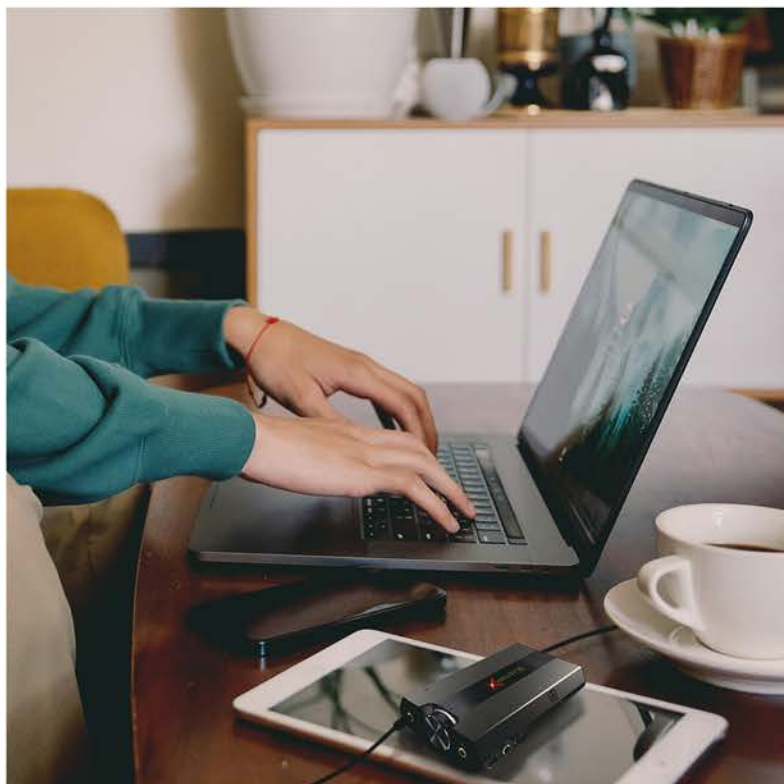


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SUSTAINABILITY REPORT 2025

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SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

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SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

Creative Technology Ltd and its subsidiaries (“Creative” or “Group”) recognize the importance of delivering long term value and sustainable returns to all our stakeholders. Sustainability has always been integral to Creative’s operations. Creative works to keep its environmental, social and governance performance positive by being a responsible, diverse and equal opportunities employer, a global leader for product innovation in the audio and personal digital entertainment segments, and maintaining high standards in corporate governance.

ABOUT CREATIVE

Creative Technology Ltd is the holding company of the Group. It is listed on the Mainboard of the Singapore Stock Exchange Limited (“SGX”) since June 1994. Creative’s worldwide corporate headquarter is based in Singapore, with regional business units in United States of America (California), Europe (Ireland) and Asia (Singapore). Creative headquarter charts the directions for product innovations, research and development, mechanical and industrial design, production planning, sales and marketing, distribution and logistics and technical support services.

Creative is the worldwide leader in digital entertainment products. Famous for its Sound Blaster sound cards, Creative is driving digital entertainment with cutting-edge audio solutions, premium wireless speakers, high performance earphone products and portable media devices. Creative offers consumers high quality products and experience through Creative’s hardware, software applications and services. These products and solutions are marketed to consumers and system integrators through a worldwide distribution network that includes traditional sales channels, original equipment manufacturers and the online sales channel.

ABOUT THIS REPORT

This sustainability report covers our performance and practices for the financial year ended 30 June 2025 (FY2025). The scope of this report includes the Group’s subsidiaries and corporate office in Singapore, unless otherwise stated. The report has been prepared based on the Global Reporting Initiatives (GRI) Standards, and SGX Sustainability Reporting Guide. The GRI Standards was chosen because it is an internationally recognized reporting framework that provides robust guidance suited for Creative’s business model and operations.

An internal review on the sustainability reporting process was performed during the reporting period and we will work towards external assurance for our future sustainability reports subject to regulatory requirements.

We are mindful of SGX’s requirement for issuers to undertake climate risk reporting in line with the recommendations of the Task Force on Climate-Related Financial Disclosures (“TCFD”). The Group will adopt a phased approach in reporting climate risk disclosures.

We welcome feedback or suggestions from all our stakeholders on our sustainability efforts to help us continuously improve. Please send your feedback by email provided in the Company website at <http://creative.com>.

BOARD STATEMENT

The Board continues to embark on our sustainability journey amidst the challenges faced in the current global economy. Our efforts to integrate the material environmental, social and governance factors into our business strategy demonstrates our commitment to drive sustainability in the long term. The Board is responsible for the long-term strategic direction of the Company, with the goal to create sustainable value to all stakeholders. The Board continues to provide oversight on the reporting and management of sustainability matters at various levels in Creative. The material economic, environmental and social issues relevant to the Group are strategically reviewed and approved by the Board.

SUSTAINABILITY GOVERNANCE

The Group is committed to implementing an effective governance structure to ensure that the entire business is aligned to sustainability and creating positive, long-term impact, guided by our Group’s sustainability framework. The Board and the Management oversee various aspects of our sustainability efforts to ensure our actions are robust and rooted in integrity.

Creative has complied with SGX’s requirement for Directors to undergo mandatory sustainability training, except for two Directors who were appointed Directors during 2025. All other Directors have attended approved sustainability training courses.

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

STAKEHOLDER ENGAGEMENT

We understand the importance of stakeholder engagement. Regular engagement with our stakeholders provides input for determining our focus areas, to identify and assess our sustainability issues. This process enables the Company to prioritise strategic decisions and shape the direction of the business. It also helps us build and maintain good relationship with the stakeholders.

Stakeholder Group	Interests and Concerns	Engagement Channels
Shareholders	• Growth prospect of the business • Risk management • Corporate governance • Sustainable shareholder value	• Timely and accurate information to shareholders through announcement on SGXNet and our website (http://creative.com). This includes half yearly financial results, major events and new product launches. • Annual reports. • Annual general meetings.
Regulatory authorities	• Compliance with laws and regulations • Labour practices • Environment and waste management	• Compliance with regulatory requirements. • Dialogue, feedback sessions and meetings.
Customers	• Product design and features • Product performance • Pricing and quality	• Engagement with customers is facilitated by our Customer Care team, social media channels, website and online community. • Information on products is also communicated via press releases, blogs, media events, trade shows and exhibitions. • Feedback is also received through our network of business partners, including retailers and distributors.
Business partners	• Pricing and payment schedules • Compliance with agreed terms	• Engagement with our supply chain business partners includes regular meetings, factory visits and audits, during which our requirements are communicated, and good working relationships are established. • Our sales team works closely with the distributors, retailers and other business partners to understand customer needs and product performance.
Employees	• Corporate direction and growth plan • Job security • Career development and training opportunities • Work-life balance	• We endorse an open-door environment, and employees feel they can interact at every level, to provide ideas and feedbacks. • Town hall meetings are held regularly, where employees are updated on company development and its business goals. Employees also participate actively during such meetings.

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

MATERIALITY ASSESSMENT

Following regular internal and external engagement with our stakeholders, Creative continues to assess and review the material environmental, social and governance (ESG) factors. The material ESG factors were reviewed for relevance and for any changes to the priorities that will impact the business and operations of the Group and the stakeholders.

To identify and prioritise material ESG factors that are important to our business and stakeholders, we have implemented a three-step materiality assessment process.

1. IDENTIFY
Identify a list of potential material ESG factors considering key sustainability issues and trends.
2. PRIORITISE
Prioritise material ESG factors based on management's evaluation.
3. VALIDATE
Validate material ESG factors by the Board.

By applying the above methodology, Creative focused on the following material topics.

Economic	• Economic performance • Procurement practices
Environment	• Product development and design • Energy use
Social	• Employment practices • Marketing and labelling
Governance	• Corporate Governance • Compliance • Ethical business practices

ECONOMIC

The overall economic performance of the Group is important to our stakeholders. Economic performance is closely monitored, reviewed and analysed by management and the Board.

The following table provide an overview of the economic performance of the Group in this financial year:

	FY2025 (US\$'000)
Revenue	67,435
Employee wages and benefits	19,987
Other operating costs	59,295
Government grant	34

For more details on the economic performance of the Group, please refer to Creative's Annual Report 2025.

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

ECONOMIC (cont'd)

Management of procurement practices is vital for our business. As a finished goods manufacturer, we recognize the complexity of our supply chain and have set expectations for our suppliers to operate in a socially and environmentally responsible manner by maintaining management systems that integrate environmental, health and safety, labour and ethics standards into their business processes. We expect suppliers to conduct their worldwide operations in a responsible manner that does not result in human rights violations.

ENVIRONMENT

Our vision is to reduce and minimize adverse impact on the environment through a commitment for continuous improvement. We conduct our business operations responsibly and efficiently, constantly seek to minimize our environmental footprint and make efficient use of limited resources.

As a global leader for product innovation in audio and personal digital entertainment segments, Creative offers consumers a complete, high quality digital entertainment experience through Creative's hardware, software applications and services. Finding a perfect balance between form and function, Creative strives to create value to our customers for every product purchased.

Excellence in design and engineering is at the heart of what we do. Our goal is to bring products which consumers love, using groundbreaking technology and leading-edge designs for not just the technically-savvy consumers, but for everyone who enjoys entertainment. With strong focus on user-friendly interface, multiple features and cool industrial designs, the Creative brand is synonymous with lifestyle personal digital entertainment.

To achieve this, we believe in investment in research and development, spending \$9.7 million in FY2025 on research and development on product development, industrial design and innovation in technology, with emphasis on developing responsible products.

Improving energy efficiency is a key focus in our product development. This approach reduces carbon footprint. We have enhanced battery life and energy efficiency without compromising performance or consumer experience. Our products are meticulously engineered to achieve optimal energy efficiency, consuming less than 0.5 watts of power in standby or off mode and less than 2 watts in networked standby, all in compliance with EU regulations. For rechargeable batteries, we adhere to the U.S. Department of Energy's Unit Energy Consumption requirement. All power adaptors comply with the Europe Energy-Related Products (ERP) Directive and the U.S. Department of Energy Level VI energy efficiency requirements. Our power adaptors achieve remarkable efficiency, exceeding 88% average efficiency, and consuming fewer watts when disconnected or turned off.

Packaging plays a crucial role in our product design. It ensures safe delivery to the market, provides valuable information to consumers, and serves as a powerful branding and marketing tool. To make our packaging more environmentally friendly, we are actively working to reduce the amount and type of packaging materials used in our products. For instance, we are transitioning from using more plastic to opting for paper packaging materials. At Creative, we are dedicated to adhering to Singapore's Mandatory Packaging Reporting scheme, which is spearheaded by the National Environment Agency (NEA). Under this scheme, we diligently report packaging component data and implement comprehensive 3R (Reduce, Reuse, Recycle) plans. These plans involve setting specific goals to minimize packaging waste by reducing plastic components and promoting reusable or recyclable materials.

We minimize the utilization of hazardous substances, reserving their use solely in instances where scientifically or technically viable alternatives are unavailable. Our products adhere strictly to regulatory limits, ensuring that restricted substances do not exceed permissible thresholds. These substances are recognized for their environmental hazards, contributing to landfill pollution and presenting potential occupational risks during manufacturing, handling, and recycling processes. In alignment with our commitment to environmental sustainability and product safety, we adhere rigorously to the Restriction of Hazardous Substances (RoHS) and Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) regulations. We continuously monitor our supply chain to mitigate ecological impact and promote safer disposal practices for our products.

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

ENVIRONMENT (cont'd)

Our products are meticulously engineered to prioritize energy efficiency and minimize the utilization of restricted substances. We are committed to reducing the environmental impact of our products throughout their entire lifecycle, including end-of-life disposal practices. As an active member of various European compliance schemes, we adhere to regulations governing the collection, recycling, and management of Waste Electrical and Electronic Equipment (WEEE), batteries, and packaging waste. The company assumes full responsibility for the costs associated with these materials, ensuring sustainable management and minimizing the environmental burden.

We source raw materials and packaging materials from responsible and reliable suppliers, the majority of whom are certified to ISO14001, an Environmental Management System. Our suppliers also commit to social and environmental responsibility by adhering to the Responsible Business Alliance (RBA) Code of Conduct which establishes standards for safe working conditions, ethical business practices, and respectful treatment of workers throughout the electronics supply chain.

In our assessment, product distribution and logistics is another important environmental factor. We are working to optimize our approach to product distribution and logistics, focusing on logistical efficiency and reliability, cost efficiency, environmental footprint. With proper planning and scheduling, where possible, our products were transported to the market by sea freight, and cargoes are consolidated in the most efficient manner. Use of regional hubs has also helped in reducing the carbon footprint.

Creative strives to avoid unnecessary impact on the environment and to reduce environmental impact. We practice green initiatives in the workplace by reducing energy consumption, implementing energy-efficient measures and increasing paper recycling to reduce resource depletion.

One of the measures adopted is to reduce paper usage. Electronic documents are used whenever possible, without having to print hard copy. Invoices and statements of accounts to customers are sent through emails. Electronic approvals were implemented where possible, for various systems, like human resource systems and purchase requisition systems.

In our commitment to improve environmental footprint, we believe working towards energy efficiency will provide a positive influence on our environment and also help to reduce our energy costs in the long term. We tracked our electricity consumption at our Corporate Headquarter in Singapore, as Singapore Corporate Headquarter is where all major activities take place with majority of the Group's headcounts and floor spaces are located. All electricity in Singapore is purchased from the national grid and is produced almost entirely by the combustion of natural gas. A total of 219,163 kWh of electricity was consumed in FY2025. Energy intensity per gross floor area in FY2025 was 59 kWh per square metre, a reduction of 5% compared to FY2024.

Creative continues to review and implement energy conservation and efficiency initiatives, and target to reduce electricity consumption. We will explore and consider various initiatives such as efficient use of spaces, use of energy efficient appliances, motion sensors for lights.

There is no incident of non-compliance with environmental laws and regulations in the reporting year.

The Group also encourages employees to reduce business travel. Creative has offices in Asia, Europe and America. Interoffice communications are made through conference calls or electronic mails whenever possible. A fully integrated, seamless ERP system also helps in sharing of data for operations.

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

SOCIAL

Creative is operating in a highly competitive industry, we believe our people are the building block of the Company, where the ability to attract, develop and retain the right and best people, is paramount to the success of the Company.

We encourage a work environment that embraces inclusiveness, diversity and teamwork, with employees from various countries, ethnicities and age groups. We value diversity of our people which in turn helps foster innovation and enable us to better understand our customers.

Creative is an equal opportunity employer. Prospective employees are evaluated based on their qualifications, capabilities and experience, regardless of gender, age or ethnicity. Employee evaluations are conducted through a transparent appraisal process. Creative offers employees competitive remuneration packages commensurate with their experience, performance and job responsibilities.

To compete in an ever-changing industry, we believe in investing in employee training and development. Creative provides the necessary resources and support for employees who are keen to learn and develop their functional, technical, and professional skills. This will broaden and deepen employees' professional knowledge and skills, and also help employees to reach their fullest potential.

At Creative, we place emphasis within our organization to promote workplace safety and healthy work environment for our staff and visitors. A safe and healthy work environment enhances employee retention and morale.

As at 30 June 2025, Creative has a total staff strength of 202 from Asia, Europe and United States of America.

	Asia		US		Europe		Total
	Male	Female	Male	Female	Male	Female	
Total Employees	103	86	1	3	8	1	202
Permanent Employees	90	79	1	3	7	1	181
Temporary Employees	13	7	–	–	1	–	21
Total	103	86	1	3	8	1	202
Non-Guaranteed Hours Employees	8	5	–	–	–	–	13
Part-Time Employees	8	3	–	–	–	–	11
Workers who are not Employees	7	2	–	–	–	1	10

On the product front, Creative always invests its resources on our product labels. From design to production, it went through numerous levels of reviews to ensure the right messages are conveyed to the consumers. From encouraging potential customers to purchase our products to communicating how to use, recycle or disposal of the package or product.

Labelling is not just a key marketing tools, it is also an effective means of information transmission. Being an innovator, manufacturer and distributor of consumer electronic products, Creative recognizes product information and labelling can have great environmental and social impacts to our customers and end users.

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

SOCIAL (cont'd)

We are dedicated to empowering our customers to make informed and responsible choices regarding the disposal of our products. All packaging and products are meticulously labeled with clear and standardized information that guides proper recycling, disposal, or return. Mandatory environmental symbols, such as the Mobius Loop, Plastic Resin Identification Codes, WEEE Mark, France's Triman Logo, and the Green Dot, are prominently displayed, ensuring compliance and providing easy-to-understand disposal instructions.

To further enhance transparency, we have integrated unique QR codes on packaging and user manuals. These QR codes enable consumers to quickly access digital product safety data sheets, compliance declarations (RoHS, REACH, Prop 65), and region-specific recycling instructions. This approach not only reduces the need for excessive printed materials but also ensures that consumers always have access to the most up-to-date regulatory and sustainability information.

By combining clear physical labeling with digital resources, we simplify the process for customers to participate in responsible recycling practices, support extended producer responsibility (EPR) systems, and contribute to a more circular economy. With a dedicated team in the Corporate Headquarter, Creative has implemented internal procedures to ensure compliance with environmental laws and directives from every country it supplies to. The team closely monitors these regulations and proactively introduces new measures to adapt to changing environmental laws and directives.

The Company has not identified any incidents of non-compliance with regulations concerning product information and labelling and marketing communications.

GOVERNANCE

Creative strongly believes that good corporate governance processes are essential for corporate sustainability. We are committed to adhere to a high standard of corporate governance, accountability and transparency to safeguard the interests of all stakeholders.

The Board and Management are committed in conducting business with integrity, consistent with the high standards of business ethics, and in compliance with all applicable laws and regulatory requirements.

The Board monitors the effectiveness of management and reviews the Group's corporate governance practices. The Board adheres to the principles and provisions of the Singapore's Code of Corporate Governance 2018. We have also adopted a Code of Business Conduct and Ethics which sets out the principles and policies upon which our businesses are to be conducted.

For detailed discussion on the Group's corporate governance practices, please refer to the "Corporate Governance" section of the Annual Report.

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

Climate change is a global challenge that affects different sectors of society. Governments and businesses are taking actions to address and manage climate change impact.

Creative recognizes the importance of aligning our business practices with the recommended climate change disclosures by the Task Force on Climate-related Financial Disclosures (TCFD). Through TCFD framework, companies can communicate to their stakeholders how climate change risks, impacts and opportunities are assessed, managed and identified within our operations.

GOVERNANCE**Board Oversight of Climate-Related Risks and Opportunities**

The Board has identified climate change as a material and strategic issue. It has oversight of Creative's approaches in considering, evaluating and integrating climate-related risks and opportunities throughout the Group.

The Board plays a pivotal role in integrating climate-related considerations into key aspects of our strategic decision-making processes. Climate-related risks and opportunities are evaluated during strategy reviews, where the Board considers the potential impacts on our business model, supply chains and market positioning.

Management's Role in Assessing and Managing Climate-Related Risks and Opportunities

Management and heads of departments review and assess the enterprise-wide risks to update its enterprise risk management ("ERM") framework annually. The annual enterprise risk reports are submitted to the AC for review. The ERM framework defines the risk areas for which respective HODs have ongoing oversight responsibility, while the Board focuses on the most significant risks facing the Group.

During the year, environmental risk has been identified as one of the operational risks to be assessed. While no measures have been implemented following the ERM assessment exercise, we are committed to manage climate-related risks and opportunities.

STRATEGY AND RISK MANAGEMENT

Creative uses the TCFD framework to categorize our climate-related risks and opportunities. We use both quantitative and qualitative measures to assess and evaluate the impact of climate change risks to the Group.

Through the ERM framework, we identify the risks and opportunities that will have an impact on the business. The framework includes assessing materiality of the risks based on the level of significance of impact, and vulnerability of the Group to the risks identified.

We also consider climate-related risks and opportunities in terms of time horizon; across the short-term (less than 5 years), medium-term (five to ten years) and long-term (more than ten years).

Following which, we will work on mitigation plans or business solutions that can lessen the risks or discover opportunities in the market.

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

STRATEGY AND RISK MANAGEMENT (cont'd)

Climate-Related Risks Identified

Time Horizon	Climate-Related Risk Type	Climate-Related Risk Factors	Potential Impact
Short-term	Policy and Legal	Tightening regulations on Greenhouse Gas (“GHG”) Emission leading to: • Increase in climate reporting obligations • Increased pricing of GHG emissions • Exposure to penalties for non-compliance	• Imposition of carbon tax will lead to an increase in GHG emissions reporting and regulatory costs • Increased regulations may require the Group to pay carbon tax or purchase carbon credits
Medium-term	Technology	Inability to develop products that: • Align with industry regulations • Minimize environmental impact, such as substitution of existing products with lower emissions options • Increase in product costs arising from incorporating green initiatives	• Increase in R&D expenses • Capital investments in hardware and software for technology development • Exposure to inventory obsolescence • Increase in raw material and production costs due to substitution of compatible materials or use of recycled materials
Long-term	Physical Risk - Chronic and Acute	Extreme weather disruptions such as rising temperature, global warming and water scarcity arising from climate change	• Increased distribution costs and duration to distribute our products due to logistics difficulties • Disruption to production schedules, affecting revenue • Higher raw material and production costs • Increase in insurance premium for the Group and our suppliers

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES**STRATEGY AND RISK MANAGEMENT (cont'd)****Climate-Related Opportunities Identified**

Time Horizon	Climate-Related Opportunity Type	Climate-Related Opportunities	Potential Impact
Short-term to Medium-term	Resource efficiency	• Effective inventory planning to reduce excess inventory and potential inventory obsolescence. Reworking returned products to minimize scrap and maximise resource utilization • Use of more efficient modes of transport/distribution of products • Practice green initiatives in workplace	Reduce operating costs, distribution and logistics costs
	Products	Develop products: • with higher energy efficiency • that optimize material usage and size of the packaging • that use more of post-consumer recycled plastic	• Reduce carbon footprint • Can lead to competitive advantages and increase market demand
	Markets	New and emerging markets - consumer interest in climate-friendly products is growing. Developing and designing products with more environmental features (e.g. recycled plastic, recyclable packaging material), provide consumers with choice of climate friendly products.	Increase revenue through access to new and emerging markets with climate friendly products

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

STRATEGY AND RISK MANAGEMENT (cont'd)

Metrics and Targets

Creative is committed to measure our climate-related performance. We began to track and report Scope 2 GHG emissions starting from this financial year. We do not track Scope 1 GHG emissions which is direct emissions from sources a company owns or directly controls, due to the nature of our business operations. Scope 2 GHG emissions serve as a key metric in our assessment of climate-related risks and our ability to mitigate them.

While we have not yet defined quantitative emissions reduction targets, we are committed to establish measurable goals in the future reporting.

Performance Indicator	Unit of Measurement	FY2025	FY2024
Electricity consumption	kWh	219,163 kWh	269,514 kWh
Energy intensity per gross floor area	kWh per square metre	59 kWh per square metre	62 kWh per square metre
Scope 2 GHG emissions	tCO ₂ e (Carbon Dioxide equivalent)	90 tCO ₂ e	111 tCO ₂ e

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

GRI CONTENT INDEX

Statement of use	Creative Technology Ltd has reported the information cited in this GRI content index for the period from 1 July 2024 to 30 June 2025 based on the GRI Standards	
GRI 1 Used	GRI 1: Foundation 2021	
GRI Standards	Disclosure	Location
GRI 2: General Disclosure 2021 – The Organisation and Its Reporting Practices		
2-1	Organisation details	Page 2
2-2	Entities included in the organisation's sustainability reporting	Page 2
2-3	Reporting period, frequency and contact point	Page 2
2-4	Restatement of information	No information has been restated in this report
2-5	External assurance	Page 2
GRI 2: General Disclosure 2021 – Activities and Workers		
2-6	Activities, value chain and other business relationship	Page 2
2-7	Employees	Page 7
2-8	Workers who are not employees	Page 7
GRI 2: General Disclosure 2021 – Governance		
2-9	Governance structure and composition	Annual Report - Corporate Governance
2-10	Nomination and selection of the highest governance body	Annual Report - Corporate Governance
2-11	Chair of the highest governance body	Annual Report - Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report - Corporate Governance
2-13	Delegation of responsibility for managing impacts	Page 2
2-14	Role of the highest governance body in sustainability reporting	Page 2
2-15	Conflicts of interest	Annual Report - Corporate Governance
2-16	Communication of critical concerns	Annual Report - Corporate Governance
2-17	Collective knowledge of the highest governance body	Page 2
2-18	Evaluation of the performance of the highest governance body	Annual Report - Corporate Governance
2-19	Remuneration policies	Annual Report - Corporate Governance
2-20	Process to determine remuneration	Annual Report - Corporate Governance
2-21	Annual total compensation ratio	Information is not provided due to confidentiality reasons

SUSTAINABILITY REPORT

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GRI CONTENT INDEX (cont'd)

GRI Standards	Disclosure	Location
GRI 2: General Disclosure 2021 – Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	Page 2
2-23	Policy commitments	Page 8
2-24	Embedding policy commitments	Page 8
2-25	Processes to remediate negative impacts	Annual Report - Corporate Governance
2-26	Mechanisms for seeking advice and raising concerns	Annual Report - Corporate Governance
2-27	Compliance with laws and regulations	Page 8
2-28	Membership associations	None
GRI 2: General Disclosures 2021 – Stakeholder Engagement		
2-29	Approach to stakeholder engagement	Page 3
2-30	Collective bargaining agreements	None of the employees are covered by collective bargaining agreements
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	Page 4
3-2	List of material topics	Page 4
	Material Topics	
	GRI 201: Economic Performance 2016	
3-3	Management of material topics	Page 4
201-1	Direct economic value generated and distributed	Page 4
201-2	Financial implications and other risks and opportunities due to climate change	Did not assess financial implications
201-3	Defined benefit plan obligations and other retirement plans	Annual Report
201-4	Financial assistance received from government	Page 4
	GRI 302: Energy	
3-3	Management of material topics	Page 5
302-1	Energy consumption within the organization	Page 6
302-2	Energy consumption outside of the organisation	Page 6
302-3	Energy intensity	Page 6
302-4	Reduction of energy consumption	Page 6
302-5	Reductions in energy requirement of products and services	Page 5

SUSTAINABILITY REPORT

For the financial year ended 30 June 2025

GRI CONTENT INDEX (cont'd)

GRI Standards	Disclosure	Location
	GRI 307: Environmental Compliance	
307-1	Non-compliance with environmental laws and regulations	Page 6
	GRI 417: Marketing and Labeling	
3-3	Management of material topics	Page 7
417-1	Requirements for product and service information and labeling	Page 7
417-2	Incidents of non-compliance concerning product and service	Page 8
417-3	Incidents of non-compliance concerning marketing communications	Page 8

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