



## SUSTAINABILITY REPORT

For the financial year ended 30 June 2026

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## SUSTAINABILITY REPORT

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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 has been 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 the United States of America, Europe and Asia. 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, such as speakers, soundcards, headphone amplifiers and earphone products. 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 online sales channels.

### ABOUT THIS REPORT

This sustainability report covers our performance and practices for the financial year ended 30 June 2026 (“FY2026”). 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 applicable 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 demonstrate 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 of creating 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 and all Directors have attended the approved sustainability training courses.

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**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 Company's business. It also helps us build and maintain good relationships with our stakeholders.

| <b>Stakeholder Group</b> | <b>Interests and Concerns</b>                                                                                                                                                                         | <b>Engagement Channels</b>                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholders             | <ul style="list-style-type: none"> <li>• Growth prospect of the business</li> <li>• Risk management</li> <li>• Corporate governance</li> <li>• Sustainable shareholder value</li> </ul>               | <ul style="list-style-type: none"> <li>• Timely and accurate information to shareholders through announcements on SGXNet and our website (<a href="http://creative.com">http://creative.com</a>). This includes half yearly and full year financial results, major events and new product launches.</li> <li>• Annual reports.</li> <li>• Annual general meetings.</li> </ul>                                                   |
| Regulatory authorities   | <ul style="list-style-type: none"> <li>• Compliance with laws and regulations</li> <li>• Labour practices</li> <li>• Environment and waste management</li> </ul>                                      | <ul style="list-style-type: none"> <li>• Compliance with regulatory requirements.</li> <li>• Dialogue, feedback sessions and meetings.</li> </ul>                                                                                                                                                                                                                                                                               |
| Customers                | <ul style="list-style-type: none"> <li>• Product design and features</li> <li>• Product performance</li> <li>• Pricing and quality</li> </ul>                                                         | <ul style="list-style-type: none"> <li>• Engagement with customers is facilitated by our Customer Care team, social media channels, website and online community.</li> <li>• Information on products is also communicated via press releases, blogs, media events, trade shows and exhibitions.</li> <li>• Feedback is also received through our network of business partners, including retailers and distributors.</li> </ul> |
| Business partners        | <ul style="list-style-type: none"> <li>• Pricing and payment schedules</li> <li>• Compliance with agreed terms</li> </ul>                                                                             | <ul style="list-style-type: none"> <li>• 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.</li> <li>• Our sales team works closely with distributors, retailers and other business partners to understand customer needs and product performance.</li> </ul>             |
| Employees                | <ul style="list-style-type: none"> <li>• Corporate direction and growth plan</li> <li>• Job security</li> <li>• Career development and training opportunities</li> <li>• Work-life balance</li> </ul> | <ul style="list-style-type: none"> <li>• We endorse an open-door environment, and employees feel they can interact at every level, to provide ideas and feedback.</li> <li>• Town hall meetings are held regularly, where employees are updated on company developments and business goals. Employees are also free to participate actively during such meetings.</li> </ul>                                                    |

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### 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 would 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    | <ul style="list-style-type: none"> <li>• Economic performance</li> <li>• Procurement practices</li> </ul>                            |
| Environment | <ul style="list-style-type: none"> <li>• Product development and design</li> <li>• Energy use</li> </ul>                             |
| Social      | <ul style="list-style-type: none"> <li>• Employment practices</li> <li>• Marketing and labelling</li> </ul>                          |
| Governance  | <ul style="list-style-type: none"> <li>• Corporate Governance</li> <li>• Compliance</li> <li>• Ethical business practices</li> </ul> |

### 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 provides an overview of the economic performance of the Group in this financial year:

|                             | <b>FY2026</b><br><b>(US\$'000)</b> |
|-----------------------------|------------------------------------|
| Revenue                     | 60,922                             |
| Employee wages and benefits | 13,606                             |
| Other operating costs       | 48,866                             |
| Government grant            | 18                                 |

For more details on the economic performance of the Group, please refer to Creative’s Annual Report 2026.

**SUSTAINABILITY REPORT**

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**ECONOMIC (cont'd)**

Good management of procurement practices is vital for our business. As a finished goods manufacturer, we recognize the complexity of our supply chains 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 to continuous improvement. We conduct our business operations responsibly and efficiently, constantly seeking 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 technically-savvy consumers, but for everyone who enjoys entertainment. With a strong focus on user-friendly interface, multiple features and cool industrial designs, the Creative brand is synonymous with lifestyle personal digital entertainment.

Sustainability considerations are incorporated throughout our product development process. When designing new products, we consider energy efficiency, material selection, regulatory compliance, packaging, and end-of-life management to reduce environmental impact while maintaining product quality, reliability, and functionality.

Improving energy efficiency remains an important part of our product development strategy. By optimizing power consumption and battery performance, we help reduce energy use throughout the product's lifetime without compromising functionality or user experience. Our products are designed to consume less than 0.5 watts of power in standby or off mode and less than 2 watts in networked standby, meeting applicable European energy efficiency requirements. Products incorporating rechargeable batteries comply with the U.S. Department of Energy (DOE) Unit Energy Consumption requirements, while external power adaptors comply with both the European Energy-Related Products (ErP) Directive and the U.S. DOE Level VI Energy Efficiency Standard. Our power adaptors achieve an average efficiency of more than 86% while maintaining low no-load power consumption. These improvements contribute to lower energy consumption during product use and help reduce the overall environmental footprint of our products.

Packaging is also an essential part of our products, providing protection during transportation, boosting product presentation, and delivering important information to customers. We continue to improve our packaging by reducing material usage and increasing the use of recyclable materials wherever practical. As part of our ongoing packaging improvement programme, plastic components are progressively being replaced with paper-based alternatives where product protection and quality can be maintained. We also review packaging dimensions and material specifications to minimize unnecessary packaging and improve transport efficiency.

The Company complies with Singapore's Mandatory Packaging Reporting (MPR) requirements administered by the National Environment Agency (NEA). Packaging data is reported annually, and 3R (Reduce, Reuse, Recycle) plans are implemented to identify opportunities to reduce packaging waste, improve material efficiency and promote recyclable packaging solutions. We continue to evaluate additional opportunities to increase the recyclability of our packaging and support the transition towards a circular economy.

## SUSTAINABILITY REPORT

For the financial year ended 30 June 2026

### ENVIRONMENT (cont'd)

We are committed to reducing the use of hazardous substances in our products wherever technically feasible. Restricted substances are used only where suitable alternatives are not currently available and always within applicable regulatory limits. Our products comply with internationally recognised regulations, including the EU Restriction of Hazardous Substances (RoHS) Directive and the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation. Compliance is supported through supplier declarations, material assessments and ongoing monitoring of regulatory developments. Working closely with our suppliers allows us to improve material transparency, identify alternative materials where appropriate and minimise environmental impacts associated with manufacturing, product use and end-of-life recycling.

Environmental considerations extend beyond product manufacturing to include responsible end-of-life management. We support the principles of a circular economy by encouraging the recovery, recycling and responsible treatment of products once they reach the end of their useful life. As a registered producer under various European compliance schemes, we fulfil our obligations relating to the collection, treatment and recycling of Waste Electrical and Electronic Equipment (WEEE), batteries and packaging. We finance these obligations in accordance with applicable Extended Producer Responsibility (EPR) legislation, helping ensure products are managed responsibly after use. Where practical, product design also considers the recovery of valuable materials through established recycling processes.

Responsible sourcing forms an important part of our sustainability programme. We procure raw materials and packaging materials from suppliers that demonstrate a commitment to environmental management and responsible business practices. Most of our key suppliers maintain certification to ISO 14001, reflecting the implementation of internationally recognised environmental management systems. Suppliers are also expected to comply with the Responsible Business Alliance (RBA) Code of Conduct, which establishes standards relating to environmental protection, labour practices, health and safety, ethics and management systems. We continue to engage with suppliers to strengthen environmental performance and encourage continual improvement throughout our supply chain.

In our assessment, product distribution and logistics are also important environmental factors. We are working to optimize our approach to product distribution and logistics, focusing on logistical efficiency and reliability, cost efficiency, and environmental footprint. With proper planning and scheduling, where possible, our products are transported to markets 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 copies. Invoices and statements of accounts to customers are sent through emails. Electronic approvals have been implemented where possible, for various systems, like human resource systems and purchase requisition systems.

In our commitment to improve our 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 have kept track of the electricity consumption at our Corporate Headquarters in Singapore, as this is where major activities take place and where a majority of the Group's headcount 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 167,983 kWh of electricity was consumed in FY2026. Energy intensity per gross floor area in FY2026 was 55 kWh per square metre, a reduction of 7% compared to FY2025.

Creative continues to review and implement energy conservation and efficiency initiatives, and continuously target to reduce electricity consumption. We will explore and consider various initiatives such as more efficient use of available spaces, greater use of energy efficient appliances, and 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. Inter-office communications are made through conference calls or electronic mail whenever possible. A fully integrated, seamless ERP system also helps in the sharing of data for operations.

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For the financial year ended 30 June 2026

**SOCIAL**

Creative operates in a highly competitive industry, and we believe our people are the building block of the Company, where the ability to attract, develop and retain the right and best people, are 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 enables us to better understand our customers.

Creative is an equal opportunities employer. Prospective employees are evaluated based on their qualifications, capabilities and experience, regardless of age, gender, or ethnicity. Employee evaluations are conducted through a transparent appraisal process. Creative offers its 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 2026, Creative had a total staff strength of 193 from Asia, Europe and the United States of America.

|                               | Asia |        | USA  |        | Europe |        | Total |
|-------------------------------|------|--------|------|--------|--------|--------|-------|
|                               | Male | Female | Male | Female | Male   | Female |       |
| Total Employees               | 98   | 85     | 1    | 3      | 5      | 1      | 193   |
| Permanent Employees           | 88   | 81     | 1    | 3      | 5      | 1      | 179   |
| Temporary Employees           | 10   | 4      | –    | –      | –      | –      | 14    |
| Total                         | 98   | 85     | 1    | 3      | 5      | 1      | 193   |
| Workers who are not Employees | 13   | 8      | –    | –      | –      | –      | 21    |

## SUSTAINABILITY REPORT

For the financial year ended 30 June 2026

### SOCIAL (cont'd)

Providing customers with clear environmental information helps support responsible product use and disposal. Our products and packaging include recognised environmental markings that assist customers in identifying appropriate recycling and disposal methods. Depending on the market, these markings may include any of the following: the Mobius Loop, Plastic Resin Identification Codes, WEEE symbol, France Triman logo and Green Dot, together with other country-specific environmental markings where required.

To improve accessibility while reducing printed documentation, QR codes are provided on product packaging and user manuals. These direct customers to online resources which include product safety information, regulatory declarations such as RoHS, REACH, California Proposition 65, user documentation and country-specific recycling guidance. The use of digital product information supports paper reduction while ensuring customers have access to current regulatory and sustainability information throughout the product lifecycle.

Environmental compliance is managed by a dedicated Product Compliance team based at our Corporate Headquarters in Singapore. The team monitors environmental legislation in all markets where our products are supplied and works closely with internal departments to ensure new regulatory requirements are implemented in a timely manner.

Established internal procedures support compliance with environmental legislation covering product design, chemical restrictions, product safety, recycling obligations and environmental labelling.

During the reporting period, the Company recorded no incidents of non-compliance relating to product information, environmental labelling or marketing communication requirements.

### GOVERNANCE

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

The Board and Management are committed to conducting business with integrity, consistent with 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.

### 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 the impact of climate change.

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 the TCFD framework, companies can communicate to their stakeholders how climate change risks, impacts and opportunities are assessed, managed and identified within our operations.

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For the financial year ended 30 June 2026

**TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES** (cont'd)**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 the Heads of Departments ("HOD") 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 Audit Committee ("AC") for review. The ERM framework defines the risk areas for which respective HOD has an 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 on the Group.

Through the ERM framework, we identify the risks and opportunities that will have an impact on the Company's business. The framework includes assessing the 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 2026

### TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (cont'd)

#### 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: <ul style="list-style-type: none"> <li>• Increase in climate reporting obligations</li> <li>• Increased pricing of GHG emissions</li> <li>• Exposure to penalties for non-compliance</li> </ul>                                                     | <ul style="list-style-type: none"> <li>• Imposition of carbon tax may lead to an increase in GHG emissions reporting and regulatory costs</li> <li>• Increased regulations may require the Group to pay carbon tax or purchase carbon credits</li> </ul>                                                                                                 |
| Medium-term  | Technology                        | Inability to develop products that: <ul style="list-style-type: none"> <li>• Align with industry regulation</li> <li>• Minimize environmental impact, such as substitution of existing products with lower emissions options</li> <li>• Increase in product costs arising from incorporating green initiatives</li> </ul> | <ul style="list-style-type: none"> <li>• Increase in engineering expenses</li> <li>• Capital investments in equipment and software for technology development</li> <li>• Exposure to inventory obsolescence</li> <li>• Increase in raw material and production costs due to substitution of compatible materials or use of recycled materials</li> </ul> |
| Long-term    | Physical Risk - Chronic and Acute | Extreme weather disruptions such as rising temperature, global warming and water scarcity arising from climate change                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>• Increased distribution costs and duration to distribute our products due to logistics difficulties.</li> <li>• Disruption to production schedules, affecting revenue</li> <li>• Higher raw material and production costs</li> <li>• Increase in insurance premiums for the Group</li> </ul>                     |

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

| <b>Time Horizon</b>       | <b>Climate-Related Opportunity Type</b> | <b>Climate-Related Opportunities</b>                                                                                                                                                                                                                                                                                                                                  | <b>Potential Impact</b>                                                                                                                              |
|---------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Short-term to Medium-term | Resource efficiency                     | <ul style="list-style-type: none"> <li>• Effective inventory planning to reduce excess inventory and potential inventory obsolescence. Reworking returned products to minimize scrap and maximise resource utilization</li> <li>• Use of more efficient modes of transport/distribution of products</li> <li>• Practice green initiatives in the workplace</li> </ul> | Reduce operating costs, distribution and logistics costs                                                                                             |
|                           | Products                                | Develop products: <ul style="list-style-type: none"> <li>• with higher energy efficiency</li> <li>• that optimize material usage and size of the packaging</li> <li>• that use more of post-consumer recycled plastic</li> </ul>                                                                                                                                      | <ul style="list-style-type: none"> <li>• Reduce carbon footprint</li> <li>• Can lead to competitive advantages and increase market demand</li> </ul> |
|                           | 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 and recyclable packaging material), provide consumers with more choices of climate-friendly products                                                                                  | Increase revenue through access to new and emerging markets with climate friendly products                                                           |

## SUSTAINABILITY REPORT

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### TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (cont'd)

#### 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 the financial year ended 30 June 2025. 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 establishing measurable goals in future reporting.

| Performance Indicator                 | Unit of Measurement                               | FY2026                  | FY2025                  |
|---------------------------------------|---------------------------------------------------|-------------------------|-------------------------|
| Electricity consumption               | kWh                                               | 167,983 kWh             | 219,163 kWh             |
| Energy intensity per gross floor area | kWh per square metre                              | 55 kWh per square metre | 59 kWh per square metre |
| Scope 2 GHG emissions                 | tCO <sub>2</sub> e<br>(Carbon Dioxide equivalent) | 68 tCO <sub>2</sub> e   | 90 tCO <sub>2</sub> e   |

**SUSTAINABILITY REPORT**

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**GRI CONTENT INDEX**

| Statement of use                                                              | Creative has reported the information cited in this GRI content index for the period from 1 July 2025 to 30 June 2026 based on the GRI Standards |                                                            |
|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| GRI 1 Used                                                                    | GRI 1: Foundation 2021                                                                                                                           |                                                            |
| <b>GRI Standards</b>                                                          | <b>Disclosure</b>                                                                                                                                | <b>Location</b>                                            |
| 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)**

| <b>GRI Standards</b>                                              | <b>Disclosure</b>                                                              | <b>Location</b>                                                       |
|-------------------------------------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| 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                                                                |
|                                                                   |                                                                                |                                                                       |
|                                                                   | <b>Material Topics</b>                                                         |                                                                       |
|                                                                   | <b>GRI 201: Economic Performance 2016</b>                                      |                                                                       |
| 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                                                                |

**SUSTAINABILITY REPORT**

For the financial year ended 30 June 2026

**GRI CONTENT INDEX (cont'd)**

| <b>GRI Standards</b> | <b>Disclosure</b>                                                                    | <b>Location</b> |
|----------------------|--------------------------------------------------------------------------------------|-----------------|
|                      | <b>GRI 302: Energy</b>                                                               |                 |
| 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          |
|                      | <b>GRI 417: Marketing and Labeling</b>                                               |                 |
| 3-3                  | Management of material topics                                                        | Page 8          |
| 417-1                | Requirements for product and service information and labeling                        | Page 8          |
| 417-2                | Incidents of non-compliance concerning product and service information and labelling | Page 8          |
| 417-3                | Incidents of non-compliance concerning marketing communications                      | Page 8          |

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