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Surbana Jurong Private Limited
38 Cleantech Loop
#01-31
Singapore 636741

Attention: The Board of Directors

16 October 2026

Our Ref: ASR RS / LBY / AL / (10)
(When Replying Please Quote Our Reference)

Independent practitioner's limited assurance report on Surbana Jurong Private Limited's Identified Sustainability Information

Limited assurance conclusion

We have conducted a limited assurance engagement on the selected sustainability information, including the greenhouse gas emissions, of Surbana Jurong Private Limited (the "Issuer"), included in the Sustainability-Linked Bond Performance Statement ("the Statement") as set out in Appendix I (hereon referred to as the "SLB KPIs" or the "Identified Sustainability Information") for the financial year ended 31 December 2025.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information is not prepared, in all material respects, in accordance with the basis of preparation applied as explained in Appendix II (the "Reporting Criteria").

Basis for conclusion

We conducted our limited assurance engagement in accordance with Singapore Standard on Assurance Engagements 3000 (Revised), *Assurance engagements other than audits or reviews of historical financial information* ("SSAE 3000 (Revised)"), and, in respect of the greenhouse gas emissions, Singapore Standard on Assurance Engagements 3410, *Assurance engagements on greenhouse gas statements* ("SSAE 3410").

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under these standards are further described in the Practitioner's responsibilities section of our report.

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Our independence and quality management

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

Our firm applies Singapore Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities for the Identified Sustainability Information

Management of the Issuer is responsible for:

- The preparation of the Identified Sustainability Information in accordance with the Reporting Criteria;
- Designing, implementing and maintaining such internal control as management determines is necessary to enable the preparation of the Identified Sustainability Information, in accordance with the Reporting Criteria, that is free from material misstatement, whether due to fraud or error; and
- The selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the Issuer's sustainability reporting process.

Inherent limitations in preparing the Identified Sustainability Information

Greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Identified Sustainability Information.

As part of a limited assurance engagement in accordance with SSAE 3000 (Revised) and SSAE 3410, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of the Issuer's use of the Reporting Criteria as the basis for the preparation of the Identified Sustainability Information.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Issuer's internal control.

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- Design and perform procedures responsive to where material misstatements are likely to arise in the Identified Sustainability Information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Identified Sustainability Information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Identified Sustainability Information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of the Issuer's reporting processes relevant to the preparation of its Identified Sustainability Information by inquiring with management and relevant personnel on the gathering, collation and aggregation of the Identified Sustainability Information;
- Evaluated whether all information identified by the process to identify the information reported in the Identified Sustainability Information is included in the Identified Sustainability Information;
- Performed inquiries of relevant personnel and analytical procedures on selected information in the Identified Sustainability Information;
- Performed substantive assurance procedures on selected information in the Identified Sustainability Information;
- Evaluated the appropriateness of quantification methods and reporting policies;
- Evaluated the methods, assumptions and data for developing estimates; and
- Assessed the disclosure and presentation of the Identified Sustainability Information.

Purpose and restriction on distribution and use

We draw attention to the fact that the Identified Sustainability Information was prepared to assist the Issuer in carrying out verification over the performance of the SLB KPIs ("Purpose"). As a result, the Identified Sustainability Information may not be suitable for another purpose.

This report, including our conclusion, has been prepared solely for the Issuer in accordance with the letter of engagement between us. Save for the disclosure of our report on the Issuer's website, neither this report nor its contents or any part thereof may be distributed to, discussed with or otherwise disclosed to any third party without our prior written consent. The Issuer is responsible for all other information, other than our report, on the Issuer's website and our report does not cover this other information, and we do not express any form of assurance conclusion thereon. To the fullest extent permitted by law, we do not accept any liability or assume any responsibility to anyone else other than the Issuer for our work or this report. Any reliance placed on this report by any third party is entirely at its own risk. The Issuer is responsible for its

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website and we do not accept responsibility for any changes that may have occurred to the Identified Sustainability Information or Reporting Criteria since they were initially presented on the website.

Yours faithfully

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Public Accountants and Chartered Accountants

Singapore

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Real impact, made together.

Appendix I

Surbana Jurong Private Limited
Sustainability-Linked Bond Performance Statement

The SLB KPIs for the financial year ended 31 December 2025 are set out below:

Key Performance Indicator	Unit	For the financial year ended 31 December 2025
Net greenhouse gas emissions intensity	tCO_2e/full-time employees	0.64
Net Scope 1 and 2 greenhouse gas emissions generated in the Surbana Jurong Campus	tCO_2e	1,733

The SLB KPIs above are prepared in accordance with the Reporting Criteria as set out in Appendix II.

Signed: .....

Name and position: Lim Cheng Cheng, Group Chief Financial Officer

On behalf of Surbana Jurong Private Limited

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Real impact, made together.

Appendix II

Reporting Criteria

This Reporting Criteria document sets out the principles, and scope used to report the performance of selected KPIs for the issuance of the Sustainability-Linked Bond by Surbana Jurong Private Limited ("the Issuer")'s Relevant Businesses, as defined in point II below, and Surbana Jurong Campus (hereon referred to as the "SLB KPIs").

The SLB KPIs are aligned with the Issuer's financial year ended 31 December 2025.

I. General reporting principles

In preparing these reporting criteria, the Issuer has considered the following principles:

- The Issuer reports data consistent with the selected KPIs of Sustainability-Linked Bond.
- Data is as accurate and complete.
- Assumptions or estimations are used where actual data is unavailable.
- Consistent Relevant Businesses are included, and consistent methodologies are used.

II. Relevant Businesses

The relevant businesses included in the SLB KPIs cover the Issuer's operations as listed below:

1. the operations of the Issuer out of the places of business for its Singapore-based entities, being Lot 1988C of Mukim 9, known as Nos. 30/32/34/36/38/40 Cleantech Loop, Singapore 636737/38/39/40/41/42 ("Surbana Jurong Campus");

2. the operations, including the supply of services and goods by AETOS Holdings Pte Ltd, which includes active physical security contracts using vehicles; the operation of a call centre; and consultancy services related to security management, including the place of business at 5 Corporation Drive, Singapore ("AETOS Business"); and

3. the operations of SMEC Holdings Pty. Ltd., SMEC Australia Pty. Ltd., SMEC International Pty. Ltd. and SMEC Services Pty. Ltd. pertaining to consultancy service activities, including the place of business of all regional corporate offices, in the Australia and New Zealand geographic area ("SMEC ANZ Business").

III. Scope of reporting

The SLB KPIs are KPI 1 and 2 described in the Pricing Supplement dated 5 February 2021 and subsequently amended as part of the Amendments to the Conditions dated 19 November 2025, issued by Surbana Jurong Private Limited in connection with the Issuer's issuance of S$250,000,000 2.48% Sustainability-Linked Notes due 2031 under the U.S.$1,000,000,000 Multicurrency Debt Issuance Programme.

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The SLB KPIs comprise the net greenhouse gas emissions intensity, as measured by the amount of the Issuer's Scope 1 and 2 greenhouse gas emissions, expressed as a total amount of tonnes of carbon dioxide equivalent per full-time employee (net of carbon offsets) generated by the Relevant Businesses ("KPI 1"), and the net Scope 1 and 2 greenhouse gas emissions generated in the Surbana Jurong Campus over which the Issuer has direct control ("KPI 2").

The SLB KPIs data is collected and aggregated based on a combination of actual, extrapolated and estimated data, depending on the type of data and the location that the data relates to. They are as follows:

- Scope 1 greenhouse gas emissions: invoices, third-party vendor reports
- Scope 2 greenhouse gas emissions - Electricity: invoices, supplier reports, lease contracts, in-market estimation, estimation based on assumptions and proxy data
- Employee information: human resource system
- Carbon offsets: purchase contracts, retirement certificates

The Issuer uses third party data where possible, to promote data accuracy and consistency, and only use internal data, proxy data, assumptions or extrapolation in the absence of third party data.

IV. Net greenhouse gases emissions intensity (tCO_2e/full-time employee)

Net greenhouse gases emissions intensity (tCO2e/full-time employee): The amount of the Issuer's scope 1 and 2 greenhouse gas emissions expressed as a total amount of tonnes of carbon dioxide equivalent per full-time employee (net of carbon offsets) generated by the Relevant Businesses.

The Issuer reports its net greenhouse gases emissions intensity with reference to the Scope 1 and 2 greenhouse gas emissions, Carbon offsets and Full-time employee below:

Scope 1 and 2 greenhouse gas emissions

All our emissions data is measured in carbon dioxide equivalent (CO2e).

The Issuer uses the latest available version as at 31 December 2025 of the UK Government GHG Conversion Factors for Company Reporting, published national grid emission factors and other published emission factors.

The Issuer reports their carbon emissions with reference to the Greenhouse Gas Protocol:

- Scope 1 greenhouse gas emissions – Direct greenhouse gas emissions that occur from sources that are owned or controlled by the Issuer. This is Issuer's cars and road vehicles. Consumption of fuel sources, such as petrol and diesel, is measured in or converted into litres.
- Scope 2 greenhouse gas emissions – Indirect greenhouse gases emissions from the generation of purchased electricity consumed by the Issuer. Scope 2 emissions included in the SLB KPIs are calculated using the market-based method with reference to the Greenhouse Gas Protocol Scope 2 Guidance. Electricity is measured or converted into kWh.

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Carbon offsets

Carbon offsets means renewable energy certificates ("RECs") that lead to any reduction in greenhouse gas emissions. Purchased RECs are verified by global standards or national issuing bodies, matching the consumption from renewable power generation. The effects of RECs purchased are reflected in the market-based Scope 2 emissions.

Full-time employee

The term full-time employee refers to the following employees:

For the Surbana Jurong Campus, full-time employees with the following entities, assigned to work from 38 Cleantech Loop as at 31 December 2025:

- Atelier Ten (Asia) Pte. Ltd.
- CESMA International Private Limited
- KTP Consultants Pte Ltd
- KTP International Pte. Ltd.
- MMR Services Pte. Ltd.
- Prostruct Consulting Pte. Ltd.
- SAA Architects Pte. Ltd.
- SIPM Consultants Pte. Ltd.
- SJ Defence Services Pte. Ltd.
- SJD Consultants Pte. Ltd.
- SMM Pte. Ltd.
- Surbana Jurong Campus Pte. Ltd.
- Surbana Jurong Capital (Holdings) Pte. Ltd.
- Surbana Jurong Consultants Pte. Ltd.
- Surbana Jurong Infrastructure Pte. Ltd.
- Surbana Jurong Private Limited
- Surbana Jurong Services Pte. Ltd.
- Surbana Site Supervisors Pte. Ltd.
- Surbana Technologies Pte. Ltd.
- Threesixty Cost Management Pte. Ltd.

For the AETOS Business, full-time employees with the following entities as at 31 December 2025:

- AETOS Holdings Pte Ltd
- AETOS Security Management Pte Ltd
- AETOS Guard Services Pte Ltd
- AETOS Assets Management Pte Ltd
- AETOS Training Academy Pte Ltd
- AETOS Integrated Solutions Pte Ltd
- AETOS VP-International Pte Ltd

For the SMEC ANZ Business, full-time employees with the following entities based in Australia and New Zealand as at 31 December 2025:

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- SMEC Holdings Pty. Ltd.
- SMEC Australia Pty. Ltd.
- SMEC International Pty. Ltd.
- SMEC Services Pty. Ltd.

V. Net Scope 1 and 2 greenhouse gas emissions generated in the Surbana Jurong Campus

Net Scope 1 and 2 greenhouse gases emissions: The amount of the Issuer's scope 1 and 2 greenhouse gas emissions expressed as a total amount of tonnes of carbon dioxide equivalent generated by the Surbana Jurong Campus.

The Issuer reports its Scope 1 and 2 greenhouse gases emissions with reference to the Scope 1 and 2 greenhouse gas emissions below:

Scope 1 and 2 greenhouse gas emissions

All our emissions data is measured in carbon dioxide equivalent (CO_2e).

The Issuer uses the latest available version as at 31 December 2025 of the UK Government GHG Conversion Factors for Company Reporting, published national grid emission factors and other published emission factors.

The Issuer reports their carbon emissions with reference to the Greenhouse Gas Protocol:

- Scope 1 greenhouse gas emissions – As at 31 December 2025, no Scope 1 greenhouse gas emissions were generated in Surbana Jurong Campus.
- Scope 2 greenhouse gas emissions – Indirect greenhouse gases emissions from the generation of purchased electricity from Surbana Jurong Campus consumed by the Issuer. This is electricity. Electricity is measured or converted into kWh.

Signed: .....

Name and position: Lim Cheng Cheng, Group Chief Financial Officer

On behalf of Surbana Jurong Private Limited