular Economy and Resource Use		Location
E5-1	Policies related to resource use and circular economy	Resource Outflows Related to Products and Services
E5-2	Actions and resources related to resource use and circular economy	Resource Outflows Related to Products and Services
E5-3	Targets related to resource use and circular economy	Resource Outflows Related to Products and Services
E5-5	Resource outflows	Resource Outflows Related to Products and Services
ESRS S1 - Own Workforce		Location
S1-1	Policies related to own workforce	Employment Diversity and Inclusion
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Employment
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Employment Anti-Bribery and Corruption
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Employment
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Employment
S1-6	Characteristics of the undertaking's employees	Diversity and Inclusion
S1-7	Characteristics of non-employees in its own workforce	Diversity and Inclusion
S1-9	Diversity metrics	Diversity and Inclusion
S1-10	Adequate wages	Employment
S1-13	Training and Skills Development metrics	Employee Development
S1-14	Health and Safety metrics	Employee Health and Safety

S1-15	Work-life balance	Employee Engagement and Wellbeing
S1-17	Incidents, complaints and severe human rights impacts	Employment
ESRS S4- Consumers and end-users		Location
S4-1	Policies related to consumers and end-users	Cybersecurity Data Governance
S4-2	Processes for engaging with customers and end-users about impacts	Cybersecurity Data Governance
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Cybersecurity Data Governance
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Cybersecurity Data Governance
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Cybersecurity Data Governance
ESRS G1 - Business Conduct		Location
G1-1	Business conduct policies and corporate culture	Anti-Bribery and Corruption
G1-2	Management of relationships with suppliers	Management of Relationships with Suppliers
G1-3	Prevention and detection of corruption and bribery	Anti-Bribery and Corruption
G1-4	Incidents of corruption or bribery	Anti-Bribery and Corruption

GRI Content Index

Statement of Use	Univers has reported the information cited in this GRI content index for the period from 1 January 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	About Univers
	2-2 Entities included in the organisation' sustainability reporting	About this Report
	2-3 Reporting period, frequency and contact point	About this Report
	2-4 Restatements of information	Climate Change Mitigation Appendix 4: Accounting Methods
	2-5 External assurance	Appendix 5: Independent Limited Assurance Report
	2-6 Activities, value chain and other business relationships	About Univers
	2-7 Employees	Diversity and Inclusion
	2-8 Workers who are not employees	Diversity and Inclusion
	2-9 Governance structure and composition	Sustainability Governance
	2-22 Statement on sustainable development strategy	Message from the Chairman
	2-26 Mechanisms for seeking advice and raising concerns	Employment Anti-Bribery and Corruption
	2-27 Compliance with laws and regulations	Cybersecurity Data Governance Anti-Bribery and Corruption
	2-28 Membership associations	About Univers
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment
	3-2 List of material topics	Materiality Assessment
	3-3 Management of material topics	Climate Change Mitigation Resource Outflows Related to Products and Services Employment Diversity and Inclusion Employee Health and

		Safety Employee Development Anti-Bribery and Corruption Data Governance Management of Relationships with Suppliers
Environment		
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Climate Change Mitigation
	102-4 GHG emissions reduction targets and progress	Climate Change Mitigation
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Change Mitigation
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Change Mitigation
	305-3 Other indirect (Scope 3) GHG emissions	Climate Change Mitigation
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Climate Change Mitigation
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Resource Outflows Related to Products and Services
	306-2 Management of significant waste-related impacts	Resource Outflows Related to Products and Services
Social		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Diversity and Inclusion
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Employee Development
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity and Inclusion
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Employment
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Employee Health and Safety
	403-5 Worker training on occupational health and safety	Employee Health and Safety
	403-8 Workers covered by an occupational health and safety management system	Employee Health and Safety

Governance		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-Bribery and Corruption
	205-2 Communication and training about anti-corruption policies and procedures	Anti-Bribery and Corruption
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Governance
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Management of Relationships with Suppliers
GRI 414 Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Management of Relationships with Suppliers

SASB Index

This table contains and refers to information related to SASB Software and IT Services Sustainability Accounting Standard version 2023-12.

Topic	Code	Accounting Metric	Location
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable	Climate Change Mitigation
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for 1. Management 2. Technical staff 3. All other employees	Diversity and Inclusion
Data Privacy & Freedom of Expression	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Data Governance
Data Security	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Cybersecurity

United Nations Sustainable Development Goals Index

SDG 13 	Take urgent action to combat climate change and its impacts	In our commitment to combating climate change, SDG 13 serves as the cornerstone of our mission. Our work aligns closely with SDG 13's objectives, as we strive to empower industries and societies to transition towards low-carbon economies while embracing renewable energy sources and implementing efficient, climate-resilient technologies. We have set science-based targets to reduce our carbon footprint and support the global transition to a net-zero state. We will continue to innovate and invest in our solutions to promote carbon abatement and progress towards our targets, while empowering our customers to do the same.
SDG 7 	Ensure access to affordable, reliable, sustainable and modern energy for all	Through our products in helping companies manage energy, resource use and carbon using AI-augmented monitoring and automation, as well as software intelligence for renewables, we enable the transition to renewable energy and improvement in energy efficiency.

Appendix 2: Double materiality assessment methodology

Approach

Impact materiality

Consider the scale, severity and likelihood of impacts, whether positive or negative and actual or potential

Financial materiality

Assess the financial magnitude of risks and opportunities, likelihood and nature of financial impacts

Material topics were identified with reference to global regulatory requirements, recognised reporting frameworks and standards, stakeholder expectations, and peer benchmarking. A matter is considered material where it is associated with an Impact, Risk or Opportunity (IRO). Impacts are assessed based on whether they are actual or potential, positive or negative, and whether they arise from our own operations or across the value chain, where relevant. While material matters are prioritised as high or medium in relative importance, no numerical scoring is applied.

Material topics, together with their associated IROs and targets, are reviewed on an annual basis, taking into account evolving regulatory expectations, business developments and feedback from stakeholders. The outcomes of this review are subject to approval by senior management through the quarterly Sustainability Steering Committee, ensuring continued oversight and alignment with the Group's strategic priorities.

Outcome

The materiality assessment identified ESRS topics E1 Climate Change, E5 Circular Economy and Resource Use, S1 Own Workforce, S4 Consumers and End-Users, and G1 Business Conduct as material for Univers, with eight ESRS-defined subtopics determined to be material.

In FY2025/26, the DMA was updated to reflect changes in the Group's operations, strategy and risk profile. As a result, "Resource inflows, including resource use", previously identified as impact material, and the topics of "Water" and "Biodiversity and Ecosystems", previously assessed as low priority, were determined to be non-material under the ESRS definitions. This reflects the nature of our business model as a software company without manufacturing operations, where there is limited direct influence over input materials. In addition, water-related impacts are limited and primarily associated with the office buildings we occupy. None of our operational locations are situated in areas of high water stress or regions of high biodiversity sensitivity, resulting in limited exposure to material impacts, risks or opportunities in these areas.

Appendix 3: Univers' Global Operations

Wholly-owned entities

1 Univers Pte Ltd	2 Beijing Univers Co., Ltd.	3 Beijing Envision Digital Technology Co., Ltd.	4 Daun Elektro & Gebäudetechnik GmbH	5 Elektrotechnik Breitbach GmbH
6 HP Elektrotechnik GmbH	7 Shanghai Univers Co., Ltd.	8 Univers (Nantes) SAS	9 Univers (San Diego) Inc	10 Univers AS
11 Univers B.V.	12 Univers Co. Ltd.	13 Uwe Schmidt Elektroinstallation Gas-Wasser-Sanitär GmbH & Co. KG	14 Univers Inc	15 Univers Development (Jiangsu) Co. Ltd
16 Univers Digital (India) Private Limited	17 Univers GmBH	18 Univers HK Limited	19 Univers (Jiangsu) Co., Ltd.	20 Univers Operations GmbH
21 Univers SAS	22 Univers Sdn. Bhd.	23 Univers U.K. Ltd	24 Uwe Schmidt Beteiligungsgesellschaft mbH	25 Watt & Volt Elektro GmbH

Countries of Operation

- Singapore (Global Headquarters)
- China
- France
- Germany
- India
- Japan
- Malaysia
- Netherlands
- Norway
- United Kingdom
- United States of America

Appendix 4: Accounting Methods

Accounting Methods for GHG emissions

The Group prepares and reports its GHG emissions inventory in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Standard. The reporting period for emissions data aligns with the Group's financial reporting year, unless otherwise stated. The organisational boundary is defined using the operational control approach, under which the Group accounts for emissions from operations over which it has authority to introduce and implement operating policies.

The reported inventory covers Scope 1, Scope 2, and Scope 3 emissions, and includes all Kyoto Protocol gases (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3), expressed in tCO_2e. The Group reports a physical GHG inventory, reflecting actual emissions arising from its operations and value chain within this organisational boundary. Actions and market-based instruments (e.g. renewable energy certificates) not reflected in the physical emissions inventory are disclosed separately, in accordance with GHG Protocol requirements.

The Group commits to reviewing its organisational boundary and methodologies on an annual basis, while continuously improving the completeness, granularity and accuracy of its GHG emissions data.

• DIRECT GHG EMISSIONS (SCOPE 1)

The Group's Scope 1 emissions comprise of fugitive emissions from fluorinated gases. These arise from fire suppression systems (e.g. FM200) installed in offices with server rooms. Emissions are accounted for based on recharge or top-up volumes recorded during the reporting year, in line with the GHG Protocol Standard.

• INDIRECT GHG EMISSIONS (SCOPE 2)

Scope 2 emissions arise from the consumption of purchased electricity for our own office operations and EVs. All electricity consumption, including that associated with EV charging, is accounted for under Scope 2. The Group does not purchase heating, cooling or steam.

Electricity consumption data is obtained from utility bills and invoices. Where such data is unavailable, consumption is estimated using landlord-provided energy data and the Group's occupied floor area. For office locations within larger buildings where utilities are included in rent (e.g. co-working spaces), consumption is estimated based on average building energy intensity for comparable building types and adjusted for occupied floor area.

Location-based emissions are calculated using grid-average emission factors for the regions where electricity is consumed. Market-based emissions reflect emissions associated with electricity procurement choices, including the use of contractual instruments such as power purchase agreements and renewable energy certificates, in line with GHG Protocol Scope 2 Guidance.

Activity data is collected internally through the Ark Carbon Management solution, which maintains a database of relevant emission factors and automates emissions calculations.

Location-based approach

Location-based emissions are based on country-specific emission factors from the IEA (2025) or local databases such as in Energy Market Authority (EMA) in Singapore and Ministry of Ecology and Environment (MEE) in China.

Market-based approach

Univers uses a zero-emission factor for offices with renewable electricity procured from suppliers or through RECs.

INDIRECT GHG EMISSIONS (SCOPE 3)

Scope 3 emissions are defined and disclosed in accordance with the minimum boundary requirements of the GHG Protocol, including transportation-related emissions calculated on a well-to-wheel (WTW) basis where applicable and available.

Where relevant, the Group identifies and discloses significant Scope 3 categories (i.e. categories contributing ≥5% of total Scope 3 emissions), and provides separate disclosures for any optional Scope 3 emissions outside the defined minimum boundary.

Activity data for purchased goods and services (Scope 3 Categories 1, 2 and 4) and business travel (Category 6) is sourced from the Group's financial Enterprise Resource Planning (ERP) systems and used as the basis for upstream emissions calculations.

Category 1	This includes emissions from purchased goods and services, such as office admin services procured, cloud and database services for clients, purchased water etc. Emissions are calculated using the spend-based method, based on employee expenses claims and procurement records. For cloud usage and purchased water, activity-based method was used. Emission factors are derived from Supply Chain GHG Emission Factor for US Commodities and Industries or where available, supplier-specific emission factors.
Category 2	This includes the purchase of IT hardware and equipment. Emissions are calculated using the spend-based method and Supply Chain GHG Emission Factor for US Commodities and Industries or where available, supplier-specific emission factors.
Category 3	Calculation is done through applying IEA Lifecycle Upstream Emission Factors to collected or estimated consumption data as reported in Scope 2.
Category 4	This includes emissions from transportation of all goods that Univers finances such as from courier, freight, shipping. Emissions are calculated using the spend-based method and Supply Chain GHG Emission Factor for US Commodities and Industries.
Category 5	This includes emissions from wastewater generated in operations. Emissions are calculated using an activity-based method based on water consumption data, assuming that water consumed is equivalent to wastewater generated and treated. The DEFRA wastewater treatment emission factor is used for the calculation of emissions.
Category 6	This includes emissions from business travel, including personal car mileage and fuel, air travel, road transportation and hotel stays. Emissions are calculated using the spend-based method based on business travel-related expenditure recorded in the Group's financial ERP systems. Emission factors are derived from Supply Chain GHG Emission Factors for US Commodities and Industries.
Category 7	Global employee commuting survey conducted in 2024. Emission factor applied from DESNZ based on mode of travel and remote work. Results were scaled to reflect the number of employees at the end of the reporting period.
Category 11	Energy consumed during the use phase of Univers' products. Emissions calculated from country-specific grid emission factors where the products are sold.
Category 15	This includes Scope 1 emissions (where applicable) and market-based Scope 2 emissions from offices outside the Group's operational control, namely Univers (Nantes) SAS, Univers AS, Univers (San Diego) Inc, and Univers Digital (India) Private Limited, as well as joint ventures (apportioned by our investment share). Emissions are calculated in accordance with the Partnership for Carbon Accounting Financials (PCAF) Standard. Activity data is obtained from utility consumption records or estimated using occupied floor space where actual consumption data is unavailable.

Emissions excluded from Total GHG Emissions

For Scope 3 emission categories that rely on procurement records and expenses claims (Categories 1, 2 and 4), emissions data from Univers Germany entities, Univers (Nantes) SAS, Univers AS, Univers (San Diego) Inc, and Univers Digital (India) Private Limited have been excluded. As these entities maintain operational autonomy and independently manage their purchasing decisions, they remain outside the current Scope 3 data boundary. We continue to evaluate opportunities for greater alignment in future reporting cycles.

Other Scope 3 categories have been excluded as they are not applicable or negligible.

Category 8	We do not have any upstream leased assets currently.
Category 9	We did not purchase downstream transportation and distribution services during the reporting period.
Category 10	All products sold by Univers are end products and there is no further processing.
Category 12	We estimate end-of-life (EoL) emissions based on products sold in the reporting year as actual disposal data is unavailable. These are reported emissions expected to occur as a result of activities that occurred in the reporting year. An assessment in 2024 has determined emissions from EoL of our products and packaging to be less than 1 tCO_2e.
Category 13	We do not have any downstream leased assets currently.
Category 14	We do not have any franchises currently.

Accounting Methods for Social Performance

- Employee Headcount and Gender

Employees refer to those with an employment contract with Univers who are on payroll regardless of the type of contract. The year-end headcount is used to report the number of employees.

Workers refer to outsourced hires and interns. This excludes contractors and third-party workers. Employee gender is reported by headcount numbers.

- New Employee Hires and Turnover

The rates of new hires and turnover are calculated by dividing the number of new hires or number of employees who left the company in the reporting period by the average number of employees during the year. The number of employees who left include those who left voluntarily and involuntarily. Average headcount takes into account the changes in the workforce throughout the year and provides a more representative view of our employee movements.

- Training Hours

Training hours are reported based on available records from e-learning platforms and attendance records for classroom-based training. The percentage of employees who completed trainings (e.g. Anti-Bribery and Corruption training) is derived from the number of employees who completed the relevant e-learnings and the average employee headcount during the year.

Accounting methods for Impact Indicators

- Avoided GHG emissions that we monitor

In line with the GHG Protocol Scope 2 Guidance, the estimated grid emissions avoided by Univers' renewable energy generation and BESS are calculated and reported separately from the GHG scopes.

This metric represents the consolidated avoided emissions that Univers monitors on behalf of its customers through applications such as ARK, Bazefield and other renewable energy asset management software solutions. Avoided emissions are primarily calculated based on the estimated displacement of conventional grid electricity by renewable energy assets under management, including wind, solar, hydro and geothermal facilities. Calculations are based on the following assumptions: total contracted capacity of each renewable energy asset type (by region) × average capacity factor (by region) × average grid emission factor (by region).

Avoided emissions from our BESS solutions are estimated based on the assumption that renewable electricity stored in the BESS displaces conventional grid electricity when discharged. Calculations are based on the following assumptions: total contracted BESS capacity (by region) × discharge duration (3 hours)[36] × discharge cycles per year (365)[37] × average grid emission factor (by region).

[36] Assume a discharge duration of 3 hours per cycle, representing the midpoint of the typical utility-scale battery duration range of 2–4 hours.
[37] Assume one full discharge cycle per day throughout the year, equivalent to 365 discharge cycles per year.

Appendix 5: Independent Limited Assurance Report

PF1988

SRA Assurance Opinion Statement (ISAE3000)

Revision 02 (December 2023)

INDEPENDENT ASSURANCE OPINION STATEMENT

To the Management and Board of Directors of Univers Pte Ltd

Holds Statement No.: SRA 821585

The British Standards Institution **(BSI)** has conducted a ***Limited*** assurance engagement on the sustainability information (described in the "Scope") in the ***Sustainability Report 2025_Univers*** of ***Univers Pte Ltd (Univers).***

Scope

The scope of engagement agreed upon with ***Univers*** includes the following:

The assurance covers the information of the following subject matters in the *Sustainability Report 2025_Univers* for the *Year 2025/2026 (1 Jan 2025 – 31 Mar 2026).*

- GRI General Disclosures
- 302 Energy (302-1/302-3)
- 305-1 Greenhouse gas (GHG) emissions-Scope 1
- 305-2 Greenhouse gas (GHG) emissions-Scope 2
- 305-3 Greenhouse gas (GHG) emissions-Scope 3
- 306-1 Waste generation and significant waste-related impacts
- 306-2 Management of significant waste-related impacts
- 401-1 New employee hires and employee turnover
- 403 Occupational health and safety (403-1/403-5/403-8)
- 404-1 Average hours of training per year per employee
- 405-1 Diversity and Equal Opportunity
- 406-1 Non-discrimination
- 418-1 Customer Privacy
- 308-1 New suppliers that were screened using environmental criteria
- 414-1 New suppliers that were screened using social criteria
- 205 Anti-Corruption (205-1/205-2)

The selected information are reported in accordance with *ISAE 3000 (Revised), GRI External Assurance Guidelines, ISO 14064-3:2019 and* ***with reference to*** *GRI Standards, SASB, ISSB Standards, ESRS, and UNGC Ten Principles.*

[The details of subject matters and their boundaries within the scope is described in Appendix A and Appendix B in this independent assurance opinion statement.]

Opinion Statement

We have conducted a Limited assurance engagement on the sustainability information described in the "Scope" above **(Sustainability Information).**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Sustainability Information is not prepared, in all material respects, in accordance with *ISAE 3000 (Revised), GRI External Assurance Guidelines, ISO 14064-3:2019 and with reference to GRI Standards, SASB, ISSB Standards, ESRS, and UNGC Ten Principles.*

Methodology

Our assurance engagements were carried out in accordance with *ISAE3000 (Revised) and ISO 14064-3:2019 for GHG satetement.* Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- A top-level review of issues raised by external parties that could be relevant to Univers Pte Ltd's policies to provide a check on the appropriateness of statements made in the report.
- Discussions with managers and staff on Univers Pte Ltd's approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- Interviews with staff involved in sustainability management, report preparation, and provision of report information were carried out.
- Document review of relevant systems, policies, and procedures where available.
- Review of the review of the internal management review reports.
- Review of supporting evidence for claims made in the reports.
- Visit to the Univers Pte Ltd Headquarters at 1 Harbourfront Avenue #17-01 Keppel Bay Tower, Singapore (098632) to confirm the data collection processes, record management practices, and check GHG emission sources physically.
- Review of historical sustainability data and documentation practices on SharePoint for data completeness and consistency.
- Review of the processes for gathering and ensuring the accuracy of data, including following data trails to initial aggregated sources and checking sample data to greater depth during site visits.
- Verification of reported metrics through internal records (e.g., energy and emissions data) to ensure accuracy and reliability.
- Application of a limited assurance approach **(Limited Assurance, 5% Materiality)** to assess the accuracy of sustainability data.
- Identification of opportunities for improvement, including enhancing ESG reporting, region-specific safety metrics, expanding diversity metrics, and strengthening supplier evaluation processes.

PF1988

SRA Assurance Opinion Statement (ISAE3000)

Revision 02 (December 2023)

Responsibility

Univers is responsible for the preparation and fair presentation of the sustainability information and report in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Independence, Quality Control and Competence

BSI is independent to ***Univers*** and has no financial interest in the operation of ***Univers*** other than for the assurance of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of ***Univers*** only for the purposes of verifying its statements relating to its environmental, social and governance (ESG), more particularly described in the Scope above.

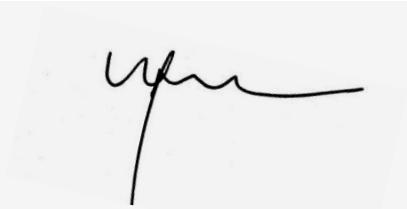
This independent assurance opinion statement is prepared on the basis of review by BSI of information presented to it by ***Univers***. In making this independent assurance opinion statement, BSI has assumed that all information provided to it by ***Univers*** is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), and *providing organizations worldwide with the assurance and credibility needed to enhance their sustainability performance and align with global best practices.*

Issue Date: *27 July 2026*

For and on behalf of BSI:



Dr. Yuanzhe Li, Lead Assurer

Emmanuel Herve, Managing Director, ASEAN

Appendix A:

This appendix provides detailed data and metrics of the subject matters identified within the scope of assurance for the **Univers Sustainability Report 2025.**

1. Energy (GRI 302)

- **Energy Consumption (302-1):** Quantitative data on total energy consumption within the organization, including fuel consumption, electricity, heating, cooling, and steam.

2. Greenhouse Gas (GHG) Emissions (GRI 305)

- **Scope 1 Emissions (305-1):** Direct emissions from owned or controlled sources, including stationary combustion, mobile combustion, and process emissions.
- **Scope 2 Emissions (305-2):** Indirect emissions from the generation of purchased electricity, steam, heating, and cooling consumed by the organization.
- **Scope 3 Emissions (305-3):** All other indirect emissions not covered in Scope 2, such as business travel, waste generated in operations, purchased goods and services, and employee commuting.
- GRI 305-4 Emissions intensity

3. Waste (GRI 306)

- Records identifying waste-generating activities, key waste streams, and significant actual or potential waste-related impacts arising from the organization's operations and value chain (306-1).
- Waste management procedures and records demonstrating measures taken to prevent, reduce, reuse, recycle, recover, treat, and dispose of waste, including controls over third-party waste contractors and waste-data monitoring processes (306-2).

4. Employment (GRI 401)

- New employee hires and turnover rates (401-1), categorized by age group, gender, and region.

5. Occupational Health and Safety (GRI 403)

- Health and safety management system (403-1), Worker training on occupational health and safety (403-5), Workers covered by the health and safety system (403-8).

6. Training and Education (GRI 404)

- Average training hours per employee annually, categorized by gender.

7. Diversity and Equal Opportunity (GRI 405)

- Workforce diversity metrics, including gender, age, employee category, and other relevant demographics (405-1).

8. Non-Discrimination (GRI 406)

- Data on reported incidents of discrimination and corrective actions taken (406-1).

9. Customer Privacy (GRI 418)

- Records of substantiated complaints regarding breaches of customer privacy and data loss incidents (418-1).

10. Supplier Assessments (GRI 308 & 414)

- Environmental and social screening results for new suppliers, along with ongoing monitoring processes.
- GRI 308-1 New suppliers that were screened using environmental criteria
- GRI 414-1 New suppliers that were screened using social criteria

11. Anti-Corruption (GRI 205)

- Documentation of operations assessed for corruption risks, training sessions conducted, and any reported incidents of corruption (205-1 & 205-2).

Appendix B:

This appendix lists all relevant locations within the boundaries of the identified subject matters for assurance purposes.

- **Headquarters:**
  - **Univers Pte Ltd**
  - **Address:** 1 Harbourfront Avenue #17-01 Keppel Bay Tower, Singapore (098632).

- **Operational Sites Included:**
  - **Other Global Offices and Facilities:** Locations involved in reporting environmental data, occupational health and safety metrics, and supplier assessments, as identified in the **Univers Sustainability Report 2025.**

- **Suppliers and Contractors:**
  - Various suppliers and contractors assessed through **TrustArc** and **WorldCheck** systems for adherence to environmental, social, and governance (ESG) criteria.

- **Customer Data Management Systems:**
  - Digital platforms and data storage facilities used for managing customer privacy-related data and records of incidents.