



sentosa™
where discovery never ends

STEWARDING THE ISLAND, SHAPING THE FUTURE

Sustainability Report **2025/2026**

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Sentosa Development Corporation

SUSTAINABILITY REPORT 2025/2026

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ABOUT THIS REPORT

(GRI 2-1, 2-2, 2-3, 2-5, 2-6)

As an internationally recognised resort island, Sentosa Development Corporation (SDC) is committed to driving sustainable development and working closely with our stakeholders to build a sustainable Sentosa community. The publication of SDC's sixth Sustainability Report further reaffirms our commitment to sustainability.

The Sustainability Report outlines SDC's sustainability journey and provides insights into our management practices and performance regarding material Environmental, Social, and Governance (ESG) matters of significance to SDC and our stakeholders. Through this report, SDC aims to communicate our unwavering commitment to sustainability to our diverse stakeholders by detailing policies and approaches. It also highlights how SDC upholds our core sustainability values in our role as the steward of the Sentosa Island precinct.

Reporting Period and Scope

This report encompasses the portfolio of Sentosa Development Corporation over which SDC has operational control (SDC Group). It includes Sentosa Golf Club (SGC), a propriety club of SDC, and Sentosa Cove Resort Management (SCRM), a wholly owned subsidiary. It excludes Mount Faber Leisure Group (MFLG) to align with SDC's GreenGov.SG reporting submissions.

The reporting period spans from 1st April 2025 to 31st March 2026 (FY2025/2026). Data disclosed within this report should be read in conjunction with SDC's Annual Report and has not undergone independent assurance. There are no restatements or significant changes to the previous reporting period's sustainability disclosures.

Reporting Framework and Standards

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards, which provides a structured and globally recognised framework for sustainability reporting, and was chosen due to its inclusive development process involving multiple stakeholders, allowing SDC to align our sustainability efforts with stakeholder expectations and priorities. SDC has also aligned key factors considered material to the corresponding United Nations Sustainable Development Goals (UN SDGs), where SDC can contribute to global priorities and create the most significant positive impact. As a leading tourist destination, SDC references the Global Sustainable Tourism Council (GSTC) - Destination criteria to demonstrate our commitment to global best practices in sustainable tourism, focusing on environmental protection, cultural preservation, and socio-economic benefits. While the information in this report has not undergone independent assurance, SDC is committed to ensuring the accuracy and compliance of all disclosed data with relevant laws and regulations. SDC remains committed to enhancing and ensuring transparency and accountability in our sustainability reporting endeavours.

Guiding Principles

As a statutory board of the Singapore government, SDC's strategic plans and the development of Sentosa are aligned with the GreenGov.SG framework, Singapore Green Plan 2030 as well as other national ambitions.

Feedback Mechanism

SDC and our subsidiaries welcome stakeholder feedback, recognising its importance in continuously enhancing our ESG performance and disclosures while advancing our sustainability journey.

For feedback and enquiries, please contact SDC at sustainability@sentosa.gov.sg.



JOINT CHAIRMAN AND CHIEF EXECUTIVE OFFICER MESSAGE

(GRI 2-22)



BOB TAN BENG HAI
Chairman

For Sentosa, climate resilience is vital to the islands' future. Our interconnected coastlines, biodiversity, outdoor spaces and tourism experiences mean that how well we adapt will shape the safety and comfort of those who live, work and visit here, as well as Sentosa's enduring island appeal.

The designation of 2026 as the Year of Climate Adaptation reinforces the need to strengthen resilience while reducing emissions. We must prepare our infrastructure, businesses, natural systems and communities for changing climate conditions. Climate adaptation is therefore integral to island planning, infrastructure design and daily operations.

As steward of Sentosa, we must continue to protect the island's distinctiveness, strengthen its resilience and serve future generations. Our sixth Sustainability Report, Stewarding the Island, Shaping the Future, reflects our progress and the commitment guiding every decision.

In FY2025/2026, we completed the electrification of all guest-facing transportation, expanded solar capacity to 6 MWp across 48 locations, and achieved sustainability certification for every hotel room on the island. These milestones demonstrate measurable progress through collaboration with our Island Partners. Yet mitigation alone is insufficient. As climate risks intensify, we must pursue adaptation with equal purpose and foresight.

For Sentosa, climate resilience is vital to the islands' future. Our interconnected coastlines, biodiversity, outdoor spaces and tourism experiences mean that how well we adapt will shape the safety and comfort of those who live, work and visit here, as well as Sentosa's enduring island appeal.

Forging a Resilient Destination

Through the Greater Sentosa Master Plan, we are embedding sustainability and climate resilience into the island's transformation. We focus on climate-responsive planning and infrastructure, lower-carbon mobility and resource-efficient operations. The Cooling Sentosa Roadmap and coastal protection studies will guide our response to rising temperatures and sea levels. Energy-efficient developments, a future integrated People Mover System and expanded Walk-Cycle-Ride networks will support a more connected and sustainable Sentosa, alongside stronger resource efficiency, waste management and responsible practices.

Strengthening the Island's Natural and Cultural Roots

Sentosa's biodiversity, coastal ecosystems and heritage sites are irreplaceable assets that shape the island's identity and enrich the guest experience. This year, the refreshed Sentosa Nature Discovery reopened as a dedicated Biodiversity Gallery, helping guests connect with the island's natural world. Ecological studies and surveys of Fort Siloso, Fort Serapong, Fort Connaught and Imbiah Battery are informing better conservation and development decisions. Our ambition is to keep these assets thriving, relevant and accessible for future generations.

Empowering People, Shaping Futures

Our sustainability journey is powered by people. We remain committed to protecting the health and safety of guests and employees, developing a future-ready workforce, and keeping Sentosa welcoming and accessible. In FY2025/2026, Sentosa Cares Week reached 2,800 beneficiaries with support from employees, volunteers and corporate partners. We also launched the Sentosa Cares Benefits Programme, expanded inclusive employment, and invested in capabilities across sustainability, data and AI, leadership and guest experience. These efforts strengthen the island's overall resilience.

By stewarding Sentosa's resources, roots and relationships responsibly today, we can ensure that Sentosa remains resilient, distinctive and inclusive for generations to come.

This progress depends on the commitment of our employees, Island Partners, government agencies, research institutions, community organisations and guests. We are grateful for their trust, collaboration and shared resolve to turn ambition into action. Together, we believe Sentosa can contribute meaningfully to the broader movement towards sustainable tourism.

Looking ahead, we will pursue our climate mitigation goals rigorously while elevating adaptation across island planning. Our long-term decisions will be evidenced, strengthened by partnerships and accountable to stakeholders. By responsibly stewarding Sentosa's resources, roots and relationships today, we can keep it resilient, distinctive and inclusive for generations to come.



THIEN KWEE ENG
Chief Executive Officer

Theme of the Report

For FY2025/2026, Sentosa Development Corporation's sixth sustainability report is anchored by the theme **Stewarding the Island, Shaping the Future**. This theme reflects SDC's continued progress in climate mitigation while advancing climate adaptation as a strategic and forward-looking priority embedded in island planning.

Stewardship underscores SDC's enduring responsibility as the master developer and manager of Sentosa. This year, SDC achieved full electrification of our intra-island public transportation and reached 6 megawatt-peak of solar capacity — milestones that demonstrate tangible progress towards our net zero goals. SDC's commitment to Sentosa as a sustainable destination is further evidenced by 100% of hotels on the island being certified against international sustainability standards.

Looking ahead, shaping the future requires that sustainability considerations be integrated into long-term island planning. Through the Greater Sentosa Master Plan, SDC is exploring a comprehensive vision for a resilient and low-carbon Sentosa — which may include the Cooling Sentosa Roadmap, an integrated People Mover System, expanded Walk-Cycle-Ride networks, and energy-efficient developments and district energy solutions. These initiatives reflect SDC's alignment with Singapore's national priorities on climate adaptation and our commitment to safeguarding long-term value for stakeholders.

Community and stakeholder engagement remain central to SDC's sustainability approach. Through the Sentosa Sustainability Travelling Exhibition, Sustainability Learning Journeys, and Sentosa Cares Week, SDC continues to engage the next generation of guests, corporate partners, and the wider community — fostering the collective ownership necessary to secure Sentosa's sustainable future.



SUSTAINABILITY HIGHLIGHTS

FY2025/2026

DECARBONISING TOWARDS A NET ZERO SINGAPORE

100%
electrification
of intra-island public
transportation

**6 megawatt-
peak (MWp)**
of solar capacity
achieved

1,490 tonnes (37%)
of waste diverted
from landfill through
recycling and
composting efforts

MAKING TOURISM SUSTAINABLE AT SENTOSA

100% of hotels
certified against
international
sustainability standards

Celebrating SG60
with a record
Sentosa Cares Week:
welcoming **5000**
beneficiaries since
inception in 2023

9 sustainable
event initiatives
featured at
Sentosa Grillfest

BUILDING THE DESTINATION OF THE FUTURE THROUGH THE GREATER SENTOSA MASTER PLAN (GSMP)

Launch of
Cooling Sentosa Roadmap
with cool nodes and cool zones
that can reduce 'feels like'
temperature by 4°C*

GSMP's proposed cleaner
transport modes, including a new
People Mover System
and expanded Walk-
Cycle-Ride networks

A leading nature-integrated
island destination with plans to
expand green walking trails,
and **new nature-based**
experiences at Imbiah Canopy
being explored

ENGAGING FUTURE GENERATIONS

**Sentosa Sustainability
Travelling Exhibition**
visited 24 schools

Launched **9 new**
**Sustainability Edu-
tourism products** and
engaged **>1,400 guests**

in sustainability learning
journeys and tours

STEWARDED
THE ISLAND

SHAPING
THE FUTURE

*Physiologically Equivalent Temperature (PET)

OUR SUSTAINABILITY JOURNEY IN FOCUS

SDC continues to advance our sustainability ambitions through targeted initiatives and meaningful engagement across the island. From driving low-carbon operations and building climate resilience to inspiring future generations, these efforts reflect SDC's commitment to stewarding Sentosa responsibly while shaping a sustainable future for all.

Sentosa Grillfest: Stewarding Sustainability Through Events

Sentosa Grillfest 2025, which drew over 130,000 visitors, presented a significant opportunity to embed sustainability into a high-profile, high-footfall event — demonstrating that responsible practices and exceptional guest experiences can go hand in hand, and that popular events can serve as meaningful platforms for driving sustainability awareness among the masses.

The festival elevated environmental stewardship through innovative partnerships and circular economy initiatives. The festival's collaboration with Singapore Food Agency (SFA), Singapore Agro-Food Enterprises Federation Limited (SAFEF), and Seafood Industries Association Singapore (SIAS) showcased local farm-to-table practices, reducing food miles and supporting Singapore's food security. Collaboration with local start-up Staxx incorporated seating made from 100% upcycled ocean-bound plastic, demonstrating circular economy principles in action. All vendors used compostable packaging and cutlery whilst eliminating single-use plastic bottles. On-site composters processed food waste and compostable packaging into valuable compost, creating a closed-loop system. Guests were incentivised to bring reusable items through vouchers, with washing points and clearly labelled recycling stations supporting sustainable behaviours. Twenty-five percent of seating areas were wheelchair-friendly, with dedicated beach tracks providing barrier-free access, aligning with Sentosa's commitment to inclusive tourism and accessibility. Grillfest 2025 reinforced Sentosa's leadership in sustainable event management, demonstrating how environmental responsibility, community partnerships, and exceptional guest experiences integrate seamlessly whilst contributing to the island's decarbonisation.



Reduced food miles through collaborations with local farms



100% upcycled ocean-bound plastic used in furniture from local start-up Staxx



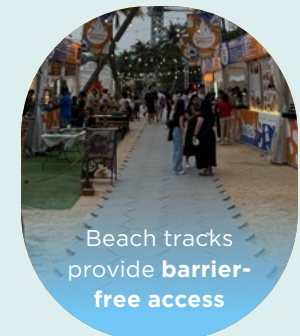
Washing points and incentives for bringing own reusable utensils



25% of seating areas are **wheelchair-friendly**



On-site composters processed food waste and compostable utensils



Beach tracks provide **barrier-free access**



Shaping a Cooler, More Resilient Sentosa

In October 2025, SDC launched the Cooling Sentosa Roadmap — a strategic framework to enhance outdoor thermal comfort through technological innovation, nature-based solutions, and island-wide collaboration. Grounded in a comprehensive Outdoor Thermal Comfort study, the roadmap establishes Sentosa's thermal baseline through advanced computational fluid dynamics modelling and field measurements, affirming Sentosa's natural greenery as a critical cooling asset and sets a clear direction for heat resilience across the island.

Central to the roadmap is the progressive creation of the Sentosa Cooling Network, comprising 10 cool nodes and zones, each targeting a minimum 4°C improvement in Physiological Equivalent Temperature. The Siloso Beach Cool Node trial — featuring Nippon Paint COOL-TEC coating, Panasonic misting systems, and enhanced shading — achieved up to 2°C surface temperature reduction, with 3 out of 4 guests rating their experience positively.

A regenerative tropical MicroForest developed in partnership with the National University of Singapore (NUS) Cities and NUS Centre for Nature-based Climate Solutions now stands at the Central Beach Bazaar forecourt, complemented by parasol canopies, high-volume low-speed fans, and misting systems — bringing together nature-based and active cooling strategies within a single, integrated environment.



Island Partners including Resorts World Sentosa, Mount Faber Leisure Group, Raffles Sentosa Singapore, and Sofitel Hotel Sentosa Singapore have implemented complementary measures, reinforcing an integrated island-wide approach. Together, these efforts position Sentosa as a climate-smart destination and replicable model for heat resilience in sustainable tourism.

Shaping the Stewards of Tomorrow

Building on the RISE Sustainability Showcase, SDC reimagined our sustainability education efforts for younger audiences with the launch of the Sentosa Sustainability Travelling Exhibition in July 2025, in the presence of Minister for Education Desmond Lee. Housed in a mobile truck, the gamified experience invites students to plan an eco-conscious adventure on Sentosa through four interactive quests — Travel Well, Play Well, Eat Well, and Stay Well — making sustainability concepts tangible and relatable. This year, the exhibition reached 24 schools, with plans to visit all local primary schools over eighteen months.

On the island, SDC and our partners launched nine new sustainability-focused Learning Journeys, integrating real-life case studies across topics from biodiversity and waste reduction to renewable energy, and engaged more than 1,400 students. Together, these initiatives reflect SDC's commitment to cultivating the next generation of environmental stewards in support of Singapore's Green Plan 2030.



This year, the
exhibition
reached

24
schools



ACCOLADES & RECOGNITION

SDC's sustainability efforts have earned recognition beyond the island, affirming that our commitments translate into meaningful, real-world impact across the broader tourism industry.

Singapore MICE Awards 2025 – Sustainability Initiative of the Year

SDC received the Sustainability Initiative of the Year award at the Singapore MICE Awards 2025, in recognition of the collective efforts to build a greener and more responsible destination through partnership and collaboration. The recognition reflects tangible progress in solar deployment, green transportation

and circular economy. The award also honours a defining milestone: the hosting of the GSTC Global Conference 2024 at Resorts World Sentosa — the first in Southeast Asia — which was attended by 500 delegates from 55 countries and catalysed an industry-wide shift towards sustainability certification.



Corporate Action Network (CAN) Award 2026

SDC was recognised as one of 15 winners of the Corporate Action Network (CAN) Award 2026, presented by Coordinating Minister for Public Services and Minister for Defence Mr Chan Chun Sing at the Keep Singapore Clean Campaign organised by the Public Hygiene Council. Selected from a pool of more than 160 CAN members, the recognition reflects SDC's sustained

commitment to keeping Sentosa clean and fostering a culture of public hygiene across the island. The award acknowledged a range of SDC's initiatives carried out throughout 2025, including the Ridge to Reef: The Great Sentosa Plog, the Sentosa Embraces Litter Free (SELF) 365 programme, and community cleaning activities held across the island.



SENTOSA SUSTAINABILITY JOURNEY

Established Sustainable Sentosa Vision and Strategic Roadmap

- Established an island carbon profile baseline study

FY2020
/2021

- Formed the Sentosa Carbon Neutral Network (SCNN)

FY2021
/2022

- Sentosa certified in accordance with the Global Sustainable Tourism Council (GSTC) Destination Criteria

FY2022
/2023

- Avoided use of 2 million plastic bottles annually through islandwide disposables management framework

FY2023
/2024

- Incorporated the Green Terms Framework into our Tenancy Agreements
- Installed SG's first 450 sqm of accessible beach tracks on Siloso and Palawan beaches

FY2024
/2025

- 100% electrification of intra-island public transportation
- 6 megawatt-peak (MWp) of solar capacity achieved
- 100% of hotels certified against international sustainability standards
- Launch of Cooling Sentosa Roadmap

FY2025
/2026



PARTNERSHIPS AND ASSOCIATIONS

SDC actively engages with industry partners and peer organisations to exchange knowledge, align on emerging best practices, and collectively raise the bar for sustainable destination management. These partnerships extend SDC's impact beyond Sentosa's shores, contributing to a more resilient and responsible tourism ecosystem — while reinforcing SDC's standing as a credible and committed sustainable destination.

Partnerships

Meaningful partnerships are central to SDC's sustainability journey, uniting Island Partners and key stakeholders around shared values and a collective commitment to positive change. Together, these collaborations enable SDC to co-create initiatives that advance our sustainability ambitions while delivering lasting value for the island community and beyond.



Sentosa Carbon Neutral Network (SCNN)

The Sentosa Carbon Neutral Network (SCNN) was formed in 2021 as Singapore's first carbon neutrality-focused business alliance. SCNN members collaborate to develop sustainable tourism capabilities and offerings, share best practices and deliver decarbonisation projects. The SCNN has a total of 30 members.

External Associations

SDC is a member of the following external associations:



Singapore Green Building Council (SGBC)

SDC benefits from attending various industry-specific programmes and sector-oriented initiatives organised by SGBC, further expanding our knowledge and expertise in the pursuit of greener and more sustainable practices for the island.



Global Sustainable Tourism Council (GSTC)

As a testament to our dedication to sustainability, SDC joined GSTC as a member in November 2021 and was conferred the GSTC-Destination certificate in July 2022, becoming the first island destination in Asia to achieve this esteemed recognition. This milestone underscores Sentosa's pioneering role in championing sustainable tourism and setting a remarkable example for other destinations in the region.

Hotel Sustainability Committee

SDC is represented on the Hotel Sustainability Committee¹. With the primary objective of fostering the widespread adoption of sustainability practices within hotels, the committee's overarching goal is to position Singapore as a leading sustainable destination. To achieve this, the Committee has given its endorsement to the Hotel Sustainability Roadmap, which outlines specific targets and strategies for hotels to embrace on their journey towards sustainability.

¹ Singapore Tourism Board. (n.d.). Launch of the Hotel Sustainability Roadmap by STB and SHA. <https://www.stb.gov.sg/content/stb/en/media-centre/media-releases/Launch-of-the-Hotel-Sustainability-Roadmap-by-STB-and-SHA.html>



Our Sustainability Strategy

SDC aims to transform Sentosa into an inspiring model of sustainable tourism. SDC's strategy outlines how Sentosa promotes environmental stewardship, fosters strong community connections, and safeguards our rich cultural heritage, ensuring it remains a vibrant and sustainable destination for generations to come.



Sustainability Vision

To position Sentosa as an internationally recognised island destination that offers an inspiring sustainable development model that furthers Singapore's national sustainability and climate change outcomes.

Sustainable Sentosa Framework and Strategic Roadmap

The Sustainable Sentosa Framework was established to align with national sustainability goals to tackle climate-related risks and enhance sustainability throughout SDC and our subsidiaries. SDC integrates our sustainability vision strategically and effectively into our operations through the following key sustainability focus areas.

KEY SUSTAINABILITY FOCUS AREAS

Sustainable Tourism

As a well-loved and globally recognised destination that has attracted 16.4 million guests in FY2025/2026 as well as multiple MICE events annually, SDC will champion world-class sustainable and inclusive offerings and experiences.

Sustainable and Inclusive Offerings

Achieve industry recognition as a sustainable and inclusive destination, offering compelling products and experiences for all visitors.

Sustainable and Inclusive Guest Experiences

Enhance learning outcomes through interactive experiences, storytelling, and gamification, while fostering emotional connections to the environment and cultivating innovative thinking about sustainable solutions.

Decarbonisation, Strategy, Governance & Partnerships

SDC will accelerate the island's decarbonisation journey by championing energy-efficient design, deploying advanced technologies, and implementing carbon abatement measures. This roadmap aligns with, and aims to exceed, national sustainability targets while pursuing recognised local and international certifications.

Governance and Reporting

Align industry standards for sustainability across the island, leveraging reputable local and international certification and awards.

Decarbonisation and Innovation

Ensure achievement of Sentosa's decarbonisation in alignment with SG Green Plan, while exploring innovative technologies to accelerate sustainability ambitions.

Green Procurement

Enable island-wide decarbonisation (Scope 3) and building up sustainable business ecosystem through contract and procurement.

Sustainable Development & Operations

Through the Greater Sentosa Master Plan, SDC will design and develop the islands sustainably, deploying precinct-level infrastructure that will reduce their carbon emissions, close the waste loop and protect the coastline against climate change impacts, while being sensitive to the environment and biodiversity. These efforts will also set the stage for the way precincts are further designed and operated in future.

Sustainable Precinct

Plan developmental strategies to meet Sentosa's carbon targets and transform Sentosa into a sustainable precinct, and achieving biodiversity net gain through nature conservation, while enhancing ecosystem services and nature experiences, in alignment with the Greater Sentosa Master Plan.

Low Carbon Infrastructure

Reduce development carbon for new developments and align SDC building infrastructure with GreenGov.SG requirements.

Sustainable Operations

Reduce environmental impact by adopting low-carbon, energy efficient systems and processes.

Cooling Sentosa

SDC will strengthen Sentosa's resilience to rising temperatures through climate-responsive planning, design and operations. Evidence-based policies, targeted interventions and partnerships will enhance outdoor thermal comfort and safeguard the well-being of guests, workers and the island community.

Outdoor Thermal Comfort Policy and Design

Establish island-wide policies and design guidelines, informed by environmental data and performance monitoring, to create cooler, safer and more comfortable outdoor environments.

Outdoor Thermal Comfort Development and Operations

Integrate shade, greenery, ventilation and climate-responsive materials across developments and operations to improve outdoor thermal comfort at key guest areas.

Innovations and Partnerships

Partner with government, research institutions and the industry to pilot and integrate innovative cooling solutions for Sentosa's long-term climate resilience.

KEY APPROACHES

Delivering Commitments

- Implement a decarbonisation strategy
- Commit to sustainable development practices in the Greater Sentosa Master Plan

Engaging Island Sustainability Community

- Develop an Island Business Community committed to sustainable outcomes
- Foster relationships with larger sustainable community of influencers and stakeholders

Building Competencies

- Developing depth in SDC's expertise on sustainability verticals
- Participate in platforms for sustainability collaborations with research institutes, companies, and agencies

Sustainability Governance

(GRI 2-9, 2-11, 2-12, 2-13, 2-14, 2-24)

A robust and holistic governance structure allows SDC to strengthen relationships with our stakeholders and ensure sustainability is integrated into strategic decision-making at all levels.

The SDC Board provides strategic oversight and guidance on SDC's sustainability issues, including ESG risks and opportunities, building an inclusive organisation, and being resilient against the impacts of climate change.

Sustainability Advisory Panel (SAP)

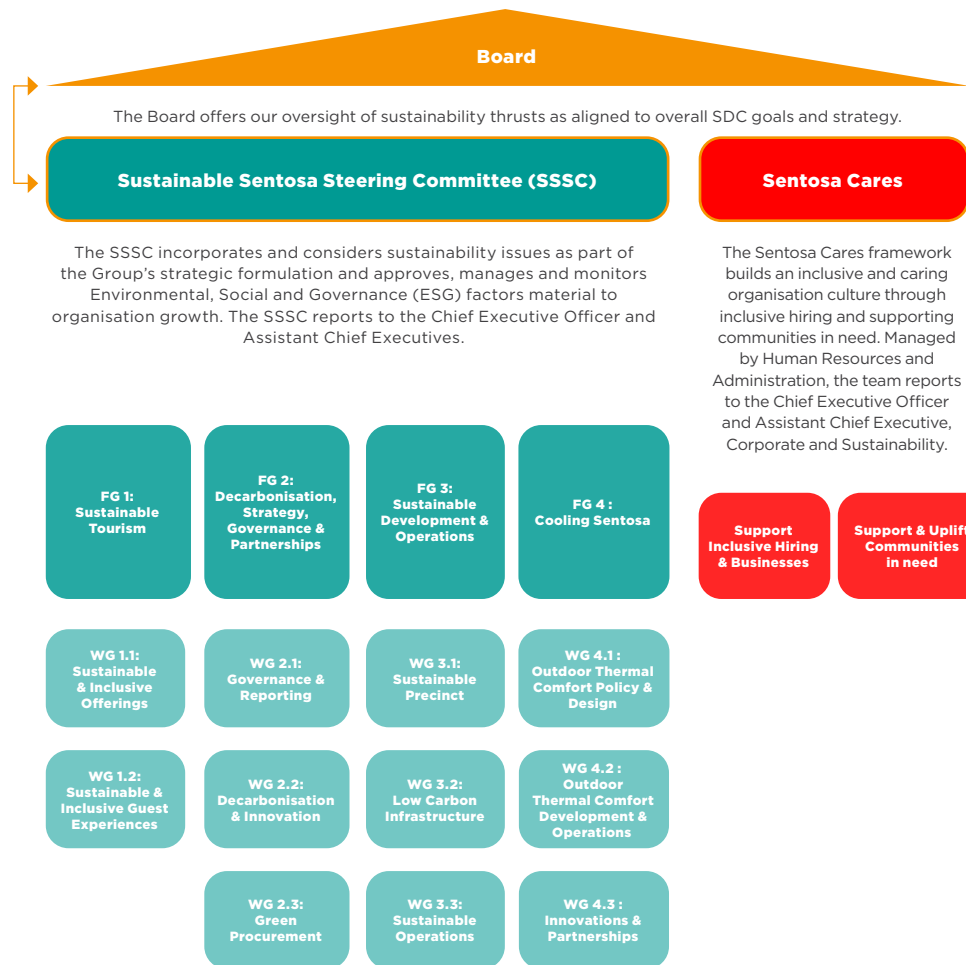
The SAP offers strategic advice and technical inputs to SDC's Management and Board regarding relevant sustainability practices, issues and matters for Sustainable Sentosa.

Focus Groups (FGs)

Focus Groups develop sustainability objectives and strategy, as well as manage and monitor overall sustainability performance.

Cross Divisional Work Groups

The Cross Divisional Work Groups are responsible for implementing and formalising sustainability policies and procedures, management processes and initiatives, and sustainability reporting standards. They support and provide adequate resources to functional units to perform established sustainability processes and practices.



The Sustainable Sentosa Steering Committee (SSSC), established in 2021, serves as a platform for strategy development, coordinating sustainability strategies and integrating interdisciplinary efforts to achieve SDC's two long-term goals. The Cooling Sentosa Steering Committee, which leads SDC's island-wide heat resilience agenda has been amalgamated into the SSSC as a new Focus Group, ensuring a more integrated approach across climate mitigation and adaptation. Complementing this, the Sentosa Cares framework continues to anchor SDC's social sustainability commitments, from inclusive hiring to empowering communities in need.

Sustainability Advisory Panel

The Sustainability Advisory Panel (SAP) meets at least twice a year to provide strategic advice and technical input to SDC's Board and Management on sustainability practices, issues, and matters relevant to the vision, ambitions, and focus areas of Sustainable Sentosa.



Role in SAP	Members <i>(as at 31 March 2026)</i>
Chairman, SDC	Mr Bob Tan
Chief Executive Officer (CEO), SDC	Ms Thien Kwee Eng
Independent members	Professor Koh Lian Pin Vice President (Sustainability & Resilience) & Chief Sustainability Scientist, National University of Singapore (NUS)
	Professor Tai Lee Siang Deputy President / Chief Innovation and Enterprise Officer, Singapore University of Technology and Design (SUTD)
	Mr Achal Agarwal Chair, Asian Venture Philanthropy Network (AVPN) Board Member, Board of Trustees of World Wide Fund for Nature (WWF) Singapore Conservation Fund
Development Committee (DC) member	Dr William Lim Divisional Director, Planning, Ministry of Education, Singapore <i>(from 1 October 2025)</i>

Materiality Assessment

(GRI 2-29, 3-1, 3-2)

Since embarking on sustainability reporting in 2021, SDC has conducted an annual review to validate the ESG topics most material to SDC Group. From 2023, this process has adhered to the principle of double materiality as defined by the GRI Standards 2021, considering both the impact on SDC's business operations and our broader impact on the environment and society. Stakeholders are engaged through an online survey as part of this process to ensure their perspectives are reflected in our assessment.

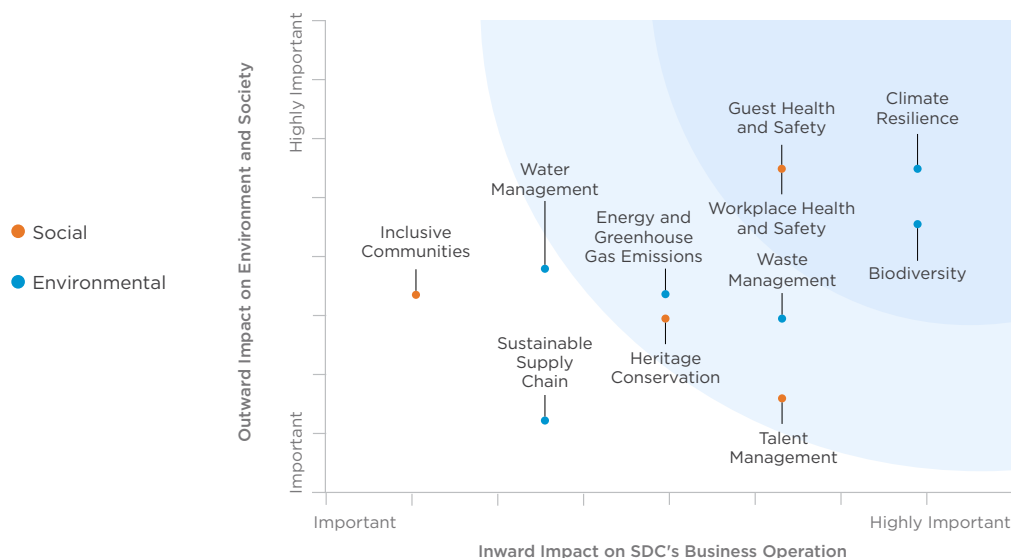
In 2026, SDC conducted a full materiality reassessment, evaluating our ESG topics against evolving industry trends, stakeholder feedback, organisational developments, and ongoing risk monitoring. The reassessment identified four key changes in the ranking of material topics. Energy and Greenhouse

Gas Emissions, Heritage Conservation, and Biodiversity each saw significant increases in prominence, with all three topics recording heightened scores on both dimensions — reflecting a greater impact on SDC's business operations as well as an increased recognition of SDC's impact on the environment and society. Talent Management, meanwhile, saw a significant increase in its impact on SDC's business operations, alongside a relative decline in its impact on the environment and society, reflecting shifts in how this topic manifests across our organisational context.

Climate resilience continues to be a high priority, reinforced by Sentosa's ongoing Cooling Sentosa initiatives and the work of the Sustainable Sentosa Steering Committee (SSSC) workgroup dedicated to this area. These efforts are increasingly

being considered in the context of the Greater Sentosa Master Plan, where climate adaptation and long-term environmental stewardship are being embedded into the future planning and development of the island — ensuring that sustainability is a foundational consideration in shaping Sentosa's next chapter.

To continue to remain aligned with the shifts in our impact, a full materiality reassessment will be conducted at least once every two to three years, while regular stakeholder engagements continue to reaffirm our focus areas, ensuring alignment with stakeholder expectations and maintaining responsiveness to emerging sustainability trends and developments.



Step 1: Research and review

A universe of material topics was identified through desktop research, peer benchmarking, and stakeholder engagement.



Step 2: Prioritise

A materiality matrix was developed by ranking and prioritising the list of material ESG topics. This matrix considers both financial materiality and impact materiality, incorporating insights from stakeholder surveys.



Step 3: Validate

SDC Sustainability team reviewed and validated the materiality matrix in Step 2, ensuring that the prioritised topics continue to be relevant and significant to SDC.



Step 4: Endorse

SDC Management provided their approval and endorsed the material ESG topics.

Stakeholder Engagement

Through comprehensive stakeholder engagement with both internal and external stakeholders on a wide range of ESG topics, including surveys and regular meetings conducted in FY2025/2026, SDC has gained valuable insights that inform our sustainability strategies, initiatives, and programmes. These conversations help us understand diverse perspectives, identify emerging challenges, and co-create solutions that address our stakeholders' needs while advancing our environmental and social goals. A summary of the findings from this engagement process can be found in the Appendix of this report.



Forging A Resilient Island



Climate Resilience

(GRI 201-2)

As steward of Sentosa, SDC recognises that forging a truly resilient island demands action on two fronts — reducing our environmental footprint while preparing the island to withstand the realities of a changing climate. This dual commitment to mitigation and adaptation drives innovative approaches to carbon reduction, energy and resource management, and climate resilience across island operations. Central to this effort is the strength of SDC's partnerships — by working closely with stakeholders on and beyond the island to raise the bar for responsible destination management. Together, these efforts reflect SDC's enduring commitment to not merely meet sustainability standards, but to forge new ones — shaping Sentosa as a destination that is as resilient as it is responsible.

SDC performs an annual climate risk assessment as part of our Enterprise Risk Management (ERM) process, drawing on comprehensive research, ongoing monitoring, and active stakeholder engagement to identify and address climate risks in alignment with best practices.

As Singapore's climate trajectory grows increasingly challenging — with more frequent extreme heat events, intensifying rainfall, and rising sea levels anticipated — SDC has sharpened our focus towards active climate adaptation.

Through the Cooling Sentosa Roadmap, SDC is taking a structured approach to improving thermal comfort across the island, integrating cooling considerations into infrastructure planning, landscaping, and operations.

These measures reflect SDC's commitment to ensuring Sentosa remains a safe and comfortable destination for all who live, work, and visit the island. SDC will continue to review these risks and strengthen the measures and efforts as best practices develop.

Potential Impacts of Climate Change	Measures to Address Climate-related Risks
<p>SEA-LEVEL RISE</p> <p>The possibility of sea-level rise poses a heightened risk of flooding and seawater intrusion in Sentosa's lowlying beach areas, which could lead to inundation of vegetation, housing, and tourist facilities. As a result, this disruption could adversely affect businesses and residents on the island.</p>	<div></div> <p>COASTAL PROTECTION MEASURES</p> <p>SDC is leading a site-specific study commencing by 2026 to determine the most suitable coastal protection solutions for Sentosa Island, to be integrated as part of Sentosa's future planning and in alignment with the Public Utilities Board's (PUB) nationwide coastal protection initiative. The study will cover approximately 16km of coastline, addressing the island's vulnerabilities to sea-level rise, waves, erosion, and storm surges, thus safeguarding Sentosa's leisure and tourism functions for the long term.</p> <p>SDC has partnered with the National University of Singapore (NUS) to explore nature-based hybrid solutions, including soft approaches to coastline protection, reducing reliance on built-up structures, and preserving the island's natural beauty. The collaboration includes research on ecological habitat restoration, augmentation measures, and targeted species recovery, such as research on seagrass. The collaboration also encompasses educational and outreach initiatives to raise public awareness about nature-based climate solutions. Workshops and educational materials will be developed for shared use, including NUS courses, eco-tourism, and school programmes.</p>

Potential Impacts of Climate Change	Measures to Address Climate-related Risks
SEVERE WEATHER EVENTS The increase in both the frequency and intensity of severe weather events, such as thunderstorms and dry spells, poses challenges to outdoor activities and can result in alterations to the natural ecosystems on the island.	 SLOPE STABILISATION The occurrence of rainfall-induced landslides is becoming more prevalent in Singapore, primarily due to the noticeable increase in rainfall frequency, duration, and intensity attributed to climate change. In response to this challenge, SDC is actively undertaking slope stabilisation efforts to address the slope erosions. Furthermore, SDC is commissioning an engineering study to identify and recommend effective measures for safeguarding the slopes at Tanjong Rimau.
	 COASTAL-INLAND FLOOD MODEL (CIFM) SDC is collaborating with PUB's Flood Resilience Planning Department to integrate Sentosa's catchment into the national Coastal-Inland Flood Model (CIFM). This sophisticated model allows for a comprehensive assessment of flood risks, considering various factors such as flood duration and depth under different climate change scenarios over an extended period.
	 WATER MANAGEMENT Rainwater harvesting serves as a vital strategy to optimise the utilisation of natural resources and promote water conservation. Presently, Sentosa implements rainwater collection at ponds, primarily dedicated to landscape irrigation purposes. For future developments, rainwater harvesting will be an integral consideration from the outset of the project. Moreover, as part of the precinct redevelopment within the comprehensive Greater Sentosa Master Plan, further opportunities for rainwater harvesting will be explored.
INCREASED AVERAGE TEMPERATURE The rising temperatures associated with climate change could exacerbate the urban heat island effect, leading to heightened thermal discomfort among guests and potentially discouraging outdoor activities.	 ENHANCING VISITOR COMFORT IN A WARMING WORLD As global temperatures rise, SDC has established the Cooling Sentosa Steering Committee to implement a comprehensive heat mitigation strategy across the island. This initiative addresses thermal comfort through three key approaches: enhancing public awareness of climate-related challenges, deploying innovative cooling technologies through strategic partnerships, and incorporating climate-responsive design principles into our infrastructure planning, including the use of greenery to improve thermal comfort such as microforests and soil-less green roofs. Enhancement to existing infrastructure such as the introduction of low thermal transmittance solar film installed at all Sentosa Express stations provide a more immediate thermal comfort solution. This process will be approached systematically, addressing both the individual precinct level and the broader whole-of-Sentosa level, as part of Sentosa's long-term sustainability and resilience.

SILOSO BEACH COOL NODE

The Siloso Beach Cool Node, launched in June 2025, is the first of 10 planned cool nodes and zones within the Sentosa Cooling Network — an important step in SDC's efforts to enhance thermal comfort across the island's outdoor spaces.

The node brings together a range of complementary cooling interventions, including an interactive mural by local artist William Lee painted using Nippon Paint's COOL-TEC cool coating, which reflects solar heat and reduces surface temperatures by up to 2°C; a Panasonic Silky Fine Mist system that delivers ultra-fine water droplets to cool guests without leaving them feeling wet; native trees and shrubs for natural shading; a hydration point for water bottle refills; and parasols and seating for rest.

An interim guest survey of more than 200 visitors found that approximately three in four were highly satisfied with the cooling experience. Preliminary assessments confirmed up to 2°C surface temperature reduction,



with no observed issues with paint durability, slip resistance, or misting system performance in the beachfront environment. These findings provide a strong foundation for the continued rollout of the Sentosa Cooling Network, as SDC refines its approach and scales cooling interventions across the island.



Greenhouse Gas Emissions and Energy

(GRI 3-3, 302-1, 305-1, 305-2, 305-3, 305-5)

As Sentosa advances its decarbonisation journey, SDC is building on investments in renewable energy infrastructure and fleet electrification while strengthening the long-term resilience of our energy systems to a changing climate. Through the continued deployment of innovative technologies and island-wide operational optimisation, SDC remains steadfast in our commitment to reducing our environmental footprint while future-proofing Sentosa's energy landscape. These efforts reflect our broader ambition to steward Sentosa's resources responsibly as we work towards a net zero future.

✓ Achievements in FY2025/2026

- GreenGov.SG: Energy Utilisation Index (EUI) is 155.64 kWh/m²
- Achieved reductions in both Scope 1 (-13.6%) and Scope 2 (-5.5%) emissions through energy management efforts and renewable energy initiatives.

🎯 Targets up to 2030

- Carbon Neutrality by 2030
- GreenGov.SG: Peak emissions around 2025
- GreenGov.SG: Improve Energy Utilisation Index (EUI) by 10% by 2030 from the FY2018/2019 to FY2020/2021 baseline average levels

Carbon Profile

In FY2025/2026, SDC Group's greenhouse gas (GHG) emissions were estimated at 11,275 tonnes CO₂e, a 0.6% increase from 11,209 tonnes CO₂e in FY2024/2025. This was primarily driven by higher Scope 3 emissions², particularly from waste generated and purchased goods and services associated with the continued expansion of island offerings and operational activities.

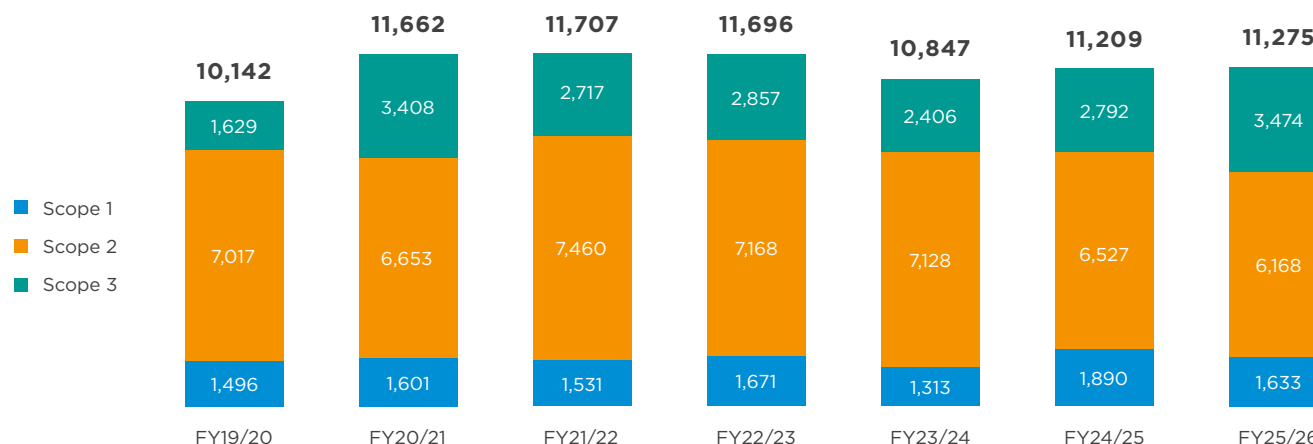
Notably, SDC Group achieved reductions in both Scope 1 and Scope 2 emissions. Scope 1 emissions decreased by 13.6%, due to lower refrigerant replenishment requirements and the completion of Phase 2 of our multi-year air-conditioning replacement programme with higher efficiency and refrigerants of lower Global Warming Potential (GWP). Scope 2 emissions decreased by 5.5%, driven by lower electricity consumption and riding on a lower national grid

emission factor. The continued expansion of Sentosa's solar infrastructure has also yielded dual benefits, contributing to emissions reductions while delivering financial returns for SDC.

At the island-wide level, total GHG emissions — including those of our Island Partners — reached 155,218 tonnes CO₂e, an increase of 7.7% from 144,121 tonnes CO₂e in FY2024/2025. The increase is consistent with sustained operational activity, while several decarbonisation initiatives remain in progress and are expected to contribute to future reductions.

To sharpen our long-term trajectory, SDC has commissioned a new study to assess current progress, identify further decarbonisation measures, and align Sentosa's longer-term decarbonisation pathway with Singapore's national net zero ambition.

Carbon Profile (SDC and its subsidiaries) (tonnes CO₂e)



² Based on SDC Group's current methodology, reported Scope 3 GHG emissions include selected categories of purchased goods and services (water, food, pesticides and fertilisers), outsourced passenger and landscaping transportation, waste generated in operations, fuel and electricity consumption associated with development and construction activities, and business travel by air. Reporting coverage will continue to be reviewed in line with future public sector guidance.

Sentosa's Decarbonisation Pathway

As the steward of Sentosa Island, SDC anchors our decarbonisation effort through the Sentosa Carbon Neutral Network (SCNN), a collaborative platform that unites Island Partners to pool resources, align priorities, and implement decarbonisation initiatives at scale. Together, we are building the foundations of a low-carbon island that is resilient, future-ready, and capable of inspiring broader change in the tourism and hospitality sector.

Our commitment to environmental stewardship is grounded in tangible, ongoing work — from expanding island-wide solar energy capacity to implementing circular economy solutions that explore how resources can be used and recovered more responsibly across Sentosa. These efforts are part of a progressive, long-term journey, and we remain committed to continuous improvement as Sentosa's decarbonisation journey unfolds.

COMPLETION OF SENTOSA'S SOLARISATION PROGRAMME PHASE 2

In November 2023, upon the completion of Phase 1 of Sentosa's Solarisation Programme, SDC committed to doubling its original solarisation target of 3 MWp by 2025 — a target that Phase 1 had exceeded, reaching 5.2 MWp across the island.

In FY2025/2026, Phase 2 was completed with the installation of solar panels at Quayside Isle, Sentosa Cove, and W Singapore – Sentosa Cove, bringing Sentosa's total solar capacity to 6 MWp across 48 locations. This fulfils SDC's commitment to double its original target and is estimated to generate approximately 7 GWh of clean energy annually — with the potential to reduce carbon emissions by more than 2,800 tonnes CO₂e per year, equivalent to the emissions from around 100,000 hotel room nights.

This is an important step in Sentosa's broader renewable energy journey, and SDC will continue to explore opportunities to expand solar deployment and support the island's longer-term decarbonisation goals.



100% ELECTRIFICATION OF GUEST-FACING TRANSPORT

The deployment of 14 electric buses on 25 September 2025 marked a defining milestone in Sentosa's Sustainable Sentosa journey, completing the full electrification of all guest-facing transport services on the island. The buses join the Sentosa Express, Beach Trams and Cable Car, which already operate on electricity.



To assess the climate significance of this transition, SDC evaluated the emissions avoided relative to an equivalent diesel fleet. The shift to full electric operation is estimated to avoid approximately 388 tonnes of CO₂e annually, equivalent to removing around 84 passenger cars from the road each year.

This reflects Sentosa's commitment to ensuring that growth in island operations is matched by progress in decarbonisation — embedding sustainability into the long-term decisions that shape the visitor experience.



Energy Performance

In FY2025/2026, SDC Group's total energy consumption was 76,000 gigajoules (GJ), a 2.4% decrease from FY2024/2025, driven primarily by lower purchased electricity consumption across the Group.

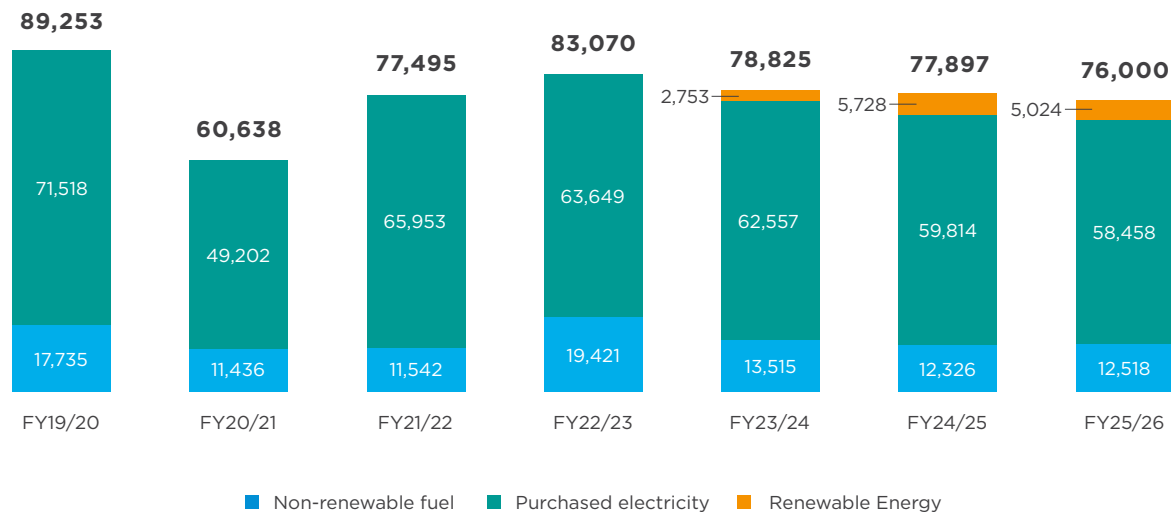
Solar energy continues to play a meaningful role in SDC Group's energy mix. In FY2025/2026, solar generation met approximately 13% of SDC Group's total electricity demand, with around 8% consumed on-site — directly reducing reliance on grid electricity and contributing to the Group's broader decarbonisation efforts.

The year also marked a significant milestone in SDC's green transport roadmap: the electrification of all guest-facing transport on the island. While non-renewable fuel consumption increased marginally by 1.6% — attributable to diesel-powered vehicles supporting island maintenance,

logistics, and development activities — SDC Group continues to explore practical pathways to progressively decarbonise these operational fleets in a manner that balances environmental goals with operational requirements.

On the facilities front, SDC continued to implement energy efficiency measures including automated controls for lighting and air-conditioning systems, and the setting of office air-conditioning at 25°C. All escalators managed by SDC are also equipped with inverter motors that reduce speed and stop automatically when not in use, reducing unnecessary energy consumption. This is complemented by the completion of Phase 2 of the multi-year air-conditioning system replacement programme, which improved operational efficiency and supports the Group's longer-term decarbonisation goals.

SDC Group's Total Energy Consumption (GJ)



COMPLETING PHASE 2 OF THE AIR-CONDITIONING REPLACEMENT PROGRAMME

In FY2025/2026, SDC completed Phase 2 of its multi-year air-conditioning replacement programme, replacing 28 units across our facilities with energy-efficient systems that meet the National Environment Agency's (NEA) Mandatory Energy Labelling Scheme (MELS) requirements. The programme supports the objectives of GreenGov.SG and reflects SDC's commitment to systematically upgrading ageing infrastructure in a resource-responsible manner.

Beyond energy efficiency, the upgraded systems adopt R32 refrigerant, which carries a substantially lower Global Warming Potential (GWP) compared to the R410A refrigerant used in the replaced units. Phase 2 alone is expected to deliver approximately 48,000 kWh in annual electricity savings, while also improving the operational reliability of our facilities.

With the completion of Phases 1 and 2, the programme is expected to contribute an estimated 211 tonnes CO₂e of annual emissions reduction through improved energy efficiency and the transition to lower-GWP refrigerants. SDC will continue implementing future phases as part of our longer-term approach to energy management and decarbonisation.



Water Management

(GRI 3-3, 303-3)

Water is a shared and finite resource, and how SDC manages it reflects our broader responsibility as steward of the island. Sentosa's water supply is provided by PUB, Singapore's national water agency, drawing from Singapore's four national sources — local catchment water, imported water, NEWater, and desalinated water. In managing this resource, SDC embeds water conservation and operational efficiency into everyday island management, with the aim of reducing consumption and minimising waste.

✓ Achievements in FY2025/2026

- GreenGov.SG: Water Efficiency Index (WEI) is 250.92 litres/person/day
- NEWater consumption for irrigation fell by 46% in FY2025/2026, with harvested rainwater meeting the majority of the island's irrigation needs.

🎯 Targets up to 2030

- GreenGov.SG: Improve Water Efficiency Index (WEI) by 10% by 2030 from the FY2018/2019 to FY2020/2021 baseline average levels
- New development areas and projects should collect as much rainfall as feasible to irrigate landscape regions, taking into account the project's water requirement
- Existing developments are required to assess rainwater harvesting options



Water Performance

Water security remains a strategic priority for Singapore, and as a major destination island, SDC is committed to managing water resources responsibly across all aspects of island operations.

In FY2025/2026, SDC Group's total water consumption³ was 326 megalitres, a 19% increase from FY2024/2025. This was primarily driven by higher potable water demand associated with facility upgrading and repair works across various locations, as well as increased visitor activity. To better understand and manage this increase, SDC continues to monitor consumption patterns closely and identify opportunities to improve

water efficiency across the island. SDC Group's dual-source irrigation approach — which prioritises harvested rainwater from existing ponds and draws on NEWater as a supplementary source during periods of low rainfall or insufficient pond water levels — continued to demonstrate its practical value in FY2025/2026. Above-average rainfall conditions during the year⁴ enabled a greater proportion of landscape irrigation needs to be met through harvested rainwater, reducing 46% of NEWater consumption for irrigation compared to FY2024/2025. This outcome reflects the practical value of SDC's approach in optimising the use of alternative water sources under varying weather conditions.

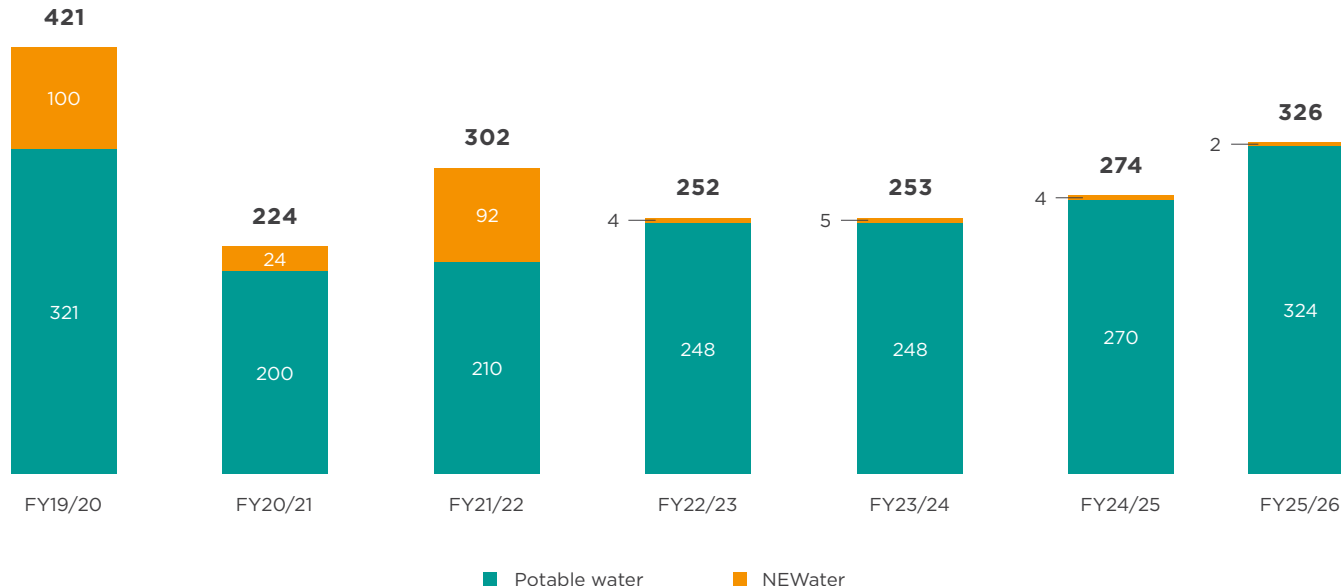
Water Management Initiatives

Beyond monitoring consumption, SDC actively invests in initiatives that reduce reliance on potable water and build long-term water resilience across the island.

Rainwater harvesting remains a cornerstone of SDC's water conservation efforts. In FY2025/2026, SDC Group's network of rainwater harvesting features and ponds collected an estimated 1,219 megalitres of rainwater, which was channelled towards landscape irrigation across the island. This significantly offsets the demand for treated water sources and reflects the value of integrating natural water collection into island infrastructure.

Looking ahead, water management will be a key consideration in the planning of future developments under the Greater Sentosa Master Plan. By integrating water efficiency and resilience into the design and planning stages from the outset, water resilience becomes a core consideration in Sentosa's long-term planning.

SDC Group's Total Water Consumption (in MegaLitres)



³ "Water consumption" refers to water withdrawn from national water supply only. The total water consumption in this context covers both standard infrastructures and non-standard infrastructures (e.g. beaches, common areas), and excludes rainwater harvesting which is elaborated separately as a case study.

⁴ According to the Meteorological Service Singapore's 2025 Annual Climate Assessment Report, 2025 ranked as Singapore's 7th wettest year since 1980, with annual rainfall approximately 18% above the long-term average, influenced by La Niña conditions and three Northeast Monsoon surges in the early months of the year.

Waste Management

(GRI 3-3, 306-2, 306-3, 306-4, 306-5)

As a land-scarce nation with finite waste disposal capacity, Singapore places significant emphasis on responsible waste management — and SDC's approach reflects this imperative. Guided by the principles of the circular economy, SDC works to minimise single-use plastics, promote reuse and recycling, and convert food and horticultural waste into compost. These efforts represent SDC's commitment to reducing the island's waste footprint and ensuring that resources are managed as productively as possible.

Waste Performance

In FY2025/2026, SDC Group generated a total of 4,048 tonnes of waste, an 18.8% increase from FY2024/2025, in line with the continued expansion of island offerings and operational activities. Of this, 1,490 tonnes, representing 37% of total waste, was diverted from disposal through recycling and composting.

While recycling volumes grew this year, the overall waste diversion rate declined from 48% to 37%, primarily due to lower composting volumes. The reduction in food waste composting was largely attributable to a higher proportion of collected food waste being contaminated or insufficiently segregated at source, rendering it unsuitable for processing through the food waste digester. The decrease in composted horticultural waste

was separately driven by lower tree pruning and landscaping requirements, consistent with the natural maintenance cycle of Sentosa's greenery.

SDC recognises that the decline in waste diversion performance presents an opportunity to strengthen our approach. Efforts are already underway to improve waste segregation practices at source through closer collaboration with Island Partners, alongside initiatives to enhance awareness of proper disposal requirements. SDC continues to explore practical waste reduction, recycling, and treatment solutions with the aim of progressively improving resource recovery rates as the island grows.

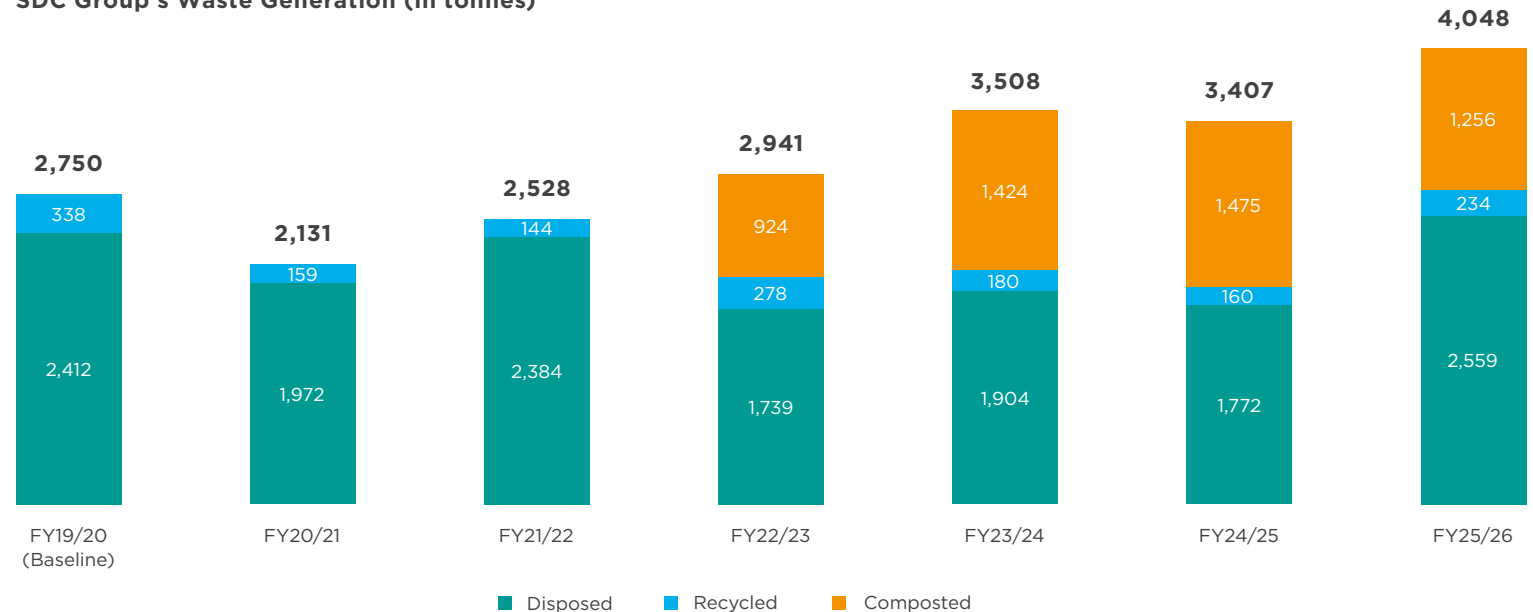
✓ Achievements in FY2025/2026

- GreenGov.SG: Waste Disposal Index (WDI) was 4.93 kg/person/day
- Diverted 1,490 tonnes of waste from disposal through recycling and composting

🎯 Targets up to 2030

- GreenGov.SG: Improve Waste Disposal Index (WDI) by 30% by 2030 from FY2022/FY2023 baseline level

SDC Group's Waste Generation (in tonnes)



Waste Management Initiatives

SDC's approach to waste management spans the full spectrum of reduction, reuse, and recycling — with initiatives designed to address waste at every stage of island operations.

The Sentosa Disposables Policy continues to guide SDC and our Island Partners in reducing single-use disposables across our operations. The 2025 annual stocktake confirmed full compliance among all Sentosa Carbon Neutral Network (SCNN) members, with partners maintaining practical solutions such as filtered water systems, in-room drinking water facilities, and refillable amenity containers in hotels. Ahead of the national launch of the Beverage Container Return Scheme (BCRS), SDC engaged with the National Environment Agency (NEA) and Island Partners to explore how island businesses could adopt and leverage the scheme to reduce beverage container waste, ensuring that Sentosa's businesses were well-positioned to participate from the outset.

SDC has also taken steps to improve waste segregation infrastructure and reduce waste at source. At events such as Grillfest, food waste segregation practices have been progressively introduced to divert food waste from general disposal, while props, furniture, and decorative elements are reused across events where possible. These efforts, alongside improvements to island-wide waste segregation facilities, reflect our ongoing commitment to progressively improving resource recovery across the island in support of Singapore's broader zero waste ambitions.

THE GREAT SENTOSA PLOG

On 13 April 2025, Sentosa hosted its largest plogging event to date — Ridge to Reef: The Great Sentosa Plog — bringing together 826 participants comprising staff, Island Partners, and visitors of all fitness levels. Moving through some of Sentosa's most distinctive natural landscapes, from the forested trails of Mount Imbiah to the island's sandy shores, participants collectively gathered 220.15kg of litter while experiencing the natural environment they were helping to protect.

The event's turnout was recognised with an entry in the Singapore Book of Records. Held in conjunction with the launch of the Keep Singapore Clean Campaign 2025, The Great Sentosa Plog forms part of SDC's Sentosa Embraces Litter Free (SELF) programme. More than a clean-up effort, it reflects SDC's belief that caring for the island is a shared responsibility and that engaging the community directly in sustainability efforts is one of the most meaningful ways to nurture that sense of stewardship.



GETTING SENTOSA READY FOR BEVERAGE CONTAINER RETURN SCHEME



As Singapore prepared for the national launch of the Beverage Container Return Scheme (BCRS) in April 2026, SDC took proactive steps to ensure that island businesses were informed, prepared, and able to implement the scheme effectively within their respective operations.

In November 2025, SDC collaborated with the National Environment Agency (NEA) and KPMG Singapore to conduct two workshops for Island Partners, attended by more than 40 participants spanning a range of business archetypes — including integrated resorts, hotels, food and beverage outlets, attractions, and retail businesses. The workshops provided a platform for Island Partners to surface anticipated implementation challenges and explore practical solutions, with feedback subsequently shared with NEA ahead of the scheme's commencement.

SDC continues to work alongside Island Partners to strengthen BCRS adoption across the island, reflecting a shared commitment to advancing Sentosa's sustainability journey together.

Sustainable Supply Chain

(GRI 3-3)

SDC recognises that achieving meaningful sustainability outcomes requires accountability across the entire value chain. Beyond our own operations, we are committed to embedding sustainable practices amongst our partners and suppliers.

This commitment is operationalised through our procurement framework. SDC leverages Whole-of-Government Demand Aggregation contracts underpinned by robust sustainability criteria, and has incorporated sustainability specifications into our tender evaluation framework and third-party contracts, making environmental performance a core consideration in procurement decisions.

Through this approach, SDC ensures that sustainability standards are upheld throughout our business ecosystem, extending our collective impact beyond our immediate operations.

100% HOTEL CERTIFICATION: A LANDMARK ACHIEVEMENT

In a landmark milestone for sustainable tourism in Singapore, Sentosa achieved 100% certification of all hotel rooms against internationally-recognised sustainability standards as of 26 December 2025 — fulfilling a commitment announced by Minister of State for Trade and Industry Alvin Tan at the Global Sustainable Tourism Council Conference 2024.

The internationally-recognised sustainability certifications reflect the collective dedication of Sentosa's hospitality partners to rigorous environmental standards — spanning energy efficiency, waste reduction, and responsible resource management.

This achievement marks a defining moment in Sentosa's sustainability journey, reinforcing our standing as a world-class sustainable destination.



GREEN PROCUREMENT COMMUNITY OF PRACTICE

In 2025, SDC established a Green Procurement Working Group (WG2.3) under the Sustainable Sentosa Steering Committee, reflecting a deliberate effort to embed sustainability considerations more robustly into procurement decisions across the organisation.

As one of the working group's first initiatives is the organisation of two sharing sessions on green procurement best practices, engaging both industry players and Whole-of-Government (WOG) counterparts. In August 2025, SDC hosted a learning journey attended by approximately 100 procurement practitioners from across government agencies. The session facilitated the exchange of best practices on driving meaningful impact through procurement while upholding strong governance standards and highlighted how procurement can serve as a value-adding partner in an organisation's broader sustainability journey.

These engagements reflect SDC's view that sustainable procurement is not merely a compliance exercise, but an important lever for driving sustainability transformation both within the organisation and across the wider public sector.





Strengthening the Island's
Natural and Cultural Roots . . .

Biodiversity

(GRI 3-3, GRI 304-3)

From Sentosa's rich coastal ecosystems and native biodiversity to the cultural landmarks that tell the story of the island's past, SDC recognises that the island's value extends far beyond our role as a world-class leisure destination. Through targeted conservation programmes and meaningful partnerships with research institutions, government agencies, and local communities, SDC works to protect and enhance Sentosa's natural habitats and heritage sites. These efforts are guided by a firm conviction that sustainable development and the stewardship of nature and heritage are inseparable. To steward the island well is to deepen our roots, so that what makes Sentosa truly distinctive endures and flourishes long into the future.

Beneath Sentosa's role as a leisure destination lies a landscape of remarkable natural diversity — across 40 hectares of protected nature areas, the island is home to a rich mosaic of coastal marine habitats and secondary forests, sustaining 848 species of flora and fauna, of which 96 are species of conservation concern. For SDC, this ecosystem is both a responsibility and an aspiration — a living demonstration that a world-class destination can be shaped without compromising the natural world it depends on. In a world where natural habitats face mounting pressure from climate change and urbanisation, SDC is committed to go further — to actively regenerate Sentosa's ecosystems and embed nature into the very fabric of how the island is planned, designed, and developed.

✓ Progress in FY2025/2026

- Building on baseline records of species present on Sentosa

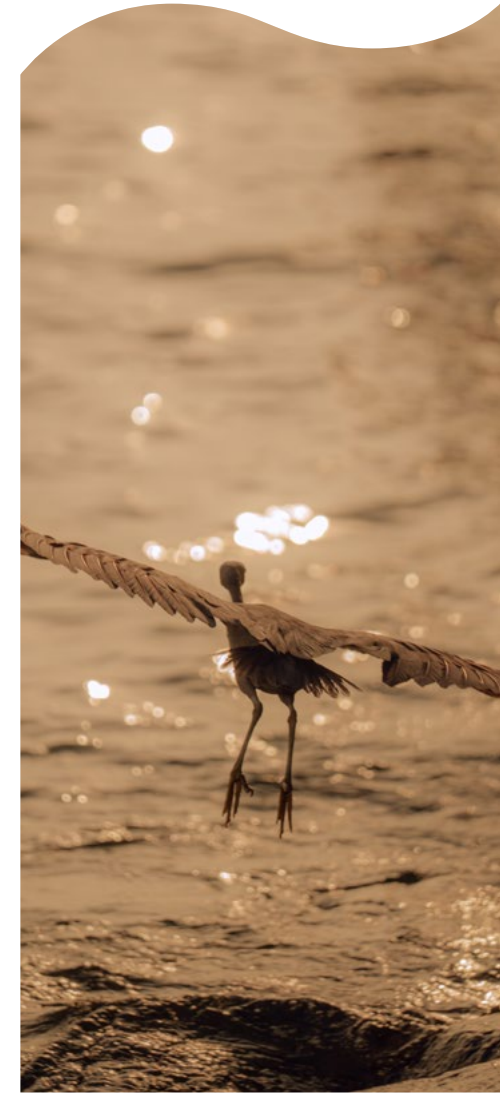
🎯 Perpetual Targets

- Maintain the LEAF Gold Level Certification for Fort Siloso

Land-use Planning

As Sentosa evolves to meet changing visitor expectations, SDC remains steadfast in our approach to development—one that is built on the fundamental belief that growth should enhance, not compromise, our island's unique natural character.

Our land-use planning employs a rigorous dual-strategy approach—by embedding environmentally sensitive practices into every development decision, and by strictly adhering to the sustainable development framework outlined in Sentosa's Master Plans. SDC conducts comprehensive Environmental Impact Assessments (EIA) to ensure our development footprint minimises environmental impact, but our commitment extends beyond compliance. This approach underscores SDC's dedication to responsible and sustainable development within the leisure and tourism industry.



Conservation

At the core of Sentosa’s sustainability journey lies our unwavering commitment to conservation. SDC recognises that protecting our island’s rich natural heritage requires a comprehensive, strategic approach that goes beyond mere preservation.

Our conservation framework rests on three interconnected pillars: (i) Identification, (ii) Protection, and (iii) Enhancement.

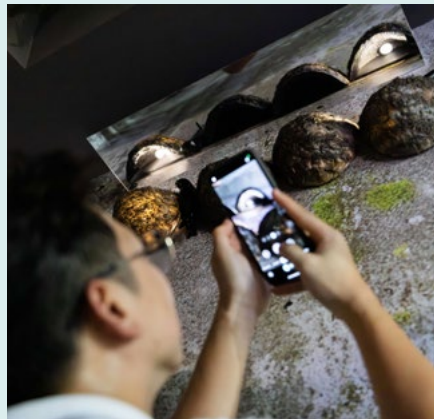
 <p>IDENTIFICATION of Ecologically Sensitive Sites and Understanding of Biodiversity</p>	Approach	Ongoing efforts
	<p>By collaborating with various Government agencies, including the National Parks Board (NParks), SDC has undertaken comprehensive studies and research to assess species richness and diversity within ecologically sensitive areas on Sentosa.</p> <p>These valuable insights have empowered us to determine appropriate levels of protection for each sensitive site, thereby safeguarding the island’s abundant biodiversity. These efforts align seamlessly with SDC’s overarching objective of achieving a sustainable long-term goal of attaining 50% greenery coverage across the island.</p>	<p>Several ecologically-significant sites have been identified, including Tanjong Rimau, Imbiah Nature Area, Serapong Nature Area, and Serapong Reef. These coastal areas, secondary forests, and intertidal shores are home to a diverse range of flora, as well as terrestrial and marine wildlife.</p> <p>These precious habitats offer essential ecological connectivity to other forested regions on Sentosa, the neighbouring Southern Islands, and even mainland Singapore.</p> <p>SDC actively engages in conservation and restoration efforts for forest and marine ecosystems. Notable initiatives include compiling a centralised database for preliminary environmental and ecological information, providing a foundation for planning, identifying gaps, and formulating improvement plans to enhance habitats and biodiversity.</p> <p>The SDC team was actively involved in the Southern Island Biodiversity Survey (SIBS) led by NParks. A total of 44 surveys (floristic, fauna and intertidal surveys) have been conducted on Sentosa island between 2020 and 2022, involving key habitats such as Tanjong Rimau, Siloso, Mt. Imbiah, Mt. Serapong, Serapong Lake mangrove, Serapong fringing reef, and Pulau Selegu. The survey resulted in the 848 species being recorded.</p> <p>Other surveys specific to taxonomic groups and habitats have also been conducted, such as a year-long insect biodiversity survey with Yale NUS College.</p>

	Approach	Ongoing efforts
<div></div> <div>PROTECTION of Key Nature Areas through Multi-pronged Approaches</div>	<p>SDC adopts a multi-pronged approach to protect key nature areas, ensuring the conservation of the island's rich biodiversity.</p> <p>These efforts include (i) restricting access to sensitive ecological sites, allowing only educational guided tours, (ii) preventing intrusion into sensitive areas through the use of signages, guidelines, and virtual tours, and (iii) actively safeguarding and restoring the island's biodiversity.</p> <p>This comprehensive approach demonstrates SDC's dedication to responsible conservation practices and the preservation of Sentosa's unique natural heritage.</p>	<p>To strike a balance between allowing guests to appreciate sensitive ecological areas and managing their access, SDC employs a well-balanced approach that permits controlled entry through pre-arranged group tours and educational journeys. These initiatives provide guests with insights into the natural habitats and biodiversity, fostering a sense of conservation awareness.</p> <p>SDC has organised several initiatives to attract guests and school groups to visit the island and participate in activities that allow them to explore Sentosa's diverse natural habitats and biodiversity. These activities are conducted with due consideration to safeguarding ecologically sensitive sites.</p>
<div></div> <div>ENHANCEMENT of Awareness of Sustainability issues</div>	<p>SDC recognises that successful conservation endeavours depend on raising awareness of essential sustainability matters among diverse stakeholders. By cultivating a profound understanding among guests, they become more inclined to be mindful of their actions, thus safeguarding the surrounding environment from potential harm.</p>	<p>SDC works closely with partners such as researchers and NGOs to gain a better understanding of the island's environment and develop new sustainability solutions. For instance, SDC has partnered with NTU's Asian School of the Environment for ecological studies such as tracking forest growth and succession.</p> <p>Additionally, SDC collaborates with the NUS Centre for Nature-based Climate Solutions to explore potential nature-based climate solutions and coastal protection measures. These initiatives reflect the organisation's dedication to advancing environmental knowledge and promoting sustainable practices.</p>

A NEW CHAPTER FOR SENTOSA NATURE DISCOVERY

Since its opening in 2008, Sentosa Nature Discovery (SND) has been the island's primary gateway for visitors to connect with Sentosa's natural heritage. In August 2025, SND was transformed into a dedicated Biodiversity Gallery, putting greater focus on the unique natural habitats and remarkable biodiversity that make Sentosa distinctive.

The refreshed gallery offers an immersive journey through Sentosa's natural world — from the Nature Cinema, which brings the island's nature stories to life on screen, to curated showcases of Sentosa's most distinctive habitats and rarest residents. Guests can also discover SDC's conservation and collaboration efforts, and explore a replica of Sentosa's Swiftlet Bunker, one of the island's most fascinating hidden gems situated along the Mount Imbiah Nature Trail itself.



Since its relaunch, a series of nature outreach programmes have been conducted, reflecting SDC's commitment to making nature an integral part of the Sentosa experience — fostering awareness, curiosity, and care that sustainable stewardship of the island depends on.



Heritage Preservation

(GRI 3-3)

Sentosa's heritage sites are more than historical landmarks — they are the living memory of Singapore's past, carrying stories of resilience, conflict, and transformation that continue to resonate with visitors from around the world. As custodians of these irreplaceable assets, SDC recognises that heritage conservation is not merely an act of preservation, but a responsibility to keep these narratives alive, accessible, and meaningful for generations to come.

✓ Progress in FY2025/2026

- Annual Sentosa Peace Blossoms display event at Fort Siloso to commemorate the Battle of Singapore
- SDC's involvement in the National Heritage Board's annual signature events and programmes

🎯 Perpetual Targets

- Maintain Fort Siloso's National Monument status
- Improve understanding and preservation of heritage buildings and sites through heritage studies

Our stewardship is grounded in the framework of the Preservation of Monuments Act and extends beyond regulatory compliance. SDC takes a considered approach to managing Sentosa's heritage sites — one that balances structural integrity with authentic character. This is particularly evident in how ruin sites are managed, where minimal intervention is deliberately employed to retain their natural patina and sense of place, while ensuring they remain safe and welcoming for all guests. This commitment is brought to life through initiatives such as free public access to Fort Siloso, Singapore's 74th National Monument, and the self-guided Sentosa Heritage Trail.

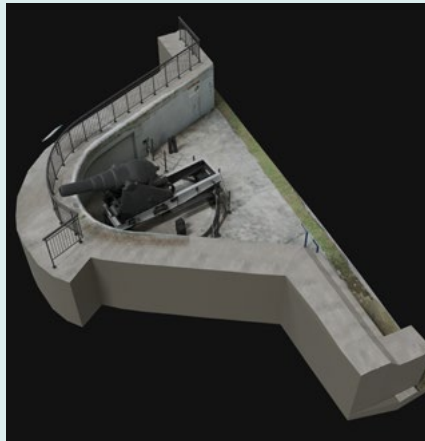
Looking ahead, SDC is committed to embedding heritage considerations more deeply into the island's long-term planning. Comprehensive heritage studies will continue to inform future development decisions, ensuring that new initiatives complement rather than compete with Sentosa's historical fabric. SDC is also exploring opportunities to expand heritage programming and interpretive experiences, making our sites more engaging and relevant to diverse audiences — including younger visitors and the international community. Through active participation in platforms such as the Annual Museum Roundtable Management Meeting and the Preservation of Sites and Monuments Stakeholders Engagement Session, SDC will continue to exchange knowledge, align best practices, and strengthen our collaborative approach to heritage conservation. In doing so, SDC aims to position Sentosa's heritage as a dynamic and enduring pillar of the island's identity and future.



COMPREHENSIVE SURVEY WORKS FOR FORT SILOSO, FORT SERAPONG, FORT CONNAUGHT AND IMBIAH BATTERY

To guide future improvements, SDC has conducted comprehensive survey works at Fort Siloso, encompassing topographic, laser scanning, hydrographic and measured building surveys, as well as 3D scanning of the 11 gazetted monument structures. The resulting baseline data will support SDC's future conservation planning, asset management, slope stabilisation and visitor enhancement initiatives.

SDC has also completed topographic and measured building surveys for Fort Serapong, Fort Connaught and Imbiah Battery, all of which are recognised by URA and NHB as heritage and archaeological sites. The survey records will support SDC's efforts to preserve and sustainably manage these historic military assets for future generations.



SAFEGUARDING FORT SILOSO'S HERITAGE: A DELIBERATE SENSITIVE APPROACH

Following Fort Siloso's designation as a National Monument in 2022, SDC, in collaboration with the National Heritage Board (NHB) and appointed consultants, is carefully planning the sensitive restoration of its historical structures. This approach prioritises minimal impact on the environment, historical setting, and public safety.

In the interim, SDC has prioritised immediate repair works to safeguard public safety and stabilise the structures, under the supervision of a Qualified Person and an architectural conservation specialist. These works will be followed by a phased programme of more comprehensive permanent restoration over the coming years.





Empowering People,
Shaping Futures

Guest Health and Safety

(GRI 3-3, 416-2)

At the heart of Sentosa's sustainability journey are the people who bring the island to life — our guests, our workforce, and the broader communities. SDC is committed to safeguarding the well-being of every guest who visits our shores, cultivating a workplace where our people can truly thrive, and building inclusive communities that reflect our values. SDC recognises that investing in talent, fostering inclusivity, and strengthening our ties with the community are imperative in empowering our people today to shape a stronger, more resilient Sentosa for the future.

Safeguarding the health and safety of every guest remains a foremost priority for SDC. Through comprehensive risk management frameworks and rigorous preventive measures, SDC upholds the highest standards of guest safety across the island. Detailed safety protocols across our nature areas and trails are prominently displayed on-site and published on our digital platforms, ensuring a safe and enjoyable visit for all.

✓ Progress in FY2025/2026

- 222 incidents recorded for FY2025/2026

🎯 Perpetual Targets

- Achieve zero incidents of non-compliance with applicable regulations and guidelines governing the health and safety of guests visiting Sentosa



Performance

Throughout the Reporting Period, SDC maintained full compliance with all applicable regulations and guidelines pertaining to guest health and safety on Sentosa Island. Of the 222 guest incidents recorded in FY2025/2026, most were minor or stemmed from pre-existing medical conditions. Our ground staff's vigilant approach to risk identification and swift implementation of mitigation measures demonstrates our unwavering commitment to guest safety.

SDC's approach to guest well-being is anchored by the Sentosa Resilience Framework and guided by the Safety and Security Review Committee, enabling systematic hazard identification and risk mitigation across the island. Preparedness is further reinforced through regular emergency exercises, drills, and first aid training for frontliners. Together with representatives from our Island Partners, all SDC front-liners also undergo TOPSIS training, equipping them to identify and respond to potential security threats and ensuring a vigilant and capable presence across the island.

Our collaborative approach to safety and security extends to active engagement with state agencies and law enforcement partners. The Sentosa Island Watch Group (SIWG), which convenes quarterly, brings together representatives from relevant state agencies to align on all safety and security matters relating to Sentosa. Complementing this, SDC is also a member of the Safety and Security Watch Group (SSWG) led by the Singapore Police Force and attends its annual meeting. Through the SSWG, SDC also receives monthly updates on crime advisories and emerging security concerns. Together, these platforms strengthen SDC's integrated approach to safety management and reinforce Sentosa's standing as a secure destination for all visitors.

EXERCISE MERLION 2026

SDC's annual two-day crisis simulation, Exercise Merlion, ensures the organisation remains prepared to manage diverse and emerging risks while safeguarding guests and sustaining seamless island operations. Held on 22 and 23 January 2026, the exercise featured scenarios designed to reflect real-world situations, enabling teams to validate emergency protocols, strengthen cross-divisional coordination, and sharpen response capabilities.

Involving participants from frontline staff to senior management, the exercise also incorporated simulated media engagement to build confidence in communicating with external stakeholders during major incidents. Exercise Merlion reinforces SDC's organisation-wide commitment to crisis readiness, operational resilience, and the delivery of a safe experience for all visitors.



Workplace Health and Safety

(GRI 3-3, 403-9)

Workplace health and safety is a fundamental priority for SDC, underpinned by a comprehensive Workplace Safety and Health (WSH) Policy that systematically identifies, assesses, and mitigates workplace risks.

WSH governance operates through a multi-tiered oversight structure. The Safety and Security Review Committee (SSRC) oversees all safety and security-related incidents, investigates significant events, and serves as an inter-divisional coordination platform, with WSH Committee leads from across the organisation represented to ensure alignment and accountability. Its remit spans risk assessments, site audits and inspections, and timely incident reporting and resolution. In the event of an island-wide crisis, the Sentosa Crisis Management Structure coordinates activation across all relevant business units for a swift and cohesive response. Safety performance is reported regularly to the Audit Committee and SDC Board, ensuring comprehensive oversight at the highest level.

SDC successfully renewed its bizSAFE Level 3 certification in November 2025, reaffirming adherence to stringent national WSH standards. Senior Management are required to complete the Top Executive WSH Programme, while WSH Committee Chairpersons and members complete the bizSAFE Level 2 course on Risk Management Implementation — ensuring WSH responsibilities are understood and actively championed at every level.

✓ Progress in FY2025/2026

- Maintained zero high-consequence work-related injuries
- 13 recordable workplace injuries reported, all defined as minor injuries based on the Ministry of Manpower's definition

🎯 Perpetual Targets

- Drive a culture of zero tolerance for unsafe workplace amongst all SDC employees
- Ensure zero high-consequence work-related injuries among employees across SDC's operations



Performance

SDC recorded a reduction in workplace injuries from 21 cases in FY24/25 to 13 cases in FY25/26, reflecting the effectiveness of strengthened preventive controls. Notwithstanding this improvement, man days lost increased from 82 days in FY24/25 to 183 days in FY25/26. This was attributable to a slip and fall incident resulting in a fractured wrist, which necessitated an extended recovery period of 116 days.

The six priority hazards that SDC monitors closely are reviewed annually to ensure they reflect the most relevant risks in Sentosa's operational context and can be mitigated through focused intervention. These are slip, trip and fall incidents; impact-related injuries; wildlife encounters including insect bites and stings; ergonomic hazards; traffic and buggy-related incidents; and heat stress. Dedicated awareness initiatives and safety sharing sessions are conducted for each hazard to equip employees and contractors with the knowledge and skills to prevent incidents before they occur.

SENTOSA RESILIENCE OUTREACH 2025

The Sentosa Resilience Outreach 2025, held from 25 to 29 August 2025, engaged approximately 500 employees and contractors in a series of activities designed to strengthen lifesaving capabilities and raise workplace safety and health awareness.



Highlights included hands-on training in Cardiopulmonary Resuscitation (CPR), Automated External Defibrillator (AED) usage, and improvised first aid, conducted by the Singapore Civil Defence Force — with Chief Executive Officer Thien Kwee Eng participating alongside employees. Attendees also received a briefing on #SGSecure measures delivered by the Singapore Police Force.

The WSH Committee conducted 16 outreach sessions during toolbox briefings for contractors and subsidiaries, using interactive games and practical demonstrations to reinforce key messages on injury prevention and safe work practices. These sessions were aligned with the National WSH Campaign 2025 theme, “Reporting Saves Lives”, encouraging active participation and open dialogue on hazard identification and reporting across all levels of the organisation.

Talent Management

(GRI 3-3, 401-1, 404-2, 405-1)

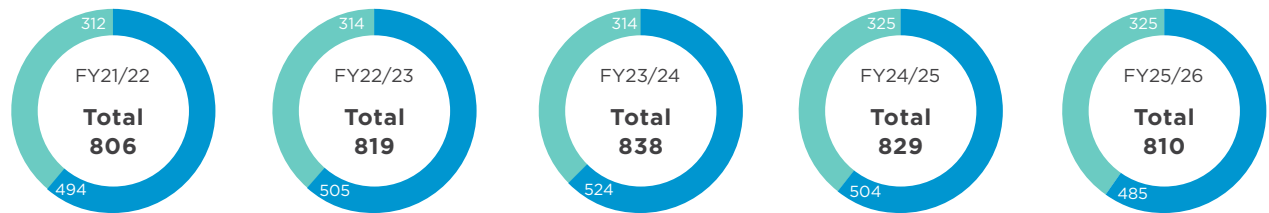
People are at the heart of SDC's ability to deliver on its operational and strategic ambitions. The organisation places significant emphasis on identifying, developing, and retaining talent across all levels — recognising that a skilled, adaptable, and motivated workforce is fundamental to Sentosa's continued growth as a leading leisure destination. Through a deliberate focus on talent development and capability building, SDC seeks to foster an organisation that is well-equipped to meet today's demands while remaining resilient and forward-looking in the face of an evolving landscape.

SDC Group's Diverse Workforce

As at 31 March 2026, SDC Group had a total employee strength of 810 full-time permanent employees, comprising 485 male employees and 325 female employees.

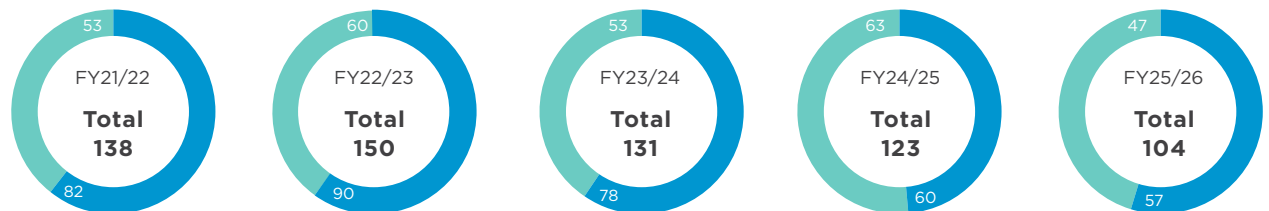
Total Number of Staff by Gender

■ Male
■ Female



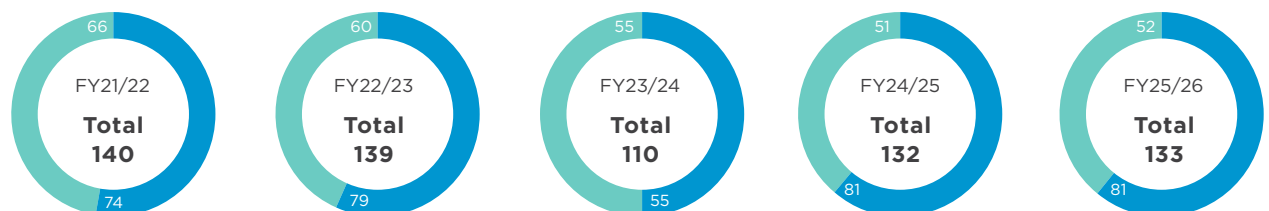
Total Employee Hire by Gender

■ Male
■ Female



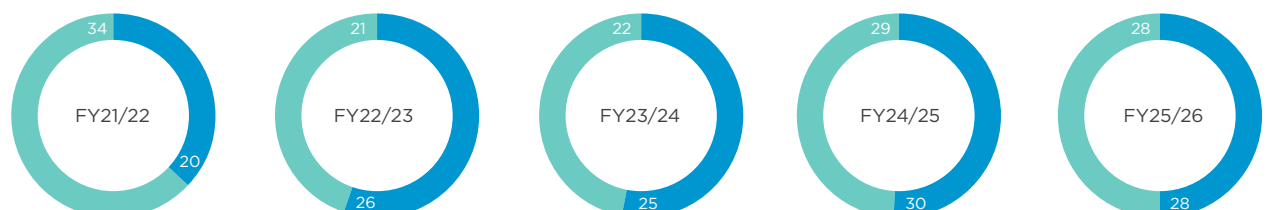
Total Employee Turnover by Gender

■ Male
■ Female



Average Training Hours per Staff (based on full staff base)

■ Male
■ Female



Learning and Development

Learning and Development (L&D) is central to building an organisation that is capable, resilient, and future-ready. SDC's L&D efforts develop employees with the skills, leadership competencies, and adaptive mindset to excel and navigate change — spanning Data and AI, Sustainability, Leadership, Functional Skills, and Guest Experience, complemented by essential soft skills. Beyond structured training and academic programmes, SDC deepens employee engagement through volunteering

opportunities, broadening perspectives and fostering a stronger sense of purpose and community connection. Collectively, these efforts embody SDC's commitment to nurturing a workforce that is not only skilled and capable but genuinely invested in the organisation's mission and future.

In FY2025/2026, each employee received an average of 28 training hours.

CULTIVATING STRONGER EMPLOYEE ENGAGEMENT THROUGH VOLUNTEERING

In August 2025, eight SDC employees participated in the SG Enable Career Development Programme, mentoring students from ITE College West in partnership with SG Enable. The programme was designed to bring employers closer to persons with special needs through meaningful, sustained engagement. Through small-group sharing and one-to-one guidance, mentors helped students explore career interests, build workplace-ready skills such as communication and teamwork, and practise interview and presentation techniques. Beyond skills coaching, the sessions created a supportive space for students to voice their aspirations, celebrate their strengths, and navigate challenges with greater confidence.

This initiative reflects SDC's commitment to inclusive community engagement — where employees contribute their time and expertise not only to empower others, but to grow as individuals and deepen their own sense of purpose in the process.



Respect for Freedom of Association

SDC upholds the freedom of our employees to associate with and be part of trade unions. The organisation adheres to the regulations outlined in the Industrial Relations Act of Singapore, which grants employees the right to be represented by trade unions for collective bargaining. This provides an avenue for employees to seek resolution in the event of any disputes.

At SDC, employees can join recognised unions, including The Amalgamated Union of Public Employees (AUPE) and the Attractions, Resorts and Entertainment Union (AREU). These unions provide representation and support to employees, allowing them to collectively address their interests and negotiate with the organisation.

In FY2025/2026, 70% of the workforce is encompassed by collective bargaining agreements, designed to adhere to the relevant local legislation and are formulated in diverse ways to accommodate specific requirements. Employees who are not included in collective bargaining agreements have their working conditions and employment terms determined independently, separate from the collective agreements that cover other employees.

Inclusive Communities

(GRI 3-3, 413-1, 413-2)

As a leading leisure destination welcoming millions of visitors each year, Sentosa Development Corporation recognises our vital role in fostering social equity and strengthening community bonds. Building inclusive communities is central to SDC's purpose — ensuring that Sentosa creates experiences, opportunities, and spaces that bring together diverse segments of society and contribute to Singapore's vision of a cohesive and resilient nation.

✓ Progress in FY2025/2026

- 14 employees and 9 interns with special needs
- Conducted Sentosa Cares Week for 2,800 beneficiaries
- Published accessibility guide for Siloso
- Launched Accessible Beach Track and Beach Wheelchairs

🎯 Perpetual Targets

- Maintain Enabling Mark
- Provide employment for 14 persons with special needs by 2026
- Conduct Sentosa Cares Week for at least 1,000 beneficiaries annually

SDC's social inclusivity efforts are anchored in the Sentosa Cares framework, which drives community engagement across multiple dimensions. Through targeted initiatives and strategic partnerships, SDC works alongside Island Partners to champion inclusive hiring practices for persons with special needs and individuals from disadvantaged backgrounds, cultivating an ecosystem where inclusive employment becomes a shared standard across Sentosa's business community.

Inclusivity equally shapes how Sentosa is experienced as a destination. Through the Sustainable Sentosa Steering Committee's Focus Group on Sustainable Tourism, guest experience design is guided by a deliberate commitment to accessibility and meaningful participation for visitors of all abilities. As the island continues to evolve, SDC is committed to ensuring that this progress is inclusive by design — advancing an island destination that is open, welcoming, and accessible to all, today and in the years ahead.

SENTOSA CARES WEEK 2025

In its third year, Sentosa Cares Week has grown into one of SDC's most meaningful expressions of our commitment to social inclusivity — bringing together employees, corporate partners, and volunteers to create experiences that are accessible, uplifting, and genuinely impactful for the communities we serve.

Sentosa Cares Week 2025, held from 3 to 11 September, was featured as part of Singapore's SG60 celebrations and reached its largest scale to date — welcoming 2,800 beneficiaries across a week of inclusive island activities, supported by 250 staff volunteers and multiple corporate partners. Beyond the numbers, Sentosa Cares Week reflects SDC's enduring commitment to ensuring that inclusivity remains at the heart of island life.



SENTOSA CARES BENEFITS PROGRAMME

Launched on 22 October 2025, the Sentosa Cares Benefits Programme marks a meaningful step in SDC's commitment to making Sentosa a truly inclusive destination. The year-long initiative provides complimentary access for persons with special needs to participating island attractions,

alongside special caregiver rates — easing financial barriers and enabling more families to enjoy meaningful experiences together.

Within its first phase, the programme launched with 10 Island Partners and recorded 62 attraction bookings — an encouraging start that reflects both the demand for and the value of more inclusive access to the island's offerings. The Sentosa Cares Benefits Programme embodies SDC's belief that a world-class destination is one that is open to all — and our commitment to ensuring that every visitor, regardless of ability, can experience Sentosa fully.



DOING GOOD AS A PRECINCT WITH RWS

In November 2025, SDC and Resorts World Sentosa jointly delivered a year-end precinct activation in partnership with The Straits Times School Pocket Money Fund. Across three Saturdays, 20 families were hosted over each weekend on an immersive journey from Sentosa Sensoryscape to Resorts World Sentosa, encompassing guided walks, festive installations, and a shared lunch, culminating in exclusive entry to Universal Studios Singapore.

Beyond the experiences delivered, the activation demonstrated the value of precinct-level collaboration in amplifying community impact. By combining resources and networks, SDC and RWS were able to extend our collective reach and deepen our commitment to creating meaningful, dignified experiences for beneficiary families during the festive season — setting a positive precedent for future partnership in service of the wider community.





Appendix

APPENDIX

This appendix comprises of additional information relating to SDC's corporate governance policies, technical annex for environmental topics and the Global Reporting Initiative (GRI) Content Index.

Grievance Mechanism

SDC is fully committed to our employment guidelines and has established formal grievance reporting and escalation procedures for our employees. These measures are in place to ensure a workplace that is free from discrimination, harassment and violence. To facilitate this, SDC has implemented a whistleblowing policy to serve as a channel for employees and external parties (e.g. consultants, contractors, suppliers and Island Partners) to report any wrongdoings, unlawful conduct or malpractices within or involving SDC Group. The Policy aims to provide individuals with a platform to raise their concerns about possible improprieties without fear of reprisals or adverse personal consequences.

The reporting channels are independently managed by the Sentosa Internal Audit Department (SDC-IAD). To report any improprieties, individuals can submit written reports via mail to SDC. All information received through the reporting channel will be handled with the utmost confidentiality. The identities and interests of the whistle-blowers will be safeguarded and protected throughout the process. For more information, please visit <https://www.sentosa.gov.sg/whistleblowing>.

Organisation Policies and Procedures

As an organisation, SDC firmly believes in our responsibility to advocate for policies that contribute to the growth of the business and the communities it operates in. SDC's corporate policies outline the core principles guiding the business conduct and ethical behaviour, obligatory for all employees and as a reference for stakeholders across SDC's value chain. For internal policies, the staff intranet provides access to these corporate policies, while external public policies can be found via the respective links below.

Policies & Procedures	Objectives
PUBLICLY AVAILABLE POLICIES	
SDC Whistleblowing Policy	Describes the approach SDC takes to enable individuals to report wrongdoings, unlawful conduct or malpractices within or involving SDC and our subsidiaries and proprietary club (SDC Group).
Personal Data Protection Policy	Establishes SDC's commitment to safeguarding information under our control by outlining how SDC collects, uses, discloses and/or processes the personal data provided to the organisation, as well as to assist individuals in making an informed decision before providing the organisation with any personal data.

Stakeholder Engagement

Stakeholder Group	Engagement Manner	Interest Areas	Material Topics	SDC Responses
SDC Board	<ul style="list-style-type: none"> Quarterly board and board committee meetings Bi-annual Sustainability Advisory Panel meetings 	<ul style="list-style-type: none"> Achieving strategic outcomes in sustainability, while ensuring accountability to SDC's stakeholders' interests 	<ul style="list-style-type: none"> Energy and Greenhouse Gas Emissions Water Management Waste Management Biodiversity Sustainable Supply Chain Climate Resilience Heritage Conservation Workplace Health and Safety Talent Management Inclusive Communities Guest Health and Safety 	<ul style="list-style-type: none"> Review and guide SDC sustainability strategy and key sustainability outcomes Integrate Board's guidance into SDC's core strategies
SDC Management	<ul style="list-style-type: none"> Quarterly SSSC meetings Directors' meetings twice a month 	<ul style="list-style-type: none"> Meeting SDC's internal aims and goals, as well as resolving any issues or roadblocks Environmental education and awareness 	<ul style="list-style-type: none"> Energy and Greenhouse Gas Emissions Water Management Waste Management Biodiversity Sustainable Supply Chain Climate Resilience Heritage Conservation Workplace Health and Safety Talent Management Inclusive Communities Guest Health and Safety 	<ul style="list-style-type: none"> Publish an annual sustainability report to track our performance and identify gaps Integrate sustainability principles into core business strategy and initiatives across divisions
SDC Employees	<ul style="list-style-type: none"> Electronic Direct Mailer CEO and employee engagement sessions Bi-annual townhall 	<ul style="list-style-type: none"> Working environment and training 	<ul style="list-style-type: none"> Water Management Waste Management Biodiversity Climate Resilience Workplace Health and Safety Talent Management Guest Health and Safety 	<ul style="list-style-type: none"> Launched wellness programmes and a learning framework to upskill employees on emerging skills aligned to SDC core competencies Signed a Memorandum of Understanding (MoU) with Ministry of Social and Family Development (MSF) and SG Enable to create fair employment and social opportunities for persons with special needs
Guests	<ul style="list-style-type: none"> Monthly guest satisfaction survey Online feedback channel 	<ul style="list-style-type: none"> Service standards 	<ul style="list-style-type: none"> Guest Health and Safety 	<ul style="list-style-type: none"> Collaborate closely with Island Partners through the Trade Specific Interest Group to uphold safety standards Educate employees on safety measures implemented at the various businesses on Sentosa

Stakeholder Group	Engagement Manner	Interest Areas	Material Topics	SDC Responses
Island Partners	<ul style="list-style-type: none"> • Bi-annual SCNN forums and bulletin • Meetings • Partnerships • Dialogues 	<ul style="list-style-type: none"> • Funding for sustainability initiatives, and impact on business operations 	<ul style="list-style-type: none"> • Energy and Greenhouse Gas Emissions • Biodiversity • Climate Resilience • Workplace Health and Safety • Talent Management • Inclusive Communities • Guest Health and Safety 	<ul style="list-style-type: none"> • Established the Sentosa Carbon Neutral Network • Engage Island Partners in SDC's decarbonisation strategy (e.g. Sentosa Solarisation Programme)
Government Agencies	<ul style="list-style-type: none"> • Quarterly GreenGov.SG Steering Committee Meeting • Meetings • Partnerships 	<ul style="list-style-type: none"> • Alignment with the national agenda, including the Singapore Green Plan 2030 and GreenGov.SG • Meeting Whole-of Government targets 	<ul style="list-style-type: none"> • Energy and Greenhouse Gas Emissions • Water Management • Waste Management • Sustainable Supply Chain • Climate Resilience • Heritage Conservation • Workplace Health and Safety • Inclusive Communities • Guest Health and Safety 	<ul style="list-style-type: none"> • Committed to supporting the Singapore Green Plan 2030 and GreenGov.SG initiatives • Actively collaborate with relevant government agencies to achieve national sustainability targets.
Non-Government Organisations	<ul style="list-style-type: none"> • Meetings and partnerships based on projects with the respective NGOs 	<ul style="list-style-type: none"> • Meeting NGO aims and objectives • Social responsibility 	<ul style="list-style-type: none"> • Energy and Greenhouse Gas Emissions • Water Management • Waste Management • Biodiversity • Sustainable Supply Chain • Climate Resilience • Heritage Conservation • Workplace Health and Safety • Talent Management • Inclusive Communities • Guest Health and Safety 	<ul style="list-style-type: none"> • Collaborate with NGOs on projects that contribute to the conservation of Sentosa's natural ecosystems and promote community well-being
Nature Group	<ul style="list-style-type: none"> • Meetings as and when required 	<ul style="list-style-type: none"> • Conservation of nature areas and building public awareness, while ensuring public safety at these nature areas 	<ul style="list-style-type: none"> • Biodiversity • Climate Resilience 	<ul style="list-style-type: none"> • Engaged with nature groups and experts to collaborate on the protection of the island's unique flora and fauna through trainings, surveys and programmes
Suppliers	<ul style="list-style-type: none"> • Meetings as and when required 	<ul style="list-style-type: none"> • Impact on business operations 	<ul style="list-style-type: none"> • Water Management • Waste Management • Climate Resilience • Heritage Conservation • Workplace Health and Safety • Inclusive Communities • Guest Health and Safety 	<ul style="list-style-type: none"> • Work with suppliers to testbed innovative solutions at Sentosa (e.g. use of upcycled plastics to pave roads) • Considers the sustainability performance of suppliers in the evaluation process for specific tenders

Stakeholder Group	Engagement Manner	Interest Areas	Material Topics	SDC Responses
Local Communities	<ul style="list-style-type: none"> Meetings as and when required 	<ul style="list-style-type: none"> Conservation of nature areas and sustainability efforts Environmental stewardship and initiatives 	<ul style="list-style-type: none"> Energy and Greenhouse Gas Emissions Water Management Waste Management Biodiversity Sustainable Supply Chain Climate Resilience Heritage Conservation Workplace Health and Safety Talent Management Inclusive Communities Guest Health and Safety 	<ul style="list-style-type: none"> Increase community engagement and volunteering among employees and Island Partners
Industry Associations	<ul style="list-style-type: none"> Dialogues and partnerships 	<ul style="list-style-type: none"> Impact on business operations and sustainability efforts Diversity and inclusion 	<ul style="list-style-type: none"> Energy and Greenhouse Gas Emissions Water Management Waste Management Sustainable Supply Chain Inclusive Communities 	<ul style="list-style-type: none"> Target to maintain GSTC-D certification Maintain engagement with industry associations to address their concerns on environmental impact reduction

Material ESG Topics	Impact Boundary	Alignment to UN SDGs	Alignment with GSTC-D Criteria
Energy and Greenhouse Gas Emissions	Energy (SDC) GHG Emissions (SDC and Island)	    	<ul style="list-style-type: none"> A3: Monitoring and reporting A10: Climate change adaptation D5: Energy conservation D10: GHG emissions and climate change mitigation
Water Management	SDC	  	<ul style="list-style-type: none"> A3: Monitoring and reporting A10: Climate change adaptation D6: Water stewardship
Climate Resilience	Island		<ul style="list-style-type: none"> A10: Climate change adaptation
Waste Management	SDC		<ul style="list-style-type: none"> A3: Monitoring and reporting A10: Climate change adaptation D9: Solid waste
Biodiversity	Island	 	<ul style="list-style-type: none"> D1: Protection of sensitive environments
Sustainable Supply Chain	SDC		-
Workplace Health and Safety	SDC		-
Guest Health and Safety	Island	 	<ul style="list-style-type: none"> B7: Safety and security
Talent Management	SDC		<ul style="list-style-type: none"> B2: Decent work and career opportunities
Inclusive Communities	SDC	 	<ul style="list-style-type: none"> B3: Supporting local entrepreneurs and fair trade B4: Support for community
Heritage Conservation	Island		<ul style="list-style-type: none"> C1: Protection of cultural assets C3: Intangible heritage D1: Protection of sensitive environments

TECHNICAL ANNEX

Energy and Greenhouse Gas Emissions

ORGANISATIONAL BOUNDARY

- The estimated data for carbon profile has been collated from SDC, SGC, SCRM, MFLG and Island Partners.
- Carbon profiling was conducted with reference to GHG Protocol.
- For GreenGov.SG targets relating to peak emissions, only direct (Scope 1) and indirect (Scope 2) emissions for standard infrastructures (publicly accessible buildings with a computable gross floor area), such as SDC's office and SDC-operated facilities are considered.

ENERGY UTILISATION INDEX (EUI)

- Energy consumption comprises purchased electricity and non-renewable fuel consumption (e.g. diesel, Liquefied Petroleum Gas (LPG), natural gas, and petrol), used to power buildings such as office premises and hotels, transportation, attractions, food and beverage outlets, and common areas.
- Energy Utilisation Index (EUI) is the total electricity consumed by a facility in one year (Reporting Period) divided by its total Gross Floor Area (GFA) and serves as a proxy for energy efficiency. This index includes only standard infrastructures, which refers to publicly accessible buildings with a computable gross floor area, such as SDC's office and SDC-operated facilities. To calculate EUI, the electricity consumption of all premises is summed up and divided by the total GFA. The unit for EUI is kWh/m².

SOURCE OF EMISSION FACTORS

- Energy Market Authority (EMA). Electricity Grid Emission Factor (data published as of August 2026).
- National Environment Agency (NEA). Greenhouse Gas (GHG) Emissions Measurement and Reporting Guidelines 2024.
- National Environment Agency (NEA). Singapore's Fifth National Communication and Fifth Biennial Update Report, October 2022.
- UK Government GHG Conversion Factors for Company Reporting (DEFRA) 2025.
- 2023 IPCC Sixth Assessment Report (AR6).
- 2006 IPCC Guidelines for National Greenhouse Gas Inventories.
- Agency for Science, Technology and Research (A*STAR) Jonathan S.C. Low, PhD. Measuring Sustainability with Life Cycle Assessment (LCA) and Life Cycle Costing (LCC), 25 May 2021.
- Temasek, Deloitte, Agency for Science, Technology and Research (A*STAR). Environmental impact of food in Singapore, October 2019.
- International Energy Agency (IEA) Energy Statistics Manual, 2005.
- Global Compact Network Singapore. Carbon & Emissions Recording Tool (CERT).
- American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) blend composition.
- Cheng, K., Yan, M., Pan, G., Luo, T., & Yue, Q. (2015). Methodology for carbon footprint calculation in crop and livestock production.

Water Management

WATER EFFICIENCY INDEX (WEI)

- Water Efficiency Index (WEI) is derived as water consumption per day of a building divided by the total number of public officer headcount and visitors to the premises. The unit for WEI is litres per person per day.
- This index includes only standard infrastructures, which refers to publicly accessible buildings with a computable gross floor area, such as SDC's office and SDC-operated facilities. This index serves as a proxy for water efficiency.

Waste Management

WASTE DISPOSAL INDEX (WDI)

- Waste Disposal Index (WDI) is the total amount of waste disposed of per day divided by the total number of public officer headcount including visitors to the premises. The unit for WDI is kg per person per day. It is calculated only for standard infrastructures, which refers to publicly accessible buildings with a computable gross floor area, such as SDC's office and SDC-operated facilities.

GRI CONTENT INDEX

Statement of Use	Sentosa Development Corporation has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards.
GRI Used	GRI 1: Foundation 2021 GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021
GRI Sector Standards	No GRI Sector Standards adopted.

GRI Standards	Disclosure Number	Disclosure Title	Page Reference and/or Remark
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	The organisation and its reporting practices		
	2-1	Organisational details	Page 02
	2-2	Entities included in the organisation’s sustainability reporting	
	2-3	Reporting period, frequency and contact point	
	2-4	Restatements of information	
	2-5	External assurance	
	Activities and workers		
	2-6	Activities, value chain and other business relationships	Page 03 in AR
	2-7	Employees	Page 42
	2-8	Workers who are not employees	Sentosa’s contract workers are managed by third-party staffing companies, with allocations based on project needs in terms of contractor count and days. Consequently, the number of contractors can differ across projects and staffing companies.
	Governance		
	2-9	Governance structure and composition	Page 15
	2-10	Nomination and selection of the highest governance body	The Board is composed of individuals who collectively contribute essential skills including expertise in areas such as accounting or finance, business or management, industry insight, strategic planning proficiency, and tourism-based experience or knowledge. Approved by the Singapore Cabinet, the Board adheres to SDC’s Code of Conduct and Ethics, ensuring their responsibilities are carried out with prudence, expertise, and conscientiousness.

GRI CONTENT INDEX

GRI Standards	Disclosure Number	Disclosure Title	Page Reference and/or Remark
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	Governance		
	2-11	Chair of the highest governance body	Page 15
	2-12	Role of the highest governance body in overseeing the management of impacts	
	2-13	Delegation of responsibility for managing impacts	
	2-14	Role of the highest governance body in sustainability reporting	
	2-15	Conflicts of interest	Processes to ensure that conflicts of interest are prevented and mitigated are set out in SDC's Code of Conduct. This includes sensitive information of SDC's business affairs and are not to be disclosed due to confidentiality reasons.
	2-16	Communication of critical concerns	This includes sensitive information of SDC's business affairs and are not to be disclosed due to confidentiality reasons.
	2-17	Collective knowledge of the highest governance body	Page 15
	2-18	Evaluation of the performance of the highest governance body	This includes sensitive information and is not disclosed due to confidentiality constraints.
	2-19	Remuneration policies	The remuneration policy for Board members is based on guidelines established by the Ministry of Finance (MOF). The remuneration policy ensures comparability, motivation, measurement, and comprehensibility of the rules governing compensation while maintaining a balanced approach to remuneration packages. These topics pertain to confidential information about SDC's business and are not disclosed due to confidentiality concerns.
	2-20	Process to determine remuneration	
	2-21	Annual total compensation ratio	This information is not disclosed due to confidentiality constraints.
	Strategy, policies and practices		
	2-22	Statement on sustainable development strategy	Page 03-04
	2-23	Policy commitments	Page 47
	2-24	Embedding policy commitments	Page 15 Page 47
	2-25	Processes to remediate negative impacts	Page 47
	2-26	Mechanisms for seeking advice and raising concerns	

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GRI Standards	Disclosure Number	Disclosure Title	Page Reference and/or Remark
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	Strategy, policies and practices		
	2-27	Compliance with laws and regulations	This information is not disclosed due to confidentiality constraints.
	2-28	Membership associations	Page 12
	Stakeholder engagement		
	2-29	Approach to stakeholder engagement	Page 17 Page 48-50
	2-30	Collective bargaining agreements	Page 43
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Page 17
	3-2	List of material topics	
CLIMATE RESILIENCE			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 19-21
ENERGY & GREENHOUSE GAS EMISSIONS			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 22-24
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Page 22-23
	305-2	Energy indirect (Scope 2) GHG emissions	
	305-3	Other indirect (Scope 3) GHG emissions	
	305-5	Reduction of GHG emissions	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Page 24
WATER MANAGEMENT			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 25-26
	303-3	Water withdrawal	
WASTE MANAGEMENT			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 27-28
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	
	306-3	Waste generated	
	306-4	Waste diverted from disposal	
	306-5	Waste directed to disposal	

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GRI Standards	Disclosure Number	Disclosure Title	Page Reference and/or Remark
SUSTAINABLE SUPPLY CHAIN			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 29
BIODIVERSITY			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 31-34
GRI 304: Biodiversity 2016	304-3	Habitats protected or restored	
HERITAGE CONSERVATION			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 35-36
WORKPLACE HEALTH AND SAFETY			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 40-41
GRI 403: Occupational Health and Safety 2018	403-9	Work-related injuries	
GUEST HEALTH AND SAFETY			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 38-39
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	
TALENT MANAGEMENT			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 42-43
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Page 42-43
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	
	404-2	Programmes for upgrading employee skills and transition assistance programmes	Page 43
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Page 42
INCLUSIVE COMMUNITIES			
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 44-45
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programmes	Page 44-45
	413-2	Operations with significant actual and potential negative impacts on local communities	



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Information is accurate as of 31 March 2026.