



DATA & ASSURANCE

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ESG DATA SUMMARY

Note: This section relates to our business entities in Corporate Centre, Ports (marine container and non-container terminals, inland terminals, warehousing, logistics and IT services), PSA Marine and CrimsonLogic.

ENVIRONMENT		Units	2023	2024	2025
Direct (Scope 1) Greenhouse Gas Emissions	Scope 1 GHG emissions ¹	ktCO ₂ e	473	502	504 ^v
Energy Indirect (Scope 2) Greenhouse Gas Emissions	Scope 2 GHG emissions – Market-based ¹	ktCO ₂ e	229	237	254 ^v
	Scope 2 GHG emissions – Location-based ¹		275	306	322 ^v
Other Indirect (Scope 3) Greenhouse Gas Emissions	Scope 3 GHG emissions	ktCO ₂ e	1,553	1,663	1,837 ²
Greenhouse Gas Emissions Intensity	Emissions intensity (marine container terminals only)	kgCO ₂ e/TEU	9.7	9.6	9.2
Energy Consumption³	Fuel consumption from non-renewable sources	TJ	9,302	10,121	9,954 ^v
	Fuel consumption from renewable sources		39	65	163 ^v
	Purchased electricity		4,332	4,856	5,052 ^v
	Self-generated electricity		47	56	60 ^v
Water Withdrawal^{4,5,6}	Total water withdrawal	Megalitres	2,780	2,969	2,948
	Surface water		19	20	18
	<i>Freshwater</i>			20	18
	Groundwater		105	106	147
	<i>Freshwater</i>			106	147
	Seawater		0	0	0
	Third-party water		2,656	2,843	2,783
	<i>Freshwater</i>			2,805	2,745
	<i>Other water</i>			38	38
	Total water withdrawal from water-stressed areas	Megalitres	823	1,016	959
	Surface water		3	3	1
	<i>Freshwater</i>			3	1
	Groundwater		53	44	89
	<i>Freshwater</i>			44	89
Seawater		0	0	0	
Third-party water		767	969	869	
<i>Freshwater</i>			962	863	
<i>Other water</i>			7	6	

^v Data has been subject to external limited assurance by an independent third-party. The assurance statement is available on pages 131 to 135.

¹ Greenhouse gas emissions are computed based on an equity share consolidation approach. Greenhouse gases included in the calculation are CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. Emission factors for Scope 1 emissions were sourced from GHG Protocol Emission Factors for Cross Sector Tools (March 2017) and the UK Department for Environment, Food and Rural Affairs - DEFRA (2025). Emission factors for Scope 2 emissions were sourced from the International Energy Association (IEA) and Association of Issuing Bodies (AIB). Global warming potential of gases were obtained from IPCC's Fifth Assessment Report (AR5) for Scope 1 emissions; whilst calculations for Scope 2 emissions use IPCC's Sixth Assessment Report (AR6).

² The increase in Scope 3 emissions in 2025 was mostly due to an increase in the construction- and labour-related spend in 2025, resulting in increases in Scope 3 Category 1 and 2 emissions.

ENVIRONMENT

		Units	2023	2024	2025
Water Discharge ^{4,5,7}	Total water discharge	Megalitres		2,462	2,344
	Surface water			75	94
	Groundwater			5	4
	Seawater			21	19
	Third-party water			2,361	2,227
	Total water discharge to water-stressed areas	Megalitres		828	755
	Surface water			13	40
	Groundwater			0	0
	Seawater			9	5
	Third-party water			806	710
Waste Generated	Total generated waste	Metric tons	48,280	36,800	46,950 ⁸
	Industrial waste		14,460	15,900	15,840
	Construction waste		18,310	5,870	17,690
	General waste		13,570	13,110	10,880
	Packaging waste		1,530	1,360	1,950
	Office waste		370	510	530
	Other waste		40	50	60

SOCIAL

		Units	2023	2024	2025
Total Workforce ⁹	Total Workforce	No. of workers			
	PSA Corporate Centre		500	500	500
	Ports – Southeast Asia		16,500	17,000	17,000
	Ports – Northeast Asia		7,000	7,200	6,900
	Ports – Middle East South Asia		4,800	7,000	9,600 ¹⁰
	Ports – Europe & Mediterranean		11,200	11,000	11,500
	Ports – Americas		4,800	4,900	5,200
	PSA Marine		1,900	2,200	2,100
CrimsonLogic		1,300	1,200	1,200	
New Employee Hires and Employee Turnover ¹¹	Total number of new hires	No. of direct hires	3,896	4,478	4,685
	Total number of turnover		3,223	3,794	3,781

3 Energy consumption figures are based on 100% and are not adjusted for equity share. Energy conversion factors were obtained from GHG Protocol Emission Factors for Cross Sector Tools (March 2017) and DEFRA 2025.

4 Freshwater refers to water with $\leq 1,000$ mg/L Total Dissolved Solids; Other water refers to water with $>1,000$ mg/L Total Dissolved Solids.

5 Water-stressed areas are determined using the WRI Aqueduct Water Risk Atlas tool.

6 Water withdrawal data with breakdown by freshwater and other water is available from 2024 onwards.

7 Water discharge data is available from 2024 onwards. For 2025, the total water discharged to all sites and the total water discharged to water-stressed areas comprised 94% and 88% of freshwater respectively.

8 The increase in waste generation in 2025 was mostly due to a rise in construction activities such as at Tuas Port, resulting in increases in construction waste.

9 The numbers represent headcount at the end of each reporting period, 31 December of each year for direct hires, whilst indirect hires are generally represented by Full-Time Equivalents (FTEs).

10 Total workforce in MESA region increased in 2025 due to significant growth in business volume in the region.

11 This only includes direct hires.

SOCIAL		Units	2023	2024	2025
Average Hours of Training Per Year Per Employee¹¹	Average training hours per executive	Hours	34	35	36 ^v
	Average training hours per non-executive		33	35	33 ^v
	Average training hours per female		39	38	38 ^v
	Average training hours per male		33	35	33 ^v
Work-Related Fatalities and Injuries	Fatalities				
	<i>Employees</i>	No. of incidents	2	0	1 ^v
		Rate	0.03	0	0.01 ^v
	<i>Contractors</i>	No. of incidents	3	2	3 ^v
		Rate	0.05	0.03	0.04 ^v
	<i>Third-party workers</i>	No. of incidents	0	0	3
	Safety incidents resulting in permanent disability				
	<i>Employees</i>	No. of incidents	1	0	0 ^v
		Rate	0.015	0	0 ^v
	<i>Contractors</i>	No. of incidents	0	0	0 ^v
		Rate	0	0	0 ^v
	<i>Third-party workers</i>	No. of incidents	1	0	0
	Recordable work-related injuries				
	<i>Employees</i>	No. of incidents	140	149	101 ^v
		Rate	2.11	2.07	1.37 ^v
	<i>Contractors</i>	No. of incidents	248	299	264 ^v
		Rate	3.83	4.40	3.57 ^v
	Lost-Time Injury Frequency Rate (LTIFR)	-	2.96	3.20	2.47
Number of hours worked					
<i>Employees</i>	No. of hours worked	66.2	72.0	73.5 ^v	
<i>Contractors</i>	(million)	64.7	68.0	74.0 ^v	
Diversity of Governance Bodies and Employees – By Gender	Percentage of individuals within the Board		%		
	<i>Male</i>		73	70	60
	<i>Female</i>		27	30	40
	Percentage of executive employees				
	<i>Male</i>		76	76	75
	<i>Female</i>		24	24	25
	Percentage of non-executive employees				
	<i>Male</i>		93	92	92
<i>Female</i>		7	8	8	

^v Data has been subject to external limited assurance by an independent third-party. The assurance statement is available on pages 131 to 135.

¹¹ This only includes direct hires.

SOCIAL		Units	2023	2024	2025
Diversity of Governance Bodies and Employees – By Age Group	Percentage of individuals within the Board	%			
	<i>Over 50 years old</i>		100	100	100
	Percentage of executive employees				
	<i>Under 30 years old</i>		15	15	14
	<i>30 – 50 years old</i>		67	66	66
	<i>Over 50 years old</i>		18	19	20
	Percentage of non-executive employees				
	<i>Under 30 years old</i>		22	21	22
	<i>30 – 50 years old</i>		61	62	60
<i>Over 50 years old</i>		17	17	18	

GOVERNANCE		Units	2023	2024	2025
Kua Hong Pak Innovation Awards (KHPIA)	No. of submitted projects		682	669	888
Communication and Training about Anti-Corruption Policies and Procedures¹²	Percentage of employees received anti-corruption training		31	19	53
Substantiated Complaints Concerning Breaches of Customer Privacy	No. of substantiated complaints received		0	0	0
IT System Breaches Leading to Leaks, Theft or Loss of Customer Data	No. of incidents involving breach of IT or OT systems		0	0	0

¹² Employees would have been briefed or completed at least one training on anti-corruption during their tenure with PSA. This figure reflects training on anti-corruption completed in the reporting year.

GRI CONTENT INDEX

Statement of use	PSA International has reported in accordance with the GRI Standards for the period 1 January to 31 December 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N.A.

GRI Standard	Disclosure	Location And Remarks
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021	2-1 Organisational details	22-30
	2-2 Entities included in the organisation's sustainability reporting	35 The performance data from p. 50-119 of this report covers all our business entities as per our public financial statements, unless otherwise stated.
	2-3 Reporting period, frequency and contact point	34-35
	2-4 Restatements of information	N.A.
	2-5 External assurance	131-137
	2-6 Activities, value chain and other business relationships	22-30, 37
	2-7 Employees	76-78
	2-8 Workers who are not employees	76-77
	2-9 Governance structure and composition	12-16, 44-45
	2-10 Nomination and selection of the highest governance body	Confidentiality constraints: PSA is a private entity and does not currently disclose the following information.
	2-11 Chair of the highest governance body	12-16, 44-45
	2-12 Role of the highest governance body in overseeing the management of impacts	44-45
	2-13 Delegation of responsibility for managing impacts	44-45
	2-14 Role of the highest governance body in sustainability reporting	44-45
	2-15 Conflicts of interest	Confidentiality constraints: PSA is a private entity and does not currently disclose the following information.
	2-16 Communication of critical concerns	44-45

GRI Standard	Disclosure	Location And Remarks
	2-17 Collective knowledge of the highest governance body	44-45
	2-18 Evaluation of the performance of the highest governance body	Confidentiality constraints: PSA is a private entity and does not currently disclose the following information.
	2-19 Remuneration policies	Confidentiality constraints: PSA is a private entity and does not currently disclose the following information.
	2-20 Process to determine remuneration	Confidentiality constraints: PSA is a private entity and does not currently disclose the following information.
	2-21 Annual total compensation ratio	Confidentiality constraints: PSA is a private entity and does not currently disclose the following information.
	2-22 Statement on sustainable development strategy	4-10
	2-23 Policy commitments	82, 104-106, The Code
	2-24 Embedding policy commitments	44-45, 104-106, The Code
	2-25 Processes to remediate negative impacts	104-106
	2-26 Mechanisms for seeking advice and raising concerns	104-106
	2-27 Compliance with laws and regulations	104-106
	2-28 Membership associations	48-49
	2-29 Approach to stakeholder engagement	46-47
	2-30 Collective bargaining agreements	88

MATERIAL TOPICS

GRI 3: Material Topics 2021

3-1 Process to determine material topics 41

3-2 List of material topics 42-43

ENVIRONMENT

Taking Climate Action

Climate Change Adaptation

GRI 3: Material Topics 2021 3-3 Management of material topics 51-59

Emissions and Energy

GRI 3: Material Topics 2021 3-3 Management of material topics 60-67

GRI 302: Energy 2016 302-1 Energy consumption within the organisation 64, 121

GRI Standard	Disclosure	Location And Remarks
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	62-63, 121
	305-2 Energy indirect (Scope 2) GHG emissions	62-63, 121
	305-3 Other indirect (Scope 3) GHG emissions	62, 64, 121
Ensuring Responsible Operations		
Marine Protection and Conservation		
GRI 3: Material Topics 2021	3-3 Management of material topics	68-70
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	68-70
	101-2 Management of biodiversity impacts	68-70
Waste Management and Recycling		
GRI 3: Material Topics 2021	3-3 Management of material topics	71-72
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	71-72
	306-2 Management of significant waste-related impacts	71-72
	306-3 Waste generated	72, 122
Water Use and Pollution		
GRI 3: Material Topics 2021	3-3 Management of material topics	73-74
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	73-74 At present, while PSA has water conservation activities, a Group-wide water-related target has not yet been set.
	303-2 Management of water discharge-related impacts	73-74
	303-3 Water withdrawal	73-74, 121
	303-4 Water discharge	73-74, 122
SOCIAL		
Nurturing a Future-Ready Workforce		
People Development		
GRI 3: Material Topics 2021	3-3 Management of material topics	76-81
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	79, 122
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	80, 123
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	82-86

GRI Standard	Disclosure	Location And Remarks
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	82-83
	403-2 Hazard identification, risk assessment, and incident investigation	83-84
	403-3 Occupational health services	84-85
	403-4 Worker participation, consultation, and communication on occupational health and safety	84-85
	403-5 Worker training on occupational health and safety	84-86
	403-6 Promotion of worker health	85, 88
	403-7 Prevention and mitigation of occupational health and safety impacts linked by business relationships	82-86
	403-8 Workers covered by an occupational health and safety management system	82
	403-9 Work-related injuries	86, 123
Protecting Our People		
Employee Diversity and Inclusion		
GRI 3: Material Topics 2021	3-3 Management of material topics	87
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	87, 123-124
Labour Relations and Worker Wellbeing		
GRI 3: Material Topics 2021	3-3 Management of material topics	88
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	88
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	88
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	85, 88
Supporting Our Communities		
Community Relations		
GRI 3: Material Topics 2021	3-3 Management of material topics	89-94

GRI Standard	Disclosure	Location And Remarks
GOVERNANCE AND ECONOMIC		
Transforming Supply Chains		
Optimisation of Global Supply Chains		
GRI 3: Material Topics 2021	3-3 Management of material topics	96-99
Innovation and Technology		
GRI 3: Material Topics 2021	3-3 Management of material topics	100-103
Acting with Integrity		
Ethical Business Conduct		
GRI 3: Material Topics 2021	3-3 Management of material topics	104-106
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	106
Sustainable Procurement		
GRI 3: Material Topics 2021	3-3 Management of material topics	107-110
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	108
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	108
Ensuring Responsible Operations		
Sustainable Port Development		
GRI 3: Material Topics 2021	3-3 Management of material topics	111-113
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	111-113
Keeping Our Operations Safe and Secure		
Port Security		
GRI 3: Material Topics 2021	3-3 Management of material topics	114-115
Cybersecurity and Data Privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	116-119
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	118

TASKFORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES INDEX

DISCLOSURE	LOCATION
GOVERNANCE	
Describe the board's oversight of climate-related risks and opportunities.	Board Oversight, p. 44, 51
Describe management's role in assessing and managing climate-related risks and opportunities.	Management Structure, p. 44, 51
STRATEGY	
Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Physical Climate Risks Analysis, p. 56-57 Transition Climate Risks and Opportunities Analysis, p. 57-59
Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	Physical Climate Risks Analysis, p. 56-57 Transition Climate Risks and Opportunities Analysis, p. 57-59
Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Strategy, p. 52-59
RISK MANAGEMENT	
Describe the organisation's processes for identifying and assessing climate-related risks.	Risk Management Approach, p. 52
Describe the organisation's processes for managing climate-related risks.	Climate Risk Assessment and Adaptation (CRAA) Process, p. 55 Physical Climate Risks Analysis, p. 56-57 Transition Climate Risks and Opportunities Analysis, p. 57-59 Risk Management Approach, p. 52
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	Risk Management Approach, p. 52
METRICS & TARGETS	
Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	Metrics and Targets, p. 59
Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Metrics and Targets, p. 59 Emissions and Energy, p. 62-64 ESG Data Summary, p. 121
Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	Metrics and Targets, p. 59

INDEPENDENT LIMITED ASSURANCE REPORT

To the Directors of PSA International Pte Ltd

Report on the selected Global Reporting Initiative Sustainability Reporting Standards disclosures (“Selected GRI Disclosures”) of business entities in Corporate Centre, Ports (entities involved in marine container and non-container terminals, inland terminals, warehousing, logistics and IT services), PSA Marine and CrimsonLogic included in the Annual and Sustainability Report of PSA International Pte Ltd (“the Annual and Sustainability Report”) for the year ended 31 December 2025.

CONCLUSION

We have performed a limited assurance engagement on whether the Selected GRI Disclosures included in the Annual and Sustainability Report for the year ended 31 December 2025 have been prepared in accordance with selected Global Reporting Initiative Sustainability Reporting Standards (“GRI Standards”) identified in the table below.

Our conclusion on the Selected GRI Disclosures does not extend to any other information that accompanies or contain the Selected GRI Disclosures and our report.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Selected GRI Disclosures as identified in the table below, are not prepared, in all material respects, in accordance with the relevant topic-specific disclosure requirements in the GRI Standards identified in the table below.

Material Topic	GRI Standards topic-specific disclosure		Selected GRI Disclosures
Climate Change Adaptation	GRI 3-3: Material Topics 2021	Management of Material Topic	Refer to qualitative statements on the material topic of Climate Change Adaptation from page 51 to 59, with exception of the qualitative statements related to PSA BDP that has undergone a pre-assurance readiness assessment.
Emissions and Energy	GRI 3-3: Material Topics 2021	Management of Material Topic	Refer to qualitative statements on the material topic of Emissions and Energy from page 60 to 67, with exception of the qualitative statements related to PSA BDP that has undergone a pre-assurance readiness assessment.
	GRI 302: Energy 2016 – GRI 302-1	Energy consumption within the organisation	Refer to the ESG Data Summary on pages 121 to 122 for the following: Based on 100% before adjustment for equity share: <ul style="list-style-type: none"> • Total energy consumption within the organisation (in TJ) including: <ul style="list-style-type: none"> • Fuel consumption from non-renewable sources • Fuel consumption from renewable sources • Purchased electricity • Self-generated electricity • Source of the conversion factors used

INDEPENDENT LIMITED ASSURANCE REPORT

Material Topic	GRI Standards topic-specific disclosure		Selected GRI Disclosures
	GRI 305: Emissions 2016 – GRI 305-1	Direct (Scope 1) GHG emissions	<p>Refer to the ESG Data Summary on page 121 for the following:</p> <p>Based on selected equity share consolidation approach:</p> <ul style="list-style-type: none"> • Scope 1 GHG emissions (in ktCO₂e) • GHG gases included in the calculation • Source of the emission factors and the global warming potential (GWP) rates used • Consolidation approach for emissions; whether equity share, financial control, or operational control.
	GRI 305: Emissions 2016 – GRI 305-2	Energy indirect (Scope 2) GHG emissions	<p>Refer to the ESG Data Summary on page 121 for the following:</p> <p>Based on selected equity share consolidation approach:</p> <ul style="list-style-type: none"> • Scope 2 GHG emissions (in ktCO₂e) by: <ul style="list-style-type: none"> • Location-based • Market-based • GHG gases included in the calculation • Source of the emission factors and the global warming potential (GWP) rates used • Consolidation approach for emissions; whether equity share, financial control, or operational control.
Optimisation of Global Supply Chains	GRI 3-3: Material Topics 2021	Management of Material Topic	Refer to qualitative statements on the material topic of Optimisation of Global Supply Chains from page 96 to 99, with exception of the qualitative statements related to PSA BDP that has undergone a pre-assurance readiness assessment.
Innovation and Technology	GRI 3-3: Material Topics 2021	Management of Material Topic	Refer to qualitative statements on the material topic of Innovation and Technology from page 100 to 103, with exception of the qualitative statements related to PSA BDP that has undergone a pre-assurance readiness assessment.
People Development	GRI 3-3: Material Topics 2021	Management of Material Topic	Refer to qualitative statements on the material topic of People Development from page 76 to 81, with exception of the qualitative statements related to PSA BDP that has undergone a pre-assurance readiness assessment.

INDEPENDENT LIMITED ASSURANCE REPORT

Material Topic	GRI Standards topic-specific disclosure	Selected GRI Disclosures
	GRI 401: Employment 2016 – GRI 401-1	<p>New employee hires and turnover</p> <p>Refer to the “New Hires in 2025” and “Turnover in 2025” tables (for PSA Corporate Centre, Ports – SEA, Ports – NEA, Ports – MESA, Ports – EUROMED, Ports – AMERICAS, PSA Marine, CrimsonLogic) on page 79 for the following:</p> <ul style="list-style-type: none"> Total number of new employee hires (direct hires) and rates by: <ul style="list-style-type: none"> Age Groups Gender Regions/BUs (PSA Corporate Centre, Ports – SEA, Ports – NEA, Ports – MESA, Ports – EUROMED, Ports – AMERICAS, PSA Marine, CrimsonLogic) Total number of employee turnover (direct hires) and rates by: <ul style="list-style-type: none"> Age Groups Gender Regions/BUs (PSA Corporate Centre, Ports – SEA, Ports – NEA, Ports – MESA, Ports – EUROMED, Ports – AMERICAS, PSA Marine, CrimsonLogic)
	GRI 404: Training and Education 2016 –GRI 404-1	<p>Average hours of training per year per employee</p> <p>Refer to the ESG Data Summary on page 123 for the following:</p> <ul style="list-style-type: none"> Average hours of training that employees (direct hires) have undertaken by: <ul style="list-style-type: none"> Gender (Male and Female) Employee category (Executives and Non-executives)
Occupational Health and Safety	GRI 3-3: Material Topics 2021	<p>Management of Material Topic</p> <p>Refer to qualitative statements on the material topic of Occupational Health and Safety from page 82 to 86, with exception of the qualitative statements related to PSA BDP that has undergone a pre-assurance readiness assessment.</p>
	GRI 403: Occupational Health and Safety 2018 – GRI 403-9	<p>Work-related injuries</p> <p>Refer to the ESG Data Summary on page 123 for the following:</p> <ul style="list-style-type: none"> Number and rate of fatalities, safety incidents resulting in permanent disabilities and recordable work-related injuries by: <ul style="list-style-type: none"> Employees Contractors Number of hours worked by: <ul style="list-style-type: none"> Employees Contractors

Note: Qualitative statements refer to factual or narrative information, descriptions and reporting policies that do not contain any numerical information.

INDEPENDENT LIMITED ASSURANCE REPORT

BASIS FOR CONCLUSION

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*. Our responsibilities under those standards are further described in the “Our responsibilities” section of our report.

We have complied with the independence and other ethical requirements of the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics For Public Accountants and Accounting Entities (ACRA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

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

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

OTHER MATTER

We did not perform an assurance engagement on the Selected GRI disclosure for the year ended 31 December 2023 and 31 December 2024 and, accordingly, we do not express a conclusion or provide any assurance on such information.

Our conclusion is not modified in respect of this matter.

RESTRICTION ON USE

This report has been prepared for the Directors of PSA International Pte Ltd for the purpose of providing an assurance conclusion on the Selected GRI Disclosures in the Sustainability Report, and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of PSA International Pte Ltd, or for any other purpose than that for which it was prepared.

Our conclusion is not modified in respect of this matter.

RESPONSIBILITIES OF MANAGEMENT

Management is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Selected GRI Disclosure such that they are free from material misstatement, whether due to fraud or error;
- selecting suitable criteria for preparing the Selected GRI Disclosures and appropriately referring to or describing the criteria used;
- preparing the Selected GRI Disclosure in accordance with the GRI Standards identified in the table above;
- preventing and detecting fraud and for identifying and ensuring that the PSA International Pte Ltd complies with laws and regulations applicable to its activities;
- selecting the content of the selected GRI disclosures, including identifying and engaging with intended users to understand their information needs;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures; and
- supervision of other staff involved in the preparation of the selected GRI disclosures

INHERENT LIMITATIONS IN PREPARING THE SELECTED GRI DISCLOSURES

The greenhouse gas emission quantification process is subject to scientific uncertainty, which arise because of incomplete scientific knowledge used to determine emission factors and the values needed to combine emissions of different gases.

OUR RESPONSIBILITIES

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected GRI Disclosures are free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the directors of PSA International Pte Ltd.

INDEPENDENT LIMITED ASSURANCE REPORT

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

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

- Evaluated the suitability of criteria used, as the basis for preparing the Selected GRI Disclosure;
- Inquired with relevant staff at the group level and selected business unit level to understand the sustainability strategy and policies for material topics, and the implementation of these across the business;
- Inquired with relevant staff at the group level and selected business unit level to understand the business and reporting process, systems, methods and data used to prepare the Selected GRI Disclosure; but did not evaluate the design of particular control activities, obtain evidence about their implementation or testing their operating effectiveness; and

- Performed analytical review or traced sample of transactions from the Selected GRI Disclosures to corresponding information in the relevant underlying sources to determine whether the relevant data element contained in such underlying sources has been appropriately included in the Selected GRI Disclosures.

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



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31 March 2026