

2026

SUSTAINABILITY REPORT

For the period covering **1 April 2025 – 31 March 2026**

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MANAGING DIRECTOR STATEMENT

At Pal-Link Construction, we believe that sustainability should be reflected in our everyday actions, both on and off our worksites. Since establishing the company in 2007, we have remained committed to delivering quality work that we can be proud of while contributing to a better future for Singapore. As our projects continue to increase in scale and impact, we recognise that our responsibility also extends further, requiring us to consider the environment, our people, and the communities in which we operate.

Our approach to sustainability continues to be guided by the Green and Gracious Builder Scheme (GGBS), which has influenced how we plan, construct, and manage our operations. This commitment is also reflected in our Environmental Policy, from promoting the 4Rs (Reduce, Replace, Reuse, Recycle) to maintaining full compliance with applicable environmental regulations. We recognise that meaningful progress comes from consistent actions, whether through minimising material wastage, maintaining site cleanliness, or raising employee awareness of pollution prevention. These remain important priorities in our day-to-day operations.

The well-being of our employees remains equally important to our sustainable growth. We recognise that a healthy, motivated, and supported workforce is essential to building a resilient organisation. We therefore take practical measures to support both the physical and mental welfare of our employees, including providing suitable rest areas and nutritious meals, as well as conducting regular emergency drills. We also continue to promote graciousness within our industry by fostering work environments that are safe, respectful, and considerate of the wider community. Our policies therefore emphasise good housekeeping, effective stakeholder communication, consideration for neighbouring communities, and the development of a positive workplace culture.

As we move forward, we recognise that sustainability requires continuous effort and improvement. There is always more that can be done. With the commitment of our team, the support of our partners, and the values that guide our business, Pal-Link Construction will continue to deliver infrastructure that meets Singapore's needs while remaining mindful of our responsibility to the environment and the people around us.

Thank you for being part of this ongoing journey with us.

Mr Roger Teo
Managing Director
Pal-Link Construction Pte Ltd



ABOUT THIS REPORT

This report covers **Pal-Link Construction's** sustainability performance from:

**1 April 2025 –
31 March 2026**

Reporting framework



The report was meticulously crafted with reference to the **Global Reporting Initiative (GRI) standard**, ensuring comprehensive coverage and alignment with internationally recognised sustainability reporting practices.



Our carbon accounting processes are aligned with the **GHG Protocol methodology**, ensuring a comprehensive, transparent, and standardised disclosure of our environmental impact. Carbon emissions were calculated on ESGpedia, an ESG software used for Environmental, Social, and Governance reporting.



This report is aligned with the **United Nations Sustainable Development Goals (SDGs)**, demonstrating our commitment to integrated action across social, environmental, and economic dimensions to support the 2030 Agenda.

External assurance

No external assurance was conducted for this sustainability report.

Feedback

We welcome feedback from our stakeholders to help us further our sustainability journey. Or, if you would like to learn more about our ESG initiatives, please contact:

✉ **Contact:** admin@pal-link.com.sg

📍 **Address:** 11 Woodlands Close, #07-48, Woodlands 11 Singapore 737853

🌐 **Website:** pal-link.com.sg



Pal-Link Construction

Pal-Link Construction Pte Ltd was established on 12 September 2007 by three friends and colleagues, Mr Roger Teo, Mr Bong A Suan, and Ms Cindy Lee, who came together with the ambition of building a business of their own. Since its beginnings as a small venture, the company has steadily developed into an established general building contractor specialising in construction and addition & alteration (A&A) works.

Today, Pal-Link serves a diverse range of clients, including government agencies such as the Housing and Development Board (HDB) and the Ministry of Education (MOE). Our portfolio also includes projects undertaken for associations, religious organisations, and private commercial developments such as condominiums. Across our projects, we remain committed to maintaining high quality standards, meeting project timelines, and fulfilling applicable client requirements and regulatory guidelines.

Our commitment to quality, environmental management, and workplace safety is further supported by our ISO 9001, ISO 14001, and ISO 45001 certifications. We are also bizSAFE Star and GGBS Merit certified, demonstrating our continued focus on workplace safety and sustainable construction practices. Over the years, Pal-Link has built its presence in the built environment industry through consistent effort, teamwork, and a commitment to reliable project delivery.

Location of Operations Reported

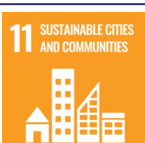


Headquarters:
Singapore

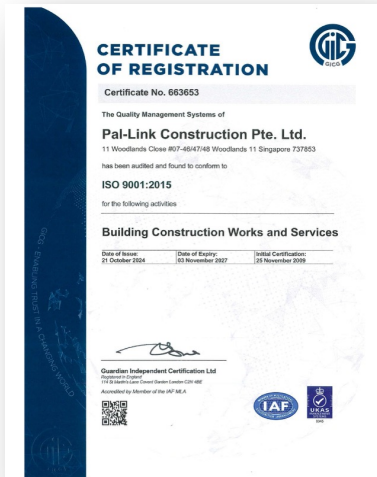
COMMITMENT TO UNSDGs

At Pal-Link Construction, sustainability continues to be integrated into the way we plan, execute, and manage our operations across Singapore. As we enter our second year of sustainability reporting, our projects and ongoing initiatives remain aligned with the United Nations Sustainable Development Goals (UNSDGs), reflecting our continued contribution to global efforts in building a more resilient and inclusive future. The following overview highlights how our activities contribute to key environmental and social priorities.

Our Sustainable Development Goals

SDG	Our Contributions
	Provision of on-site rest areas, health monitoring, and emergency preparedness measures to safeguard worker wellbeing.
	Continued efforts to provide equal opportunities for women in a traditionally male-dominated construction workforce.
	Adoption of water-efficient fittings, greywater recycling, and water discharge monitoring systems across project sites.
	Deployment of Battery Energy Storage Systems and other measures to reduce reliance on diesel-powered equipment.
	Fair recruitment practices, employment benefits, and a strong safety record supporting decent working conditions.
	Delivery of resilient public infrastructure, including HDB residential developments and LTA accessibility upgrades.
	Construction of community-centric housing with roof gardens, precinct pavilions, and inclusive accessibility features.
	Waste segregation, material reuse, and green procurement practices across all project sites.

AWARDS & CERTIFICATIONS



ISO 9001:2015
Quality Management
System



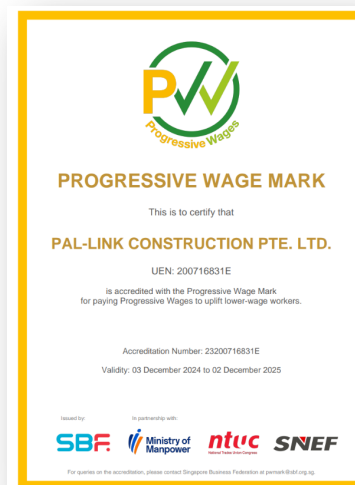
ISO 14001:2015
Environmental Management
System



ISO 45001:2018
Occupational Health and
Safety Management System



bizSAFE
Star



Progressive Wage Mark



**SCI PBU Manufacturer
Accreditation Scheme**

Memberships

Pal-Link Construction is an active member of these associations:



The Singapore Business Federation

The Singapore Business Federation (SBF) is the apex business chamber championing the interests of the Singapore business community in the areas of trade, investment and industrial relations. It represents more than 32,000 companies, as well as key local and foreign business chambers.



The Singapore Contractors Association Ltd

The Singapore Contractors Association Limited (SCAL) is a not-for-profit organisation representing more than 3,000 construction firms and allied businesses in Singapore. Since 1937, SCAL plays a pivotal role in being the voice of the construction industry in Singapore through facilitating in various platforms such as bridging closer working relationships between businesses and government agencies, networking events for members, recognition and awards platforms and administering programmes to drive business success.

MATERIAL TOPICS

Material Topic Overview

Identifying material sustainability topics remains a key part of ensuring our reporting reflects what matters most to our business and stakeholders. Having established our material topics in FY2025 through internal stakeholder engagement and industry benchmarking, Pal-Link Construction continues to apply the same set of topics for FY2026 as we build a longer track record of disclosure. Looking ahead, we intend to broaden our materiality assessment process to incorporate external stakeholder perspectives alongside internal input, strengthening the comprehensiveness of our approach.

Methodology and Standards

Our materiality assessment continues to draw on the Sustainability Accounting Standards Board and Global Reporting Initiative guidelines to determine the topics most relevant to our industry. We also continued to reference sustainability disclosures published by other companies within the construction sector, ensuring our reporting remains consistent with prevailing industry practices.



Material Topics

Energy (GRI 302)

Water consumption (GRI 303)

Emissions (GRI 305)

Waste generated (GRI 306)

Employment (GRI 401)

Occupational health & safety (GRI 403)

Training & education (GRI 404)

Diversity & equal opportunity (GRI 405)

Anti-corruption (GRI 205)

SUSTAINABILITY INITIATIVES

At Pal-Link Construction, sustainability continues to be embedded into daily operations, from site management to community engagement. Guided by Green and Gracious Builder Scheme principles, we remain focused on lowering our environmental footprint, safeguarding workplace safety, and strengthening ties with the communities surrounding our project sites.

In FY2026, Pal-Link Construction continued its involvement in Singapore's public infrastructure and residential development sector as a BCA-registered general builder, supporting national priorities under the Singapore Green Plan 2030, the Land Transport Master Plan, and the HDB Roadmap for Sustainable Living.

Key Projects in FY2026



**HOUSING &
DEVELOPMENT
BOARD**



Project Title	Client	Estimated Completion	Scope
Kallang Whampoa Contract 59 [KWC59]	Housing & Development Board (HDB)	Q4 2026	Construction of 1 block of 32-storey residential flats with roof garden, multi-storey carpark, ESS and precinct pavilion at Owen Road (Kent Heights).
Kallang Whampoa Contract 70 [KWC70]	Housing & Development Board (HDB)	Q4 2029	Construction of 1 block of 35/40-storey residential flats, 6/7-storey multi-storey carpark, precinct pavilion, eating house, ESS, and communal facilities.
Pedestrian Overhead Bridge Lift Installations [DE117]	Land Transport Authority (LTA)	Q4 2026	Installation of lift shafts and commuter infrastructure at existing pedestrian overhead bridges across various locations in Singapore.
Ang Mo Kio Neighbourhood Contract 44 [AMKNIC44]	Housing & Development Board (HDB)	Q4 2029	Construction of 2 Blocks of 21-Storey & 1 Block of 20-Storey with Childcare centre, 1 Storey Precinct Pavilion, 1 Block of 6 Storey Multi-Storey car park with Commercial Facilities, ESS at 1st Storey and Roof Garden
Design and Build of Upgrading Projects for G34D	Housing & Development Board (HDB)	Q1 2027	Upgrading Works for 5 Precincts

SUSTAINABILITY INITIATIVES

KWC59, KWC70 and AMLN1C44 (HDB Projects)

These ongoing HDB projects continue to support the Housing & Development Board's mission of delivering affordable, sustainable, and community-centric homes, featuring roof gardens, landscaped multi-storey carparks, precinct pavilions, childcare centres, and commercial facilities that encourage community interaction.

DE117 (LTA Pedestrian Overhead Bridge Lift Installation)

This project, undertaken for the Land Transport Authority, continues to retrofit pedestrian overhead bridges with lifts and ramps in support of the Walk2Ride and barrier-free accessibility programme, improving mobility for seniors, persons with disabilities, and caregivers.

CURRENT PROGRESS

FY 2026



ENVIRONMENTAL

Total Energy Consumption

5,386.08

GJ

Total absolute GHG emissions (Scope 1, 2, and 3)

603.32

tCO₂e

Total Water Consumption

61,156.57

m³


SOCIAL

28.70


Average training hours

Gender ratio of male and female

5:1


Young to older employees*

2:8


*Young: Under 30 years old, Older: Over 30 years old



GOVERNANCE

24/7


access to whistleblowing channel to every employee

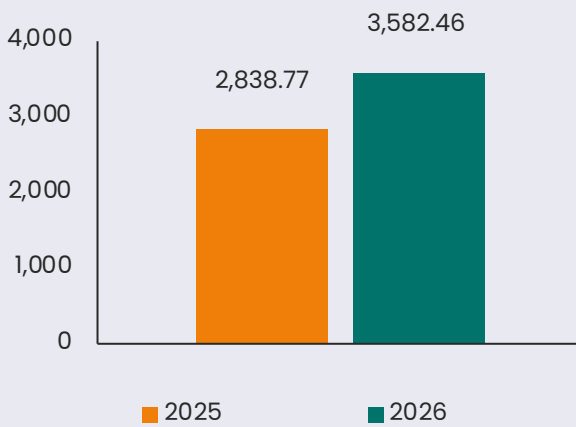
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incident relating to corruption and/or bribery

ENVIRONMENTAL METRICS

Energy Consumption

Total Diesel Energy Consumption
(GJ)



Diesel Energy Consumption

3,582.46
GJ

Total Diesel Consumption in Litres

Year	Diesel (litres)
2025	74,667.00
2026	94,230.00

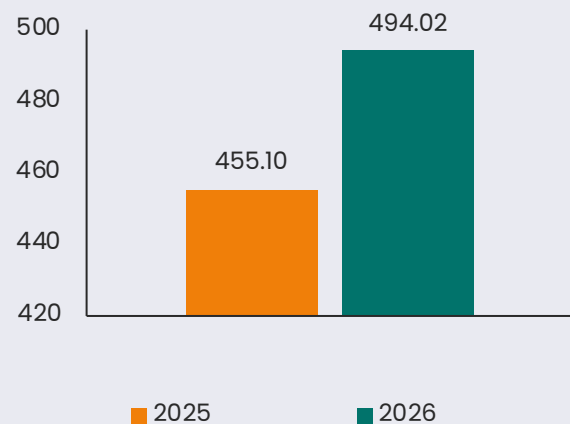
Petrol Energy Consumption

494.02
GJ

Total Petrol Consumption in Litres

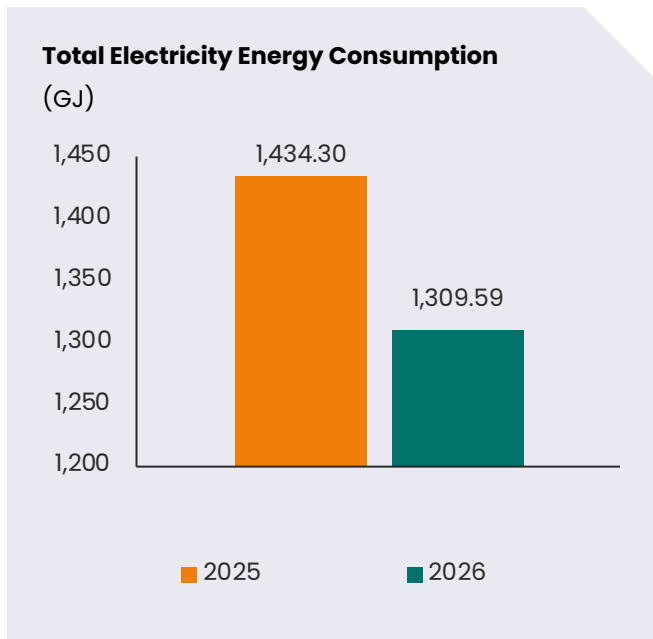
Year	Petrol (litres)
2025	12,990.12
2026	14,168.95

Total Petrol Energy Consumption
(GJ)



ENVIRONMENTAL METRICS

Energy Consumption



Electricity Energy Consumption **1,309.59**
GJ

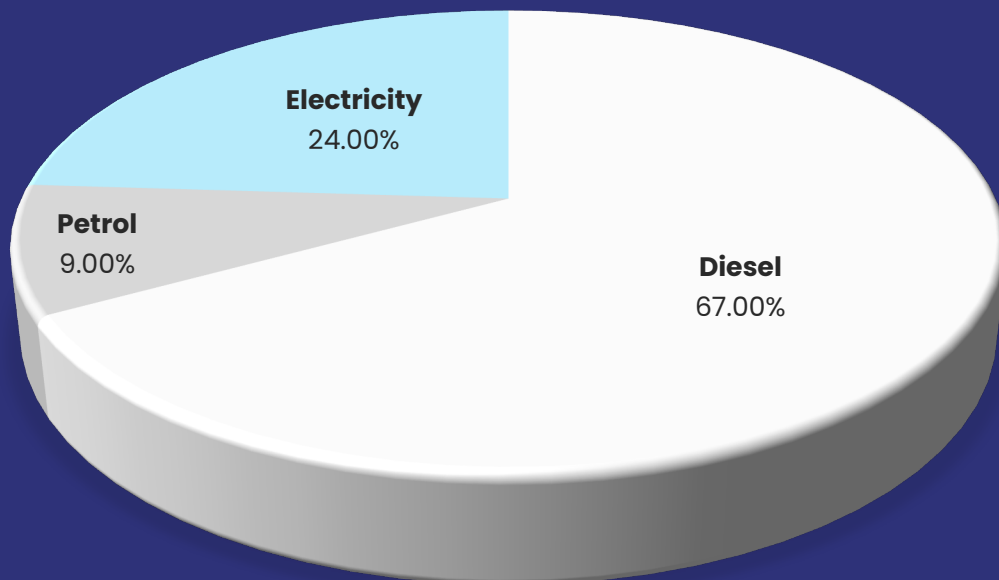
Total Electricity Consumption in kWh	
Year	Electricity (kWh)
2025	398,415.17
2026	363,776.24

ENVIRONMENTAL METRICS

Total Energy Consumption

5,386.08
GJ

Breakdown of Energy Consumption



Pal-Link's operational energy consumption primarily comprises diesel, petrol, and electricity. Non-stationary diesel combustion was utilized across the three project sites, where fuel powered on-site generators during initial construction phases.

The Battery Energy Storage System, named "Entertainer," and associated BESS units remained in operation across all BTO sites (including KWC59, KWC70, and AMKNIC44) throughout FY2026, continuing to provide a cleaner, automated alternative to conventional diesel generators. By storing electricity for later use, the systems continued to power heavy-duty operations such as tower cranes, hoists and temporary site offices, helping to reduce diesel consumption on site. While absolute diesel consumption increased from 74,667 litres to 94,230 litres during the year, reflecting the expansion of works across our active sites, BESS deployment and associated grid-power substitutions continued to help avoid diesel consumption across all BTO sites.

Site-level awareness campaigns across all project sites persisted in encouraging staff to switch off lights, computers, and air-conditioning when not in use, reinforced through signage placed across site offices

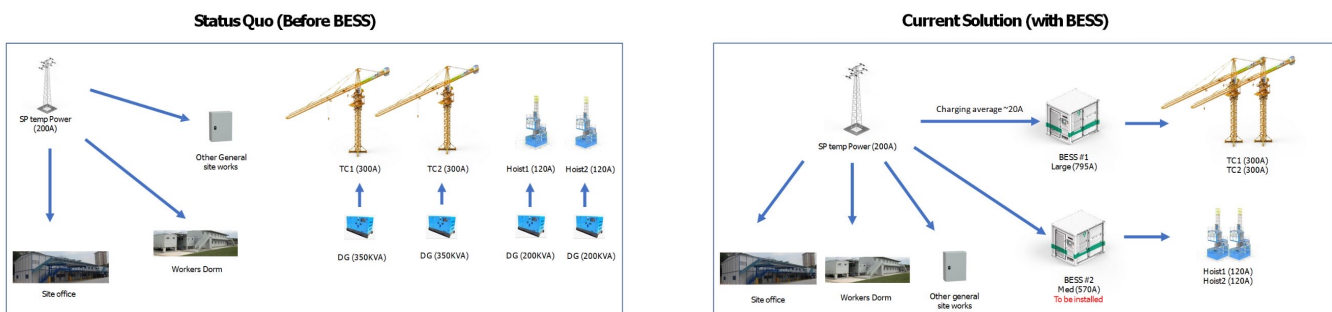
ENVIRONMENTAL METRICS

Reduction of Energy Usage

Pal-Link Construction continued to build on its energy efficiency efforts in FY2026, maintaining a range of technologies and operational practices aimed at lowering diesel dependence across its active project sites.

Battery Energy Storage Systems (BESS)

The Battery Energy Storage System, named "Entertainer," remained in operation at the KWC59 site throughout FY2026, continuing to provide a cleaner, automated alternative to conventional diesel generators. By storing electricity for later use, the system continued to power heavy-duty operations such as tower cranes, hoists and temporary site offices, helping to reduce diesel consumption on site. While absolute diesel consumption increased from 74,667 litres to 94,230 litres during the year, reflecting the expansion of works across our three active sites, the BESS and associated grid-power substitutions continued to help avoid diesel consumption at KWC59.



Additional energy-saving measures maintained during the year include:

- **AC grid power** continued to be used in place of diesel generators wherever site conditions permitted.
- **Stability control systems** for lorry cranes at DE117 remained in place, supporting operational efficiency and reducing idle time.
- **Traffic Control Plans (TCPs)** continued to minimise energy waste caused by idling or congestion during crane operations.
- **Site-level awareness campaigns** at KWC59 persisted in encouraging staff to switch off lights, computers, and air-conditioning when not in use, reinforced through signage placed across site offices.

Collectively, these ongoing measures continue to support Pal-Link's transition toward lower-carbon operations, while contributing to cost savings and reduced noise levels on-site.

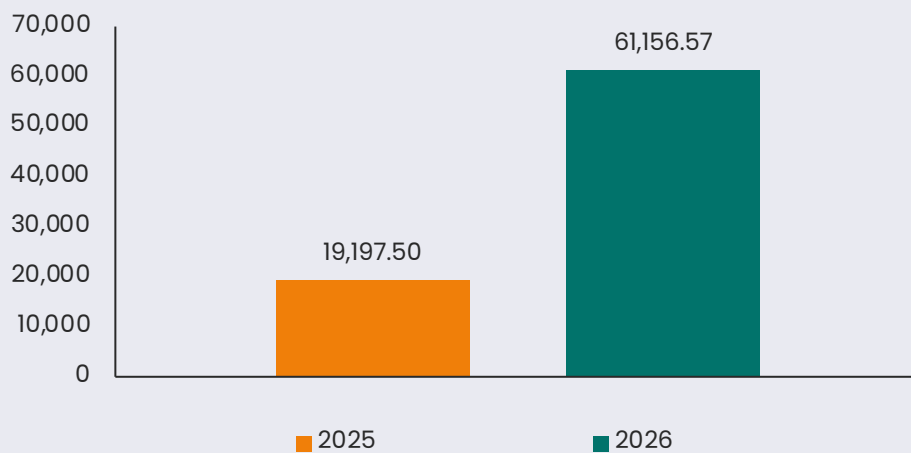
ENVIRONMENTAL METRICS

Water Consumption

61,156.57 m³

Total Water Consumption

(m³)



Note: Graphs are not to scale for visualisation purposes

In FY2026, we continued our efforts to improve water efficiency across our operations. Our facilities are equipped with sensor-activated taps to reduce unnecessary water flow and prevent taps from being left running, providing a simple yet effective approach to water conservation. We also prioritise staff education on responsible water use and continue to review cleaning processes to identify opportunities for water reuse or reduction. Through these efforts, we remain committed to responsible water management and continuous improvement in our water conservation practices.



ENVIRONMENTAL METRICS

Water Conservation Technologies and Practices

Water continues to be treated as a critical shared resource at Pal-Link Construction, with structured monitoring practices maintained across all project sites throughout FY2026 to manage consumption and safeguard water quality. Total suspended solids (TSS) and water consumption KPIs continued to be tracked and reported regularly to flag any excessive use or discharge. As in the previous reporting year, no compound fines or stop-work orders relating to water pollution were issued across the company's projects during FY2026.

Management of Water Discharge-Related Impacts

ECM discharge monitoring systems, comprising CCTV surveillance and sediment tanks, remained in place across sites to prevent contaminated discharge from entering public drains. TSS readings continued to be recorded on a monthly basis and checked against regulatory thresholds.



Water Discharge

On-site water treatment systems continued to treat and recycle greywater throughout FY2026. Recycled water continued to be channelled toward:

- Vehicle washing at wheel washers
- Dust suppression in high-traffic areas
- Shoe washing stations
- Toilet flushing and general site cleaning

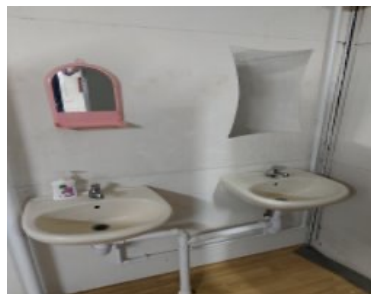


ENVIRONMENTAL METRICS

Water Conservation Technologies and Practices

Water-Efficient Fittings

Press taps and dual-flush cisterns remained installed across toilets, pantries, and washing areas at project sites throughout FY2026, continuing to support water-efficient facility design.



Green Procurement & Eco-Friendly Products

Pal-Link Construction continued to prioritise non-toxic and biodegradable products across its site offices and project sites in FY2026, reinforcing efforts to reduce environmental impact from construction activities while protecting worker safety. Products maintained in use include:

- Biodegradable detergents for dishwashing and general cleaning
- Green Label-certified waterproofing and anti-termite soil treatments
- Non-toxic pesticides and floor screed products

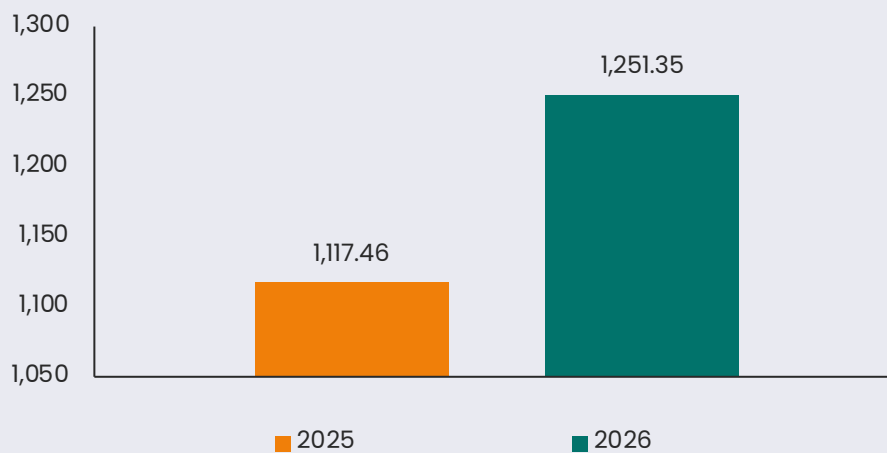


ENVIRONMENTAL METRICS

Waste Generated

1,251.35 tonnes

Total Waste Generated
(tonnes)



Emissions associated with waste generated across our operations were 1,251.35 tonnes in FY2026, compared with 1,117.46 tonnes in FY2025. The 12% increase was mainly attributable to the higher volume of construction activity across our three active project sites during the year.

Our waste management approach continued to be guided by our Green & Gracious Policy. We maintained site-level waste segregation through a three-bin system for scrap metal, timber and plastic, and hardcore debris, supported by a four-bin system across our offices. We also continued to track concrete and rebar wastage against a target of below 5% at each project. Where possible, materials such as GI pipes, timber, PVC and formwork panels were reused for rest benches, signage stands, rebar protection and safety barricades.

Recognising that waste volumes are influenced by the scale of construction activity, we are working towards establishing a wastage-intensity measure to enable more meaningful year-on-year comparisons independent of construction output.

ENVIRONMENTAL METRICS

Waste Segregation, Reduction, and Recycling Measures

The Green & Gracious Policy first introduced across all project sites in FY2025 remained in force throughout FY2026, continuing to guide waste reduction, segregation, and sustainable site operations in line with industry and national standards. Employees continued to be briefed on these expectations through structured inductions, daily toolbox talks, and in-house awareness efforts.

Waste-related KPIs, covering disposal cost as well as rebar and concrete wastage, continued to be tracked and reviewed as part of the company's ongoing improvement process. This policy remains central to Pal-Link's approach to environmental stewardship, regulatory compliance, and transparent sustainability reporting.

Management of Significant Waste-Related Impacts

Pal-Link Construction continued managing its construction and office waste streams in FY2026 through a combination of segregation, reduction, reuse, and recycling. Waste continued to be categorised into general waste, metal waste, hardcore debris, and office recyclables.

Key procedures maintained during the year include:

- **Site-Level Waste Segregation:** Dedicated bin systems remained in place across project sites (a 3-bin system for scrap metal, timber/plastic, and debris; a 4-bin system at offices for paper, plastic/glass, cans, and organic waste).



ENVIRONMENTAL METRICS

Waste Segregation, Reduction, and Recycling Measures

Management of Significant Waste-Related Impacts

- **Waste Monitoring and KPIs:** Concrete and rebar waste continued to be tracked against defined KPIs (e.g., under 5% wastage) across active projects. At DE117, waste disposal efficiency was recorded at 0.0031%, with rebar and concrete wastage remaining within target thresholds.
- **Material Reuse and Innovation:** The reuse of recycled materials such as GI pipes, timber, PVC, hollow sections, and formwork panels continued across applications including rest benches, signage stands, rebar protection, and safety barricades.



- **Office Waste Minimisation:** Controlled printer access, default black-and-white duplex settings, and shared digital folders remained in place to limit unnecessary printing, with used paper continuing to be collected for reuse via recycled trays.



ENVIRONMENTAL METRICS

Waste Segregation, Reduction, and Recycling Measures

Management of Significant Waste-Related Impacts

- **Green Technologies:** Precast modules, drywall systems, boom lifts, and concrete pumps continued to be used across project sites in FY2026, supporting reduced material consumption and minimising site disturbance.



Use of boom lift & MCWP to reduce scaffolding systems



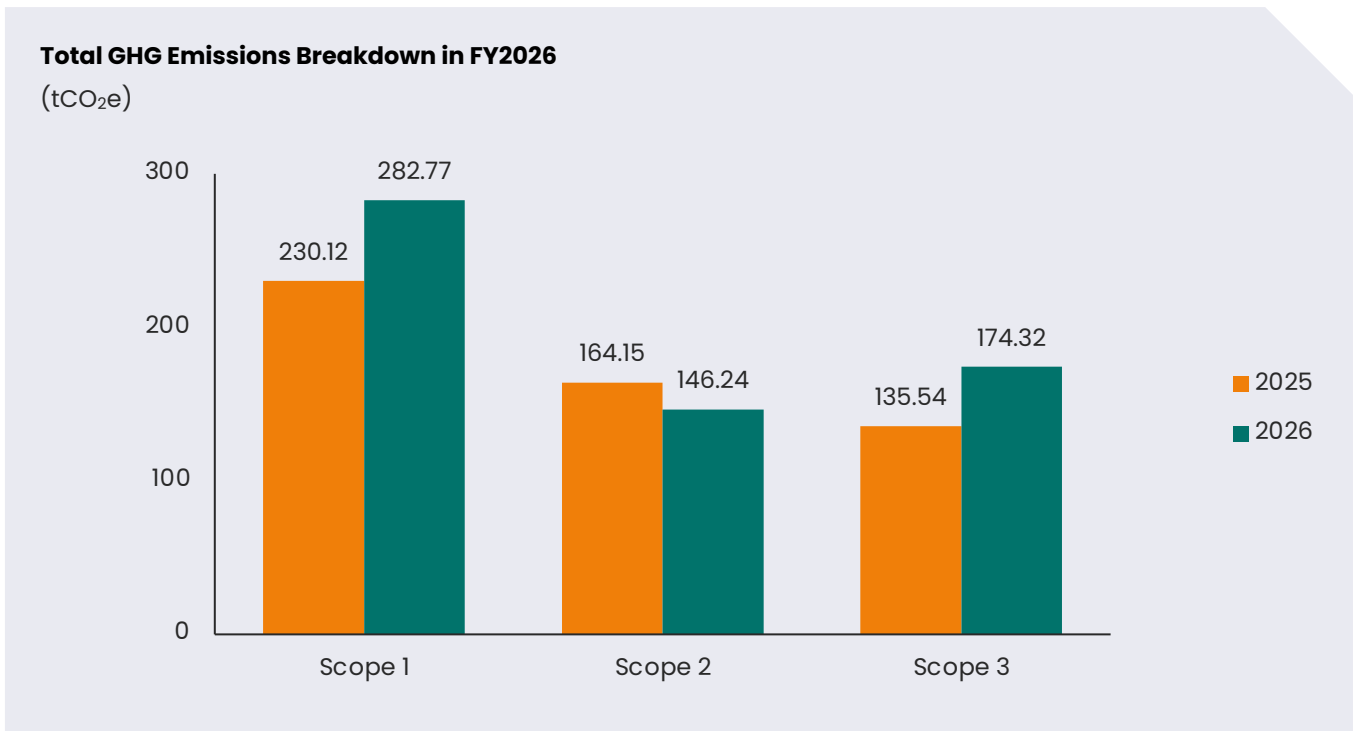
Use of drywalls to reduce masonry work



Use of concrete pump to reduce concrete waste

ENVIRONMENTAL METRICS

GHG Emissions



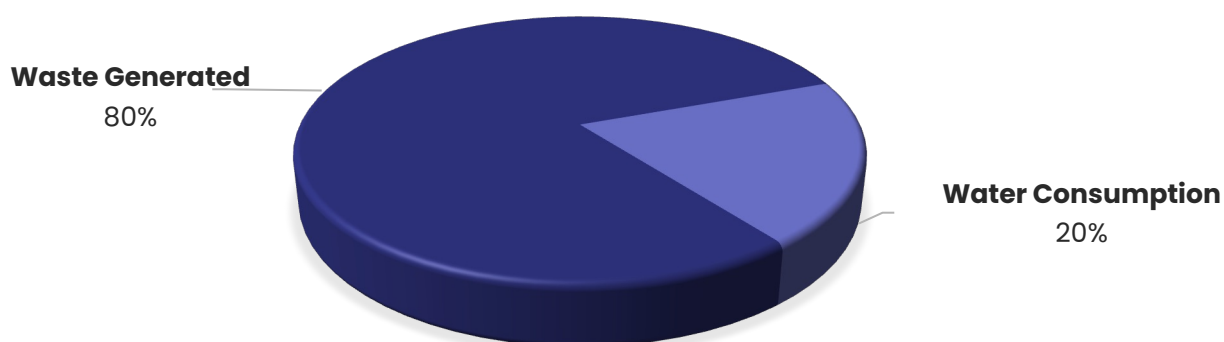
Scope 1 Emissions 282.77 tCO ₂ e	Scope 2 Emissions 146.24 tCO ₂ e	Scope 3 Emissions 174.32 tCO ₂ e
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Our ongoing projects for FY2025–2026 reflect higher Scope 1 and Scope 3 emissions, driven by the nature, scale, and stage of construction works undertaken during the year. Variations are expected across construction phases: energy use rises during superstructure works (partly offset by BESS deployment), water consumption increases during piling and architectural works, and waste generation rises during architectural works. Pal-Link Construction monitors and tracks GHG emissions on a project-by-project basis, allowing emissions performance to be attributed to the specific activities and construction stage of each site rather than treated as a single undifferentiated portfolio figure.

ENVIRONMENTAL METRICS

GHG Emissions: Scope 3 Breakdown

Breakdown of Scope 3 Absolute Emissions



Scope 3 Emissions Breakdown (tCO ₂ e)			
	2025	2026	% Change
Water Consumption	10.94	34.80	45.74
Waste Generated	124.60	139.52	264.12

Following the introduction of Scope 3 greenhouse gas accounting in FY2025, Pal-Link continued to track its indirect emission sources in FY2026, focusing on water consumption (under Purchased Goods and Services) and waste generated. The company remains committed to progressively expanding the boundary of its Scope 3 reporting to encompass additional relevant emission categories in subsequent years.

Water Consumption
(under Purchased Goods and Services)

34.80 tCO₂e

Waste Generated

139.52 tCO₂e

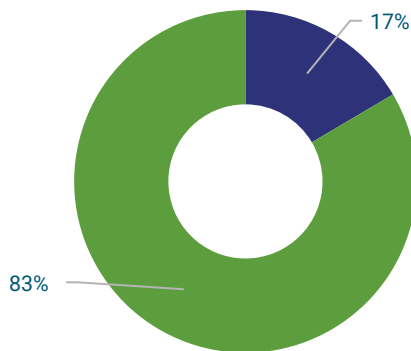
SOCIAL METRICS

Diversity and Equal Opportunity

Total Number of Current Employees¹

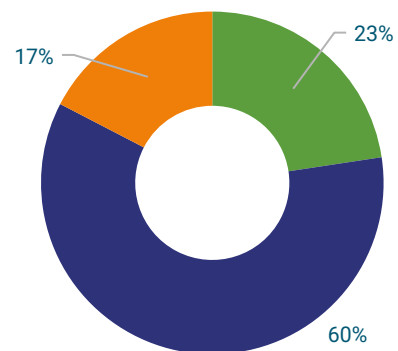
230

Number of employees by Gender



● male 192
● Female 38

Number of employees by Age Group



● Under 30 years old 52
● 30-50 years old 138
● Over 50 years old 40

Pal-Link Construction continues to build a workplace culture rooted in fairness and mutual respect, where employees are recognised for their contributions regardless of age or gender. We believe that an inclusive and supportive environment is fundamental to sustained business performance, and we continue to place importance on ensuring every member of our team feels valued.

As with prior years, the nature of the construction industry means our workforce continues to be predominantly male, a pattern consistent with the broader sector in Singapore. That said, Pal-Link remains committed to supporting gender diversity and to providing men and women with equal opportunities to develop, progress, and succeed across all areas of the business.

Respect and inclusion continue to underpin our workplace practices, and we remain committed to sustaining an environment where every employee, across all age groups and backgrounds, is empowered to perform at their best.

SOCIAL METRICS

Supporting Employee Well-being: New Hires

 New Employee Hires			
Category	Items	Number	Rate
By Age Group	Below 30 years old	21	40%
	Between 30 to 50 years old	46	33%
	Above 50 years old	5	13%
By Gender Group	Male	62	32%
	Female	10	26%

Note: Percentages are calculated by dividing the number of new hires in each respective category by the total number of new hires during FY2026.

Pal-Link Construction continued to expand its workforce in FY2026, bringing on new employees who contribute fresh perspectives, varied experience, and renewed energy across our teams. Each new hire strengthens our capacity to deliver on ongoing and upcoming projects, supporting the company's continued growth within Singapore's built environment sector. As we move forward, Pal-Link remains focused on attracting capable talent and developing the next generation of professionals, building a sustainable pipeline that will underpin the company's long-term success.



SOCIAL METRICS

Supporting Employee Well-being: Retention

 Employee Turnover			
Category	Items	Number	Rate
By Age Group	Below 30 years old	14	27%
	Between 30 to 50 years old	53	38%
	Above 50 years old	7	18%
By Gender Group	Male	62	32%
	Female	12	32%

Note: Percentages are calculated by dividing the number of employee departures in each respective category by the total number of employee departures during FY2026.

Pal-Link Construction continues to place strong importance on nurturing a workplace where personal growth and long-term retention remain key priorities. In FY2026, workforce movement continued in line with typical patterns observed within Singapore's construction sector, reflecting the transient nature of site-based roles alongside more stable office-based functions.

As in previous years, turnover continued to be more prevalent among employees in the core working age bracket, consistent with the broader demographic profile of the industry's workforce. Male employees continued to account for the larger share of departures, reflecting the male-dominated composition of the sector as a whole.

As part of ongoing workforce planning, Pal-Link Construction remains committed to fostering a more inclusive and supportive work environment, with particular attention to female employees, who continue to be underrepresented within the sector. The company continues to monitor turnover trends closely to proactively identify patterns, understand underlying causes, and refine its human resource strategies in line with its continued growth and evolving workforce needs.

SOCIAL METRICS

Employment Benefits

Pal-Link Construction continues to provide a wide range of non-statutory benefits to its workforce, spanning medical claims, wellness leave, and performance-based incentives, alongside on-site facilities such as hot and cold water points, female washrooms, and dedicated rest areas. The company also maintains flexible work arrangements, family care leave, and parental support provisions, reinforcing its ongoing commitment to work-life balance and long-term employee satisfaction.

Type of Benefit	Benefits	Alignment to standards
Health & Wellness	- Medical claims via mobile app, wellness leave, health survey monitoring - Ventilated dormitories, laundry facilities, dining/rest areas, transport provided - Hot/cold water dispensers, proper workwear, dedicated female washrooms, site canteens	GRI 401-2
Monetary Benefits	- Phone allowance, performance-based salary adjustments - Internship & management trainee programmes	
Employee Engagement	Annual dinner, Deepavali & Christmas celebrations, suggestion boxes	
Recognition & Retention	- Annual safety awards, long service awards, "Employee of the Year" recognition - Performance-based annual salary adjustment scheme	
Leave Entitlements	- Marriage leave, compassionate leave, unrecorded leave for medical appointments, volunteer leave - Family care leave, child sick leave, flexible work arrangements (rosters, work-from-home)	GRI 401-3

SOCIAL METRICS

Occupational Health and Safety

Number of fatalities as a result of work-related injury

0



Number of high-consequence work-related injuries

0



Number of recordable work-related injuries

0



Number of recordable work-related ill health cases

0



Work-related Injuries

Pal-Link Construction sustained its strong safety performance into FY2026, recording zero workplace injuries across all active construction sites for the second consecutive year.

- Accident Frequency Rate (AFR): 0
- Accident Severity Rate (ASR): 0
- Dangerous occurrences: 0
- Authorities fines and warnings: 0

This continued track record reinforces the company's proactive approach to risk management and worker safety, and reflects sustained compliance with Singapore's workplace safety regulations well above the industry benchmark.

Work-related Ill Health

No cases of occupational disease or work-related ill health were recorded among Pal-Link Construction's workforce in FY2026, extending the company's clean record from the previous reporting year. As with FY2025, no incidents resulted in lost workdays due to health-related conditions. Health and safety measures maintained throughout the year include:

- Regular toolbox meetings
- Provision of personal protective equipment (PPE)
- Routine site audits

SOCIAL METRICS

Occupational Health and Safety

Pal-Link Construction's safety management system remains anchored to Singapore's Workplace Safety and Health Act, BCA's Green and Gracious Builder requirements, and ISO 45001 standards. This framework continues to cover all employees, subcontractors, and site workers across active project sites, providing structured hazard identification, risk controls, emergency preparedness, and continuous workforce education.

Hazard identification, risk assessment, and incident investigation

Pal-Link continues to embed safety protocols into its daily operations through:

- Supervisor briefings and toolbox meetings held at all active sites, including KWC59, KWC70, AMKNIC44, G34D and DE117
- Continued use of Hazard & Feedback Forms to capture near-misses and flag potential hazards
- Pre-task risk assessments and on-site safety signage maintained across worksites

Reports raised through these channels continue to be investigated promptly, with preventive actions communicated site-wide. Photos of resolved feedback issues, such as walkway gaps, continue to be documented to support transparency.

Occupational health services

Workers continue to have access to on-site rest areas, shade, and hydration stations. Malaria prevention oil application and periodic health briefings, provided by suppliers or project safety staff, remain in place particularly at higher-risk worksites.

Worker feedback channels continue to include:

- Physical suggestion boxes
- Feedback reporting forms
- Regular safety meetings with opportunities for anonymous input



SOCIAL METRICS

Training and Education

Average Hours of Training per year per employee



28.70 hours
Male



28.70 hours
Female

Pal-Link Construction continues to view a well-trained workforce as fundamental to upholding safety standards, operational efficiency, and project quality. New employees continue to undergo structured, site-based onboarding training designed to familiarise them with their working environment, safety protocols, and proper equipment handling before deployment.

Worker training on occupational health and safety

Training remains mandatory prior to site deployment and continues to cover:

- Familiarisation with equipment such as compressors, spill kits, boom lifts, and electrical tools
- Safety orientation covering emergency procedures, hazard control, PPE usage, and buddy systems

Training continues to be delivered through:

- Internal safety personnel
- Approved external providers
- Staff-initiated development courses endorsed by managers
- Attendance sheets and training photographs, which continue to be documented as evidence of implementation



SOCIAL METRICS

Child & Forced Labour

Scope and Incidents

During the reporting period, Pal-Link Construction did not identify any confirmed cases of child labour, forced labour, or compulsory labour across its direct operations or among its key suppliers and subcontractors. No operations were assessed to be at significant risk for such incidents. This disclosure covers our in-house workforce as well as third-party subcontractors and service providers operating under our oversight.

Compliance with Laws and Standards

Pal-Link Construction complies fully with Singapore's employment legislation and aligns with international labour standards, including those set by the International Labour Organization (ILO). Our internal policies strictly prohibit the employment of individuals below the age of 18, and we do not tolerate any form of forced, bonded, or involuntary labour in our operations or value chain.

Fair and Ethical Employment Practices

We are committed to fair recruitment, non-discriminatory employment practices, and providing safe, respectful working conditions for all workers — whether directly employed or contracted. All personnel are hired in accordance with local laws, through transparent and voluntary processes, without coercion or financial burden. Workers enjoy freedom of movement, and employment terms are clearly communicated and honoured.

Due Diligence and Supply Chain Monitoring

Pal-Link implements supplier due diligence through contract clauses, site checks, and engagement with subcontractors. All project partners are required to uphold the same zero-tolerance stance towards child labour and forced labour. Contracts include specific provisions on lawful employment practices, and compliance is monitored periodically.

Ongoing Commitment

Pal-Link Construction reaffirms its ongoing commitment to ethical labour practices and the protection of human rights across all areas of its business. We will continue to strengthen internal awareness, enhance supplier oversight, and ensure a work environment that is free from exploitation, coercion, or unlawful practices.

GOVERNANCE METRICS

Board Composition

Number of Board of Directors

3

Number of Independent Board Directors

3

Number of Women on the Board of Directors

1

Anti-Corruption

Pal-Link Construction did not record any incidents of corruption or bribery during FY2026, consistent with the company's performance in the previous reporting year. This reflects the continued effectiveness of the company's internal controls and its ongoing commitment to conducting business with integrity across all levels of operations.

Employees and business partners remain expected to uphold the same ethical standards, with any suspected irregularities directed through established reporting channels for prompt review. The company continues to reinforce this culture of vigilance through regular staff briefings and induction training, ensuring awareness of anti-corruption expectations remains consistent across the workforce.

Further details on Pal-Link's Anti-Corruption Policy, including its scope and disciplinary framework, are set out on the following page

GOVERNANCE METRICS

Anti-Corruption and Bribery

Pal-Link Construction upholds the highest standards of business integrity and maintains a zero-tolerance approach to all forms of bribery and corruption. The company's formal **Anti-Corruption Policy** applies to all employees, subcontractors, and business partners.

The policy clearly defines bribery as the offering, solicitation, or acceptance of financial or other advantages with the intent to improperly influence decisions. Corruption is recognised as the abuse of entrusted power for private gain. Both are prohibited under Singapore law and international frameworks to which Pal-Link aligns its operations.

Under this policy, the following are explicitly prohibited:

- The exchange or acceptance of money, gifts, commissions, or benefits of any kind;
- The offering or receipt of employment, contracts, loans, or other services in exchange for favour;
- Any form of gratification or promises made to obtain undue business advantage.

The policy reinforces employee responsibility in prevention, early identification, and reporting of suspicious behaviour. All staff are required to escalate concerns to management, and violations may lead to disciplinary action, including termination.

This commitment is in line with the **Prevention of Corruption Act (PCA)** and reflects Pal-Link's ongoing dedication to ethical conduct and legal compliance.



ANTI-CORRUPTION POLICY

Pal-Link Construction Ltd upholds the highest ethical standards and maintains a zero-tolerance policy towards bribery and corruption. This policy applies to all employees and contractors.

Understanding Bribery and Corruption

Bribery entails offering, soliciting, or accepting financial or other incentives to dishonestly influence decisions. Corruption refers to the exploitation of entrusted power for personal or financial gain.

Penalties

Under the *Prevention of Corruption Act 1960 (PCA)*, individuals found guilty of bribery or corruption are subject to legal penalties. The company itself may also face significant fines and reputational damage if deemed complicit or negligent in preventing corrupt practices.

Pal-Link Construction Ltd's Policy

The Company strictly prohibits:

- Money, gifts, loans, fees, rewards, commissions or other property of any description
- Any office, employment or contract
- Any payment, release, discharge or liquidation of any loan, obligation or other liability
- Any other service, favour or advantage of any description
- Any offer, undertaking or promise of any gratification

Employee Responsibility

All employees have a duty to prevent, identify, and report suspected instances of bribery or corruption. Concerns should be escalated to **Pal-Link Construction Pte Ltd**. Violations of this policy may result in disciplinary action, including termination of employment.



(Signature)
Mr. Roger Teo
Managing Director

08/09/2024
(Date)

GOVERNANCE METRICS

Fair Competition

Legal Compliance and Incidents

During the reporting period, Pal-Link Construction was not involved in any legal proceedings related to anti-competitive behaviour, anti-trust breaches, or monopoly practices. No fines or non-monetary sanctions were imposed on the company in relation to such matters.

Commitment to Fair Competition

Pal-Link Construction is firmly committed to fair, transparent, and responsible business practices. We do not engage in and strictly prohibit any form of collusion, bid-rigging, price-fixing, market sharing, or abuse of market position. We believe that healthy competition benefits not just the industry, but also our clients and the broader Singapore economy.

Preventive Measures

To ensure compliance with competition laws, we maintain transparent procurement and subcontracting practices. Our tendering processes are competitive and fair, and staff involved in commercial, procurement, and legal functions are regularly briefed on ethical conduct and competition law principles. Our contractual terms with suppliers and partners also include clear clauses requiring adherence to relevant competition laws.

Monitoring and Oversight

Pal-Link Construction's senior management and designated compliance personnel monitor business activities for any red flags related to anti-competitive behaviour. As of the reporting period, we have not encountered any breaches or cases requiring legal intervention in this area.

Ongoing Commitment

We will continue to uphold the principles of open and fair competition by strengthening internal awareness, maintaining robust procurement governance, and embedding compliance clauses into our partnerships and subcontractor agreements.

GOVERNANCE METRICS

Whistleblowing and Non-Retaliation

At Pal-Link Construction, we are committed to fostering a culture of integrity, transparency, and accountability. To support this, we have established clear and accessible channels for employees, subcontractors, and stakeholders to seek guidance on ethical matters or report any suspected wrongdoing including breaches of company policy, unethical conduct, safety violations, or non-compliance with Singapore laws and regulations.

Reporting Channels

Individuals are encouraged to report concerns through any of the following secure and confidential avenues:

- Directly approaching supervisors, project managers, or the Human Resources team
- Submitting a report via a dedicated site email channel (with the option to remain anonymous)
- Raising issues during toolbox meetings, site briefings, or scheduled management walkabouts

We recognise that construction sites are dynamic and fast-paced environments. Therefore, we provide flexibility in how and when concerns can be raised, ensuring accessibility for both site and office-based staff.

Confidentiality and Non-Retaliation

All reports made in good faith will be handled with the highest level of confidentiality. Pal-Link Construction enforces a strict non-retaliation policy. Any form of reprisal against individuals who report concerns will not be tolerated and may lead to disciplinary action. This commitment ensures that our employees and partners feel safe to speak up, knowing they are protected.

Our goal is to maintain a responsible and fair working environment where everyone plays a role in upholding the values that define who we are as a builder in Singapore's built environment.

GOVERNANCE METRICS

Conflict of Interest Policy

Pal-Link Construction is committed to conducting business with integrity, transparency, and accountability. As a BCA-registered main contractor operating in Singapore's construction industry, where trust and compliance are essential, particularly in public tenders and multi-tiered subcontracting arrangements. Thus, we have established a clear policy on identifying and managing conflicts of interest.

Purpose

This policy ensures that all staff, management, and business partners act in the best interests of the company, and avoid situations where personal interests may compromise their professional responsibilities or the fairness of procurement, hiring, or operational decisions.

Scope

This policy applies to:

- All full-time and part-time employees
- Directors, site supervisors, and project managers
- Subcontractors, suppliers, consultants, and third-party agents acting on behalf of Pal-Link Construction
- Joint venture or consortium partners on projects where Pal-Link holds a controlling or coordinating role

Examples of Conflicts of Interest

A conflict of interest may arise when an individual is in a position to benefit personally from decisions they make in their professional role. Examples relevant to construction projects in Singapore include:

- Awarding contracts or material supply packages to family members, former colleagues, or businesses with undisclosed affiliations
- Accepting "under-the-table" commissions or preferential treatment from subcontractors or vendors
- Holding personal investment in a competitor bidding for the same tender
- Recommending consultants or vendors without proper quotation procedures under BCA or HDB guidelines
- Working part-time for another construction firm without disclosure

GOVERNANCE METRICS

Conflict of Interest Policy

Management Actions

- If a conflict is declared or discovered, affected individuals will be recused from related decisions
- Management may reassign responsibilities or introduce third-party checks (e.g. multiple quotation reviews, oversight from a different department)
- In serious cases, the company reserves the right to terminate the contract or relationship to maintain compliance with MOM, BCA, or main client requirements.

Non-Compliance Consequences

Failure to disclose a conflict of interest or attempts to conceal inappropriate relationships may lead to disciplinary action, including:

- Internal investigation
- Removal from site access or suspension
- Dismissal or blacklisting for subcontractors

Pal-Link Construction maintains this policy in alignment with Singapore's regulatory landscape, including guidelines from the Building and Construction Authority (BCA), Workplace Safety and Health Council (WSHC), and the Corrupt Practices Investigation Bureau (CPIB), to ensure fair and compliant project delivery.

GRI CONTENT INDEX

Statement of Use

Pal-Link Construction has reported the information cited in this GRI content index for the period of 1 April 2025 to 31 March 2026 with reference to the GRI Standards.

GRI 1 Used

GRI 1: Foundation 2021

GRI Standard	Disclosure Requirements	Reference
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GRI 2: General Disclosures 2021

2-1	Organisation details	Pg. 5
2-2	Entities included in the organisation's sustainability reporting	Pg. 5
2-3	Reporting period, frequency and contact point	Pg. 4
2-5	External assurance	Pg. 4
2-7	Employees	Pg. 26-28
2-9	Governance structure and composition	Pg. 34
2-22	Statement on sustainable development strategy	Pg. 3
2-23	Policy commitments	Pg. 33-39
2-24	Embedding policy commitments	Pg. 33-39
2-26	Mechanisms for seeking advice and raising concerns	Pg. 37
2-27	Compliance with laws and regulations	Pg. 33-39
2-28	Membership Associations	Pg. 8

GRI 3: Material Topics 2021

3-1	Process to determine material topics	Pg. 9
3-2	List of material topics	Pg. 9
3-3	Management of material topics	Pg. 9

GRI CONTENT INDEX

GRI Standard	Disclosure Requirements	Reference
GRI 205: Anti-Corruption 2016		
205-1	Operations assessed for risks related to corruption	Pg. 34-35
205-2	Communication and training about anti-corruption policies and procedures	Pg. 34-35
205-3	Confirmed incidents of corruption and actions taken	Pg. 34
GRI 302: Energy 2016		
302-1	Energy Consumption within the organisation	Pg. 13-15
GRI 303: Water and Effluents		
303-5	Water consumption	Pg. 17
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Pg. 24
305-2	Energy indirect (Scope 2) GHG emissions	Pg. 24
305-3	Other indirect (Scope 3) GHG emissions	Pg. 24-25
GRI 306: Waste 2010		
306-3	Waste Generated	Pg. 20

GRI CONTENT INDEX

GRI Standard	Disclosure Requirements	Reference
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	Pg. 27-28
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	Pg. 30-31
403-2	Hazard identification, risk assessment, and incident investigation	Pg. . 30-31
403-4	Worker participation, consultation, and communication on occupational health and safety	Pg. 30-31
403-6	Promotion of worker health	Pg. . 30-31
403-9	Work-related injuries	Pg. . 30-31
403-10	Work-related ill health	Pg. . 30-31
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	Pg. 32
404-2	Programs for upgrading employee skills and transition assistance programs	Pg. 32
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Pg. 26, 34

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