



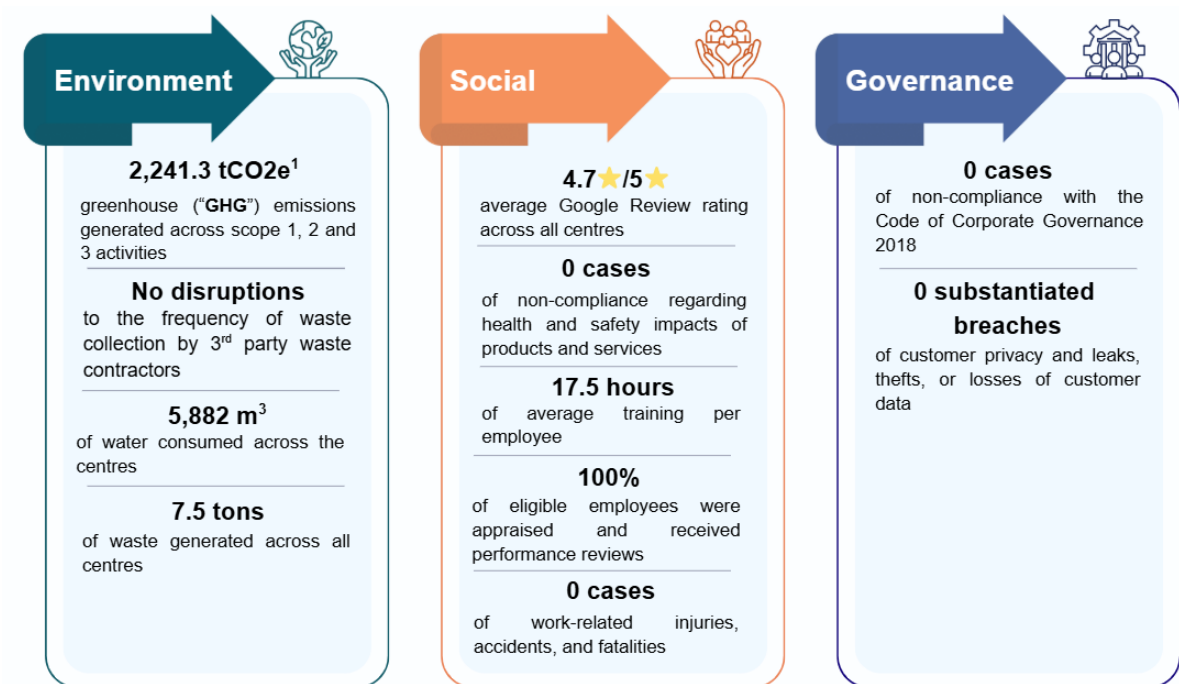
**ADVANCING
CAPABILITIES, EXPANDING
STRATEGICALLY**
SUSTAINABILITY
REPORT **2025**

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1. ISEC Healthcare Performance Highlights

The following are the key Environment, Social and Governance (“ESG”) performance highlights during the year from 1 January 2025 to 31 December 2025.



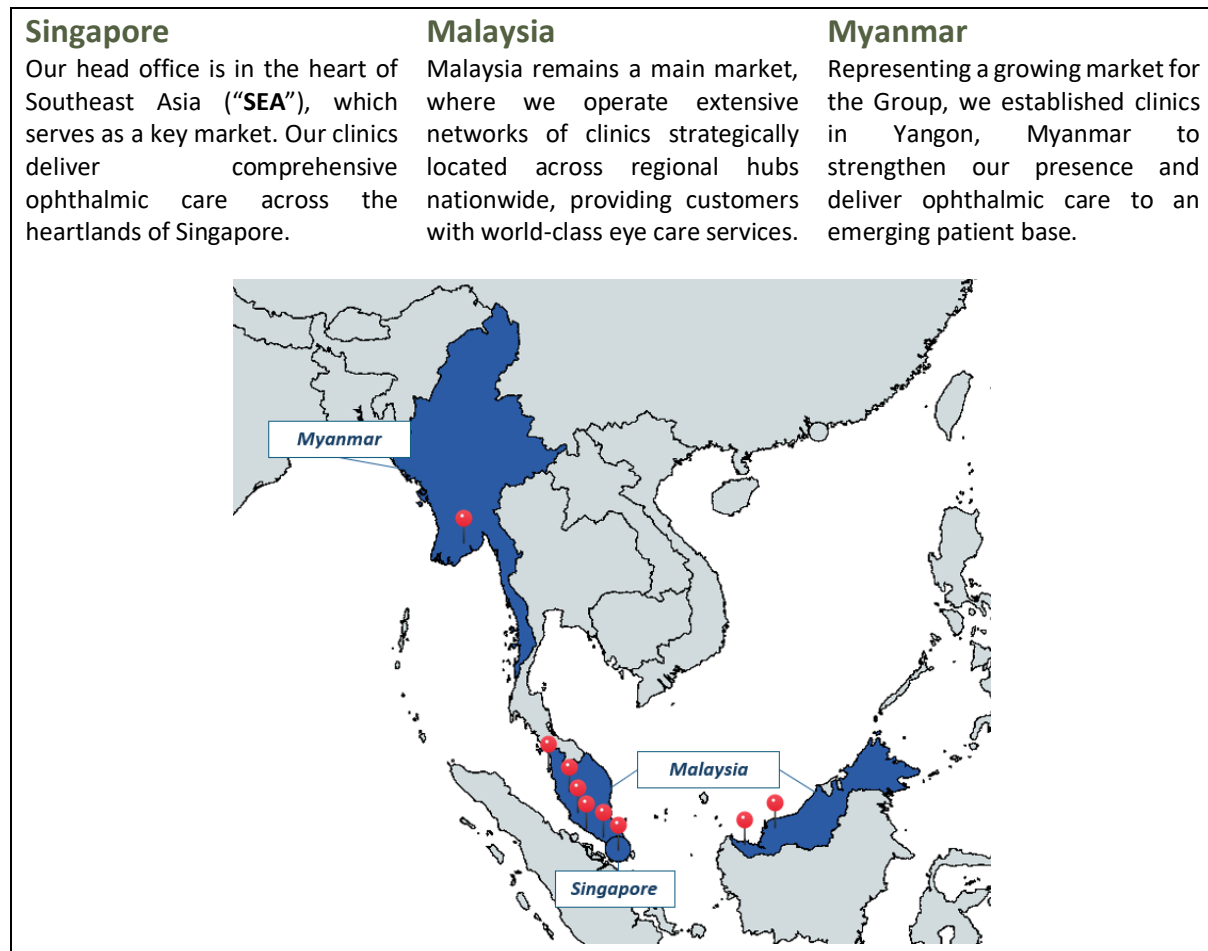
2. About ISEC Healthcare Ltd.

Listed on the Catalist board of the Singapore Exchange Securities Trading Limited (“SGX”) on 28 October 2014, ISEC Healthcare Ltd. (“ISEC Healthcare” or the “Company”, and together with its subsidiaries, the “Group”) is an established regional provider of comprehensive medical eye care services with ambulatory surgical centres. Since its listing, the Group has expanded into a regional network of specialist eye centres across Singapore, Malaysia and Myanmar, providing comprehensive subspecialty ophthalmic care.

Led by a team of specialist doctors, who are also opinion leaders in their respective sub-specialty fields, the Group provides patients with attentive and advanced treatments at its well-equipped eye centres that are fitted with state-of-the-art ophthalmic equipment and facilities. To uphold the highest standards of ophthalmic care, the Group continues to enhance its clinical capabilities through focused investments in the latest medical technologies, supported by continuous professional development for its doctors and staff.

¹ tCO₂e refers to “tonnes of carbon dioxide equivalent,” which converts different greenhouse gases (such as carbon dioxide, methane, and refrigerants) into a single unit based on their global warming potential.

Figure 1: Location of ISEC Healthcare Ltd. Centres



Backed by more than 16 years of track record, the ISEC brand holds strong brand equity and is recognised for its world-class and high-quality eye care services. ISEC Kuala Lumpur (“ISEC KL”) became the first specialist centre in Southeast Asia and the Far East region to be accredited under the Joint Commission International (“JCI”) Ambulatory Care standards in 2009, which is acknowledged as a standard for healthcare quality and patient safety practices. ISEC KL has upheld this benchmark for more than a decade and successfully achieved its most recent reaccreditation in March 2025.

ISEC Healthcare’s mid-term goal is to further grow its ophthalmology business in the Asia Pacific region due to its high growth potential in South-East Asia, while expanding its existing operations in Singapore, Malaysia and Myanmar. In September 2024, the Group purchased strata-titled units totalling 69,445 sqft in a 15-storey building with 2 lower ground levels in Bangsar South, Kuala Lumpur, to house its new flagship eye centre, BS Medical Centre. This new site is about 2.5 times larger than the current location in Mid Valley City, Kuala Lumpur, enabling ISEC Healthcare to serve more patients and expand services. Interior fittings are underway to equip the centre with state-of-the-art facilities, and it is expected to open in Q3 of 2026.

The building includes various sustainable features such as naturally ventilated staircases, 100% LED lighting, solar panels, a rainwater harvesting system, and the use of Green Label-certified construction materials. It has received a provisional GreenRE Bronze certification, a leading green building certification in Malaysia. These elements underscore the Group’s approach to environmental responsibility and sustainable healthcare infrastructure.

3. About the Report

ISEC Healthcare is pleased to present its annual Sustainability Report (“**Report**”) which has been prepared in accordance with SGX’s Sustainability Reporting Guideline and the Global Reporting Initiative (“**GRI**”) Standards 2021, an international sustainability reporting framework. GRI Standards 2021 is widely adopted for sustainability reporting, enabling us to achieve comprehensive and comparable disclosure of environmental, social and governance (“**ESG**”) performance.

The Group’s climate-related disclosures are guided by the recommendations of Task Force on Climate-related Financial Disclosures (“**TCFD**”), and we will continue to work with our stakeholders in assessing climate-related risks and opportunities where appropriate and practicable, in accordance with the business activities of the Group in the future.

This Report discloses the sustainability performance of ISEC Healthcare from 1 January to 31 December 2025 (“**FY2025**” or “**Reporting Period**”), with the financial year ended 31 December 2024 (“**FY2024**”) used for comparison for certain material ESG matters where applicable. For FY2025, the GRI topics remain consistent with the previous year, as there were no material changes to the Group’s business operations. The reporting scope has been expanded to the Group level, aligned with the Group’s consolidated financial statements for FY2025.

No restatements were made from the previous report.

Table 1: FY2025 Sustainability Reporting Scope FY2025

Reporting Scope FY2025	
Singapore	
<ul style="list-style-type: none"> • ISEC Healthcare Ltd • ISEC Eye Pte. Ltd. • JL Medical (Bukit Batok) Pte. Ltd. • JL Medical (Sembawang) Pte. Ltd. 	<ul style="list-style-type: none"> • JL Medical (Woodlands) Pte. Ltd. • JL Medical (Yew Tee) Pte. Ltd.
Malaysia	
<ul style="list-style-type: none"> • Indah Specialist Eye Centre Sdn. Bhd. (“Indah Specialist”) • ISEC Specialist Eye Clinic (Melaka) Sdn. Bhd. • ISEC Sdn. Bhd. (“ISEC KL”) • ISEC (Klang) Sdn. Bhd. (“ISEC Klang”) • ISEC (Kuching) Sdn. Bhd. (“ISEC Kuching”) • ISEC (Penang) Sdn. Bhd. (“ISEC Penang”) • ISEC (Sibu) Sdn. Bhd. (“ISEC Sibu”) 	<ul style="list-style-type: none"> • IE Centre Sdn. Bhd. (“IE Centre”) • ME Centre Sdn. Bhd. (“ME Centre”) • Kampar Eye Sdn. Bhd. (“Kampar Eye”) • Southern Specialist Eye Centre Sdn. Bhd. (“SSEC”) • Taiping Eye Sdn. Bhd. (“Taiping Eye”) • TE Centre Sdn. Bhd. (“TE Centre”)
Myanmar	
<ul style="list-style-type: none"> • ISEC Myanmar Company Limited (“ISEC Myanmar”) 	

For FY2025, the Group expanded its sustainability reporting scope² to cover all its operating entities in Singapore, Malaysia and Myanmar, except for International Specialist Eye Centre Pte. Ltd., which is currently inactive, and ISEC Global Pte. Ltd., which functions solely as a holding entity for merger and acquisition activities in foreign regions.

In line with sustainability reporting requirements of the SGX, the Group has in place an internal review process for its sustainability reporting. The Group’s internal auditors conduct an annual review of the sustainability reporting processes in accordance with the International Standards for the Professional Practice of Internal Auditing by The Institute of Internal Auditors. The review includes a risk-based assessment of sustainability governance, management, risk identification and prioritisation, climate-related disclosures and compliance with local regulations.

² Reporting Scope for FY2024 only included six entities in Malaysia: ISEC KL, SSEC, ISEC Penang, Indah Specialist, IE Centre and Kampar Eye.

4. Board Statement

ISEC Healthcare is committed to conducting its business responsibly and engaging with stakeholders in a transparent and sustainable manner. The Board of Directors (the “**Board**” or “**Directors**”) provides oversight of the Group’s sustainability strategy and the management of material ESG matters. To support this, the Board has delegated responsibility for the identification, assessment and monitoring of material business risks, including climate-related risks and opportunities, to the Sustainability Steering Committee (“**SSC**”). Material ESG matters are subsequently reviewed and validated by the Board, with due regard to the Group’s operating context and evolving stakeholder expectations.

In FY2025, the Group reviewed its material ESG factors, confirming that its existing sustainability priorities remain relevant, with no additional material topics identified. The Group also reviewed its climate-related risks and opportunities through a peer and sector review, and identified an additional climate risk, ‘rising mean temperatures’, as this is particularly relevant to the Group’s clinic-based operations due to the need to maintain controlled indoor environments, and may have implications for energy consumption and operating costs.

The Group remains focused on supporting the long-term and sustainable growth of its ophthalmology services. The Group seeks to make eye care more accessible and convenient, particularly in markets where rising affluence is increasing demand for private specialist care. At the same time, structural trends such as population ageing and the growing use of digital devices continue to contribute to a higher prevalence of eye conditions, creating opportunities for the Group to expand its reach and impact.

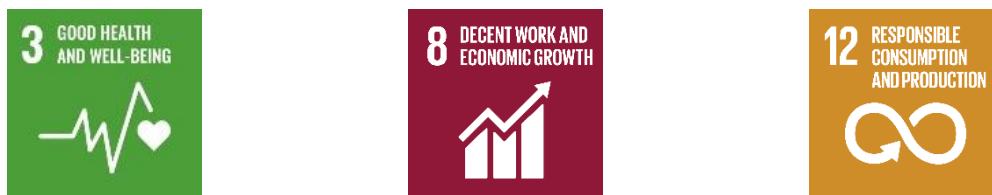
The Group is confident in its ability to navigate this evolving landscape through continued investments in medical technology, clinical expertise and infrastructure, such as the upcoming purpose-built BS Medical Centre in Kuala Lumpur, which is expected to support future clinical capacity and service expansion. These investments are intended to ensure that ISEC Healthcare remains well-positioned to meet growing patient needs while maintaining high standards of care. The Group’s efforts to strengthen its regional presence, including the exploration of potential opportunities in new markets in Southeast Asia, further support its long-term growth ambitions and brand positioning.

The Group is also committed to fostering a diverse, inclusive and collaborative culture. The Board recognises that diversity in skills, experience and perspectives is an important enabler of effective governance and sound decision-making. Accordingly, ISEC Healthcare’s Board Diversity Policy seeks to enhance Board effectiveness by considering a broad range of attributes, including professional background, gender, age, tenure and other relevant qualities.

As part of its broader sustainability journey, the Group continues to manage its environmental and social impacts responsibly and aligns its efforts with the United Nations Sustainable Development Goals (“**UN SDGs**”), as illustrated below in

Figure 2 2. Further details on these goals and the Group’s initiatives can be found in section ‘5.5 Contributing to the UN Sustainable Development Goals’ on page 12 of this Report.

Figure 2: ISEC Healthcare’s mapped SDG Goals



The Board continues to integrate sustainability into the Group’s corporate strategy, ensuring that its practices remain aligned with its core values of integrity, compassion and innovation. By continuing to improve its sustainability efforts, the Group seeks to deliver high-quality eye care while supporting long-term value creation for its stakeholders and the communities it serves.

5. Sustainability at ISEC Healthcare

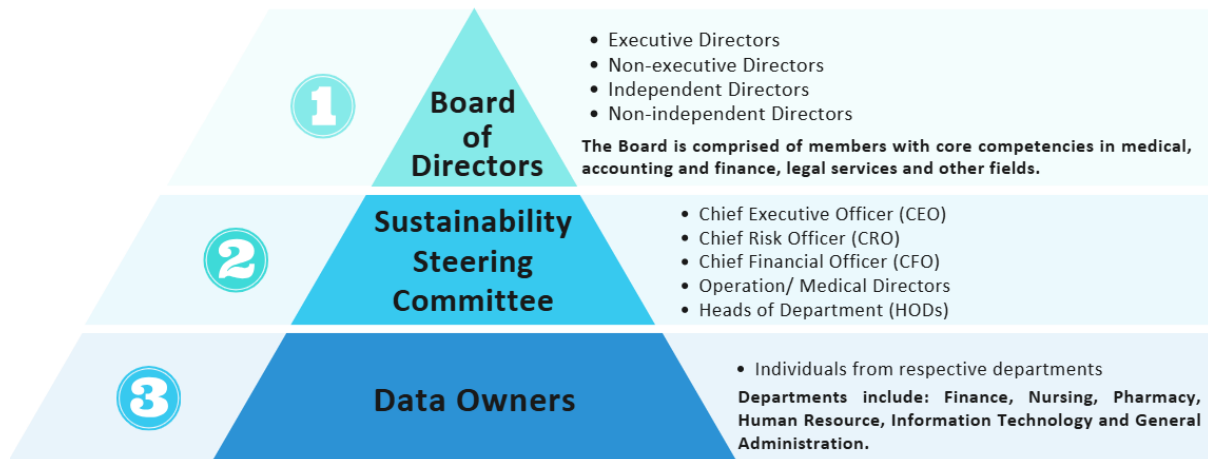
5.1. Sustainability Governance

The Board provides overall oversight and strategic direction to support the achievement of ISEC Healthcare’s vision and mission. The Board comprises independent, executive, and non-executive and non-independent directors with core competencies across medical practice, accounting and finance, legal services, and other relevant professional disciplines.

The SSC assists the Board by evaluating sustainability-related matters, overseeing the implementation of sustainability initiatives across the Group’s operations, and monitoring identified climate-related risks and opportunities. The SSC comprises the Chief Executive Officer, Group Risk Officer, Operations and Medical Directors, Chief Financial Officer, as well as relevant Heads of Department (“HODs”). The SSC drives the Group’s sustainability initiatives and coordinates their implementation across the relevant functions, as illustrated in Figure 3.

Designated data owners, working alongside HODs, are responsible for collating and reporting sustainability performance information to the SSC for review. This information is subsequently consolidated and presented to the Board of Directors as part of the Sustainability Report for review and approval.

Figure 3: Sustainability Governance Structure



5.2. Stakeholder Engagement

Effective stakeholder engagement is fundamental to understanding each stakeholder’s interests and concerns. This enables the Group to identify relevant matters and allocate resources appropriately to address stakeholder expectations. At the Group, stakeholder interests are considered at every business decision. The Management has identified internal stakeholders (i.e., employees and workers) and external stakeholders (i.e., customers, government agencies, local communities, shareholders and suppliers) as key to our business operations. For FY2025, there were no changes to the identified stakeholder groups or their concerns, and our engagement approach remains consistent with the previous year. The following table sets out our key stakeholders and their concerns, our mode of engagement and our response to their concerns.

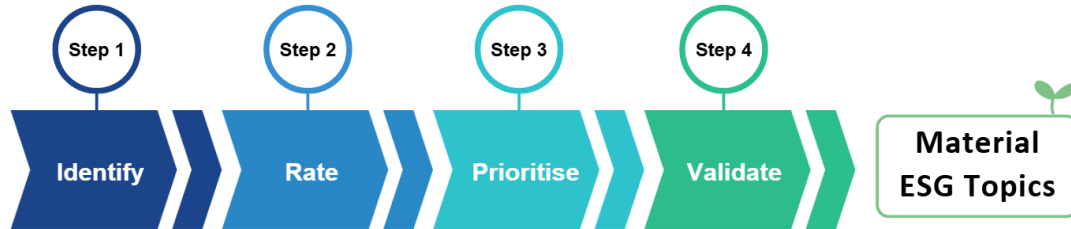
Table 2: Stakeholder Engagement

Key Stakeholders	Basis of Identifying and Selecting	Engagement Methods	Frequency of Engagement	Stakeholders’ Concerns	ISEC Healthcare’s Response to Stakeholders’ Concerns
Customers (i.e. Patients and Visitors)	Customers’ satisfaction is the key to the Group’s business sustainability.	<ul style="list-style-type: none"> Customer feedback forms Customer reviews through Facebook pages Customer reviews and feedback are welcomed and addressed on Google Reviews 	<ul style="list-style-type: none"> Ongoing Ad-hoc 	<ul style="list-style-type: none"> Service quality Duration of waiting time Pricing of products and services Treatment outcome Delay in treatment and surgeries 	<ul style="list-style-type: none"> Implementation of appointment and queue system Competitive pricing Pre-treatment counselling Prompt communication with patients if re-arrangement on appointments needed any postponement in surgeries / treatment
Employees and Workers	As a service provider, staff are the key contact to customers and business partners.	<ul style="list-style-type: none"> Performance appraisal Town hall and department meetings Other ad-hoc meetings 	<ul style="list-style-type: none"> Semi-annual Ad-hoc 	<ul style="list-style-type: none"> Career development Remuneration Work life balance Job security Safety protocols across centres 	<ul style="list-style-type: none"> Performance appraisals and reward system Coaching and training Regular communication between Heads of Departments and staff No retrenchment exercise Prompt communication of safety protocols to employees
Government	Healthcare industry is highly regulated; therefore, understanding government’s requirements and ensuring compliance is imperative to maintain the Group’s operating licenses.	<ul style="list-style-type: none"> Consultation with authorities Feedback on government policies and regulations 	<ul style="list-style-type: none"> Ongoing 	<ul style="list-style-type: none"> Compliance with rules and regulations 	<ul style="list-style-type: none"> Monitor relevant regulatory developments Ensure compliance with the regulatory requirements

Key Stakeholders	Basis of Identifying and Selecting	Engagement Methods	Frequency of Engagement	Stakeholders' Concerns	ISEC Healthcare's Response to Stakeholders' Concerns
Local Communities	ISEC Healthcare strives to raise awareness on eye health and contribute to local community's development.	<ul style="list-style-type: none"> • Raising awareness through eye tests • Charity work • Educational talks and radios • Pro-bono teaching and training to optometrist students • Educational eye care/health videos through social media 	<ul style="list-style-type: none"> • Ongoing 	<ul style="list-style-type: none"> • Public education on eye health • Affordable treatment for eye ailments • Maintain support towards community initiatives such as eye tests and awareness talks 	<ul style="list-style-type: none"> • Keep abreast of community interests in eye health • Facilitate interaction through online methods (i.e use of social media platforms) • Educational videos, covering topics relating to eye healthcare such as cataract, eye problems in children, glaucoma, diabetic and eye diseases and many more
Shareholders	Shareholders are essentially the owners of ISEC Healthcare and therefore an important stakeholder group in ISEC Healthcare's operations and decision-making.	<ul style="list-style-type: none"> • Annual General Meeting • Financial results announcements • Announcements on business development updates • Physical/virtual meetings • Emails / Feedback channels 	<ul style="list-style-type: none"> • Annual • Quarterly • Ad-hoc 	<ul style="list-style-type: none"> • Financial performance • Business growth • Liquidity 	<ul style="list-style-type: none"> • Dedicated investor relations section on corporate website with access to annual reports and press releases • Announcements on SGXNet and corporate website • One-on-one or small group meetings with analysts and investors
Suppliers	Good working relationship with suppliers helps to ensure punctual supply and support at competitive prices.	<ul style="list-style-type: none"> • Regular meetings, phone calls and email correspondences with suppliers to provide feedback on quality of products and services 	<ul style="list-style-type: none"> • Ongoing • Ad-hoc 	<ul style="list-style-type: none"> • Continuation of business • Promotion of products • Feedback on products 	<ul style="list-style-type: none"> • Internal review of suppliers' deliverables

5.3. Materiality Assessment

Establishing material ESG matters helps the Group understand stakeholder interests, manage its most significant sustainability-related impacts and identify areas of opportunity. These material ESG matters guide the Group’s sustainability priorities and disclosures for the Reporting Period. Our approach starts with consideration of the Group’s business context and operating environment, followed by the ongoing identification and assessment of sustainability-related impacts. The most significant ESG matters are then rated and prioritised, and subsequently validated, to determine the topics reported in this Report, as illustrated below.



In FY2025, the Group reviewed the relevance of its existing material ESG matters to ensure continued alignment with its business priorities, stakeholder interests and the sustainability context of the healthcare industry. This review confirmed that the material ESG matters identified in the previous year remain relevant and aligned with the Group’s strategic direction and stakeholder expectations. The material ESG matters were presented to the Board for validation and approval and form the basis of the Group’s sustainability disclosures for FY2025.

Table 3: Mapping of ISEC Healthcare's Material ESG Matters to GRI Topic-Specific Disclosures

No	Material ESG Topic	GRI Reference
ENVIRONMENTAL		
1	<u>Energy and Carbon Footprint</u> Efficient use of energy to minimise carbon footprint arising from the Group's operations.	GRI 302 Energy GRI 305 Emissions
2	<u>Water Management</u> Minimise water consumption and enhance conservation efforts through efficient usage and water-saving initiatives.	GRI 303 Water and Effluents
3	<u>Waste Management</u> Minimise waste generation through reduce, reuse, and recycle ("3Rs") efforts and safe disposal of biological waste.	GRI 306 Waste
SOCIAL		
4	<u>Employee Development and Retention</u> Increase employees' retention and competence through training and development programmes.	GRI 401 Employment GRI 404 Training and Development
5	<u>Occupational Health and Safety</u> Provide for and promote the health and safety of employees, as measured by avoidance of work-related injuries, etc.	GRI 403 Occupational Health and Safety
6	<u>Diversity and Equal Opportunities</u> Promote diversity and equality at work within our operations.	GRI 405 Diversity and Equal Opportunity
7	<u>Excellent Service Quality</u> Offer best-in-class and safe treatment to patients, as evidenced by enhanced patients' satisfaction and avoidance of patients' safety incidents.	GRI 416 Customer Health and Safety
8	<u>Security of Information and Patient Privacy</u> Maintain the confidentiality of patients' information including their personal information, medical records, etc. through robust IT and data protection systems.	GRI 418 Customer Privacy
GOVERNANCE		
9	<u>Economic Performance</u> Ensure financial resilience to sustain operations and deliver long-term value. This includes efficient allocation of resources and responsible management of revenue, costs, and profits.	GRI 201 Economic Performance
10	<u>Corporate Governance</u> Manage business strategy, risk assessments and sustainability processes in order to build financial integrity, investor confidence and superior performance.	GRI 205 Anti-corruption

5.4. Summary of Sustainability Performance Indicators

Material Topics and Indicators	Reporting Period	
	FY2025	FY2024
ENVIRONMENTAL		
Fuel consumption (litres)	5,625	1,823
Electricity consumption (kWh)	2,489,925	1,741,871
Total energy intensity (kWh / Revenue '000)	32.3	23.7
Scope 1 emissions (tCO ₂ e)	15.5	5.0
Scope 2 emissions (tCO ₂ e)	1,862.7	1,123.2
Scope 3 emissions (tCO ₂ e)	363.1	162.9
Total GHG emissions (tCO ₂ e)	2,241.3	1,291.0
GHG emissions intensity (tCO ₂ e / Revenue '000)	0.028	0.017
Total waste generated (tonnes)	7.5	6.1
Waste recycled (kg)	535	520
Water consumption (m ³)	5,882	2,631
SOCIAL		
Employees		
• Male	59	44
• Female	344	245
• Full-time	397	289 ³
• Part-time	6	0 ³
• Number of new hires	69	61
• Number of turnovers	53	49
Average training hours per employee	17.7	10.6
Employees receiving annual performance review (%)	100%	100%
Cases of work-related injuries, accidents, and fatalities	0	0
Needle prick incidents	0	0
Number of reportable cases of non-compliance regarding health and safety impacts of products and services	0	0
GOVERNANCE		
Number of reportable cases of non-compliance in relation to the Code of Corporate Governance 2018	0	0
Number of substantiated breaches of customer privacy and leaks, thefts or losses of customer data	0	0





³ The FY2024 breakdown has been reclassified to ensure consistency with FY2025 reporting approach. Under this methodology, permanent and temporary employees sum to full-time employees, and full-time plus part-time employees equal total employees.

5.5. Contributing to the UN Sustainable Development Goals

The Sustainable Development Goals (“SDGs”), set in 2015 by the United Nations, calls for a collective global effort towards ending poverty, promoting prosperity and protecting the environment. These 17 global goals cover a broad range of social, environmental, governance and social justice considerations. Businesses have been called upon to take charge as they play a vital role in each country’s progress towards achieving these goals.

As a healthcare service provider, the Group’s sustainability efforts align most closely with *SDG 3: Good Health and Well-Being*, *SDG 8: Decent Work and Economic Growth*, and *SDG 12: Responsible Consumption and Production*, reflecting the Group’s role in delivering specialist eye care, supporting its workforce and managing resources responsibly across its operations.

Table 4: ISEC Healthcare’s Measures of Sustainability Development Goals

		
3 GOOD HEALTH AND WELL-BEING 	8 DECENT WORK AND ECONOMIC GROWTH 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 
Good Health and Well-Being Ensure healthy lives and promote well-being for all at all ages	Decent Work and Economic Growth Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all	Responsible Consumption and Production Ensure sustainable consumption and production patterns
How ISEC Healthcare is working towards the goals		
Raising public awareness on good eye health and early detection through preventive treatment methods and eye health checks	Decent work for employees and workers in a safe environment	Standard Operating Procedures (“SOPs”) on waste management were developed in strict accordance with government regulations
Doctors’ participation in symposiums, clinical trials, development of eye care technology	In-house certified trainers and external training for all	Advocating 3Rs (Reduce, Reuse, Recycle) behaviour through bag-free Saturdays across various centres
Physical and online talks, radios, and virtual awareness topics such as diabetic retinopathy and glaucoma-related topics	Provision of complimentary updated influenza vaccination for all employees	Replacement of conventional light fittings to LED
Senior consultants and specialists from Singapore and Malaysia provided consultations to patients in Myanmar	Performance-based promotions for suitable employees	Refurbishment of existing medical equipment such as replacing faulty lamps, parts of the microscope and tonometer ⁴ across centres instead of purchasing new units
Relevant Material Matters		
<ul style="list-style-type: none"> Excellent Service Quality (Pg. 16-18) 	<ul style="list-style-type: none"> Diversity and Equal Opportunities (Pg. 18-19) Employee Development and Retention (Pg. 20-22) Occupational Health and Safety (Pg. 23-24) 	<ul style="list-style-type: none"> Energy and Carbon Footprint (Pg. 27-33) Waste Management (Pg. 34-35) Water Management (Pg. 35)

⁴ A tonometer is an instrument used to determine the pressure inside the eye and the test conducted helps to check for glaucoma.

Aligned with its commitment to *SDG 3: Good Health and Well-Being*, the Group continues to expand its efforts in promoting accessible eye care and medical education. The Group's centres actively collaborate with industry partners to provide complimentary eye screening services in conjunction with World Sight Day and World Glaucoma Day. In addition, the Group's doctors participate in charitable eye screening programs, extending essential eye care services to underserved communities.

In FY2025, the Group continued to support community eye health and medical education as part of its broader contribution to the SDGs. The Group hosted clinical attachment students from both local and overseas universities, including a three-week attachment programme for interns from Hong Kong Polytechnic University. In addition, our doctors continued to participate in eye screening programmes, including charitable initiatives and dedicated screenings for children. Beyond direct patient care, our doctors remained actively involved in professional development and knowledge-sharing through physical and virtual conferences and seminars, both as speakers and educators, supporting continuous learning within the ophthalmic community and reinforcing the Group's commitment to high standards of care. As part of ongoing specialist development, several doctors also pursued advanced ophthalmology fellowships, including programmes in refractive surgery, glaucoma, oculoplastics, and cornea and anterior segment subspecialties. More details are highlighted in the Case Studies below.

ISEC HEALTHCARE Case Studies

01.

World Sight Day 2025

Each year, we mark World Sight Day through initiatives that raise eye health awareness and emphasise the importance of regular check-ups for early intervention within our community.

For FY2025, our clinics offered free eye screenings alongside educational talks to equip community members with practical knowledge on maintaining good vision. Attendees were also provided with informational materials and eye care products to support continued eye health awareness beyond the event.



02.

World Glaucoma Week 2025



Annually, during World Glaucoma Week, our clinics offer complimentary glaucoma screenings for new patients aged 40 and above, as well as those with a family history of glaucoma.

At ISEC KL, an educational talk was conducted by one of our glaucoma specialists to enhance public understanding of glaucoma. Through such initiatives, the Group continues to support community outreach efforts that promote timely screening and proactive eye health management.

03.

Gift of Sight Project: Giving Back

In line with our commitment to improving access to quality eye care, the Group undertakes a range of Corporate Social Responsibility (“CSR”) initiatives throughout the year to support the communities we serve.

As part of the “Gift of Sight” project by Rainbow Bridge Malaysia, a consultant ophthalmologist from Indah Specialist volunteered his time and expertise to provide essential eye care services to underprivileged children from the Tara Foundation. Through such initiatives, the Group seeks to contribute meaningfully to community eye health and support vulnerable groups with limited access to care.



04.

Talk on Diabetic Retinopathy

In our continued commitment to improving health awareness and supporting active aging, our Senior Consultant conducted an educational session on diabetic retinopathy for elderly residents at the Filos Active Ageing Centre. The session highlighted the silent nature of the condition, how diabetes can affect the eyes and the importance of maintaining healthy lifestyle habits. Participants were also encouraged to undergo annual dilated eye screenings to support early detection and prevent avoidable vision loss.

05.

Annual Surgical Elites Exchanging Knowledge (SEEK) Symposium

Two of our surgeons presented at the annual Surgical Elites Exchanging Knowledge (SEEK) Symposium, which brought together delegates from across the region, including Sri Lanka, Bangladesh, the Philippines, Indonesia and Malaysia.

Their participation reflects the Group’s continued emphasis on clinical excellence and professional development through knowledge-sharing. The Group remains supportive of regional collaboration and engagement in professional platforms that contribute to the advancement of surgical standards and the broader eye-care community.





06. Cataract & Refractive Symposium 2025

In FY2025, ISEC KL organised the Cataract & Refractive Symposium 2025, a professional education platform focused on advances in cataract and refractive surgery. The symposium featured clinical discussions and surgical video demonstrations and marked ISEC’s first collaboration with the Malaysian Society of Cataract & Refractive Surgery (“**MSCRS**”), bringing together local and international surgeons to exchange knowledge and support ongoing professional development within the ophthalmic community.

07. Community Engagement: Collaboration with Great Eastern

As part of our commitment to community wellness, ISEC Penang collaborated with Great Eastern to provide complimentary eye screenings for their agents, staff and customers. This initiative helped promote convenient access to basic eye health services and encouraged greater awareness of the importance of maintaining good vision, supporting our ongoing efforts to improve access to preventive care within the community.



08. Corneal & Ocular Surface Symposium 2025

In November 2025, ISEC KL hosted the Corneal & Ocular Surface Symposium, featuring international experts from Bascom Palmer (Miami), Tufts University (Boston), and Universidad de Oviedo, who shared thoughtful insights and developments in corneal and ocular surface management. Through this collaborative and educational platform, we continue to support the growth of eye care professionals and contribute to strengthening the quality of care available to the communities we serve.

09. Community Engagement: St John Ambulance

In support of youth volunteers actively involved in community service, IE Centre conducted a complimentary eye screening session for St John Ambulance members at a local school in Ipoh, Malaysia. The initiative offered students easy access to basic vision assessments and encouraged early awareness of eye health, contributing to their ongoing development as young community contributors.



6. Social: Providing World-class Service to Our Patients

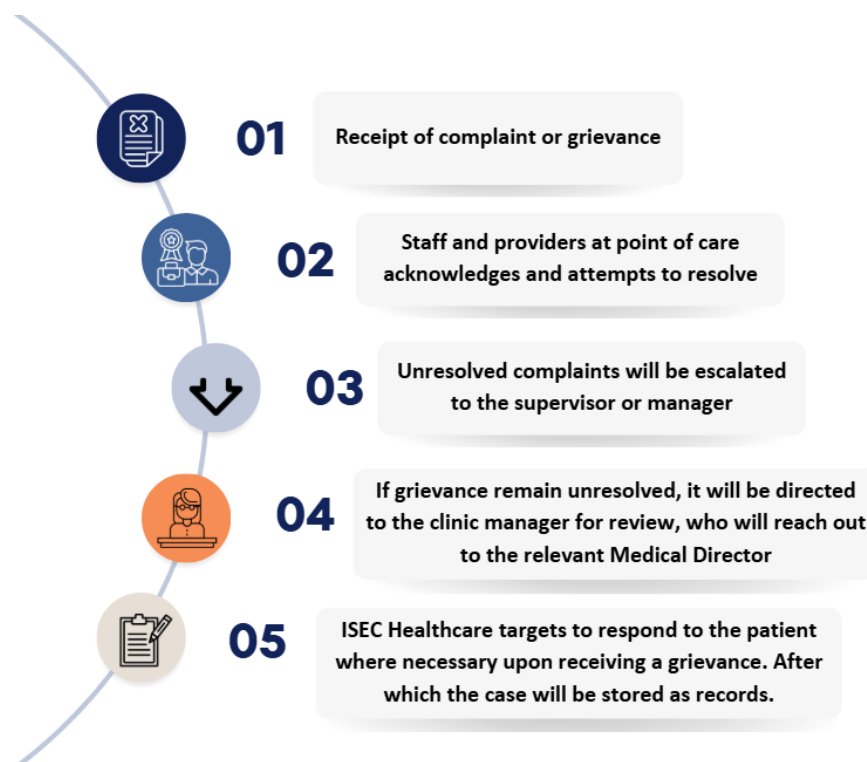
6.1. Excellent Service Quality

As a one-stop specialist eye care service provider, ISEC Healthcare is committed to delivering high-quality services, grounded in professionalism, integrity and compassion. The Group’s high calibre and experienced ophthalmologists bring with them a breadth of clinical expertise, supported by diverse training backgrounds and prior clinical appointments at renowned eye centres in Singapore, Australia, the United Kingdom and the United States.



To support service quality and patient experience, dedicated personnel are appointed at each centre to oversee the Patient Complaint, Grievance and Feedback Procedure. This framework guides employees on the appropriate steps for managing and resolving feedback or complaints from patients or their next-of-kin in a timely, reasonable and consistent manner. Figure 4 outlines the key steps taken from the receipt of a complaint to the conclusion of the case.

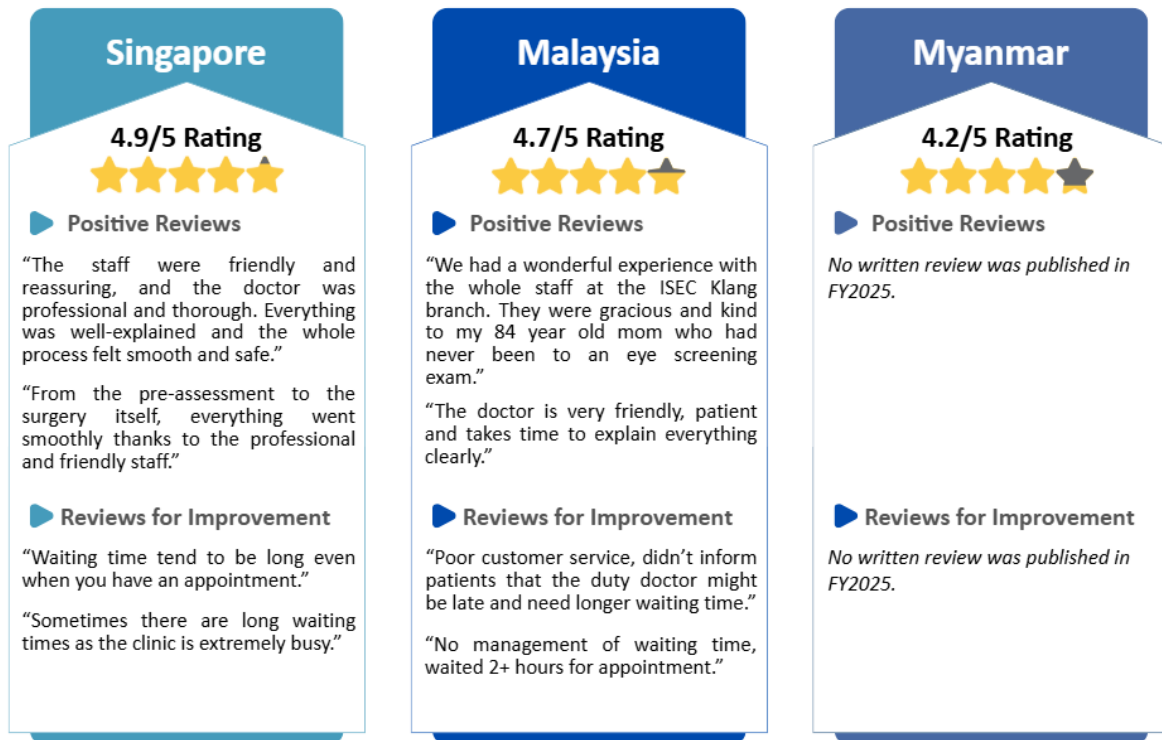
Figure 4: Patient Complaint, Grievance and Feedback Procedure



The Group continuously gathers patient feedback through Google Reviews across its clinics, providing a consistent reference point for monitoring service quality and making customer satisfaction information more accessible to patients and stakeholders. In addition, the Group proactively encourages patients to share their feedback and reviews to inform progressive service improvements, with the aim of meeting patient expectations and supporting sustained service excellence.

All feedback received through Google Reviews is collated and reviewed by the respective Centre Manager and/or Customer Service team, with the Medical Director involved where appropriate. Feedback, whether positive or negative, is discussed to identify areas for improvement, and corrective actions are implemented where necessary. The Group has established a structured reporting and escalation framework to manage patient feedback received during the Reporting Period. Where contact details are available, follow-up is conducted to better understand the patient’s experience, support further investigation into root causes, and facilitate resolution. Relevant cases are also shared with the appropriate staff to provide context and clarification, with matters escalated to the Centre Manager or Medical Director if they cannot be resolved at the operational level.

Figure 5: Summary of Google reviews of our eye care centres across Singapore⁵, Malaysia and Myanmar



Targets and Performance

Focus Areas	FY2025 Performance	FY2026 Target and Beyond
Service Quality and Patient Satisfaction	<p>Average Google Review rating for clinics in</p> <ul style="list-style-type: none"> Singapore: 4.9 Malaysia: 4.7 Myanmar: 4.2 	<p>In the short term, the Group will ensure that all feedback is addressed in a timely manner. Over the longer term, the Group aims to achieve an average Google Review rating of at least 4.5 stars across all centres.</p>
Customer Health and Safety	<p>There were zero reportable cases of non-compliance regarding health and safety impacts of products and services.</p>	<p>Zero reportable cases of non-compliance regarding health and safety impacts of products and services.</p>

In FY2024, the Group set centre-specific targets of maintaining Google Review ratings of at least 4.5 for SSEC, Indah Specialist, IE Centre and Kampar Eye, and at least 4.3 for ISEC KL and ISEC Penang. These FY2025 targets have been met, with the respective centres achieving the following ratings: ISEC KL (4.3), ISEC Penang (4.4), SSEC (4.6), IECSB (4.8), KESB (4.7) and Indah Specialist (4.5). For FY2026, the Group has refined its approach by setting an average Google Review rating target of at least 4.5 stars across all centres, reflecting a more holistic, Group-wide performance view.

For Customer Health and Safety, the FY2024 target of zero reportable cases of non-compliance was also met, and the Group continues to maintain the same target for FY2026.

⁵ The summary of Google Reviews excludes the JL Medical Centres as these clinics provide general medical services and are not part of the Group's network of eye care centres covered in this section.

6.2. Supply Chains of ISEC Centres

In FY2025, the centres worked with 1445 suppliers (FY2024: 709 suppliers) including those providing medical supplies such as lenses, consumables, medical equipment, medications, laboratory services, third-party cleaners and licensed waste management contractors across all centres for medical waste disposal.



Suppliers are screened and assessed against stringent criteria before engagement. Product certifications and quality assurance encompass passing the performance tests and quality assurance tests with the relevant authorised bodies and applicable standards (such as the Scientific and Industrial Research Institute of Malaysia and International Organisation for Standardisation). All medications are required to be registered or authorised by the relevant national health authorities in the jurisdictions where the Group operates, including Malaysia's Ministry of Health ("MOH"), Singapore's Health Sciences Authority and Myanmar's Food and Drug Administration.

Regular suppliers and annual service providers undergo an annual evaluation based on quality, communication, timeliness of delivery and support provided. Centres maintain and update their supplier lists based on these assessments and suppliers that do not meet required standards may be removed or replaced as necessary. Additionally, the centres organise joint activities with suppliers as part of our efforts to contribute to the community, such as conducting diabetic retinopathy campaign, free eye screening tests, eye-health awareness talks and campaigns.

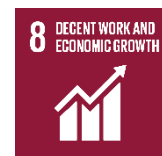
As part of business continuity planning and mitigating the risk of disruptions to the supply chain, the following preventive actions are carried out to minimise the impact on clinic workflow and patient care:

1. Diversifying products and suppliers across local and international markets to reduce supply disruption risks.
2. Increasing supply inventories in response to early supplier warnings to prevent shortages.
3. Active stock planning activities with up to six months of stock for certain medications to buffer against supply volatility.
4. Buffering longer lead times into new facility setups to manage potential equipment shipment delays.
5. Conducting routine planned maintenance and using vendor-provided temporary equipment to minimise operational downtime.

7. Social: Developing a High-Performing Workforce

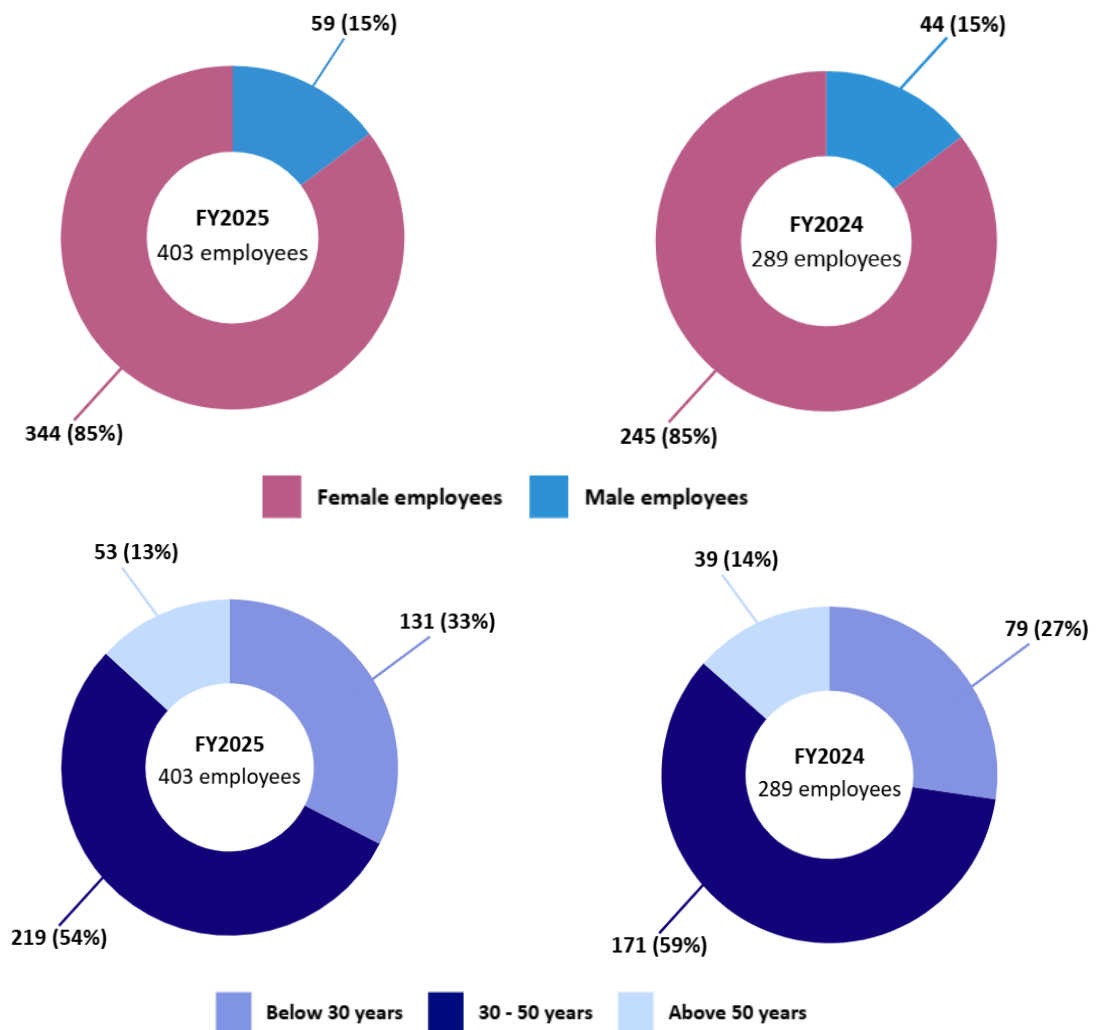
7.1. Diversity and Equal Opportunities

Employees remain core to every business and are essential to ensure that the Group continues to deliver excellent service quality and to maintain market leadership in private ophthalmology. We value a culture that respects differences, advocates for equal opportunities and encourages growth and development to help every employee reach their full potential. In line with this, we strive to provide a work environment that fosters fairness, equality and respects social and cultural diversity, regardless of gender, age or educational background. As such, the Group remains focused on attracting and retaining highly qualified and experienced specialist doctors, management, clinical staff and infrastructure support staff.



As of 31 December 2025, the Group had a total of 403 employees, comprising 397 full-time employees and 6 part-time employees. The ratio of male and female employees remained consistent in FY2025 compared with FY2024, with majority of employees holding permanent and full-time positions. The breakdown of employees' profile by gender and age group are shown in Figure 6.

Figure 6: Breakdown of Employees by Gender and Age



Employment Contract	FY2025		FY2024 ⁶	
	Male	Female	Male	Female
Permanent	59	332	44	243
Temporary	0	6	0	2
Employment Type⁷				
Full-time	59	338	44	245
Part-time	0	6	0	0

ISEC Healthcare maintained strong job security across the organisation, with no manpower restructuring or retrenchment exercises during the year.

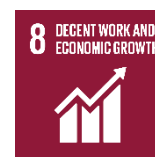
We have adopted a Board Diversity Policy as we view diversity at the Board level as an essential element in supporting sustainable development, and we believe that a diverse Board helps enhance decision-making capability as well as overall performance of the Group. Currently, the Board consists of 4 male directors and 2 female directors, representing approximately 67% male and 33% female composition, consistent with FY2024.

⁶ The FY2024 breakdown has been reclassified to ensure consistency with FY2025 reporting approach. Under this methodology, permanent and temporary employees sum to full-time employees, and full-time plus part-time employees equal total employees.

⁷ Full-time employees, comprising permanent and temporary employees, are employees whose working hours per week are defined according to national law. Part-time employees are employees whose working hours per week are less than the number of working hours for full-time employees.

7.2. Employee Development and Retention

The Group remains committed to providing employees with relevant training and fostering a culture of continuous learning. We continue to develop progressive policies and engagement programmes that support retention and enable employees to build long-term, meaningful careers. By cultivating a motivated and high-performing workforce, the Group enhances its ability to adapt to market changes and maintain competitiveness within the medical industry.



Key statistics on new hires and employee turnover are as follows:

Disclosures	FY2025 ⁸		FY2024	
	Number of new hires	Number of turnovers	Number of new hires	Number of turnovers
Gender				
Male	7	4	9	11
Female	62	49	52	38
Age				
Below 30	33	22	36	19
30 to 50	33	26	23	28
Above 50	3	5	2	2

Learning and development across the Group are supervised by the respective Centre Managers, except at ISEC KL, where this function is led by the Human Resource (“HR”) department. Centre Managers also support medical staff in meeting continuing education requirements necessary for renewing their professional licences in Singapore, Malaysia, and Myanmar⁹. In FY2025, all doctors and medical staff fulfilled the Continuous Professional Development (“CPD”) requirements mandated by their respective medical associations to maintain their licences.

We place strong emphasis on employees’ personal growth and development and hence we provide subsidies for qualified employees to pursue skills training and education for their advancement. Throughout the year, the Centre Managers or HR department from the respective centres organised various training programmes, on-the-job training, and other career counselling activities. Key statistics are presented as follows:

Disclosures	FY2025	FY2024
Total training hours	7,134	3,058
Average training hours per employee	17.7	10.6
Average training hours per male employee	20.3	14.3
Average training hours per female employee	17.3	9.9

⁸ The FY2025 employee totals cannot be reconciled using a headcount formula (i.e., FY2024 total employees + FY2025 new hires – FY2025 turnovers) because the reporting scope expanded in FY2025.

⁹ Continuing education requirements vary by jurisdiction and profession. In Singapore, doctors must meet the Singapore Medical Council’s compulsory Continuous Medical Education point requirements for Practising Certificate renewal, and nurses/midwives accrue Continuing Professional Education points under the Singapore Nursing Board framework within the stated Qualifying Period. In Malaysia, doctors renew their Annual Practising Certificate with evidence of CPD points under the Medical Regulations 2017 guidelines, while nurses follow the Nursing Division/Nursing Board CPD programme tied to Annual Practising Certificate/Temporary Practising Certificate renewal. In Myanmar, doctors’ registration/licensing is administered by the Myanmar Medical Council, which operates CPD initiatives/platforms; nurses and midwives follow the Myanmar Nurse and Midwife Council’s CPD framework.

Table 5: Types of Training Programmes

Types of Training Programmes	Examples
Technical (medical-related)	<ul style="list-style-type: none"> • Basic Occupational First Aid • Waste Management, Sharp Injury and Hand Hygiene • Medication Safety • Environmental Hygiene, Disinfectant and Sterilization • In-hospital Resuscitation Emergency Trolley • Diabetic Retinopathy – Grading & Assessment Technique • The 40th Asia Pacific Academy of Ophthalmology Congress • Aseptic Dispensing Course for Cytotoxic Reconstitution 2025 • The 5th Global Orthokeratology & Myopia Control Conference • 4th National Anaesthesia and Critical Care Conference for Nurses and Assistant Medical Officers (NACCC-NAMO 2025) • Malaysian Ophthalmology Scientific Congress 2025
Technical (non-medical related)	<ul style="list-style-type: none"> • 2025 Budget and Tax Conference • E-Invoice Training • Unlocking HR Tax Strategies: From Benefit in Kind to PCB Calculation & Tax-Exempt Allowance • Understanding and Complying with the Personal Data Protection (Amendment) Act 2024 • Cyber Security – Steps to prevent a web Hacker • Digital Marketing • IA139: Implementation of whistleblowing policies by SGX-listed issuers • IFRS S1 and S2: Current & Anticipant Financial Effects • Navigating the Future of Sustainability Reporting and Assurance
Soft skills	<ul style="list-style-type: none"> • Confident Communication for Accountants and Finance Professionals • Essential Leadership Skills Create & Lead High Performing Teams • Root Cause Analysis & Problem Solving • Mental Wellness for Everyday Habits Training
Onboarding	<ul style="list-style-type: none"> • Two-day General Induction Program and on-the-job training (Includes Training on Anti-corruption) at ISEC KL • Half-day general induction program for new employees and on-the-job training at IE Centre

In FY2025, our doctors held Continuous Medical Education (“CME”) talks for employees, covering various topics on eye diseases and treatment methods. The following table shows the types of CME talks that were held during the year.

Table 6: Types of CME talks for employees

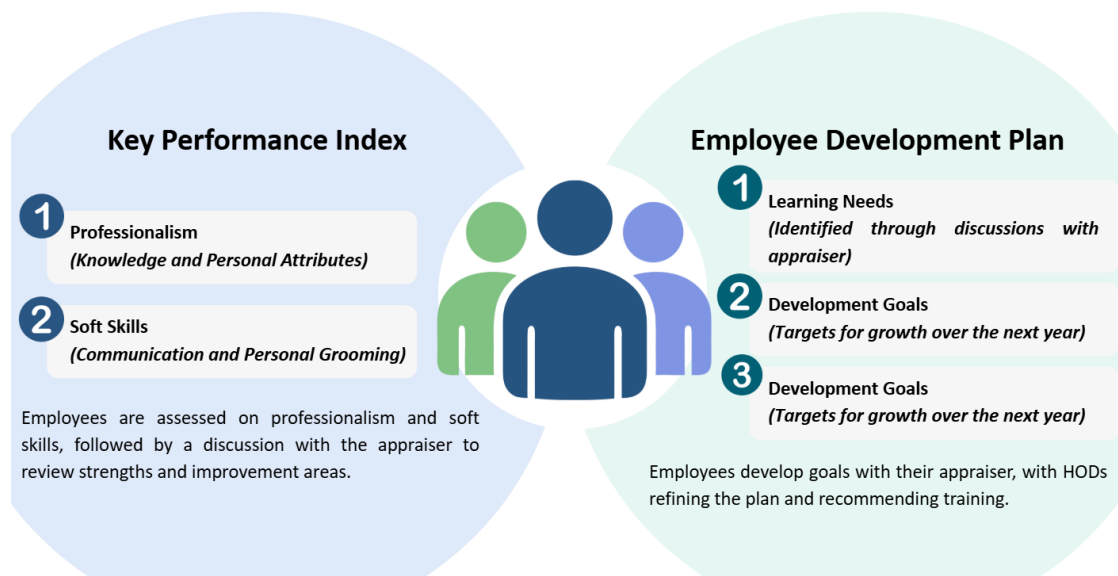
Date	Speaker	Topic	No. of Participants
06-01-25	Ms Afifah	Surgical Removing of Eyelid Lesions	16
16-01-25	Ms Hazel Lim	Machines and Equipment in Imaging Department	78
25-02-25	Ms Amy Koay	Advancement in Glaucoma, Refractive & Retinal Surgery	3
21-04-25	Ms Joy Gan	Omega-3 Fatty Acids in Dry Eye Disease & Improving Ocular Microcirculation in Glaucoma Patients	28
24-04-25	Dr C K Tan	Health Facts	76
22-05-25	Mr Thomas	Product: Cravit Eyedrops	23

Date	Speaker	Topic	No. of Participants
16-06-25	Mr Chen S.O.	Introducing Innovation of Lid-Clear Wipes & Lid-Well Gel Specifically Designed for Blepharitis Treatment	30
19-06-25	Dr Ho Whye Onn	Common Symptoms of Eye Problems	102
21-08-25	Ms Sherlene Kee	Double Vision – Binocular or Monocular	87
10-10-25	Ms Malathi A/P Chandran	Myopia	84
10-11-25	Ms Sharon Thomas	Fibrin Glue in Ophthalmology	26
29-12-25	Mr Thomas	Raising the Bar for Glaucoma	22

During the year, the Group delivered essential medical training, hosted virtual seminars, facilitated employee participation in clinical trials, and conducted teaching activities, and clinical attachments for students.

All confirmed employees across the centres underwent the annual performance appraisal in FY2025. The results of these evaluations supported constructive discussions on performance, identified development needs, and informed training and development plans for the upcoming year.

Figure 7: ISEC Healthcare’s Approach to Performance Management and Appraisal



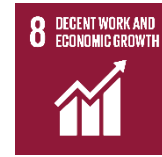
Targets and Performance

Focus Area	FY2025 Performance	FY2026 Target and Beyond
Training and Development	Average training hours per employee increased to 17.5 hours (FY2024: 10.6)	Maintain average training hours per employee
	Doctors and medical staff fulfilled CPD requirements	Continue to ensure that all employees fulfil their CPD requirements to maintain their licenses
	100% of eligible employees (FY2024: 100%) underwent annual performance reviews	Maintain 100% performance reviews for eligible employees

For Training and Development, the FY2024 targets of maintaining average training hours per employee, ensuring that all doctors and medical staff fulfilled their CPD requirements, and achieving 100% performance reviews for eligible employees were met. The FY2026 targets retain this focus, aiming to maintain these outcomes across all centres.

7.3. Occupational Health and Safety

Occupational health and safety (“OHS”) remains a top priority at ISEC Healthcare. All centres operate in compliance with their respective national healthcare and workplace safety requirements and have implemented the necessary Health and Safety policies. The Group has also put in place additional safety protocols to ensure that it continues to provide and maintain a safe environment for all employees, patients and visitors.



Across the Group’s operations in Singapore, Malaysia and Myanmar, OHS practices are implemented in line with local regulatory requirements and each centre’s operating context. In Singapore, the centres operate within established hospital or clinic systems and follow their respective procedures and policies for managing occupational health and safety. In Malaysia, these practices are formalised through documented policies covering facility management, environmental inspections, emergency response, fire safety and personal protection equipment (“PPE”) usage. In Myanmar, compliance is overseen by external authorities, including annual wastewater disposal checks by the Yangon City Development Committee (“YCDC”), annual electrical and generator installation inspections by the Electrical and Engineering Department, and fire safety inspections by the Fire Department, which issues a three-year Fire Safety Certificate. Operational measures relating to emergency preparedness and PPE are in place in Myanmar, although they are not formalised as standalone policies.

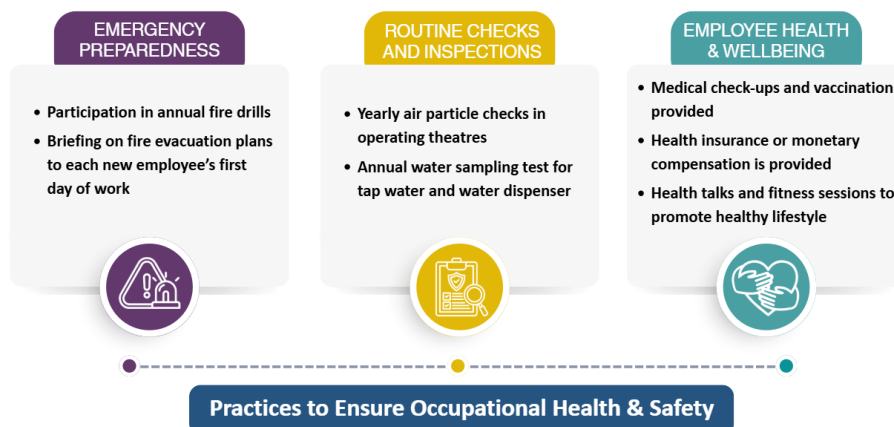
An incident reporting channel is available across all centres, allowing employees to report safety incidents. Upon receiving a report, the Operations and Clinical HODs coordinate with relevant departments to address the issue and implement corrective actions to prevent recurrence.

All new employees undergo mandatory induction training covering OHS policies and job-relevant standard operating procedures (“SOPs”). The training includes the 8 Elements of Infection Control, emphasizing personal hygiene, proper use of PPE, clinical and sharps waste management, and appropriate medical attire. Specialized training, such as administering cytotoxic drugs (e.g., mitomycin) and handling spills safely, is also conducted for applicable staff. The Group’s SOPs align with the MOH Malaysia’s Guidelines on Chemical Management in Health Care Facilities and are consistent with relevant MOH and Workplace Safety and Health (“WSH”) requirements in Singapore. In Myanmar, centres adhere to the Group’s internal OHS, infection control procedure and MOH guidelines.

Employee health and well-being initiatives, such as staff gatherings, fitness sessions and health talks, are regularly organized to encourage a healthy lifestyle. Employees also have access to occupational health services, including medical check-ups and vaccinations, to support workplace safety.

ISEC KL has obtained and maintained accreditation under the JCI Ambulatory Care Standards since 2009 and achieved its most recent reaccreditation in March 2025.

Figure 8: Examples of OHS practices implemented



Targets and Performance

Focus Area	FY2025 Performance	FY2026 Target and Beyond
Occurrences of work-related safety incidents	Zero cases (FY2024: 0) of work-related injuries, accidents, and fatalities	Maintain zero cases of work-related injuries, accidents, and fatalities
	Zero (FY2024: 0) needle prick incidents	Maintain zero needle prick incidents

In FY2025, there were zero cases of work-related fatalities and high-consequence¹⁰ injuries recorded for our employees. There were also no needle prick incidents in FY2025. These outcomes met the FY2024 targets of maintaining zero work-related injuries, fatalities, and needle-prick incidents, and the Group will continue working towards maintaining this in FY2026.

We have implemented preventive measures to eliminate the risk of needle prick incidents including re-educating our staff on the safe use and handling of sharp waste, performing quarterly audits by the infection control team, conducting CME awareness of sharp injuries and safe handling practices.

Figure 9: ISEC Healthcare's procedures of sharp injuries and safe handling



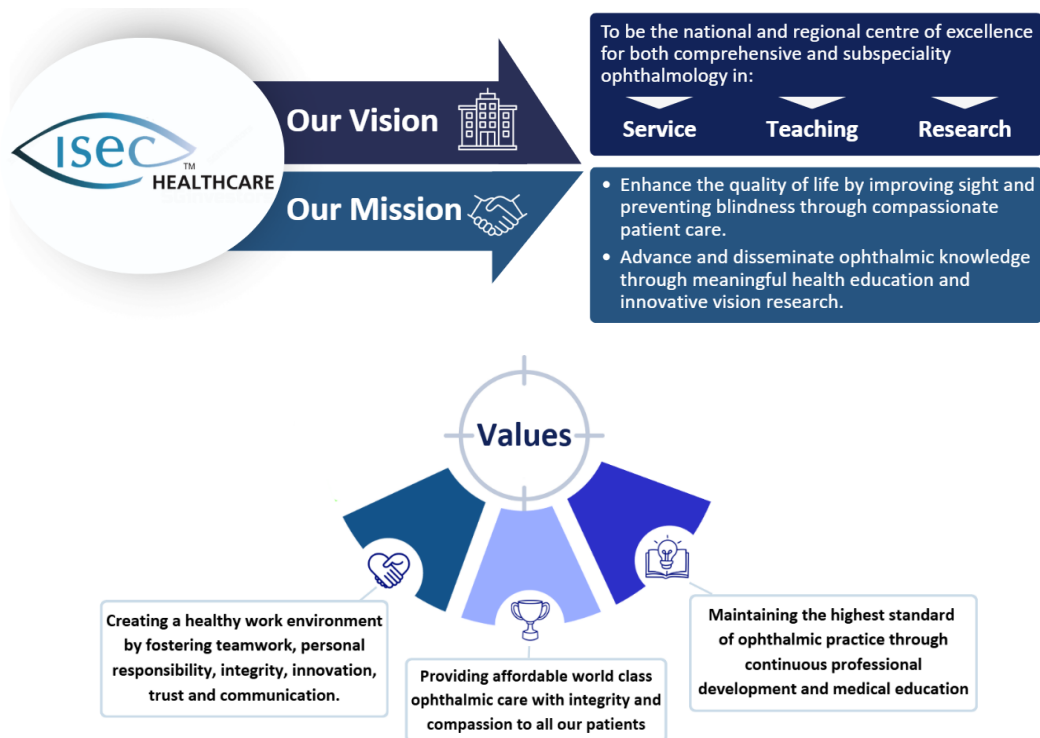
¹⁰ High-consequence work-related injury refers to work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.

8. Governance: Corporate Governance

Stakeholders place their trust in an organisation to conduct its business responsibly to achieve long-term and stable growth. Effective corporate governance is vital in managing the risks and opportunities faced by the organisation. Under the stewardship of the Board, the corporate governance framework guides the Group in conducting its business responsibly and to steer away from any potential improprieties while maintaining its reputation and credibility with stakeholders. The Group has a suite of policies which guide all employees on appropriate business conduct. These include Policy for Securities Trading, Policy for Interested Persons Transaction as well as the Whistle-blowing Policy.

Recognising the importance of anti-corruption, Anti-bribery & Corruption Awareness Training was conducted for all staff. Additionally, there have been no confirmed incidents of corruption reported during the Reporting Period, reflecting the Group’s commitment to upholding ethical business practices.

Figure 10: ISEC Healthcare’s Vision, Mission, and Values



For more details on our Corporate Governance principles and practices, please refer to ISEC Healthcare’s 2025 Annual Report, “Report on Corporate Governance” section.

Targets and Performance

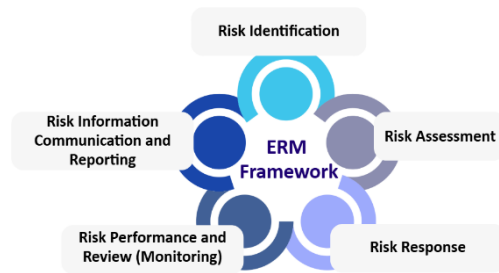
Focus Area	FY2025 Performance	FY2026 Target and Beyond
Anti-corruption	Zero reportable incidents (FY2024: 0) of corruption	Maintain zero reportable incidents of corruption
Corporate Governance and Regulatory Compliance	Zero reportable cases (FY2024: 0) of non-compliance in relation to the Code of Corporate Governance 2018 (on a comply-or-explain basis) and any other regulatory requirements	Zero reportable cases of non-compliance in relation to the Code of Corporate Governance 2018 (on a comply-or-explain basis), and any other regulatory requirements

For Corporate Governance and Regulatory Compliance, the FY2024 target of maintaining zero reportable cases of non-compliance with the Code of Corporate Governance 2018 and other regulatory requirements was also met, and the Group continues to maintain this target for FY2026.

8.1. Enterprise Risk Management (“ERM”)

Effective risk management is fundamental for the Group to achieve continued success in its business operations. The Group’s Risk Management Policy sets out the principles, objectives and processes for managing risks across the organisation and provides guidance for coordinating and integrating all risk management activities. The Management is required to adhere to the risk management practices established under the Policy (Figure 11).

Figure 11: Risk Management Methodology



8.2. Protection of Personal Data and Security of Information

The Group realises the growing importance of the protection of personal data and security of information amid advancements in information and communication technology. This remains critical as the Group continues to strengthen its information security posture across all operating locations. The Group continues to maintain a robust information technology (“IT”) framework which identifies relevant data-related risks and implements appropriate mitigation measures.

The Group manages personal data in accordance with applicable regulatory requirements. In Singapore and Malaysia, the Group complies with the Personal Data Protection Act (“PDPA”), supported by designated Data Protection Officers (“DPOs”) who oversee policy implementation and ensure that personal data is collected, used and disclosed in line with statutory obligations. Individuals may raise queries or concerns about the Group’s data protection practices through the respective DPOs. For Myanmar, personal data protection and confidentiality obligations are managed in line with applicable national laws. Although there is no specific data protection act and no formal DPO appointed, the centres adhere to the Group’s internal data protection requirements and IT security protocols to safeguard personal information. Relevant laws governing data handling, such as the Electronic Transactions Law 2004 and the Cybersecurity Law 2025, continue to apply.

Across all markets, access to patient medical records is restricted strictly on a need-to-know basis, and a range of IT controls such as regular system maintenance, firewalls, antivirus software and restricted remote-access privileges are implemented to protect against cybersecurity threats. All employees are required to read and acknowledge the relevant PDPA policy during induction, and the Group reinforces good data protection practices and physical security measures throughout the year. In Malaysia, employees also receive updates on regulatory developments through courses conducted by the Department of Personal Data Protection. Additionally, the Singapore DPO received PDPA training in March 2025 to keep abreast of regulatory requirements.

Targets and Performance

Focus Area	FY2025 Performance	FY2026 Target and Beyond
Customer Privacy	Zero (FY2024: 0) substantiated breaches of customer privacy and zero cases of identified leaks, thefts, or losses of customer data	Maintain zero substantiated breaches of customer privacy and zero cases of identified leaks, thefts, or losses of customer data

For Customer Privacy, the FY2024 target of maintaining zero substantiated breaches and zero identified leaks, thefts, or losses of customer data was met, and the Group continues to uphold this target for FY2026.

9. Environment: Caring for the Environment

9.1. Energy and Carbon Footprint

Energy security is extremely critical in ensuring service quality and patient safety. Certain clinical areas, such as operating theatres, drug storage rooms and diagnostic imaging spaces, require continuous air-conditioning to maintain safe and stable conditions. Across all centres, Uninterruptible Power Supply (“UPS”) systems are installed to provide temporary backup power during outages and protect equipment from power surges. In the event of a power failure, the UPS serves as a bridge until generator sets are activated, and an annual preventive maintenance inspection is conducted to ensure the system remains operational.



To improve energy efficiency, centres across the Group have progressively replaced conventional downlights with LED alternatives. This initiative is being implemented in phases as existing fittings reach the end of their useful life, with some centres having already achieved full or near-full LED adoption, while others plan to implement LED lighting as part of upcoming facility upgrades.

In support of Earth Hour, an initiative by the World Wide Fund for Nature (“WWF”) to raise awareness about climate change, the Group participated by switching off all non-essential lights for one hour across its centres and offices.

A potential downside that the Group has identified regarding energy consumption and carbon footprint is the environmental impact associated with electricity usage. As a healthcare provider, the nature of operations is inherently energy-intensive due to the need for specialised equipment, diagnostic machines and controlled clinical environments. However, high electricity consumption contributes to emissions, particularly in the markets where the Group operates (Singapore, Malaysia and Myanmar) where national energy mixes continue to rely significantly on fossil fuels.

To mitigate its carbon footprint, the Group implements a range of energy-saving measures, including setting air-conditioning units to an optimal temperature range of 24–25°C, switching off non-essential electrical equipment after operating hours, using energy-efficient medical and office equipment where feasible, and replacing downlights with LEDs as part of ongoing facility upgrades. Staff awareness is encouraged through internal reminders and posters promoting energy-saving practices. At the same time, certain areas such as operating theatres, diagnostic imaging rooms and IT server rooms require constant air-conditioning to ensure safety and equipment stability resulting in unavoidable baseline energy consumption.

Targets and Performance

In FY2025, the total energy consumption increased primarily due to the expanded reporting scope with higher diesel and electricity usage at ISEC KL and significant diesel consumption at ISEC Myanmar. At ISEC KL, diesel use rose because the company vehicle was utilised more intensively for inter-facility logistics, regulatory submissions, banking and site visits related to the expansion of new centres across different states. For ISEC Myanmar, the higher diesel usage is attributable to recurring power instability, which necessitates greater reliance on diesel generators to maintain operational continuity. The Group will continue to monitor consumption trends and promote responsible energy use through existing measures such as LED retrofits, maintaining air-conditioning at an optimal 24–25°C and switching off non-essential equipment after operating hours.

GHG emissions also rose in FY2025, reflecting the broader reporting boundary compared to only six clinics covered in FY2024 and the higher diesel consumption observed at ISEC KL and ISEC Myanmar. The Group’s key emission sources comprise of fuel use for backup generators and company vehicles (Scope 1), purchased electricity (Scope 2) and employee commuting and business travel (Scope 3).

Key statistics on energy consumption and greenhouse gas (“GHG”) emissions are as follows:

Performance Indicator	Unit of Measurement	FY2025	FY2024
Energy consumption			
Fuel consumption	Litres	5,625	1,823
Electricity consumption	kWh	2,489,925	1,741,871
Energy intensity	kWh/revenue (‘000)	32.3	23.7
GHG emissions			
Scope 1 ¹¹ (Direct GHG emissions)	tCO ₂ e	15.5	5.0
Scope 2 ¹² (Indirect GHG emissions)	tCO ₂ e	1,862.7	1,123.2
Scope 3 ¹³ (Other Indirect GHG emissions)	tCO ₂ e	363.1	162.9
Total GHG emissions	tCO ₂ e	2,241.3	1,291.1
GHG emissions intensity	tCO ₂ e/revenue (‘000)	0.028	0.017

Focus Area	FY2025 Performance	FY2026 Target and Beyond
Energy and Carbon Footprint	Energy intensity increased from FY2024 due to higher diesel and electricity consumption at ISEC KL and significant diesel consumption at ISEC Myanmar, alongside the expanded reporting scope	In the short term, the Group will monitor its energy consumption and intensity trends across the expanded reporting scope before determining appropriate long-term reduction targets.
	GHG emissions intensity increased from FY2024 driven by significant diesel consumption at ISEC KL and ISEC Myanmar alongside the expanded reporting scope	In the short term, the Group will monitor its GHG emissions and emissions-intensity trends across the expanded reporting scope before determining appropriate long-term reduction targets.

The FY2024 targets of maintaining energy and emissions intensity in the short term were not met, largely due to significant diesel and electricity consumption at ISEC KL and ISEC Myanmar, in addition to the expanded reporting scope in FY2025. In the short term, the Group will monitor its energy consumption, GHG emissions and their intensity trends across the expanded reporting scope to establish a clearer performance baseline. Over the longer term, these insights will guide the setting of appropriate and achievable reduction targets once consistent data trends have been established.

¹¹ GHG emissions are derived in accordance with the requirements of the GHG Protocol Corporate Accounting and Reporting Standard. The Global Warming Potential dataset is based on the 2023 IPCC Sixth Assessment Report.

¹² GHG emissions from purchased electricity are location-based with data-derived consumption of electricity from the national grids of Singapore, Malaysia and Myanmar. Calculation of emissions are based on emission factors published by Singapore and Malaysia authorities, and ClimaTiq for Myanmar.

¹³ Scope 3 GHG emissions encompasses only emissions from Category 6 (Business Travel) and Category 7 (Employee Commuting) and are calculated based on emission factors published by the United Kingdom’s Department for Environment, Food and Rural Affairs.

9.2. Climate-related Risks and Opportunities

Climate change poses significant challenges to healthcare providers, with potential impacts on clinical operations, clinical infrastructure and supply chains. Identifying our climate-related risks and opportunities is essential to ensuring the Group's resilience and ability to adapt to these challenges.



The Group continued to adopt the recommendations of the TCFD in managing its climate-related risks and opportunities in FY2025. We are also working towards alignment with the International Sustainability Standards Board (“ISSB”) S2 climate-related disclosure requirements to support future reporting, in line with Singapore’s enhanced sustainability reporting regulations, which will mandate compliance by FY2030.

Governance	Risk Management
<ul style="list-style-type: none"> The SSC is responsible for the identification, assessment and documentation of material business risks, including climate-related risks. It provides oversight on climate-related risks and opportunities as well as the implementation of sustainability initiatives across the Group’s operations. 	<ul style="list-style-type: none"> Climate-related risks and opportunities have been integrated into the overall risk management framework. The Group’s risks, impacts and action plans are reviewed at least annually with climate risks assessed in accordance with the Group’s risk parameters.
Strategy	Metrics
<ul style="list-style-type: none"> In FY2025, the Group conducted a review of its climate-related risks and added a new risk to its assessment, complementing existing risks which remain relevant to the business. A qualitative scenario analysis was conducted using the Intergovernmental Panel on Climate Change (“IPCC”) Shared Socioeconomic Pathway (“SSPs”) scenarios to assess the potential impacts of physical and transition climate risks across the short, medium and long term, enabling the Group to evaluate its resilience under varying climate outcomes. 	<ul style="list-style-type: none"> The Group currently discloses its Scope 1, 2 and 3 (only Categories 6 and 7) emissions and its material climate-related risks, together with energy, water and waste metrics and relevant intensity indicators. The Group will work towards alignment with the ISSB S2 climate-related disclosure requirements for future reporting, in line with Singapore’s enhanced sustainability reporting regulations by FY2030.

In FY2025, the Group refreshed its climate-related risks and opportunities to reflect evolving market dynamics, regulatory developments and sectoral insights. To facilitate this review, a qualitative scenario analysis was conducted to assess the potential impacts of the Group’s climate-related risks under different climate pathways and time horizons. The analysis was guided by the IPCC’s SSP scenarios to model plausible climate futures and evaluate resilience under varying conditions. SSP1 (Sustainability) and SSP5 (Fossil-fueled Development) were selected to represent low emission and high emission pathways respectively, enabling the Group to evaluate both transition and physical risks under contrasting global pathways.

Climate-related risks were evaluated using risk parameters adapted from the Group’s internal risk rating framework. Inputs from general managers across the clinics were incorporated to capture site-specific supply chain vulnerabilities, adding on-the-ground insights that enhanced the robustness of the Group’s overall climate resilience assessment. Details on the parameters applied in the scenario analysis are presented below.

Parameters	
Countries in Scope	<ul style="list-style-type: none"> • Singapore • Malaysia • Myanmar
Scenarios Applied	<u>Background</u> The SSPs were adopted to simulate future scenarios due to its comprehensive integration of key socioeconomic and climate drivers. Developed by the IPCC, the SSPs underpin the Sixth Assessment Report and offer globally recognised, policy-relevant frameworks for assessing climate impacts.
	<u>Low Carbon</u> SSP 1 reflects a future in which rapid policy action, strengthened legislation and decisive market shifts significantly reduce GHG emissions, aligning with the Paris Agreement objective of limiting global temperature rise to well below 2°C.
	<u>High Carbon</u> SSP 5 reflects a future characterised by continued dependence on fossil fuels to support accelerated economic growth, combined with energy-intensive practices and limited climate regulation. This represents the ‘worst-case’ scenario.
Time Horizons	Short-Term 2030
	Medium-Term 2040
	Long-Term 2050
Risk Definitions	Minor Localised and short-term disruptions with limited operational, financial, regulatory or reputational consequences, manageable through routine operational controls.
	Moderate Noticeable operational disruption or cost impacts that affect service delivery or performance, may require management attention, and could attract limited stakeholder or local media scrutiny.
	Major Severe or prolonged disruption with significant financial, regulatory, safety or reputational consequences, potentially affecting organisational viability, stakeholder trust, or license to operate.

This analysis builds on the previous year’s work and supports the Group’s ongoing efforts to integrate climate resilience into its strategy, governance and risk oversight processes. The Group remains committed to strengthening its long-term resilience through continued adaptation and mitigation efforts. The following section summarises the findings of the FY2025 scenario analysis, including the time horizons in which each risk is expected to have the most significant impact, together with the opportunities that may help mitigate these risks and enhance long-term resilience.

Climate-related Risk		Time Horizon/Impact		Financial Impact
		SSP 1	SSP 5	
<i>Physical risks arise from the impact of weather events and long-term or widespread environmental changes, which can include increased severity of extreme weather events such as floods, rising mean temperatures and sea levels, and weather patterns.</i>				
Physical	Acute – Asset Damage from Extreme Weather Events The increasing frequency and severity of extreme weather events such as intense rainfall, storms, and flash floods pose significant threats to the Group’s physical infrastructure. Such events can damage medical equipment, patient records, and IT systems, while also disrupting patient access and staff mobility, leading to temporary service interruptions and potential reputational harm.	Risk Rating: Moderate	Risk Rating: Major	<ul style="list-style-type: none"> Increased costs from infrastructure repair and continuity measures Reduced asset value from physical damage to clinics and other key infrastructure
		Short – Medium term	Medium – Long term	
	Acute – Operational & Supply Chain Disruptions Extreme weather events can also disrupt access to critical utilities such as electricity, water, and telecommunications, affecting the continuity of clinical operations. These disruptions may lead to delays in the procurement and delivery of essential medical consumables, further straining supply chain reliability and impacting patient care.	Risk Rating: Moderate	Risk Rating: Major	<ul style="list-style-type: none"> Increased costs from adopting higher cost emergency measures
		Short – Medium term	Medium – Long term	
	Chronic – Rising Mean Temperatures Long-term increases in ambient temperature may drive sustained demand for cooling to maintain safe and stable conditions across healthcare facilities. This can lead to higher energy consumption, elevated operating costs, and increased exposure to transition risks such as rising electricity tariffs and carbon pricing. If cooling systems are insufficient or strained, temperature-sensitive medicines and medical equipment and patient comfort may be compromised, potentially affecting clinical outcomes and service quality.	Risk Rating: Minor	Risk Rating: Moderate	<ul style="list-style-type: none"> Increased costs from higher cooling needs and serving/upgrades of temperature-control systems
		Medium – Long term	Long term	

Climate-related Risk		Time Horizon/Impact		Financial Impact
		SSP 1	SSP 5	
<i>Transition risks arise from the process of shifts towards a low-carbon economy, which can include regulatory changes, disruptive technological developments, and shifts in consumer and investor preferences.</i>				
Transition	Policy & Legal – Carbon Pricing and Energy Cost Exposure The Group may face rising operational costs due to carbon pricing mechanisms, including electricity tariffs passed down from power generation companies and potential taxes on imported medical consumables. These pressures may be compounded by increased logistics costs associated with emissions-intensive supply chains.	Risk Rating: Major	Risk Rating: Minor	<ul style="list-style-type: none"> Increased costs from rising carbon-linked tariffs and other compliance measures
		Short – Long term	Short – Medium term	
	Policy & Legal – Stricter Regulation of Medical Waste Management Increasingly stringent regulations on the disposal and treatment of medical waste may drive up compliance costs. These include higher expenditures for waste segregation, handling, and certified disposal to meet evolving environmental standards.	Risk Rating: Moderate	Risk Rating: Minor	<ul style="list-style-type: none"> Increased costs from enhanced waste management needs
		Medium – Long term	Short – Medium term	
	Technology – Capital Investment in Low-Carbon Technologies To mitigate exposure to carbon pricing and align with evolving regulatory and stakeholder expectations, the Group may need to invest in energy-efficient or smart technologies across its facilities. This includes upgrading HVAC systems, lighting, and building automation. While these investments support long-term resilience and emissions reduction, they may require significant upfront capital and ongoing maintenance, impacting short- to medium-term financial planning.	Risk Rating: Moderate	Risk Rating: Minor	<ul style="list-style-type: none"> Increased costs from efficiency upgrades and accelerated equipment turnover
		Short – Medium term	Medium – Long term	

Climate-related opportunities arise from the transition to a lower-carbon, more climate-resilient economy.

Opportunity Category	ISEC Healthcare's Key Climate Initiatives
Resource Efficiency	<ul style="list-style-type: none"> • Minimising emissions by bulk ordering supplies to reduce transportation frequency • Reducing clinical waste collection frequency to twice a month to lower emissions • Using biodegradable, recyclable, or reusable medical supplies to minimise waste, shifting to minimal packing where feasible • Plastic bags phased out, biodegradable paper or non-woven bags provided upon request • Switching to LED lights and optimising air-conditioning efficiency via regular maintenance • Staff training and reminders on responsible use of water and electricity • Digital medical records and paperless workflows to reduce paper use • Reusable bottles and containers promoted within the workplace
Energy Source	<ul style="list-style-type: none"> • Assessing renewable energy options, including solar power, to diversify energy sources and reduce reliance on non-renewable electricity
Products & Services	<ul style="list-style-type: none"> • Expansion of teleconsultation services via WhatsApp for simple existing cases to reduce patient travel emissions.
Markets	<ul style="list-style-type: none"> • Enhancing diagnostic and treatment services to meet rising demand for eye-related conditions such as dry eyes, digital eye strain and allergic eye diseases which may be exacerbated by changing climate and lifestyle patterns
Resilience	<ul style="list-style-type: none"> • Installing battery systems for uninterrupted power supply during blackouts • Strengthening supply-chain resilience by establishing alternative suppliers, maintaining essential stock levels, and prioritising local sourcing to reduce vulnerability to transportation-related disruptions • Improving drainage systems and performing routine infrastructure maintenance to reduce flood risk and weather-related service interruptions • Business continuity planning and emergency preparedness for climate-related hazards (e.g., extreme weather, flooding) • Training employees in emergency response and promoting staff awareness on sustainability and climate preparedness • Using eco-friendly building materials for renovations to enhance building resilience

9.3. Waste Management

Effective waste management is essential to maintaining a safe clinical environment and preventing health or environmental risks associated with improper disposal. As a healthcare provider, the Group manages both hazardous and non-hazardous waste streams arising from its operations. Hazardous waste may include used syringes, gauze, gloves, drapes, vials and other materials arising from consultations, minor procedures and surgical activities that may pose biological or infection risks. Non-hazardous waste comprises paper, packaging materials and general domestic waste from office and patient areas.



To ensure safe handling and regulatory compliance, all centres follow stringent SOPs on waste segregation, storage and disposal. Waste is segregated at source into clinical waste, sharps and general waste. All clinical waste bags and sharps containers are securely sealed once full and temporarily stored in designated clinical waste rooms prior to collection.

The Group has established contracts with licensed clinical and biohazard waste disposal companies for the collection, transport and disposal of hazardous waste in accordance with local environmental regulations. Non-hazardous waste is collected by municipal waste service providers appointed by local authorities.

In FY2025, there were no disruptions to the frequency of waste collection by third-party waste contractors. All medical and general waste were collected and disposed of regularly across the centres.

Across the Group’s operations in Singapore, Malaysia and Myanmar, waste handling, storage and disposal are carried out in accordance with national regulations and each centre’s operating context. In Singapore, centres operate within established hospital and clinic systems and follow their respective internal procedures, which are consistent with the National Environment Agency’s guidelines for waste management. In Malaysia, these practices are formalised through documented SOPs covering waste handling protocols, waste storage requirements and disposal through licensed third-party contractors, in line with the Environmental Quality (Scheduled Wastes) Regulations 2005 and Department of Environment’s guidance on clinical waste management. In Myanmar, waste management follows the Ministry of Health’s Healthcare Waste Management guidelines, with collection and oversight by the YCDC.

To minimise waste generation, the Group continues to implement measures such as digitising patient records, reducing unnecessary procurement and adopting energy-efficient equipment. Paper is separated from general waste and collected for recycling, and specific bins are provided in patient areas to support recycling behaviours. The Group also promotes responsible consumption among patients: all centres have discontinued providing plastic bags unless a large quantity of medication is dispensed, and work with suppliers to sponsor reusable cloth bags, supplemented by recyclable paper bags for smaller items. Staff across centres receive regular training and awareness programmes to reinforce correct waste segregation practices and adherence to established protocols.

Figure 12: Reusable cloth bags (left) and recyclable paper bags (right) provided to patients



Performance

In FY2025, all our entities collectively generated 7.5 tonnes (FY2024: 6.1 tonnes) of clinical waste, all of which was incinerated by certified third-party contractors. Waste minimisation practices which include bulk ordering to reduce packaging waste, digitising patient records, appointment systems and communications, provision of recycling bins in patient waiting areas, as well as discontinuing the provision of plastic bags remain in place across our centres.

Based on available data, a total of 535 kg (FY2024: 520 kg) of waste were recycled during the Reporting Period. This figure reflects only tracked data and is not indicative of the Group's actual recycling efforts due to incomplete data collection and tracking practices. In particular, waste data from ISEC Myanmar is not available as both clinical and non-clinical waste are collected and managed by Government Municipal authorities, and local record-keeping and tracking practices are not yet fully developed. In addition, IE Centre that provided recycling data in FY2024 did not report any recycled quantities in FY2025 as the recyclables accumulated during the year were minimal and had not been sold at year end.

Data collection and tracking practices for non-hazardous waste are not yet comprehensive across all entities. The Group will work towards enhancing its waste-related data collection and reporting processes to improve visibility of waste generation and recycling activities, which will support the future development of appropriate and measurable waste-related targets once data completeness improves.

9.4. Water Management

Water plays a critical role in healthcare operations, supporting essential activities such as pre-surgical scrubbing, instrument sterilisation, daily cleaning and disinfection of clinical areas, general sanitation and drinking purposes. The Group's water supply is sourced from local potable water systems in Singapore and Malaysia, while the Myanmar entity relies on underground water that is discharged through the YCDC wastewater system after treatment. Wastewater in Singapore and Malaysia is discharged through the public sewer system in line with local regulatory requirements.



To ensure responsible water use, the Group conducts regular monitoring of water consumption through utility bills and meter readings, enabling early detection of irregularities or potential leaks. Employees are encouraged to adopt water-saving practices, including turning off taps when not in use, using water mindfully, and reporting leaks promptly. The Group also performs routine plumbing and drainage maintenance to minimise wastage and maintain system efficiency.

Performance

In FY2025, a total of 5,882 m³ (FY2024: 2,631 m³) of water was consumed. The increase is primarily due to the expanded reporting scope, with higher usage recorded at IE Centre, Kampar Eye and ISEC Penang driven by operational factors such as increased frequency of washing and cleaning to maintain hygiene standards as well as in-house laundry activities (e.g., scrubs and linen). The Group will continue to monitor its water consumption trends, enhance internal communication on conservation practices and identify opportunities for improved water efficiency as part of its ongoing commitment to sustainable resource management.

10. GRI Content Index

Statement of use	ISEC Healthcare has reported the information cited in this GRI content index for the period from 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable Sector Standard(s) available as at date of publication.

GRI Standard	Disclosure	Location	Page Number	Omissions / Reason / Explanation (where applicable)
General Disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	About ISEC Healthcare Ltd.	Page 2, 3	
	2-2 Entities included in the organization's sustainability reporting	About the Report	Page 4	
	2-3 Reporting period, frequency and contact point	About the Report Annual Report 2025	Page 4 Corporate Information Section	
	2-4 Restatements of Information	About the Report	Page 4	
	2-5 External Assurance			ISEC Healthcare has not sought external assurance for this Report but will consider it for future reports.
	2-6 Activities, value chain and other business relationships	About ISEC Healthcare Ltd.	Page 2, 3	
		Supply Chains of ISEC Centres	Page 18	
	2-7 Employees	Diversity and Equal Opportunities	Page 19	
	2-8 Workers who are not employees			Not applicable.
	2-9 Governance structure and composition	Sustainability Governance	Page 5, 6	
		Annual Report 2025	Page 21-24	
	2-10 Nomination and selection of the highest governance body	Annual Report 2025	Page 24-26	
2-11 Chair of the highest governance body	Sustainability Governance	Page 5, 6		
	Annual Report 2025	Page 24		
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance	Page 5, 6		
	Annual Report 2025	Page 18-21		

GRI Standard	Disclosure	Location	Page Number	Omissions / Reason / Explanation (where applicable)
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance	Page 5, 6	
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance	Page 5, 6	
	2-15 Conflicts of interest	Annual Report 2025	Page 18-21	
	2-16 Communication of critical concerns	Stakeholder Engagement	Page 7, 8	
		Annual Report 2025	Page 40-42	
	2-17 Collective knowledge of the highest governance body	Sustainability Governance	Page 5, 6	
		Annual Report 2025	Page 21-24	
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2025	Page 27, 28	
	2-19 Remuneration policies	Annual Report 2025	Page 28-30	
	2-20 Process to determine remuneration	Annual Report 2025	Page 29-30	
	2-21 Annual total compensation ratio			Confidentiality constraints; Information is sensitive in nature and not representative of ISEC Healthcare given the reporting scope of this Report.
	2-22 Statement on sustainable development strategy	Board Statement	Page 5	
	2-23 Policy commitments	Board Statement	Page 5	
		Material ESG Factors	Page 16 – 35	
	2-24 Embedding policy commitments	Material ESG Factors	Page 16 – 35	
	2-25 Processes to remediate negative impacts	Corporate Governance	Page 25, 26	
		Annual Report 2025	Page 35-37	
	2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance	Page 25, 26	
	2-27 Compliance with laws and regulations	Corporate Governance	Page 25, 26	
	2-28 Membership associations	About ISEC Healthcare Ltd.	Page 2, 3	
	2-29 Approach to stakeholder engagement	Stakeholder Engagement	Page 7, 8	
	2-30 Collective bargaining agreements			Not applicable as none of ISEC Healthcare's employees are

GRI Standard	Disclosure	Location	Page Number	Omissions / Reason / Explanation (where applicable)
				covered by collective bargaining agreements.
GRI 3: Material topics 2021	3-1 Process to determine material topics	Materiality Assessment	Page 9, 10	
	3-2 List of material topics	Materiality Assessment	Page 10	
	3-3 Management of material topics	Material ESG Factors	Page 16 – 35	
Material Topics				
Economic Performance				
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	Annual Report 2025	Page 54-60	
	201-2 Financial implications and other risks and opportunities due to climate change	Climate-related Risks and Opportunities	Page 29 – 33	
Corporate Governance				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Corporate Governance	Page 25	
	205-2 Communication and training about anti-corruption policies and procedures	Corporate Governance	Page 25	
	205-3 Confirmed incidents of corruption and actions taken	Corporate Governance	Page 25	
Excellent Service Quality				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Excellent Service Quality	Page 16, 17	
	416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	Excellent Service Quality	Page 17	
Occupational Health and Safety				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety	Page 23	
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	Page 23	
	403-3 Occupational health services	Occupational Health and Safety	Page 23	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	Page 23, 24	

GRI Standard	Disclosure	Location	Page Number	Omissions / Reason / Explanation (where applicable)
	403-5 Worker training on occupational health and safety	Occupational Health and Safety	Page 23	
	403-6 Promotion of worker health	Occupational Health and Safety	Page 23	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	Page 23	
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety	Page 23	
	403-9 Work-related injuries	Occupational Health and Safety	Page 24	
	403-10 Work-related ill health	Occupational Health and Safety	Page 24	
Employee Development and Retention				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Employee Development and Retention	Page 20	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Development and Retention	Page 20	
GRI 404: Training and Development 2016	404-1 Average hours of training per year per employee	Employee Development and Retention	Page 20	
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee Development and Retention	Page 20 – 22	
	404-3 Percentage of employees receiving regular performance and career development reviews	Employee Development and Retention	Page 22	
Diversity and Equal Opportunities				
GRI 405: Diversity & Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	Diversity & Equal Opportunities	Page 19	
Security of Information and Patient Privacy				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Protection of Personal Data and Security of Information	Page 26	

GRI Standard	Disclosure	Location	Page Number	Omissions / Reason / Explanation (where applicable)
Energy and Carbon Footprint				
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Energy and Carbon Footprint	Page 28	
	302-3 Energy intensity	Energy and Carbon Footprint	Page 28	
	302-4 Reduction of energy consumption	Energy and Carbon Footprint	Page 27, 33	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Energy and Carbon Footprint	Page 28	
	305-2 Energy indirect (Scope 2) GHG emissions	Energy and Carbon Footprint	Page 28	
	305-3 Other indirect (Scope 3) GHG emissions	Energy and Carbon Footprint	Page 28	
	305-4 GHG emissions intensity	Energy and Carbon Footprint	Page 28	
	305-5 Reduction of GHG emissions	Energy and Carbon Footprint	Page 27, 33	
Water Management				
GRI 303: Water & Effluents 2018	303-1 Interactions with water as a shared resource	Water Management	Page 35	
	Disclosure 303-5 Water consumption	Water Management	Page 35	
Waste Management				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management	Page 34, 35	
	306-2 Management of significant waste-related impacts	Waste Management	Page 34, 35	
	306-3 Waste generated	Waste Management	Page 35	
	306-4 Waste diverted from disposal	Waste Management	Page 35	
	306-5 Waste directed to disposal	Waste Management	Page 35	



ISEC HEALTHCARE LTD.

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