DAYONE

Sustainability Report 2025



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SECTION 01

About this Report

The exponential growth of data, driven by the accelerating digital transformation and the wide adoption of emerging technologies such as cloud computing and artificial intelligence, is creating an unprecedented surge in demand for data center infrastructure.

In this transformative era, DayOne is committed to designing, building and operating next generation hyperscale data centers that deliver reliable, scalable and sustainable digital infrastructure for the world's leading hyperscalers.

DayOne Data Centers Limited operates high-quality, carrier-neutral facilities strategically deployed across seven markets in 2025: Malaysia, Singapore, Thailand, Hong Kong, Indonesia, Japan and Finland. With its main offices located in Singapore, the company provides colocation to major hyperscale cloud service providers and large enterprises, delivering high-power, high-efficiency and high-availability environments supported by robust connectivity and operational excellence.

As DayOne's scale, energy footprint and stakeholder expectations continue to grow, so does its responsibility to measure, manage and transparently communicate its sustainability performance. This inaugural Sustainability Report has been issued in line with DayOne's commitment to that responsibility and serves as a key resource for all stakeholders seeking insight into the company's environmental, social, and governance (ESG) progress including our investors, customers, suppliers, and employees, as well as regulatory authorities and the communities in which we operate.





Basis of preparation

DayOne's 2025 Sustainability Report covers the 20 subsidiaries across the seven countries, representing the full consolidated scope of DayOne's active data center operations, that were under construction or in service during the reporting period. The complete list of reporting entities and their jurisdictions is provided in the Appendix.

This report covers the period from 1 January 2025 to 31 December 2025, aligned with the same reporting period as the company's audited consolidated financial statements. Going forward, DayOne currently intends to publish a Sustainability Report on an annual basis, consistent with its financial reporting cycle. The 2025 base year will serve as the reference point for tracking progress against the company's sustainability targets and commitments in future reporting periods. As this is DayOne's inaugural report, no restatements of information from previous periods have been made. Where data limitations, scope variations or partial-year reporting affect specific disclosures, these are identified in the relevant sections of this report.

The 2025 Sustainability Report has been prepared with reference to the GRI Standards and in alignment with IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures) issued by the International Sustainability Standards Board (ISSB). DayOne's climate-related disclosures follow the TCFD recommendations, which have been integrated into IFRS S1 and S2.

As this is DayOne's first reporting period applying IFRS S1 and IFRS S2, the company has applied transitional reliefs available under both standards. The scope and granularity of disclosures will be progressively enhanced in subsequent reporting periods.

As this is DayOne's inaugural Sustainability Report, 2025 establishes a baseline for scope, data, and performance. In 2026, DayOne plans to focus on enhancing reporting quality by strengthening data collection and metrics, expanding coverage to new markets, reflecting the impact of new technologies, and incorporating developments in governance.

The sustainability information in this report relies on key assumptions, methodologies and estimates across areas including greenhouse gas emissions calculation; energy consumption monitoring; climate-related scenario analysis and risk assessment; water dependency analysis; materiality scoring; and Scope 3 value chain emissions estimation. As an inaugural report, certain limitations apply including the absence of prior-period comparative data (with 2025 service as the baseline year), the application of first-period transitional reliefs under IFRS S1 and IFRS S2, scope variations and partial-year reporting in specific disclosures, and certain social and environmental metrics not yet being systematically captured. The detailed methodological notes underpinning these assumptions are presented in the Appendix.

Materiality summary

The starting point for defining the content of this report was identifying which sustainability topics are most relevant to DayOne's business and stakeholders. In 2025, DayOne conducted its first materiality assessment to identify, assess and prioritize the company's most significant matters. The detailed materiality assessment process, including stakeholder engagement, weighting methodology and key insights by stakeholder group, as well as the material topics identified are described in "Section Materiality Assessment" in this document.



Aerial view of the air-cooled chillers (blue units) at the DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia

Forward-looking statements

This report contains forward-looking statements regarding DayOne's sustainability strategy, targets, plans and expectations. These statements reflect the company's current intentions and assumptions as of the date of publication and are subject to risks, uncertainties and other factors that could cause actual results to differ materially from those expressed or implied. Considerations related to forward-looking statements are disclosed and explained as needed alongside the specific subject in the corresponding sections of this report.

External assurance

The sustainability information disclosed in this report has been subject to a Limited Assurance engagement conducted by SGS International Certification Services Singapore Pte Ltd, an independent third-party assurance provider, in accordance with the ISAE 3000 (Revised) standard. SGS has no other business relationship with DayOne that could compromise its objectivity or independence.

The assurance statement, including scope, conclusions and any qualifications, is presented in the Appendix.

To support transparency and ensure accessibility of our sustainability disclosures, DayOne provides a dedicated contact point for any inquiries related to this report. Stakeholders may contact our sustainability function at

sustainability@dayonedc.com

SECTION 02

Message from CEO

In 2025, the pace of digital growth accelerated beyond expectations. **AI, cloud, and data-intensive applications** are reshaping industries at scale, while pressure on energy, water, and infrastructure systems continues to intensify.

At DayOne, we operate at the intersection of these forces. We are **builders of critical infrastructure**, and we take seriously the responsibility that comes with enabling the next generation of digital growth.

2025 was a defining year for DayOne. We expanded into seven markets, including new footprints in Thailand and Finland, increasing by 328 MW in service for a total capacity of 454 MW. At the same time, we strengthened our capital base—advancing our Series C round, securing a USD 3.5 billion syndicated financing package for Malaysia, and a mezzanine facility of up to EUR 1 billion. **These milestones furthered our goal of establishing DayOne as a gigawatt-scale platform**, built for speed, scale, and long-term resilience.

Our approach to sustainability is grounded in how we build. From day one, we integrate efficiency, resource management, and governance into our decisions—because at our scale, **sustainability is not a parallel agenda**, it is embedded in how we execute.

Under the first pillar of our sustainability strategy, we continued to **improve the efficiency and environmental performance** of our operations. We have secured 83.5 MW of renewable energy (IT capacity~35 MW[1]) across Malaysia, Singapore, and Thailand, while advancing a pipeline of up to 500 MW solar capacity (IT capacity~150 MW). We strengthened our Global Basis of Design and improved operational performance, achieving an average PUE of 1.33[2] across our portfolio. We also established our Scope 1 and 2 emissions baseline and began evaluating lower-carbon backup fuel alternatives, including hydrotreated vegetable oil (HVO).

Water remains a critical constraint in many of the markets. During the year, we built a **water treatment plant** at our Kempas Tech Park (KTP)



Jamie Khoo
CEO of DayOne

[1]The value of the IT capacity estimated to be covered by the renewable energy provision
[2]PUE and WUE covers all active data centers, during the reporting period, operational for at least 12 months

“DayOne is advancing responsible growth through operational efficiency, sustainability, governance and stakeholder trust.



campus in Johor, enabling the use of treated river water for cooling and reducing reliance on potable water. Alongside continued improvements and pilots of water-efficient and waterless cooling solutions, this contributed to an average WUE of 2.04.

Through our second pillar, we are embedding sustainability into how we design and build. In 2025, we advanced modular construction approaches to reduce waste and **carbon impacts, strengthened environmental and health and safety** requirements in our contracts. By year-end 2025, nine of our data center facilities were certified to LEED, including six at Gold, as minimum standard, and three at Platinum level.

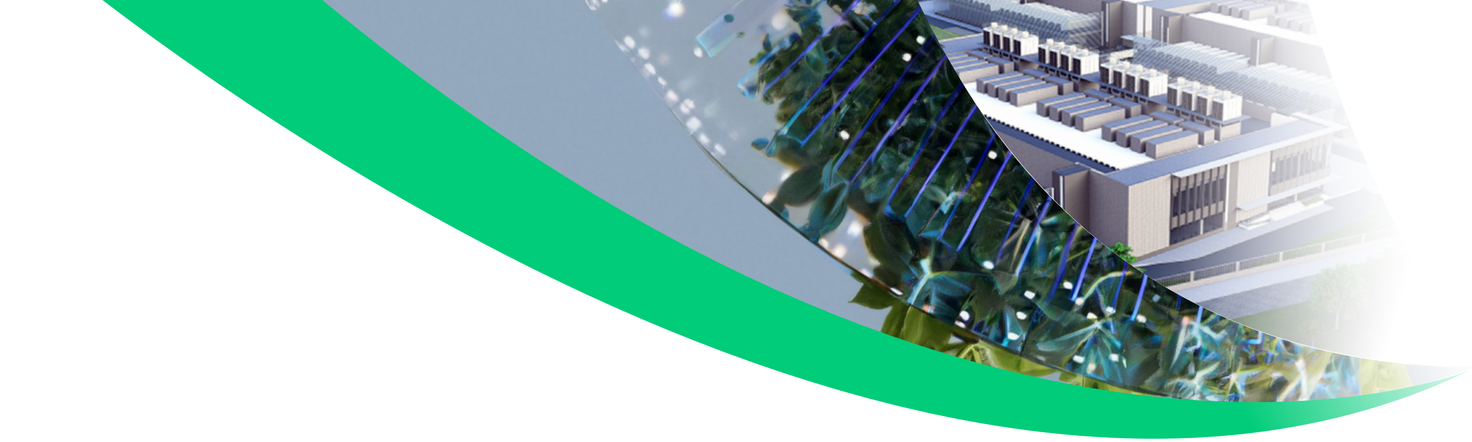
Our third pillar focuses on **trust, governance, and people**. DayOne's growth is driven by our teams, and we continue to invest in building a high-performing and inclusive organization. By the end of 2025, we had around 800 employees and delivered approximately 20,000 hours of training, equivalent to 25 hours per employee. We also strengthened our approach to inclusion, human rights, and fair employment practices.

We continue to **reinforce governance and resilience as we scale**. In 2025, we enhanced our anti-bribery and anti-corruption policies and whistleblowing framework, with mandatory training. We recorded zero confirmed incidents of fraud, corruption, bribery, or data breaches, and no instances of non-compliance with data privacy laws. We also strengthened our Information Security Management System and IT controls.

Looking ahead, **we will scale responsibly**, support our customers as digital and AI demand accelerates, and continue building a more efficient and resilient platform with the speed, discipline, and entrepreneurial mindset that define DayOne.

To our employees and stakeholders, thank you for your trust and partnership in 2025. We are building for long-term sustainability outcomes, responsible growth, **grounded in performance, resilience, and trust**.

Jamie Khoo
Chief Executive Officer
DayOne Data Centers



SECTION 03

Sustainability Report

DayOne at a Glance

DayOne at a Glance

> “Traditional data centers hit limits. **DayOne removes them.**

Based in Singapore, **DayOne delivers future-ready data centers** built for speed, scale and impact.

The company envisions and creates next-generation digital infrastructure that accelerates business performance and engineering solutions for what hyperscalers and large enterprises need most: speed to deploy, scale without compromise, and access to strategic new and underserved markets.

From its first site launch in Malaysia in June 2023, DayOne's growth has been defined by speed, ambition, and a clear focus on customer-led expansion. In just over two years, the platform scaled rapidly across Asia and Europe, establishing operations in seven markets by 2025 and laying the foundation of a global data center platform. This momentum culminated in the official rebranding of DayOne as an independent group on 1 January 2025, marking the next phase of its evolution. The name DayOne reflects the company's entrepreneurial mindset and belief that every day is a fresh opportunity to innovate, adapt, and deliver value, building on its legacy of pioneering digital infrastructure while looking forward to enabling customers and markets with next-generation, future-ready solutions.

DayOne **builds ahead of demand**, making new markets possible. DayOne pioneered the creation of the SIJORI market concept, integrating resources in the new markets of Johor, Malaysia, and Batam, Indonesia located in the Riau Islands, along with the established hub of Singapore. This provided a blueprint for unlocking regional connectivity that has since been extended across seven markets: Singapore, Johor (Malaysia), Batam (Indonesia), Greater Bangkok (Thailand), Hong Kong SAR, Tokyo (Japan) and Finland. With deep roots in some of the most ambitious digital projects in the region, DayOne moves fast, thinks ahead and pushes beyond the limits of traditional data centers.

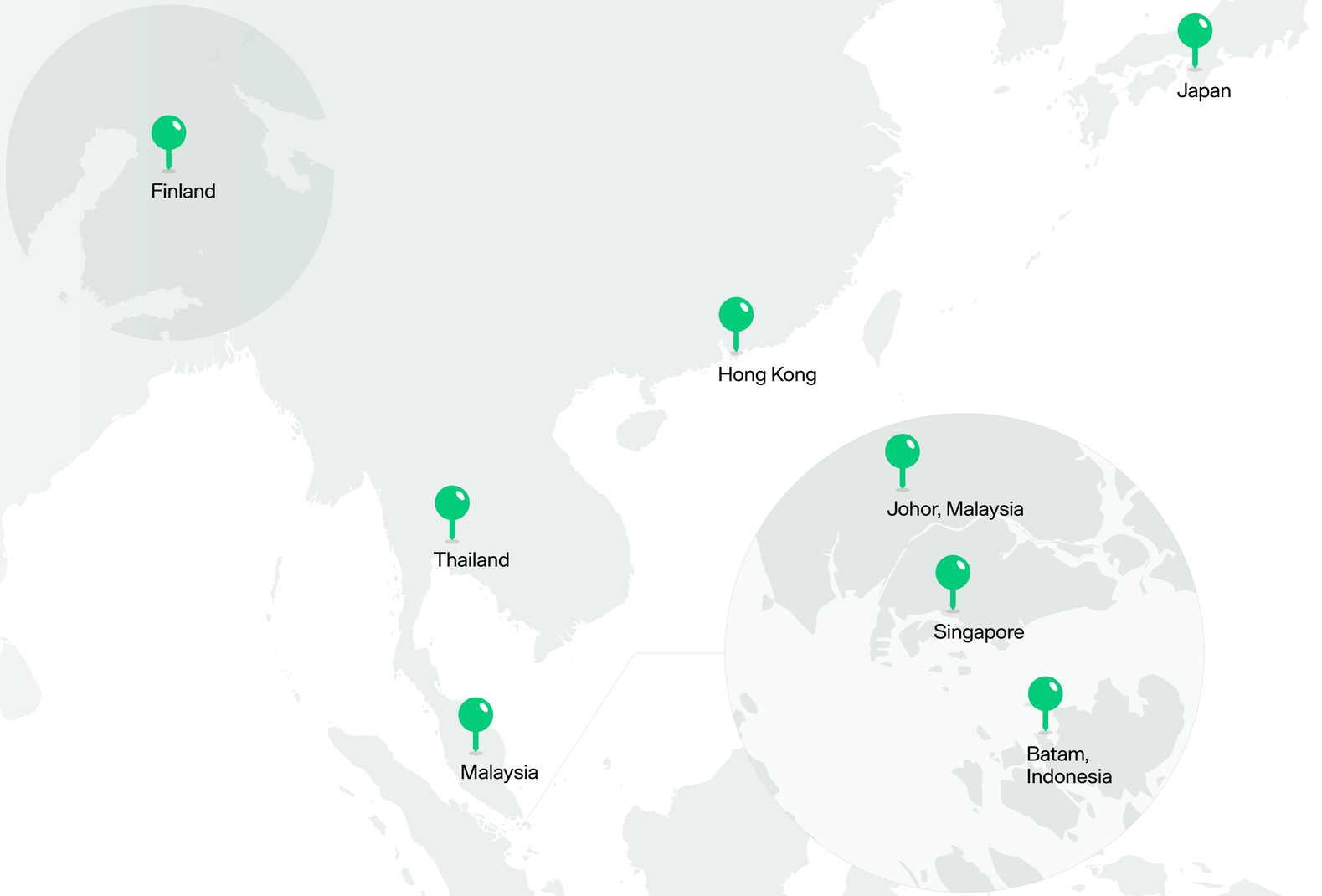
DayOne serves two principal customer segments: **hyperscalers**, global cloud and AI platform providers requiring large-scale, high-power and highly available infrastructure to support rapid capacity expansion across multiple regions; and **large enterprises**, industry innovators building and scaling digital services that depend on reliable, high-capacity infrastructure with robust connectivity, security and operational resilience.

Every deployment is calibrated for operational efficiency, technical resilience and long-term scalability.

Underpinning this delivery model is **DayOne's** approach to **technology** and operational design: a modular prefabrication methodology that enables rapid, repeatable deployment at scale; liquid cooling designed to support AI workloads; and an infrastructure management platform providing real-time monitoring and predictive analytics across the portfolio.

Sustainability is front of mind and built into every project, and it directly shapes DayOne's long-term business prospects. We believe that sustainability is actually good business practice. The company's growth depends on resources and relationships that are themselves exposed to sustainability-related dynamics such as the availability and cost of renewable energy, the reliability of water supply for cooling in climate-sensitive markets, evolving regulatory expectations across jurisdictions, and the increasing weight customers and investors place on environmental performance when making allocation decisions. How DayOne manages these dependencies, and the risks and opportunities they create, is described in detail in "Section Our Environmental Performance" and "Section Directing Capital Towards Sustainable Growth".

DayOne is scaling sustainable digital infrastructure across seven key markets.





On-site modular Coolant Distribution Unit (CDU) infrastructure supporting high-efficiency cooling operation

Across the full data center lifecycle, these considerations are embedded from site selection through to long-term operations. **DayOne's value chain spans the full lifecycle of data center development and operation, from early site selection through long term operations.** The process begins with identifying locations where customer demand, infrastructure readiness, and that conditions support sustainable growth, and early engagement with stakeholders. From there, DayOne integrates innovation and sustainability principles into design, embedding efficiency, modularity, and green-building standards to enable scalable, low-impact infrastructure.

Construction is delivered in partnership with regional contractors, combining strong oversight, high health and safety standards, and a preference for modular approaches that improve quality and reduce waste while supporting local economic participation. Once operational, facilities are managed over decades with a focus on reliability, efficiency, and continuous improvement, supported by digital monitoring, predictive maintenance, and skilled local teams. Across each stage, **sustainability considerations are integrated into decisions that shape DayOne's environmental and social impact over the long term**.

> "DayOne builds efficient, scalable infrastructure by embedding sustainability across the data center lifecycle.

Value chain and stakeholders

DayOne's value chain spans **the full data center lifecycle**, from initial site selection through to long-term operations. This value chain is supported by a broad ecosystem of upstream suppliers, own operations and downstream customer relationships.

01 Site selection



Power availability



Fiber connectivity



Risk mitigation



Low environmental impact
Green energy availability



Resources



Community growth

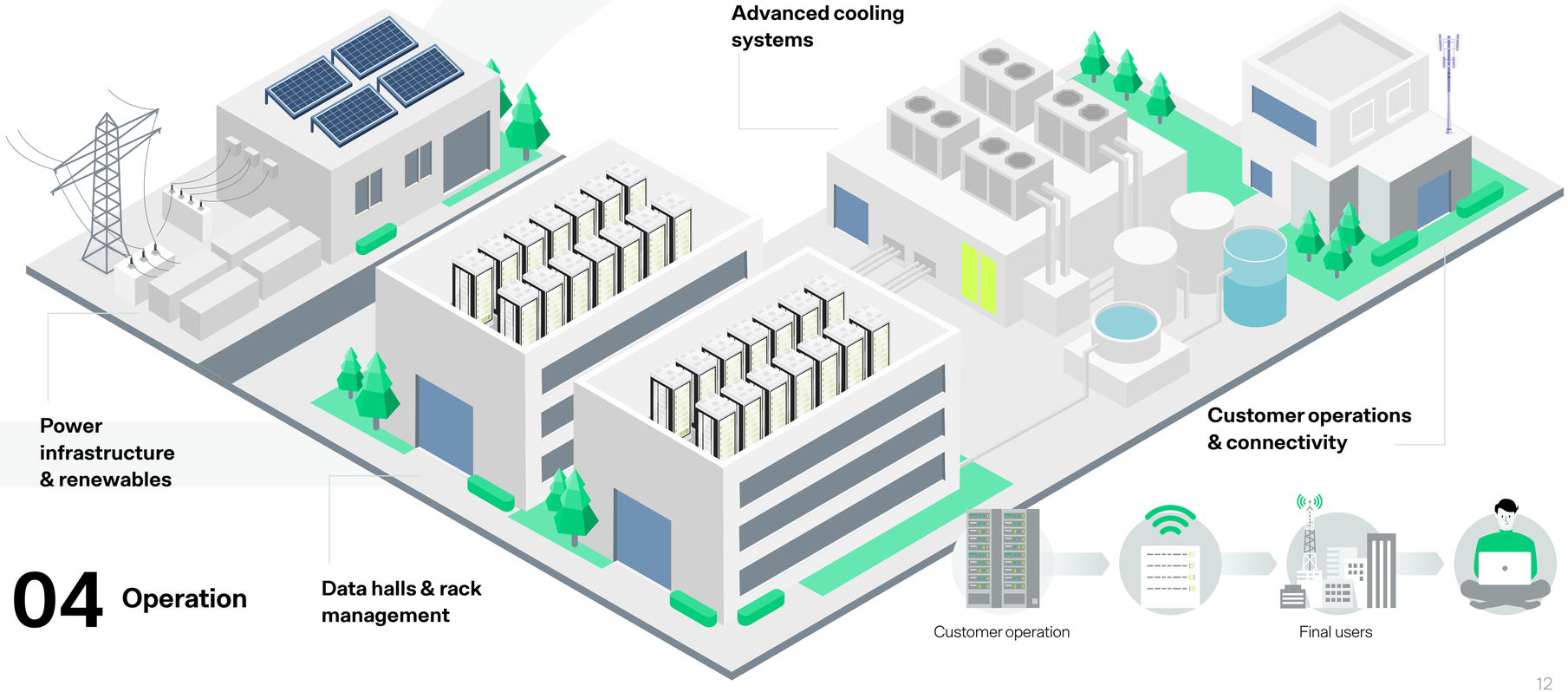
02 Design & innovation



03 Construction

- EHS controls
- Local development
- Modular prefabrication
- Construction drone monitoring





04 Operation

Upstream partners

DayOne builds **long-term relationships with key partners** across its value chain, including governments and the communities surrounding DayOne's operations.

Power utilities

Role: Grid connections, capacity planning, renewable energy programs.

Connectivity providers

Role: Diverse routes and resilient connectivity.

Water suppliers

Role: Sustainable cooling strategies, supply agreements.

Equipment **providers and OEMs**

Role: Critical mechanical, electrical and plumbing equipment.

General **contractors and subcontractors**

Role: Construction delivery.

Developers

Role: Land acquisition and site development.

Downstream customers

At the end of the value chain, DayOne delivers **high-performance data center environment** to hyperscalers and large enterprises that depend on reliable, high-capacity infrastructure for their digital services.



Stakeholder engagement

DayOne engages proactively with a **broad range of stakeholders** whose interests are affected or could be affected by the company's activities:

Local **governments and authorities**

Role: Site selection, permitting, regulation.

Engagement Approach: Regulatory engagement, consultations, permitting.

Communities

Role: All stages: particularly construction and operations.

Engagement Approach: Local partnerships, training, community investment.

Customers

Role: Operations.

Engagement Approach: Service Level Agreement management, quarterly business reviews, customer excellence programs.

Employees

Role: Construction and operations.

Engagement Approach: Internal communications, training, engagement surveys, talent development.

Developers

Role: Site selection.

Engagement Approach: Land acquisition, site development partnerships.

Utility companies

Role: Site selection, design and operations.

Engagement Approach: PPA negotiations, grid connection, capacity planning, renewable energy strategy.

Connectivity providers

Role: Design and operations.

Engagement Approach: Network infrastructure planning and deployment.

Water suppliers

Role: Design and operations.

Engagement Approach: Sustainable cooling strategies, water supply agreements.

Suppliers and contractors

Role: Design, construction and operations.

Engagement Approach: Procurement processes, audits, scorecards, quarterly business reviews.

Investors

Role: All stages.

Engagement Approach: Financial and sustainability reporting, governance engagement.

DayOne 2025 Key Figures

SCALE

454 MW
Capacity in service.

7 markets

GW-scale platforms
Achieved.

OPERATIONAL PERFORMANCE

99.999%
Portfolio uptime.

CERTIFICATIONS

6 sites
SOC 1 / SOC 2[3].

6 sites
ISO/IEC 27001[4].

3 LEED
Platinum LEED-certified data centers[5].

6 LEED
Gold LEED-certified data centers[5].

PEOPLE

>100% YoY
Workforce growth.

22%
Female management representation.

25 hours
Training hours per employee.

0.0
Total Recordable Incident Rate (own workforce)[6].

783 employees

[3]System and Organization Controls (SOC) is a framework for reporting on internal controls over financial reporting and data security
[4]ISO / IEC 27001 is an international standard for information security management systems
[5]Leadership in Energy and Environmental Design (LEED) is a globally recognized green building certification system
[6]Total Recordable Incident Rate (TRIR) is a safety metric measuring the number of recordable workplace injuries per 200,000 hours worked

DayOne 2025 Key Figures

SUSTAINABILITY

1,976 tCO_2e

Scope 1 emissions.

1.33

Operational PUE[7].

180 GWh

Renewable Energy (RE) via Green Electricity Tariff.

2.04

Operational WUE[8].

775,247 tCO_2e

Scope 2 emissions (Market based).

83.5 MW

(~35 MW IT) Renewable Energy PPAs secured[9].

500 MW

(~150 MW IT) CRESS agreement (Tenaga Nasional Berhad TNB)[10].

1,480,166 tCO_2e

Scope 3 emissions.

[7]Power Usage Effectiveness (PUE) is a measure of data center energy efficiency, calculated as total facility energy divided by IT equipment energy

[8]Water Usage Effectiveness (WUE) is a measure of data center water efficiency, expressed in liters per kilowatt-hour (L/kWh)

[9]Power Purchase Agreements (PPA) is a long-term contract between an electricity generator and a buyer to purchase renewable energy at a fixed price

[10]Malaysia's Corporate Renewable Energy Supply Scheme (CRESS) enables direct renewable energy sourcing by corporate consumers. DayOne signed a term sheet for 500 MW of solar power in 2025, executed the full agreement in Q1 2026, and will secure additional capacity in 2026

Key recognitions, achievements

2025 was the year DayOne proved that speed and scale don't have to come at the cost of sustainability. The company achieved 454 MW in service, and expanding into seven markets with new ground broken in Thailand, Singapore, Japan and Finland. **DayOne didn't just grow. It grew with purpose**.

That growth was built on collaboration. DayOne partnered with Tenaga Nasional Berhad (TNB) on long-term renewable energy, with Johor State Water Company (JSW) on water treatment, with the National University of Singapore (NUS) on R&D, and with the City of Lahti and Lahti Energy on a heat reuse solution that turns a data center into an energy asset for the community. In Thailand, a local ecosystem took shape around the Chonburi campus through collaborative efforts from several parties such as Amata B. Grimm Renewable Energy Company Limited (AMBRE).

Operational discipline remained a hallmark, with industry-leading uptime and customer satisfaction independently validated through **SOC and ISO certifications**. A Phase 1 pilot of AI-enabled mechanical plant optimization pushed the boundaries of operational intelligence. The team more than doubled, launched the Women in Data Centers Committee, and held its inaugural Construction Safety Week. DayOne was recognized at the SBR Management Excellence Awards, The Tech Capital CEO 50, Forbes Asia's Power Businesswomen and the BP Batam Investment Awards.





SECTION 04

Sustainability Report

Our Sustainability **Framework**

Our Sustainability **Framework**

Materiality Assessment

In 2025, DayOne conducted its **first materiality assessment**, following a structured four-step process:

Before defining targets or publishing data, DayOne asked a fundamental question: **what matters most for the business, for stakeholders, and for the communities where we operate?**

01 Research

External trends, global frameworks (GRI, SASB, SDGs), ESG rating methodologies (MSCI, Sustainalytics) and peer materiality matrices were analyzed and mapped against DayOne's business model, value chain, and stakeholder groups across all geographies.

02 Stakeholder input

Surveys were conducted across seven stakeholder groups, scored on a five-point scale, weighted by influence and strategic relevance, with multiple weighting scenarios evaluated for robustness.

03 Analysis

Results were plotted on a materiality matrix (ESG Significance of Impacts × Importance to Stakeholders), validated against peer benchmarks and adjusted through expert judgment where survey results under-represented emerging risks.

04 Validation

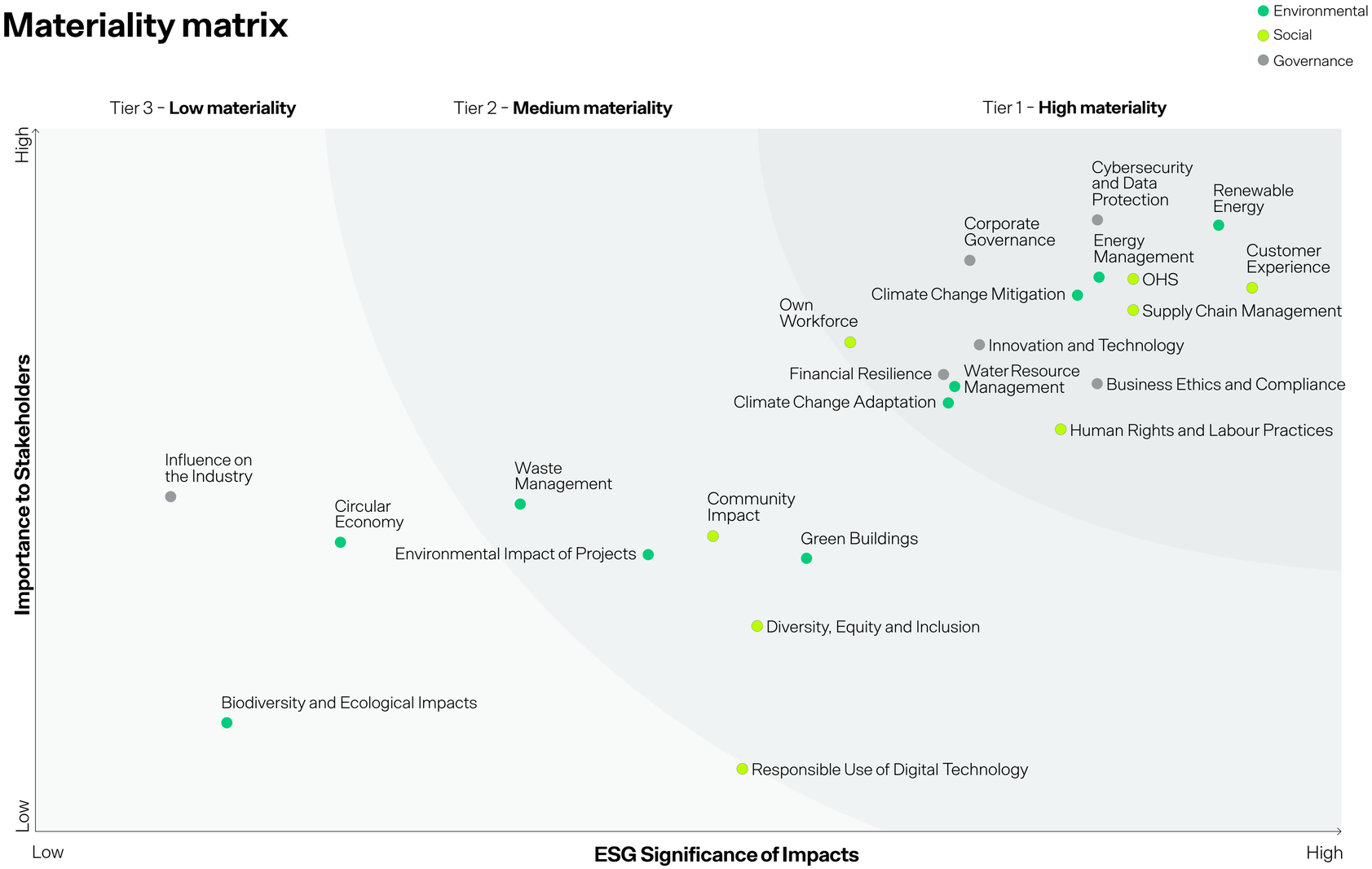
Top management and the Sustainability Committee reviewed results.

DayOne's materiality assessment was shaped by the people closest to the business and those most impacted by it. Seven stakeholder groups were engaged through structured surveys, each weighted to reflect their influence, exposure, and strategic relevance. Further details on DayOne's stakeholder engagement approach are available in the Appendix under section "Additional Disclosures".

The resulting **twenty-one topics were classified into materiality levels** based on their combined scores across two dimensions: significance of actual and potential impacts on the economy, environment, and people (assessed by internal stakeholders), and importance to external stakeholders in influencing their decisions and assessments of the company.

Topics scoring highest across both dimensions were classified as high importance. These represent the issues where DayOne's impacts are most significant and where stakeholder expectations are strongest, requiring dedicated governance, targets, and detailed disclosure. Topics classified as medium importance are material to the company and are actively managed but present a comparatively lower level of impact or stakeholder priority; they are monitored, reported on, and expected to evolve in scope and ambition as the company matures.

Materiality matrix



“ DayOne’s materiality assessment sets its sustainability baseline.

The scope of the assessment covered **impacts across DayOne’s value chain**: own operations across the data center lifecycle from design through procurement, construction, and operations; upstream impacts through suppliers, including supply chain management and human rights; and downstream impacts through customer experience and data-related topics. DayOne will seek to deepen the mapping of value chain impacts, and stakeholder engagement in future assessment cycles, to ensure that a wider range of external perspectives informs the identification and prioritization of material topics.

The result of this materiality analysis and the topics identified as material constitute DayOne’s initial baseline. As the business grows and stakeholders’ expectations evolve, so will this assessment, which will be reviewed and updated annually to ensure the company’s sustainability priorities keep pace with its ambitions.



3D architectural render of DayOne Kempas Tech Park (KTP) Data Center Campus, Johor, Malaysia

Management of material topics

Each material topic is managed through an integrated approach connecting governance oversight, strategic planning, risk management, and operational action under the oversight of the Sustainability Committee. Detailed disclosures for each topic (governance, strategy, risk management, and performance) are presented in the chapters that follow.

Sustainability governance

As a company that achieved 454 MW in service in just three years, DayOne recognizes that **fast growth demands strong governance**, not as a constraint on ambition, but as the foundation that makes ambition credible.

Governance structure

The **Board of Directors** is the highest governance body of DayOne Data Centers Limited. It sets the company's strategic direction, oversees management, approves major investments and transactions, and monitors risk and regulatory compliance.

In 2025 the Board executed its oversight responsibilities through committees. As of October 2026, the operative committees are Audit Committee; Compensation Committee; Nomination and Corporate Governance Committee.

Additionally, in Q4 2025, DayOne established a management **Sustainability Committee**, initially chaired by the CEO and by the CLO from Q3 2026, to lead the implementation of the sustainability strategy, oversee ESG performance, and ensure the company's activities are environmentally, socially, and economically sustainable. The committee's mission is to go beyond compliance using sustainability as a strategic lever for innovation, risk management, and competitive advantage. Its creation marked a deliberate decision to embed sustainability into the company's governance architecture, not delegate it to a side function.

Sustainability at DayOne is not a parallel workstream. It is embedded in how the company is governed, **from the boardroom to the site floor.**



The governance arrangements described in this report reflect the framework in place at year-end 2025, under which the Sustainability Committee assumed **formal oversight responsibility for all material topics going forward**.

The day-to-day operations are managed by the CEO, who reports directly to the Board. The CEO is supported by key senior management responsible for the company's operational, financial, and compliance functions.

As a privately held company, DayOne is not subject to Board independence requirements applicable to listed companies in many jurisdictions.

As of 31 December 2025, the Board comprised eight members: one Executive Director and



Visual rendering of DayOne Nongsa Digital Park (NDP) Data Center Campus, Batam, Indonesia

seven Non-Executive Directors. The Board brings together expertise spanning data center infrastructure, digital technology, capital markets, private equity, investment banking, natural resources, and emerging markets. This composition supports capital-intensive, technology-driven business scaling across multiple jurisdictions. None of DayOne's leaders served as board members or chairs of data center industry associations.

The **Nomination and Corporate Governance Committee** oversees the nomination and selection of directors and Board committee members. The Committee identifies and evaluates candidates based on their qualifications, independence, knowledge, experience, skills, expertise, diversity considerations, and suitability for service, ensuring the Board maintains an appropriate balance of competencies and independence. It also reviews director re-nominations, Board composition and size, committee assignments, and governance practices to ensure continued effectiveness. Candidates are recommended to the Board for appointments or re-election in accordance with the company's memorandum and articles of association.

As of the reporting date, all eight Board members are non-independent and represent the company's shareholder base, reflecting DayOne's current ownership structure as a privately held company. Independent oversight is exercised through the non-executive directors' leadership of key Board committees.

The Board enhances its collective knowledge of sustainable development through periodic briefings from management and independent consultants on sustainability-related risks, regulatory developments, and industry trends. Sustainability matters are discussed as part of strategic and risk reviews, and directors participate in relevant training or industry sessions where appropriate to strengthen their oversight capabilities.

The Board exercised its governance and oversight role through four meetings held during the reporting period.

Sustainability governance

Governance structures only matter if they lead to decisions.

DayOne employs a **three-tier sustainability governance model** structured around Board oversight, Sustainability Committee coordination, and management-level implementation, ensuring that sustainability considerations are embedded at every level of decision-making.

Board of Directors

The Board has overall responsibility for setting and overseeing the Company's purpose, values, and mission, including those relating to **sustainable development**. It reviews and approves the Company's strategic direction and sustainability-related objectives to ensure alignment with the business model, risk profile, and long-term value creation priorities.

The Board does not engage with stakeholders directly. Through its respective committees, it oversees the Company's due diligence and risk management processes relating to its impact on the economy, environment, and people. It reviews key policies and frameworks, monitors the implementation of systems and controls, and receives periodic reports from management on sustainability-related risks, regulatory compliance, and performance. Based on these reports, the Board assesses the adequacy of the Company's mitigation measures and may direct management to strengthen processes or implement corrective actions. The effectiveness of these processes is reviewed at least annually, and more frequently where material risks, significant incidents, or regulatory developments arise.

Sustainability Committee

The Sustainability Committee, serves as the bridge between Board-level oversight and operational execution. The Committee is responsible for **identifying and prioritizing material ESG issues** across DayOne's three sustainability pillars: Environmental Performance, Social Responsibility, and Governance with Integrity, and for reviewing sustainability-related risks and emerging trends. It escalates material matters to the Board for strategic direction and coordinates cross-functional efforts to ensure coherent implementation of the sustainability strategy.

Senior Management and Working Groups

The Board delegates authority to the CEO and relevant senior executives to develop and implement policies, procedures, and internal controls **to manage sustainability-related risks and impacts**. Senior executives propose sustainability strategies, policies, and targets for CEO approval through the Sustainability Committee, oversee their implementation, and integrate sustainability considerations into operational decision-making.

The sustainability disclosures presented in this report have been **reviewed and approved by the CEO**. The specific sustainability indicators subject to limited assurance by SGS in accordance with ISAE 3000 (Revised) are identified in the GRI and IFRS indexes.

Sustainability risks are managed through DayOne's Enterprise Risk Management (ERM) framework. All material sustainability risks are identified, assessed, prioritized, mitigated, and monitored using the same risk taxonomy, risk rating methodology, and governance processes applied to financial and operational risks. The Board of Directors retains ultimate oversight of enterprise risks. Management

> “ DayOne embeds sustainability across all levels of governance.

identifies and manages sustainability risks through the ERM process.

Climate-related risks and opportunities receive dedicated governance attention given the energy-intensive nature of DayOne's operations and the material financial implications of both physical and transition risks. The detailed climate change governance arrangements are presented in "Section Our Environmental Performance".

Management responsibilities

Operational responsibility for managing sustainability-related risks and impacts cascades to functional heads and business unit leaders who are accountable for **implementing approved policies and compliance measures** within their respective areas.

Incentives and remuneration

Accountability without incentives is just an aspiration. DayOne is building the connection between the two, starting with the foundations and scaling as the sustainability framework matures.

The **Compensation Committee** sets the company's compensation philosophy, ensuring pay practices are competitive, equitable and aligned with long-term value creation. The organization's remuneration policies are designed and governed through a structured process that ensures fairness, independence, and alignment with long-term organizational strategy and stakeholder expectations. To support this process, DayOne engaged an independent external consultant to evaluate over one hundred positions and develop a comprehensive job architecture, including market-aligned compensation ranges and related frameworks to support equitable and competitive remuneration practices. No stakeholder votes on remuneration policies and proposals have taken place during the reporting period.

Remuneration is aligned with the company's strategic objectives including responsible management of impacts on the economy, environment, and people. For senior executives, performance-based pay reflects financial performance, risk management, and compliance, including sustainability-related matters. As this is DayOne's first reporting period, comparative compensation data is not available.

While sustainability-related metrics are not yet formally embedded in DayOne's remuneration policies, **sustainability-related objectives were included in the 2025 individual performance goals of key senior executives,** specifically linked to the definition of the sustainability strategy, PUE improvement, operational WUE, and the reduction of design PUE and design WUE. DayOne continues to review evolving best practices as part of its broader compensation governance, with the aim of formalizing the integration of sustainability KPIs into executive remuneration.

Performance review

The Board's performance in overseeing **the company's impact on the economy, environment and people** is reviewed as part of its overall effectiveness assessment. The Board periodically evaluates whether it receives adequate information from management on sustainability-related risks and impacts, and whether its oversight responsibilities are being effectively discharged. The evaluation is conducted annually with the support of an independent external adviser.

In response to evaluations, the company implements **measures to strengthen governance and oversight**, including enhancing management reporting to the Board, updating governance procedures, and aligning organizational practices with the skills and expertise required by directors.



Visual rendering of DayOne Fuchu Intelligent Park (FIP) Data Center Campus, Fuchu, Japan

Strategy for **sustainable growth**

With this governance foundation in place, DayOne formalized its **first Sustainability Strategy** in 2025.

As data center growth accelerates globally, DayOne recognizes its responsibility and opportunity to design, build and operate data centers that **minimize environmental impact, champion social progress, and uphold the highest standards of governance and transparency**.

With its Sustainability Strategy and Roadmap DayOne is seeking to position the company as a **pioneer of next-generation, sustainable digital infrastructure**, and delivering reliable, innovative, and scalable data centers while supporting global climate goals and strengthening trust with stakeholders.

The strategy is grounded in a robust material assessment, with highest priority placed on renewable energy, climate change mitigation and adaptation, water stewardship, waste management, cybersecurity, supply chain sustainability, human rights, inclusion, and strong corporate governance.

At the core of the strategy are **three pillars**[11]:

To pioneer sustainable, next-gen digital infrastructure

2030 Targets

100% **Renewable energy by 2030 if market capable.**	≤1.4 WUE **Tropical.** ≤0.4 WUE **Non-tropical, design by 2030.**	≤1.27 PUE **Tropical.** ≤1.2 PUE **Non-tropical, design by 2030.**

Design & Operate Sustainable Data Centers

- Drive adoption of **renewable energy** across all markets.
- Integration of sustainability into **standardized, adaptable design based** on local conditions.
- Integrate **climate risk assessment** to mitigate financial impacts.
- Implement **standardized, adaptable design** based on local conditions (e.g. climate, customer needs).
- Conduct comprehensive **ESG due diligence** for new data centers.

Embed Sustainability into Build & Value Chain

- **Reduce environmental & social impacts** during construction.
- Procure cost-efficient, low-carbon materials to **reduce embodied carbon (Scope 3 emissions)**.
- Embed **human rights and fair labor practices** across the supply chain.
- Embrace **circular economy** practices amongst customers & suppliers.

Promote Trust & Transparency

- **Business ethics and alignment** with global framework and regulations.
- Strengthen **cybersecurity and data protection**.
- Improve **employee well-being & engagement**, inclusion and upskilling.
- Collaborate proactively with **key stakeholders**.

[11]Targets will be reviewed to align with SBTi and new LEED standards

These pillars are enabled by five cross-cutting themes: **leadership and governance, data and technology, stakeholder engagement, capacity building, and robust policies and processes**. They are supported by an implementation roadmap that scales from foundational actions in 2025, presented in this report, to technological innovation and industry positioning post-2028.

Anticipating Risks, **Securing the Future**



Delivering on the implementation of DayOne's Sustainability Strategy and Roadmap requires **identifying and managing the risks** that could derail it.

Sustainability and climate risk management

Growing fast in a **capital-intensive, energy-intensive industry** means risk management is not optional. It is foundational.

DayOne manages enterprise risks through a structured ERM cycle covering risk identification, assessment, prioritization, response, and monitoring and reporting. Sustainability risks, including climate-related risks, are fully integrated into the ERM framework and assessed alongside strategic & market, operational, financial, project delivery, IT & data security and compliance risks, ensuring consistent oversight and escalation. The Board oversees due diligence processes, reviews key risk frameworks, and assesses the adequacy of systems and controls, as described earlier.

Climate risks are evaluated through scenario analysis covering both physical and transition risks, with results reviewed by the CEO and reported to the Audit Committee. The detailed climate risk methodology, scenario parameters and results are presented in "Section Our Environmental Performance" and in the Appendix.

DayOne is **committed to identifying and addressing negative impacts** it causes or contributes to. When negative impacts are identified, a structured remediation process is initiated with cross-functional teams, action plans, clear owners, and follow-up mechanisms. The Code of Business Conduct sets out procedures for promptly reporting and investigating concerns, taking corrective action for violations, and protecting anyone who reports in good faith from retaliation.

Policies and controls

Policies are not documents that sit on a shelf. They are the **operating system.**

DayOne's commitments to responsible business conduct are anchored in its updated **Code of Business Conduct and Ethics**, adopted by the Board of Directors on June 17th, 2025. The Code aligns the company's operations with internationally recognized frameworks (including the UN Global Compact, the OECD Guidelines for Multinational Enterprises, and the UN Guiding Principles on Business and Human Rights) and sets clear expectations for compliance, internal reporting, and oversight. It covers equal employment opportunities, prohibition of discrimination, harassment and bullying, and a safe and healthy work environment. The company's ESG commitment letter goes further, requiring business partners to apply the precautionary principle and take preventive action against potential environmental, social or health harms. DayOne will develop a stand-alone Human Rights Policy to articulate its principles, expectations, and due-diligence processes with greater depth and clarity.

The policy will be grounded in four pillars: protection of human rights, fair and safe working conditions, ethical employment practices, and responsible supply chain management. It will align with international standards and guide the company's actions across operations, supply chains, and stakeholder relationships.

The Code applies to everyone (all directors, officers, and employees) and extends to business partners including contractors, consultants, vendors, and suppliers, who are expected to conduct themselves with fairness, honesty, and responsibility. It is provided during onboarding and supported by a suite of policies that guide compliance across the business.



[12]Certain of these policies are not published externally. DayOne treats its detailed internal governance instruments as confidential in accordance with GRI's permitted reasons for omission (confidentiality constraints). DayOne is reviewing the scope of policies to be made publicly available as the Company's governance framework matures. Where policies are required to be disclosed by applicable law, regulation, or exchange rules, DayOne will make the relevant policies available accordingly

The most relevant policies[12] supporting the Code include, among others:

- **Governance & Ethics**: Anti-Corruption Compliance Policy, Whistleblower Policy, and Procedures.
- **Environment & Sustainability**: Sustainability Policy, Environmental Health and Safety Policy.
- **Procurement & Supply Chain**: Procurement Policy, Suppliers Code of Conduct, ESG Commitment Letter.
- **Technology & Operations**: Cybersecurity Incident Management Policy.

Responsibility for implementing these commitments sits at every level. The Board adopts the Code at the most senior level. The Legal & Compliance Department acts as the central function for seeking advice, receiving reports, and investigating concerns. All employees have a duty to understand and follow the Code and must report known or suspected violations. Training on implementing these commitments is provided to employees.

Grievance mechanisms and escalation

Trust requires access, and accountability requires follow-through.

Transparency at the top

Good governance starts with transparency at the top. Directors are required to disclose any actual or potential conflicts of interest, including interests in transactions involving the company. Where a conflict arises, the relevant director abstains from discussions and decision-making. Related party transactions follow documented approval procedures, reviewed and approved by non-conflicted Board members, with minutes recording disclosures, deliberations, and abstentions. Conflicts of interest including those relating to cross-board membership, cross-shareholding with suppliers and other stakeholders, existence of controlling shareholders, and related parties, their relationships, transactions, and outstanding balances, are disclosed to stakeholders.

If something goes wrong

The governance structures are designed to respond. Critical concerns (including material risks, regulatory breaches, and significant incidents) are escalated by senior management to the Board through established reporting procedures, either during scheduled meetings or through ad hoc sessions where urgency demands it. During the reporting period, no critical concerns were communicated, and accordingly no nature is reported.

Raising concerns safely

Grievance mechanisms only work if the people they are designed for help shape them. Everyone (employees, suppliers, partners, and external stakeholders) should be able to raise concerns safely and get answers quickly. DayOne provides **accessible channels** to do so:

- A reporting **hotline**.
- Direct access to **local HR Business Partners**.
- **Direct dialogue** with leaders at all levels.

Strict non-retaliation policies underpin every channel. The company's Code of Business Conduct sets out procedures for promptly reporting and investigating concerns, taking corrective action or remediation for violations, and protecting anyone who reports in good faith from retaliation. Employees are required to report known or suspected violations to the Legal & Compliance Department, which manages all reports with sensitivity, discretion, and confidentiality. Where violations are confirmed, remediation is addressed through investigation and appropriate disciplinary measures, including termination of employment.

During the reporting period, zero grievances were reported through these channels. DayOne tracks the effectiveness of its grievance mechanisms by monitoring reported issues, response and resolution times, and outcomes, while gathering feedback from users to improve the system. As the company's programs and governance structures mature, DayOne will strengthen the tracking and evaluation of grievance mechanism effectiveness, including stakeholder feedback on accessibility and trust. Also, as the company scales, DayOne is evaluating the implementation of a global multilingual reporting hotline to strengthen accessibility across all jurisdictions.

Seeking guidance

Beyond raising concerns, **employees can seek advice on implementing the company's policies** directly from their human resource business partner, line manager, business unit leader or compliance leader. They are all trained to support the company's policies, including the Code of Business Conduct and Ethics, and to interpret and provide context-specific directions on issues such as workplace behavior, labor standards, diversity and inclusion, and safe work practices. Formal concerns about business conduct can be reported to a supervisor or the Legal & Compliance Department.

During the reporting period, no reports of fraud, corruption, bribery, or non-compliance with laws and regulations were received through any of the company's reporting channels.



SECTION 05

Sustainability Report

Our Environmental **Performance**

Our Environmental **Performance**

> “More capacity, lower impact. DayOne builds for both.

DayOne sets out its **commitment to managing environmental impacts responsibly** while supporting the rapid growth of digital infrastructure.

We focus on reducing emissions, improving energy and water efficiency, embedding high environmental standards into building design and construction, and strengthening environmental governance across operations and the value chain. During 2025, the company advanced its environmental agenda by establishing clear targets across climate, water, waste, and green-building performance; embedding environmental considerations into investment and project-level decision-making; and strengthening the systems and metrics required to track progress consistently over time. Together, these actions reflect DayOne’s commitment to balancing scale with environmental stewardship and to steadily enhancing the resilience and sustainability of its platform.

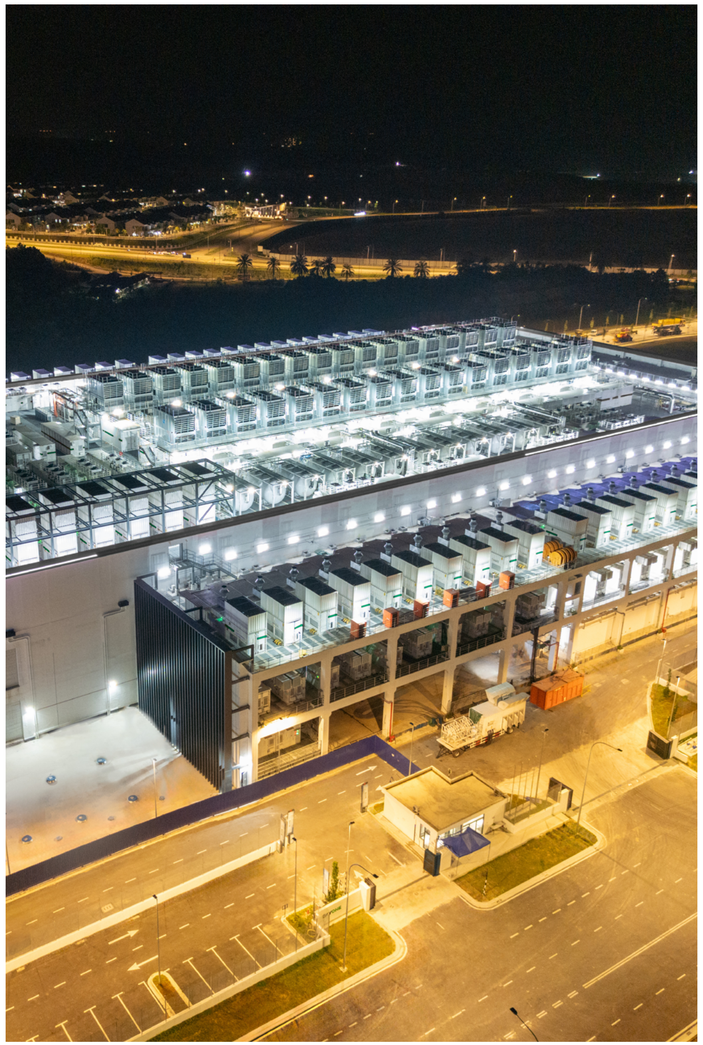


Close up view of the air-cooled chillers (blue units) at DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia

Environmental governance

DayOne's environmental governance sits within its broader sustainability structure. The Board of Directors approves the sustainability strategy and oversees ESG performance. The Sustainability Committee, established in Q4 2025, leads the implementation of the sustainability strategy, oversees the Company's ESG performance, and ensures that sustainability functions as a strategic lever for innovation, risk management and competitive advantage. Operational responsibility cascades to functional heads and business unit leaders, who implement approved policies and internal controls within their areas. A dedicated ESG team, led by the Executive Vice President of Technology and Sustainability, coordinates the delivery of the sustainability roadmap and works closely with key business units, each of which has clearly assigned responsibilities.

Waste and circularity, and water-related targets and performance, including WUE, are integrated into this governance structure and tracked through the same oversight and reporting mechanisms.



Night-time view of DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia

Environmental strategy

DayOne's environmental strategy is embedded within the broader sustainability strategy formalized in 2025 and described in "Section Sustainability Framework". It is built around five priorities, each supported by defined targets and tracked through operational KPIs:

- **Renewable energy**: 100% renewable energy by 2030 where market conditions allow, with 83.5 MW (~35 MW IT) of renewable energy PPAs secured across Malaysia, Singapore and Thailand and 500 MW (~150 MW IT) under negotiation[13].
- **Water stewardship**: Design WUE targets of ≤ 1.4 (tropical) and ≤ 0.4 (non-tropical) by 2030, supported by waterless cooling in non-tropical markets.
- **Waste and circularity**: 90% waste diversion rate for relevant data centers[14] by 2028, where available.
- **Environmental footprint of projects**: Sustainability integrated into site selection, design and construction through standardized design guidelines, green building certifications and environmental impact assessments.

[13]Targets are defined under operational scope and will be reviewed for alignment with 1.5°C-aligned trajectory and potential validation under the Science Based Targets initiative (SBTi)

[14]"Relevant data centers" refers to data centers where customer contractual agreements include zero-waste certification requirements. The 90% waste diversion target applies initially to these facilities, with the intention of progressively expanding coverage across the broader portfolio

Climate change

Climate change is a core pillar of DayOne's sustainability strategy and is governed with rigor, accountability, and a focus on long-term resilience. This section presents an executive summary of the Company's climate governance, strategy, and risk management approach. The detailed disclosures and supporting methodology are presented in the Climate-related Disclosures Appendix and the Climate-related Risk Methodology Appendix.

Climate governance

The governance structure described in the "Section Environmental Governance" applies fully to climate-related matters. The **Board** reviews and approves climate goals, monitors progress and directs corrective action; climate-related risks and opportunities are explicitly integrated into the Board Audit Committee's mandate. The **Sustainability Committee** shapes and recommends climate targets and oversees climate-related deliverables on a quarterly basis, while the **ESG team** ensures climate-related controls are embedded across business processes rather than managed as a standalone workstream.

DayOne has defined a structured annual reporting cycle, updating its climate risk assessment and communicating findings to both the Sustainability Committee and the Board Audit Committee. Climate considerations enter strategic decision-making from the earliest stages of project planning, before capital is committed. The Company has not yet linked climate-related performance metrics to remuneration policies but intends to evaluate this as its climate governance framework matures. Further detail is presented in the Climate-related Disclosures Appendix.

Climate Strategy

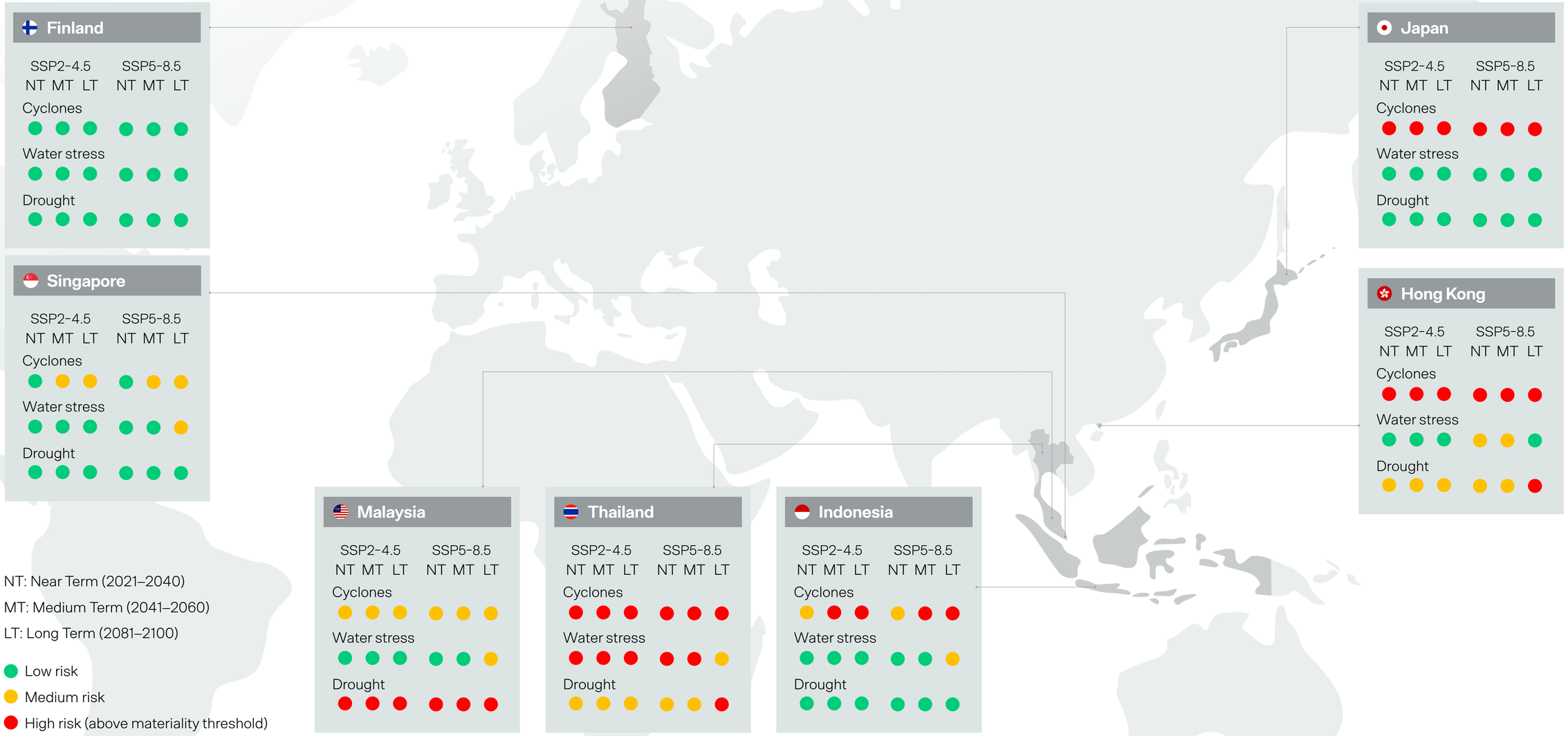
DayOne's climate strategy translates governance into action across three lines within its own operations:

- Energy efficiency through advanced cooling solutions, including liquid cooling.
- Scope 2 emissions reduction through renewable electricity procurement or generation (PPAs, RECs, fuel cells, solar), building on the 83.5 MW (~35 MW IT) already secured from PPAs.
- Scope 1 emissions reduction, primarily from diesel use and refrigerant leakage, through centralized monitoring and strengthened maintenance protocols.

To inform its strategic response, DayOne conducted its first climate-related scenario analysis across its seven-market portfolio. Key physical risks, such as flooding, heat waves, and typhoons, can cause structural damage, power outages, or downtime. Transition risks stem from tightening regulations, shifting market preferences toward green-certified buildings, and evolving technological demands. These dynamics also present opportunities, including climate-resilient data center design, green building tax incentives, and positioning as a leader in climate resilience.

> "DayOne governs climate risk with rigor, accountability and focus on long term resilience.

A summary of the residual material risks identified is presented below. Full results, scenarios, time horizons, and geographic distribution are presented in the Climate-related Disclosures Appendix.



NT: Near Term (2021–2040)

MT: Medium Term (2041–2060)

LT: Long Term (2081–2100)

- Low risk
- Medium risk
- High risk (above materiality threshold)

Transition risks			Scenario STEPS			Scenario NZE		
Category	**Driver**	**Potential risk**	NT	MT	LT	NT	MT	LT
Technology	Rapid technological change and evolving performance requirements may lead to failed or suboptimal investments in new technologies.	Potential capital losses and stranded assets arising from premature or unsuccessful technological choices in assets under construction or in operation, which may require costly retrofits or replacements.	🟡	🟡	🔴	🟡	🔴	🔴
Technology	Transition to lower-emissions technologies may drive higher capital and operating costs, including equipment replacement, upgrades and infrastructure adaptation.	CapEx and OpEx may increase as products and materials become obsolete more quickly than anticipated in design and construction activities (e.g. end-of-life upgrades, retrofits, green certifications), and as OpEx rises at corporate level due to renewable energy procurement.	🟡	🟡	🟡	🟡	🟡	🔴
Market	Changing market conditions due to the energy transition may increase costs of construction materials and critical equipment.	CapEx and OpEx may rise and become more volatile due to the potential cost increase of energy-intensive materials used in assets under construction (e.g. steel, aluminum, copper, cement) and of critical materials required for operation and maintenance.	🟡	🔴	🔴	🔴	🔴	🔴

Risk level: 🟢 Low risk 🟡 Medium risk 🔴 High risk

Time horizons: **NT** (Near Term): 2030 **MT** (Medium Term): 2040 **LT** (Long Term): 2050

DayOne's mitigation and adaptation efforts span operations and the wider value chain. Operational measures align with the three lines of action above, complemented by climate and water risk assessments integrated into business planning and ERM. Indirectly, the Company is segmenting its supplier base and embedding ESG expectations into procurement scorecards. The resilience of DayOne's strategy is reinforced by the long operational life of its assets, making early decisions on site selection, design, and commissioning critical and by current and planned investments in energy efficiency, advanced cooling, renewable sourcing, and centralized monitoring. Further details on risks, opportunities, value chain distribution, and adaptive capacity are presented in the Climate-related Disclosures Appendix.

Climate-related risk management

DayOne identifies, assesses, and prioritizes climate-related risks and opportunities through a scenario-based approach integrated into its Enterprise Risk Management (ERM) framework. Physical risks are evaluated through a semi-quantitative methodology combining qualitative sensitivity by activity type with quantitative, asset-level exposure based on geospatial climate data. Transition risks and opportunities are assessed semi-qualitatively, combining impact and likelihood across scenario, time-horizon, and activity-type combinations.

Climate-related risks are evaluated using the same ERM risk matrix applied to all enterprise risks, employing consistent criteria, including financial impact, likelihood, and strategic relevance, to ensure equivalent treatment with other risk types and escalation to relevant governance bodies when materiality thresholds are met. Scenario analysis results inform decisions on site selection, design standards, business continuity planning, and capital allocation. Where material risks are identified, mitigation and adaptation actions are assigned to executive risk owners and tracked through the ERM process.

The full risk methodology, including scenarios, time horizons, assessment criteria, materiality thresholds, residual risk treatment, external data sources, and methodological limitations, is presented in the Climate-related Risk Methodology Appendix.

Climate-related metrics & targets

DayOne discloses the following climate-related metrics and targets to enable users to assess the company's climate performance and progress toward its stated objectives. As DayOne's first reporting period under IFRS S2, 2025 serves as the baseline year. No prior period comparisons are available.

1 Energy

The total energy consumed internally by DayOne in 2025 amounts to approximately 5,126 TJ. Internal energy consumption is primarily driven by two sources: electricity purchased from the grid to power and cool its data center operations, and fuel consumed through diesel-powered emergency generators and gasoline-powered company vehicles.

All electricity was grid-purchased during 2025, supplied by three different electricity providers with consumption data sourced from Building Management Systems (BMS) at each asset. Total electricity purchased amounts to approximately 1.42 TWh (~5,119.09 TJ). Of this total, approximately 180 GWh (~12.66%) was procured as renewable electricity through Renewable Energy Certificates.

Diesel is consumed by emergency generators across DayOne's data centers, most of which use 100% mineral diesel, while a limited number of generators use diesel with an average biofuel blend. Total diesel consumption across all assets amounted to approximately 199,692 liters (7.13 TJ). Gasoline is consumed by two company-owned vehicles, with estimated annual consumption of approximately 6,148 liters (0.20 TJ), derived from GPS-based data and the manufacturer-reference fuel efficiency. Cooling energy is generated on-site through electrically powered systems and is embedded within total facility electricity consumption. Heating and steam are not applicable to the Company's operations[15].

Total internal energy consumption intensity

11.60 TJ/MW[16] / **10.58** TJ/M$[17]

[16]This energy intensity was calculated using as the denominator the installed capacity of the data centers within the reporting scope: 441.87 MW of the total capacity installed 454 MW

[17]This emissions intensity was calculated using DayOne's revenue for the 2025 fiscal year as the denominator: USD 484.31 million

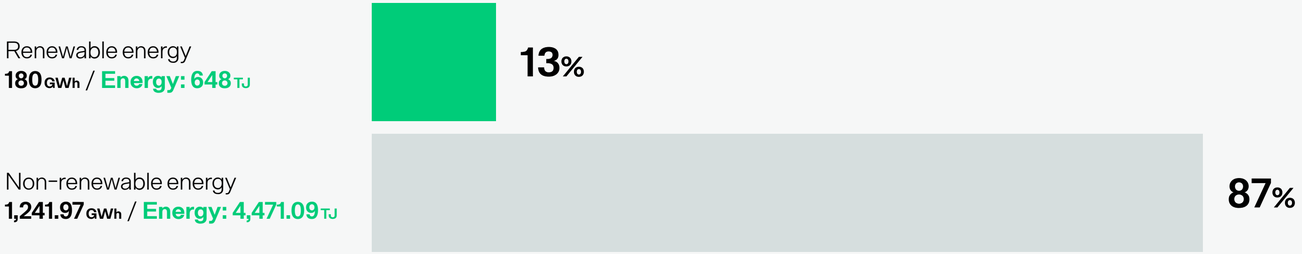
[15]As this is the first year calculating energy consumption, the company has not yet quantified the energy reductions achieved through the measures implemented. While energy consumption data, energy types, and methodologies are disclosed, quantitative energy reduction impacts will be tracked and reported in future periods as measurement practices mature

Energy Consumption

Diesel	Gasoline	Purchased electricity (total)	Self-generated electricity
199,692.47 L	6,148.59 L	1,421.97 GWh	0 GWh
Energy: 7.13 TJ	Energy: 0.20 TJ	Energy: 5,119.09 TJ	Energy: 0 TJ

Total internal energy consumption

5,126.42 TJ



2 GHG Emissions

To measure and effectively manage its climate impact, DayOne conducts a comprehensive greenhouse gas (GHG) inventory, using 2025 as its base year. The inventory determines CO_2 and other GHG emissions generated directly and indirectly because of DayOne's activities, extending beyond own operations to encompass the value chain. Emissions are calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.

DayOne adopts an operational control approach, accounting for 100% of GHG emissions from operations over which it exercises control[18]. For Scope 1 and Scope 2 all emissions are associated with the consolidated accounting group, with no emissions attributed to other investees, associates, joint ventures, or unconsolidated subsidiaries. Boundaries will be reviewed and adjusted annually to reflect changes in activities or corporate structure.

DayOne's GHG baseline considers all seven GHGs covered under the Kyoto Protocol. GHGs other than CO_2 have been converted to CO_2e using Global Warming Potentials (GWP) for a 100-year horizon as defined in IPCC Sixth Assessment Report (AR6) where applicable. Further details on the methodology and emission factors applied are presented in the GHG inventory methodology in the Appendix.

[18]DayOne defines its reporting boundary using the operational control approach, encompassing all assets and operations under its control. However, where customers account for electricity consumption within DayOne's data centers as part of their own Scope 2 emissions, this consumption is excluded from DayOne's Scope 2 inventory to avoid double counting, and reported under Scope 3 category 13, in alignment with GHG Protocol guidance

The emission sources included in each scope are:

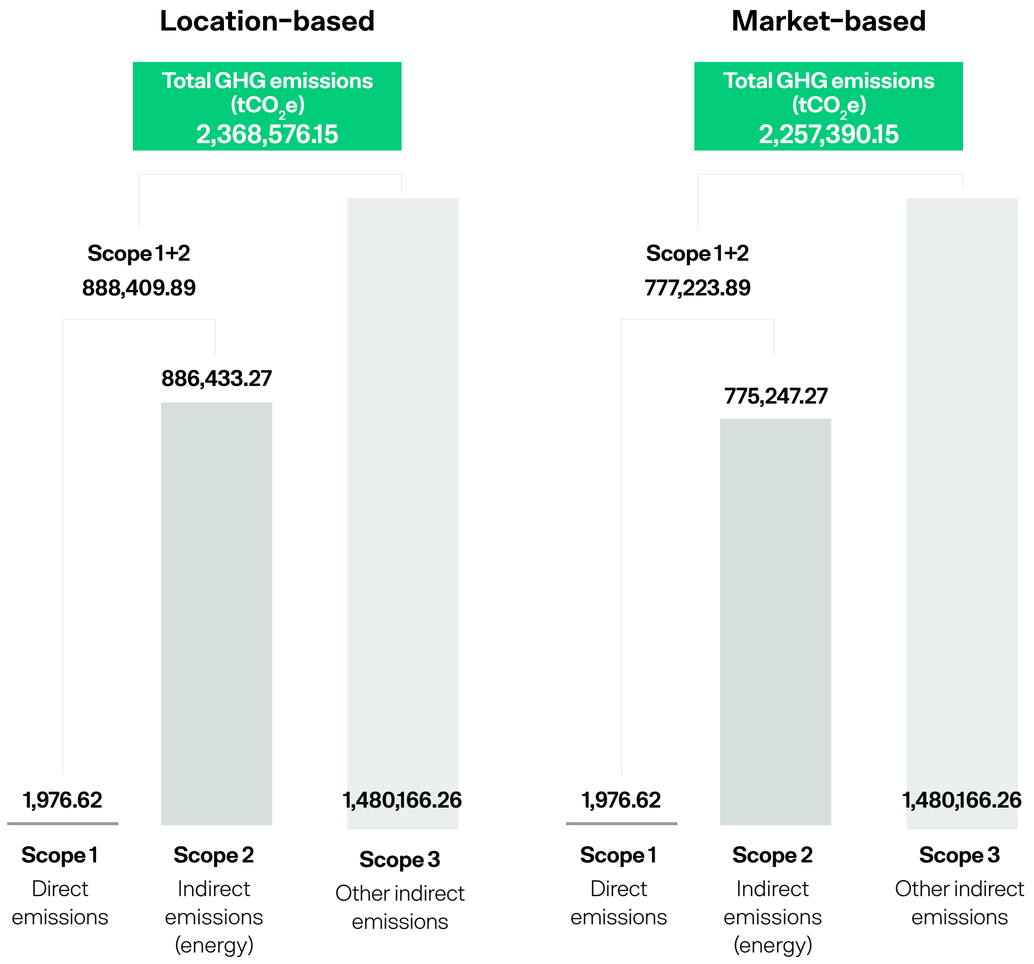
Scope 1: Stationary combustion (diesel in backup generators), mobile combustion (owned vehicles), and refrigerant and fire suppression gas recharge (including FM200).

Scope 2: Purchased grid electricity as the primary energy input for data center operations.

Scope 3: The Scope 3 categories calculated based on their relevance to the nature of DayOne's activity: Category 1 (Purchased Goods & Services), Category 2 (Capital Goods), Category 3 (Fuel- & Energy-Related Activities not in Scope 1 & 2), Category 4 (Upstream Transportation & Distribution), Category 6 (Business Travel), Category 7 (Employee Commuting), and Category 13 (Downstream Leased Assets). Other downstream categories are excluded as they are not relevant given DayOne's colocation model.

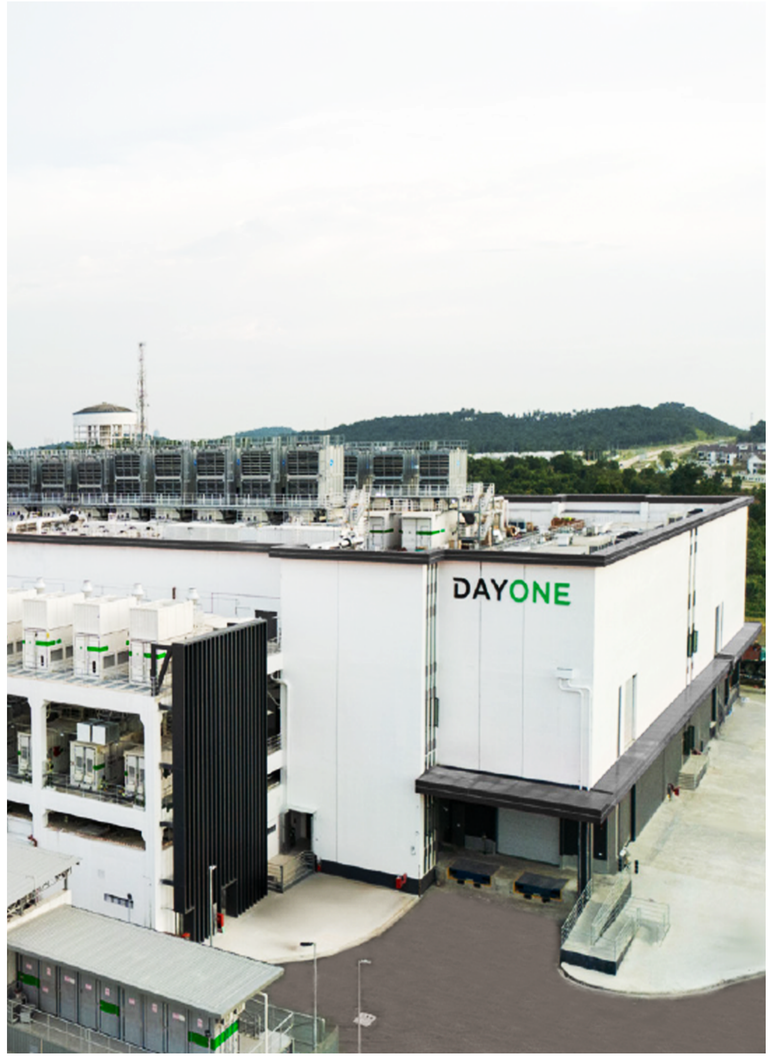
As this is DayOne's first reporting period, no prior-period comparisons are available.

DayOne's emissions for 2025 are as follows[19]:



Scope 3 (tCO_2e)	
Category 1 Purchased goods and services	554,792.80
Category 2 Capital goods	707,106.38
Category 3 Fuel- and energy related activities (not included in scope 1 or scope 2)	188,291.58
Category 4 Upstream transportation and distribution	22,211.19
Category 6 Business travel	702.29
Category 7 Employee commuting	1,117.12
Category 8 Upstream leased assets	2,572.85
Category 13 Downstream leased assets	3,372.04

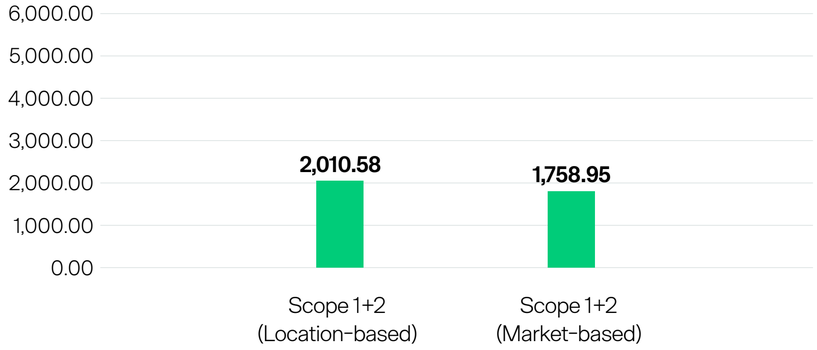
[19]Biogenic emissions derived from fuel combustion are not detailed in the inventory. These emissions amounted to 8.73 tons of CO_2 equivalent in 2025



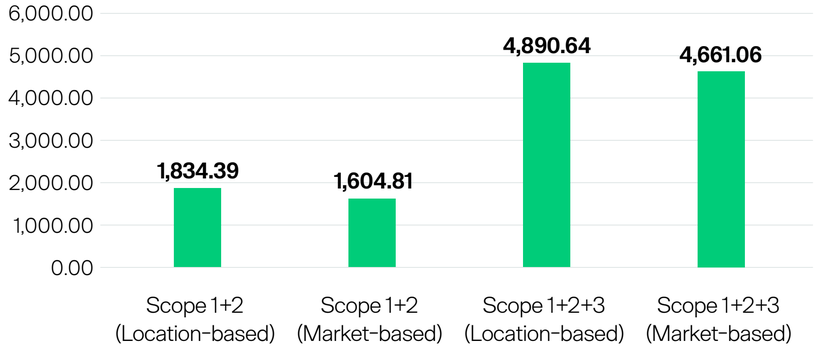
Operational facility view of DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia

Emissions intensity

tCO_2e/MW[20]



$tCO_2e/M$$[21]



[20]This emissions intensity was calculated using the operational capacity of data centers within the reporting scope (441.87 MW) as the denominator, excluding KTP 3 as it was ready for service and contributed to overall installed capacity (454 MW), but not in operation

[21]This emissions intensity was calculated using DayOne's revenue for the 2025 fiscal year as the denominator: USD 484.31 million

3 Other emissions

DayOne has assessed nitrogen oxides (NO_x), Sulfur oxides (SO_x), and other significant air pollutants as non-material. As a data center operator, the Company's direct combustion activity is limited, resulting in minimal air pollution emissions. Additionally, ozone-depleting substances (ODS) are not considered material, as DayOne's operations do not involve the use or release of such substances. DayOne will reassess materiality as its operations evolve.

4 Industry-based metrics

DayOne also discloses an industry-specific metric relevant to data center operations, namely the Power Usage Effectiveness (PUE), which measures how efficiently electricity is converted into useful IT output and is a primary lever for reducing energy intensity and associated Scope 2 emissions. As of 2025, DayOne's portfolio-weighted PUE average is 1.33.

Internal carbon price

DayOne did not apply an internal carbon price. The Company will assess the introduction of an internal carbon pricing mechanism as its

climate governance and risk management framework matures.

Targets

DayOne has established the following climate-related targets in support of its decarbonization strategy. 2025 serves as the base year for all targets.

DayOne's targets were established in 2025 as part of its first comprehensive sustainability roadmap. These targets are intended to align with a 1.5°C-aligned trajectory under the Paris Agreement, meaning they are consistent with emission reduction trajectories applied across multiple industries, but they have not been validated by the Science Based Targets initiative (SBTi) framework yet. This third-party validation would represent one of the first steps in defining DayOne's decarbonization trajectory. Once these targets are refined and validated, DayOne plans to proceed to review progress against them on a monthly, quarterly and annual basis.

As 2025 is the baseline year, performance against targets is expected to be reported from the 2026 reporting period onward, and if required, adjust the targets accordingly.

Element	Target 1: Scope 1 & 2 emissions	Target 2: Renewable energy	Target 3: Long-term decarbonization
Metric	Absolute Scope 1 + 2 GHG emissions (tCO_2e)	% of total electricity from renewable sources	Absolute Scope 1 + 2 GHG emissions (tCO_2e)
Objective	Reduce operational emissions in line with 1.5°C pathway	Eliminate Scope 2 market-based emissions	Achieve near-zero operational emissions
Scope	All operations under operational control	All operations under operational control	All operations under operational control
Target period	2025–2030	2025–2030	2025–2040
Base period	2025	2025	2025
Milestones	Engagement with HVO providers in MY	83.5 MW (~35 MW IT) secured and 500 MW (~150 MW IT) CRESS	Scope 3 baseline
Absolute vs. intensity	Absolute	N/A (percentage-based)	Absolute
Target		100% by 2030 (if market capable)	90% reduction by 2040

Efficiency measures

As 2025 is DayOne's first reporting period and serves as the baseline year for all environmental targets, prior-period data against which to measure reductions or calculate meaningful intensity trends is not available. Energy and GHG emissions data for the 2025 baseline are disclosed in the Energy and GHG Emissions sections above.

Water resources

The governance and strategic approach to water stewardship are described in "Sections Environmental Governance" and "Environmental Strategy". This section presents DayOne's water performance for the reporting period, covering risk management, withdrawal, discharge, consumption and efficiency.



Close up view of chiller water piping infrastructure

Water risk management

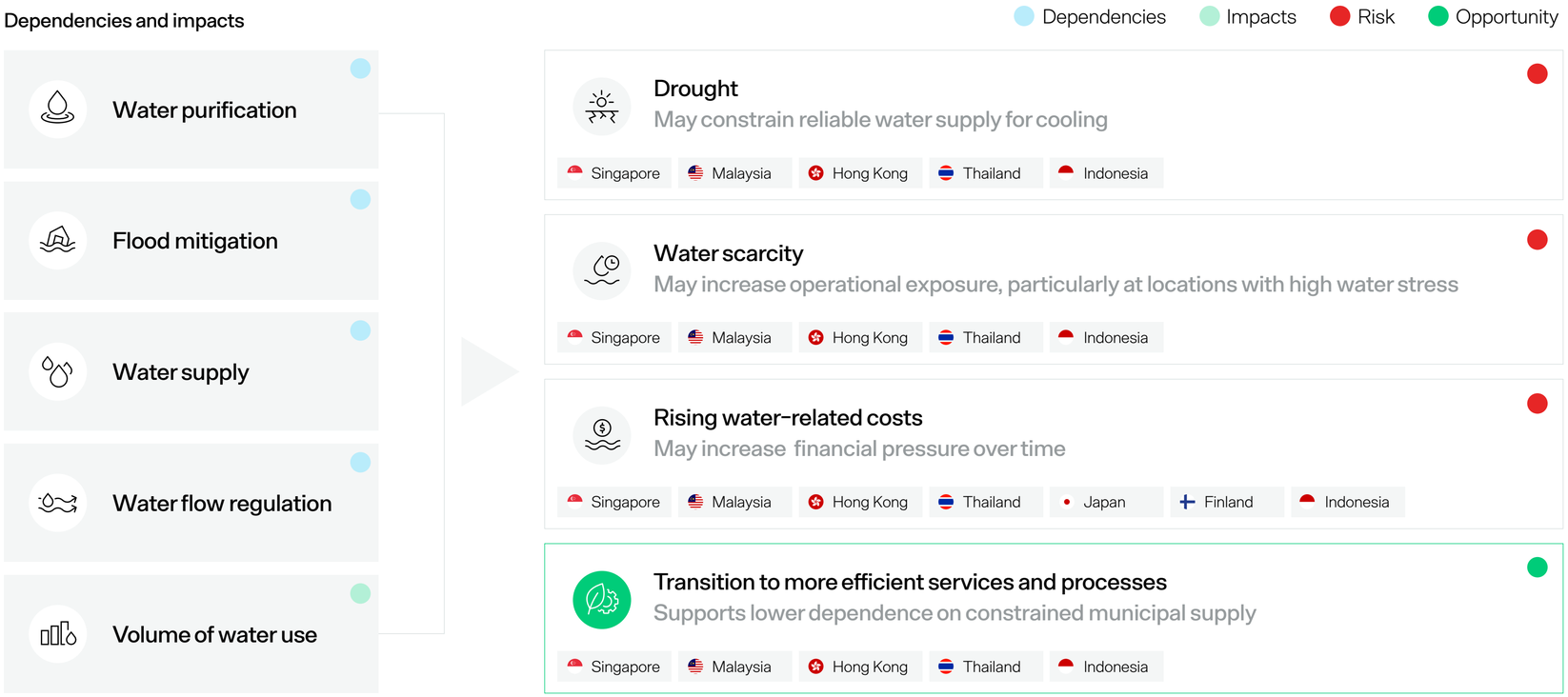
Water plays a critical role in data center cooling, with more than 95% of DayOne's consumption directed at cooling operations. The Company sources water exclusively from municipal utility providers, and manages water-related impacts through three levers:

- Efficiency improvement through WUE optimization.
- Leakage prevention and chemical dosage monitoring.
- Supply diversification through alternative water sources and waterless cooling technologies.

To strengthen its understanding of water-related exposure, DayOne conducted a comprehensive, geospatial, asset-level water risk analysis aligned with the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD), applying its LEAP approach through a water-focused lens. The assessment characterized DayOne's interface with water-related ecosystems at each site and structured the identified dependencies and impacts into pathways leading to water-related risks and opportunities[22].

[22]Details of the process used to identify, assess, prioritize and monitor water-related dependencies, impacts, risks and opportunities can be found in Appendix Water Risk Methodology

A summary* of the key findings is presented below.



The figure summarizes the pathways through which water-related dependencies and impacts may lead to material risks and opportunities. Country labels indicate the markets where each outcome applies

The results indicate that DayOne's exposure is concentrated around the availability, quality, and regulation of water resources, as well as the condition of the ecosystems that support them. These interrelated factors may affect the Company through operational, financial, and strategic channels, particularly where drought and long-term water scarcity constrain reliable water supply for cooling and contribute to rising water-related costs over time. Worsening water conditions also highlight opportunities to improve efficiency, reduce dependence on constrained municipal supply, and support more sustainable growth through more efficient services and processes, the implementation of which may involve capital investment and operational adjustments.

DayOne recognizes that water-related resilience depends not only on managing operational exposure, but also on maintaining the condition and availability of the water resources on which surrounding ecosystems, communities, and economic activities rely. Accordingly, the Company is implementing measures to address risks at their source, including consideration of local water availability and regional conditions in planning, alongside actions to improve water efficiency and diversify water sourcing where appropriate (further described in the "Section Efficiency Measures").

This approach is reflected in how water stewardship is integrated into planning and design processes: design teams engage internal stakeholders and external suppliers to align site designs with water stewardship objectives, and water-related goals are embedded in design standards and specifications in line with corporate commitments, local regulatory requirements, and site-specific water stress conditions. More stringent requirements may be applied in higher-risk locations to support context-sensitive water management. The results of the assessment inform actionable strategies and monitoring plans to mitigate water-related risks and support transparent, evidence-based disclosures.

*For disclosure purposes, the infographic focuses on material findings, as these are most relevant to stakeholders and decision-making. Non-material risks and opportunities remain part of the underlying assessment but are not shown in the main visual to preserve clarity and readability

Water metrics & targets

Tracking water metrics and targets is essential to understand how efficiently the Company uses water resources and where improvements can be made. This section presents DayOne's water performance across the full operational cycle, from water withdrawal and consumption to discharge and efficiency, providing the benchmarks and targets that support more informed and effective water management across the portfolio.

1 Targets

DayOne measures water efficiency through Water Use Effectiveness (WUE), expressed in liters per kilowatt-hour (L/kWh). The Company tracks WUE at both design and operational level, with the following targets set for 2030:

WUE Targets

Climate zone	2025 Portfolio Avg (Ops)	2030 Target (Design)
Tropical	2.04 L/kWh	≤ 1.4 L/kWh
Non-tropical	—	≤ 0.4 L/kWh

Achieving these targets will require a combination of technological and operational initiatives. These targets are supported by continued investment in waterless cooling technologies, AI-driven optimization, and the commissioning of the KTP water treatment plant. Additional initiatives have been reviewed, including a cooling tower water treatment solution that employs electrochemical technology to remove accumulated substances (calcium, ions, etc.), allowing water to be circulated longer before discharge and is expected to reduce cooling tower blowdown by up to 80%.

2 Water use effectiveness

The portfolio-weight operational average stands at 2.04 L/kWh, reflecting the influence of varying load conditions, climate exposure, and asset maturity. The table below compares design-stage WUE values with actual operational performance across DayOne's portfolio, highlighting how factors such as climate zone and load conditions influence real-world water use.

Most assets across the portfolio are designed to a WUE of 1.97 L/kWh using conventional evaporative cooling systems, which balance efficiency and reliability under typical design assumptions. However, 11 assets deploy air cooling technologies, achieving a design-stage WUE as low as 0.015 L/kWh for an average of 1.27 L/kWh dWUE in 2025. While these technologies significantly reduce theoretical water demand, actual operational performance varies based on utilization rates, ambient conditions, commissioning phase, and system optimization—underscoring the dynamic nature of water efficiency in real world operations. The gap between design intent and operational reality reflects the influence of varying load conditions, climate exposure, and asset maturity. Closing this gap remains a key focus.

3 Water consumption

Total water consumed across the portfolio was 1,584 ML, representing 88.2% of the total water withdrawn. This high consumption-to-withdrawal ratio is characteristic of data center operations, where evaporative cooling systems absorb most of the water intake. Cooling operations account for more than 95% of total water consumption.

4 Water withdrawal

DayOne withdrew a total of 1,795 ML of water across its 16 active operational assets during 2025, all sourced from third-party municipal water utilities and classified as fresh water (≤ 1,000 mg/L TDS). Most of this water served a single critical purpose: keeping data centers cool. None of the water withdrawn required treatment prior to use, and no substances of concern were identified in discharge streams. While no formal water usage reductions have been recorded at asset level during this period, DayOne remains focused on strengthening site-level reporting.

Water Balance Summary

Metric	Volume (ML)	% of total withdrawn
Total water withdrawn	1,795.45	100.0%
Total water discharged	211.43	11.8%
Total water consumed	1,584.02	88.2%
Water consumed in water-stressed regions[23]	-	-

[23]No water withdrawal was recorded in water-stressed areas, as no operational data centers are currently located in areas classified as levels medium-high, high, very high under the relevant Aqueduct indicator, and consumption in offices located in such areas is negligible. This may change in future reporting periods, as some data centers under design or construction may be located in water-stressed areas

Water Withdrawal by Source

Water source	All areas (ML)
Surface water	0
Groundwater	0
Seawater	0
Produced water	0
Third-party water (municipal / fresh water)	1,795.45
Total water withdrawn[24]	**1,795.45**

[24]No water withdrawal was recorded in water-stressed areas

5 Water discharge

Water discharge across DayOne's operations was 211.43 ML in 2025, approximately 11.9% of the total water withdrawn. No on-site treatment applied prior to discharge. All effluent across the 16 active assets is directed to trusted third-party wastewater treatment providers, ensuring compliance with local regulatory standards before any water reaches the environment. No substances of concern were identified in any discharge streams during this period. As monitoring capabilities mature, DayOne will work toward more granular discharge quality reporting.

Water Discharge by Destination

Discharge destination	All areas (ML)
Surface water	0
Groundwater	0
Seawater	0
Third-party water (wastewater treatment providers)	211.43
Total water discharged[25]	**211.43**

[25]No water discharge (0%) was recorded in water-stressed areas, as no operational data centers are currently located in areas classified as levels medium-high, high, very high under the relevant Aqueduct indicator, and discharge in offices located in such areas is negligible. This may change in future reporting periods, as some data centers under design or construction may be located in water-stressed areas

Water discharge – Substance of Concern

Parameter	Status
On-site treatment prior to discharge	None
Substances of concern identified	None
Priority substances identified	None
Discharge quality standards / guidelines applied	Local regulatory standards (via third-party treatment)

DayOne did not differentiate discharge volumes by freshwater / other water classification. All effluent is managed by licensed third-party providers.



Close up of the thermal buffer tanks and chilled water piping at DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia

6 Efficiency measures

As 2025 is DayOne's baseline reporting year, no formal year-on-year water usage reductions or water reuse and recycling volumes have been recorded during the reporting period.

While reuse volumes are not yet being generated, DayOne is making meaningful progress in embedding low-water technologies across its portfolio. During the reporting period, 11 out of 45 data centers in construction or operation (representing nearly 25% of the portfolio) incorporate waterless cooling solutions. These include:

Asset / Campus	Location	Cooling approach[26]	Status
Kouvola	Finland	Waterless cooling	Under construction
Lahti	Finland	Waterless cooling	Under construction
Select NTP DCs	Malaysia	Waterless cooling	Under construction / Operational
Select KTP DCs	Malaysia	Waterless cooling	Under construction / Operational

[26]Low-water technology assets with waterless cooling approaches refer to assets with near-waterless process operations; any remaining water use is generally confined to essential on-site worker services, including drinking, sanitation, and hygiene

As the pipeline of low-water assets continues to grow, DayOne expects this percentage to increase steadily, laying the groundwork for measurable reductions in water consumption intensity and a stronger foundation for water circularity across the business.

In addition to waterless cooling in new builds, DayOne is pursuing efficiency improvements at existing sites through two key initiatives:

Initiative	Technology / Approach	Expected impact	Status
Cooling tower water treatment	Electrochemical technology to remove accumulated substances (calcium, ions, etc.) in cooling tower water, extending recirculation cycles before discharge	Up to **80% reduction** in cooling tower blowdown, with co-benefit of reduced operational PUE	Technology identified; piloting feasibility assessment in progress
AI-driven optimization	Intelligent control of cooling systems to dynamically minimize water use based on load, climate, and asset conditions	Reduced gap between WUE design and WUE operational	Under development

7 Spills & effluent standards

DayOne has recorded no significant spills[27] to date. As operations mature, formal effluent discharge standards and spill prevention frameworks will be developed and integrated into future reporting cycles.

Malaysia's First River-to-Cooling Solution for Digital Infrastructure

At DayOne, we believe that digital infrastructure should empower, not compete with, the communities in which we operate. In Johor, we have translated this belief into action through a groundbreaking collaboration with the Johor State Water Company (JSW) and BM Tek, establishing Malaysia's first dedicated river water treatment system for data center operations.

By treating the polluted river water from Sungai Tebrau and transforming it into high-quality water for our cooling requirements, we mitigate the industrial load on the state's potable water reserves. This strategic shift ensures that our Kempas Tech Park DCs operate with minimal impact on municipal resources, safeguarding local water security while promoting sustainable industrial practices. The capacity of the water treatment plant is planned to ramp up gradually from 5 MLD (million liters per day) to 23 MLD in 2029 onwards, and this capacity will meet the water demand for cooling in the short term.

For DayOne, this breakthrough is more than an operational achievement; it is a core component of our sustainability strategy. Besides seeking alternative water sources, we also move towards adopting more water-less cooling and implementing water efficiency initiatives to enhance our water resilience. By integrating innovation with environmental responsibility, we are proving that the rapid growth of the digital economy can and must exist in harmony with the natural ecosystem.



Make-up water tank at DayOne Kempas Tech Park (KTP) Data Center Campus, Johor, Malaysia

[27]Significant spill: is defined as an uncontrolled release of a hazardous substance that cannot be safely managed by on-site personnel and poses an immediate threat to health, safety, or the environment

Green building and waste management

This section broadens the lens to the physical asset itself: how DayOne designs, builds, and operates its data centers to minimize broader environmental impact including the materials that go in, the waste that comes out, and the circularity principles being embedded along the way.

The governance and strategic approach to this topic are described in “Sections Environmental Governance” and “Environmental Strategy”. What follows covers risk management and performance metrics.

DayOne’s commitment to high-performance buildings starts at the design stage. All new developments must achieve a minimum of LEED Gold certification or an equivalent recognized standard, implemented through the Global Basis of Design. This approach is aligned with the European Code of Conduct on Data Centre Energy Efficiency, which emphasizes efficiency, benchmarking, and continuous improvement. Modular construction and responsible material selection further support energy-efficient design, construction quality, and resource efficiency, while enabling repeatability and scalability across projects.

Designing and operating data centers with lower impact, stronger resilience and better long-term environmental performance.



Risk management

DayOne embeds environmental risk management across the full project lifecycle and into ongoing operations. This includes the impacts associated with site development, construction activity, waste generation, and operational environmental management.

Environmental Risk Management by Project Stage

Lifecycle phase	Key activities	Governance mechanism
Site selection	Selection of sites with lower environmental impact; avoidance of protected ecosystems where possible; evaluation of proximity to biodiversity-sensitive areas.	Technical Due Diligence process.
Pre-construction	Comprehensive Environmental Site Assessments (ESAs) and Baseline Studies evaluating soil and groundwater conditions, natural hazards, contamination risks, and proximity to protected ecosystems; compliance with local Environmental Impact Assessment (EIA) and permitting requirements.	Risk classification by severity; prioritized mitigation plans established before work commences.
Design & delivery	Sustainability requirements are embedded into standardized, adaptable design via the Global Basis of Design, targeting ≥ LEED Gold, with operationally verifiable improvements in PUE and WUE.	Global Basis of Design; LEED certification process.
Construction	Contractors required to implement Environmental Management Plans (EMPs) and emergency response protocols; regular inspections aligned to each stage of project delivery.	Dedicated risk and H&S management frameworks; escalation mechanism for risks exceeding routine project management.
Operations	Ongoing environmental performance tracking (energy, water, waste, emissions); chemical dosage monitoring; leakage controls; noise management.	Environmental Incidents Management Procedure: zero environmental incidents recorded in 2025.

Metrics & targets

1 Green Building Certifications

As of the reporting period, the company had 9 LEED-certified data centers at gold level or above, demonstrating that sustainability considerations are being embedded into project design and delivery across the portfolio.

LEED-certified data centers

#	Asset	Location	Certification level	Year certified
1	NTP 1	Johor, Malaysia	LEED Platinum	2024
2	NTP 12	Johor, Malaysia	LEED Platinum	2025
3	KTP 5	Johor, Malaysia	LEED Platinum	2025
4	NTP 2	Johor, Malaysia	LEED Gold	2025
5	NTP 3	Johor, Malaysia	LEED Gold	2025
6	NTP 4	Johor, Malaysia	LEED Gold	2024
7	NTP 5	Johor, Malaysia	LEED Gold	2024
8	NTP 6	Johor, Malaysia	LEED Gold	2025
9	KTP 1	Johor, Malaysia	LEED Gold	2025
Target	All new developments designed to ≥ **LEED Gold** or equivalent			

2 Environmental management system

During 2025, DayOne initiated the implementation of an Environmental Management - ISO 14001 and a Health and Safety Management System aligned with ISO 45001 at one of its sites in Malaysia. As these management systems mature, DayOne plans to progressively expand their implementation across all sites in the coming years, strengthening consistency and environmental and safety performance across the portfolio.

3 Operational performance

Portfolio-level operational performance is tracked through energy and water efficiency indicators. To avoid duplication, the detailed metrics are presented in their dedicated sections:

Metric	2025 Value	Full disclosure
Avg. operational PUE	1.33	Section Climate Change
Avg. operational WUE (L/kWh)	2.04	Section Water
Environmental incidents	0	See Table “Environmental Risk Management by Project Stage”

4 Asset Lifecycle Impacts

DayOne recognizes that the environmental footprint of its data centers extends beyond operational performance to include the impacts embedded in how buildings are constructed and what materials go into them. The Company has identified three actual negative impacts arising through its construction value chain: embodied carbon from construction materials and processes, construction waste, and e-waste from customer equipment.

The Company will undertake a Life Cycle Assessment (LCA) and engage suppliers to identify decarbonization opportunities, establishing the quantitative baseline to identify reduction opportunities.

5 Materials and waste

DayOne's operations and construction activities generate waste across several streams. DayOne is committed to advancing responsible material use, effective waste management, and circularity across its data center developments and operations, with the ambition to divert at least 90% of waste from landfill by 2026 in selected operational DCs through recycling, reuse, or composting.

Waste diversion performance during the reporting period highlighted significant opportunities for improvement, underscoring the need to reinforce governance, strengthen operational controls, and improve the quality and consistency of data. To close this gap, DayOne is deploying a standardized waste management system covering site-level measurement, reporting, segregation, and vendor transparency. Until the waste management system is fully deployed, company-wide reporting on waste performance remains limited. The data collected from 2026 onward will establish the baseline for future target-tracking and disclosure.



Illustrative construction-phase site activity

DayOne's strategy for this material topic is centered on managing waste safely and effectively, meeting regulatory requirements, minimizing environmental impact, and improving resource efficiency and circularity over time. The company's focus is on strengthening site-level waste management practices while building the reporting processes needed to measure performance more consistently across the portfolio.

The most relevant waste-related risks arise from how waste is segregated, handled, stored and transferred for disposal or recovery. DayOne's stated approach is to manage these risks through in-house waste management guidelines, licensed vendor handling, traceable records and ongoing vendor due diligence and performance review.

DayOne is actively implementing a range of measures to reduce the environmental footprint of its operations and close the gap toward its sustainability targets. However, the path is not without challenges. Higher upfront costs, fast-moving technology, tightening standards, and growing physical climate exposure all demand significant attention. Nonetheless, the opportunities are compelling: lower operating costs, stronger asset value and resilience, and a sharper competitive edge in a market that increasingly rewards sustainability. DayOne stays ahead by embedding evolving regulations into project governance, prioritizing lifecycle cost analysis, building climate resilience into site selection and design, and positioning green building capability as a core value proposition across the business.

DayOne is building the systems required to report consistently on materials use, waste generation, waste diversion and disposal routes. These enhancements will support improved performance monitoring, target setting, and disclosure. Until those systems are in place, company-wide reporting on waste performance remains limited.

Modular DS Design and Construction

In an era where the demand for artificial intelligence and high-density computing is accelerating, DayOne has pioneered a specialized construction and operational philosophy centered on modularity. By moving away from traditional, rigid building methods, DayOne utilizes a repeatable, factory-driven approach that optimizes every stage of the data center lifecycle – from initial procurement to long-term technological evolution.

Accelerated deployment and execution

The most immediate benefit of DayOne's modular build program is the drastic reduction in time-to-market. While a typical greenfield data center build requires an average of approximately 24 months, DayOne achieves deployment speeds that are faster, generally ranging between 9 to 12 months.

This rapid delivery is made possible through pre-engineered systems and "repeatable delivery playbooks", known internally as ONEPOD™, ONEShell™, and ONEFactory™.

The effectiveness of this model has been proven at DayOne's Johor (NTP/KTP) and Batam (NDP) sites. By standardizing the design, DayOne provides AI-ready capacity to hyperscale customers at a pace that outstrips most traditional colocation providers.

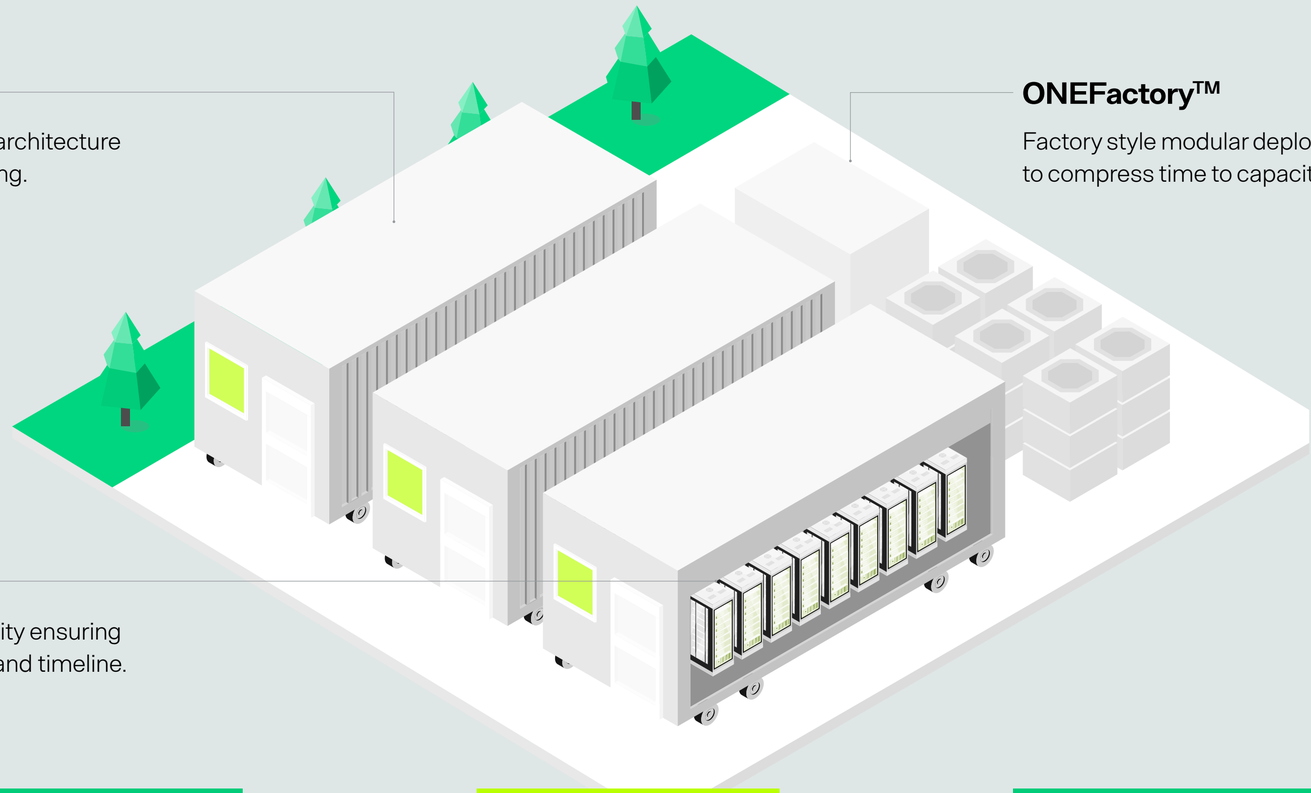
Productization is the moat: repeatability + speed + cost control

ONEShell™

Standardized shell architecture enabling rapid scaling.

ONEFactory™

Factory style modular deployment to compress time to capacity.



ONEPOD™

Pod level repeatability ensuring predictable CapEx and timeline.

Scalable **Speed** **Cost-efficient**

Modular DS Design and Construction

Precision engineering and liquid cooling

DayOne's modular innovation extends deep into the mechanical heart of the data center. The company has developed prefabricated liquid cooling modules, which allow for rigorous quality control across the entire cycle – including design, procurement, factory installation, and testing.

By controlling the room and rack manifolds within a factory environment, DayOne ensures a level of reliability and high quality that site-built solutions struggle to match. This modularity also extends to the power infrastructure, featuring adaptable high-density modular UPS systems designed to support both high- and low-density racks with maximum efficiency.

Economic efficiency and transparency

DayOne's model is fundamentally cost-optimized. Through the standardization of data center design and the scale efficiencies gained in MEP (mechanical, electrical, and plumbing) procurement, the company achieves significant cost savings.

Unlike traditional models, DayOne adopts a customer-aligned commercial approach. These procurement and construction efficiencies are passed directly to the customer. DayOne provides transparent Total Cost of Ownership (TCO) comparisons, highlighting long-term energy savings and efficiency benefits, which empowers customers to make informed decisions regarding the adoption of advanced technologies.

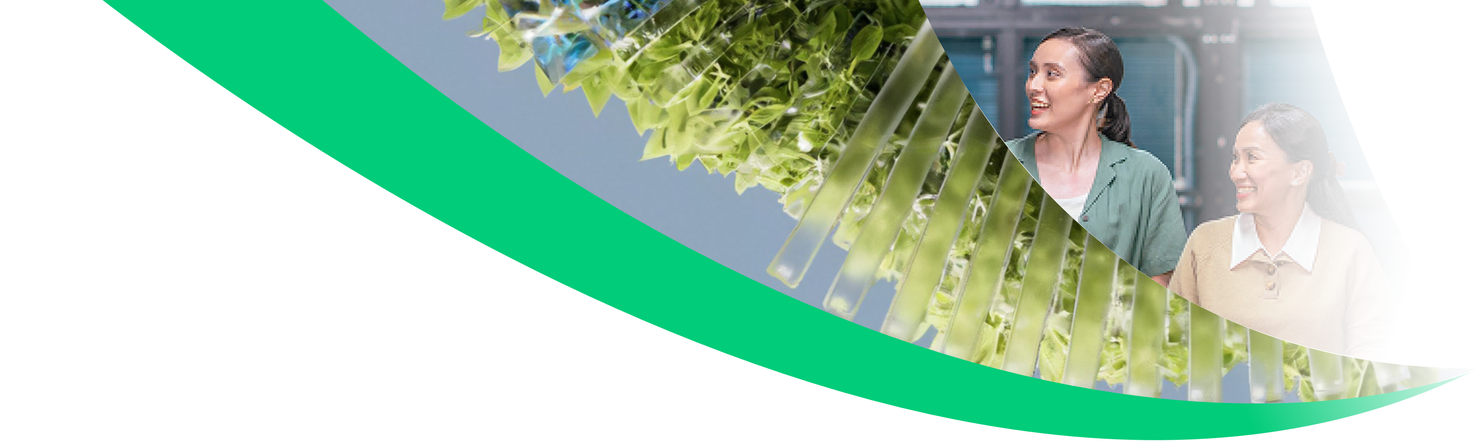
Futureproofing and sustainability

Recognizing that hardware and industry standards, such as ASHRAE, are constantly evolving, DayOne's architecture is inherently flexible. The modular design allows for the seamless integration of future generations of HVAC, airflow management, and power solutions without requiring a major facility redesign.

This forward-thinking approach provides several long-term advantages:

- **Technology Upgrades**: Easy adoption of future hardware and cooling innovations.
- **PUE Reduction**: The ability to swap in more efficient components enables potential future reductions in Power Usage Effectiveness.
- **Adaptability**: The infrastructure can be tuned to meet changing customer requirements or new industry regulations.

By harmonizing rapid construction with high-quality, standardized components, DayOne is not just building data centers; it provides a scalable, future-proof platform for the next generation of global digital infrastructure.



SECTION 06

Sustainability Report

Our People, **our Power**

Our People, **our Power**

At DayOne, our people are central to how we grow, operate, and deliver long-term value. We are committed to building a safe, inclusive, and ethical workplace that supports wellbeing, fairness, and opportunity, while upholding high standards of occupational health and safety, and respect for human rights across our operations and value chain. As we scale rapidly, we continue to strengthen the systems, governance, and culture needed to ensure that every person who contributes to DayOne can do so safely, respectfully, and with confidence in the future we are building together.

Own **workforce**

We help power the world's data. **Our people power us.** Doubling our workforce in a single year demanded more than hiring. It also demands a culture worth belonging to.

DayOne's workforce doubled in size in 2025, reaching 783 employees across seven markets[28]. Managing that growth while building the policies, systems, and culture that a global platform demand was a defining workforce challenge of 2025. The company responded by laying the foundations for a scalable, people-centered operating model launching Workday as its global Human Resources operating system, standardizing core people processes across all locations, introducing e-learning training modules, and completing a full annual performance review cycle.

Workforce governance

Matters related to Human Resources strategy, headcount, and diversity are governed by the Board of Directors and its designated committees. The Compensation Committee governs compensation-related matters. Specific matters related to diversity and Human Rights are overseen by the Sustainability Committee.

[28]DayOne's seven operational markets are Malaysia, Singapore, Indonesia, Thailand, Hong Kong, Finland, and Japan

Workforce strategy

Guided by this governance structure, DayOne has developed a people strategy designed to address the workforce-related risks and opportunities arising from its rapid growth. The strategy aims to build a safe, inclusive, fair, and future-ready workplace that enables all employees to thrive and contribute to sustainable business performance. It is built around six objectives, designed to support a workforce that has more than doubled in a single year:

1. Ensure all employees have access to safe working conditions that meet or exceed regulatory standards.
2. Ensure equitable access to development, growth, and advancement opportunities.
3. Build a culture of belonging through Employee Resource Groups, leadership practice, and awareness.
4. Standardized wage and employment practices across all locations.
5. Embed ethical conduct and human rights into all policies and operations.
6. Expand physical and mental wellbeing offerings.

These objectives are designed to deliver fair and ethical treatment to employees, stronger representation across gender and ethnicity, and broader access to learning and development. They also create multiple pathways for employees to contribute ideas, share feedback, and influence the workplace experience.

Delivering on these objectives at scale requires the right systems and structures. In 2025, DayOne launched Workday as its global HR operating system, standardizing core people processes and enhancing data consistency across all locations. The company also established annual organizational goals and completed a full annual performance review cycle, embedding consistent performance management into the fabric of a rapidly growing organization.

To bring its strategy to life, DayOne is developing four new policies: a Referral Policy, a Volunteering Policy, a Short-Term Incentive Plan (STIP) Policy, and a Global Mobility Policy. Alongside these new policies, employment agreements and employee handbooks are aligned with local regulations and international best practices across all markets, covering benefits plans, working schedules, overtime payments, parental leaves, flexible work arrangements, performance appraisals, notice periods, and grievance and disciplinary procedures. To protect the rights of every team member, DayOne maintains a dedicated compliance hotline and email channel for reporting labor rights violations across all regions, supported by a strict Non-Retaliation Policy for any employee filing a good faith complaint regarding labor practices or discrimination.

DayOne's strategy will continue to mature across several fronts. On the governance side, the company will conduct a comprehensive review and update of employee handbooks, Human Resource policies, and offer letter templates to strengthen governance, support regulatory compliance, and standardize practices globally. On talent and compensation, DayOne will also conduct a thorough market-based analysis to ensure competitiveness and alignment with industry standards, as baseline. The Company will continue to establish partnerships with universities and technical training providers to strengthen its talent pipeline. On inclusion and wellbeing, the company will continue to deepen its efforts through the expansion of Employee Resource Groups, broader leadership practice and awareness, and the rollout of enhanced physical and mental wellbeing tools and programs across the organization.

Workforce risk management

Rapid growth brings considerable organizational challenges, and DayOne remains committed to addressing them openly and transparently. Through its materiality assessment and impact analysis, the company has identified three key workforce-related risks.

- Ensuring compliance with local working hours, overtime, and rest requirements, which was mitigated through continuous review of reporting systems and staffing adequacy.
- Insufficient representation across gender and ethnicity at both the organizational and leadership levels, to be addressed through deliberate tracking and action planning.
- Potential inability to scale learning and development at the pace required by rapid workforce growth, which was addressed through structured programs and partnerships with local institutions.

Beyond its workforce, DayOne has also evaluated its operations and supply chain to identify potential risks to freedom of association and collective bargaining. While DayOne's data center operations are considered low risk, specific supplier categories within the supply chain, particularly construction and equipment, materials and plant manufacturing suppliers, have been identified as presenting a relatively higher risk. This is due to the labor-intensive nature of these activities and the reliance on large, often subcontracted workforces, which can increase exposure to labor-rights challenges. Operations and supply chain activities in Hong Kong, Malaysia, and Thailand represent the geographic areas with a higher level of risk. To mitigate these risks, DayOne has advanced the target of ensuring 100% critical suppliers sign a Code of Conduct that mandates protection for freedom of association and collective bargaining.

Workforce-related risks have been identified and integrated into DayOne's enterprise risk management (ERM) framework. Effectiveness of the actions taken was evaluated in 2025 through employee stay surveys, internal mobility rates, referral program outcomes, and quarterly progress reporting.

[29]Headcount

Workforce metrics & targets

To measure progress against these objectives, DayOne tracks workforce performance across employment structure, turnover, benefits, training, and diversity, providing the baseline for strengthening people's practices as the company scales into a global platform.

1 Workforce overview

As of 31 December 2025, DayOne employs 783[29] full-time employees.

All employees work on a full-time basis. No part-time arrangements were made during the reporting period. See breakdown in the Appendix.

2 Turnover and hiring

DayOne tracks new hires and employees exits by age group, gender, and region to monitor workforce stability and identify patterns requiring attention as the company scales.

In 2025, DayOne recorded a company-wide turnover rate of 25.9%. While recent benchmark data indicates that overall employee turnover across industries averaged around 20% globally in 2025, the data center industry continues to face well-documented retention challenges, particularly among junior technical and facilities staff, where turnover remains among the highest across roles in colocation operators.

Against this backdrop, DayOne's Human Resources strategy is focused on strengthening retention by expanding career-development opportunities, improving employee experience, and enhancing people-management capabilities. These measures, combined with market-based compensation reviews and targeted engagement initiatives, are designed to reduce turnover over time and build a stable, future ready workforce that can support DayOne's long-term growth.



3 Employment benefits

DayOne's benefits framework is designed to support the physical, emotional, and financial wellbeing of a rapidly scaling global workforce. The company offers a comprehensive suite of benefits[30] to promote health, wellbeing, and career development, including:

- **Corporate Insurance**: Group insurance plans providing comprehensive medical, hospital, specialist, and accident coverage for employees.
- **Leave Entitlements**: Generous paid leave to support rest, family time, and personal matters, including birthday time-off.
- **Variable Compensation**: Performance-based payments linked to annual performance appraisals, designed to recognize individual contributions and reinforce accountability.
- **Employee Stock Ownership Plan (ESOP)**: Stock options may be offered as part of DayOne's long-term rewards framework to eligible employees.
- **Employee Assistance Program (EAP)**: Confidential counseling and support services for mental, emotional, and financial well-being, delivered through the Intellect platform. Services include self-guided learning content, on-demand one-to-one coaching and clinical sessions, a 24/7 crisis helpline, and holistic coaching for physical fitness, nutritional and financial needs.
- **Learning and Development**: Opportunities for continuous learning, skill enhancement, and career advancement through training and development programs.

DayOne provides consistent employment benefits across all markets, with working conditions and terms determined through formal policies, market-based practices, and applicable regulatory requirements. Where applicable, these terms are also shaped by collective agreement. Across all seven markets, no collective bargaining agreements were in place.

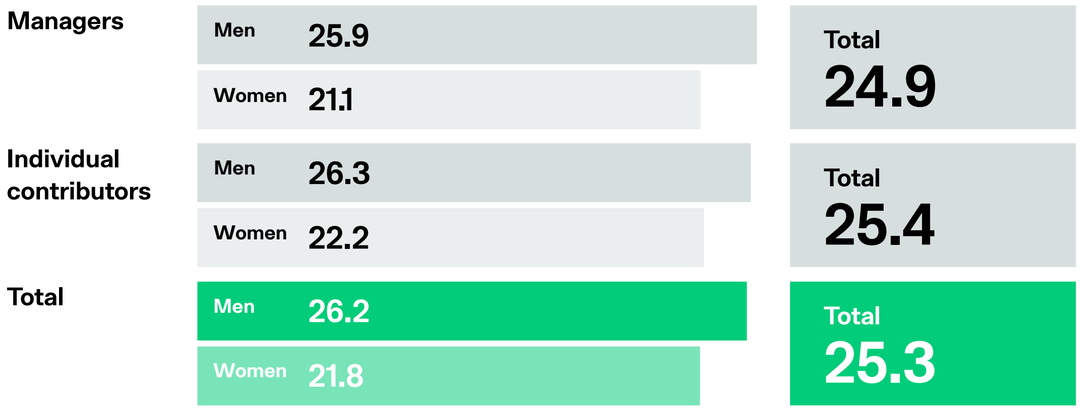
The company is committed to transparent communication with its workforce. In the event of significant operational changes[31], DayOne communicates with all affected employees prior to implementation. Notice periods vary by jurisdiction and are determined in accordance with local regulatory requirements, the nature of the change, the consultations required, and the number of employees affected.

DayOne will continue strengthening its mechanisms for tracking and monitoring the provision and uptake of employee benefits.

4 Training and development

Investing in people is central to how DayOne builds capability and resilience. In 2025, the company delivered 19,802 hours of training across the workforce, averaging 25.3 hours per employee. Training spanned technical, safety, leadership, compliance and general topics.

Average training hours



[30]All benefits are available to full-time permanent employees across all markets. The ESOP is available to eligible employees at managerial level and above

[31]DayOne defines significant operational changes as major events such as site closures, large-scale restructuring, or mergers and acquisitions

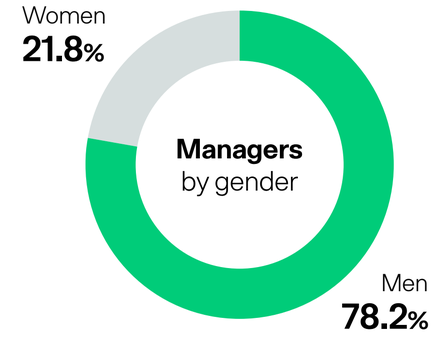
DayOne promotes an inclusive learning culture, with all training programs open and accessible to employees regardless of role or gender. While training participation is broad across the organization, total training hours recorded for men are slightly higher than for women. This difference reflects the current gender composition of the operational workforce, which is predominantly male, rather than any disparity in access or availability of training opportunities.

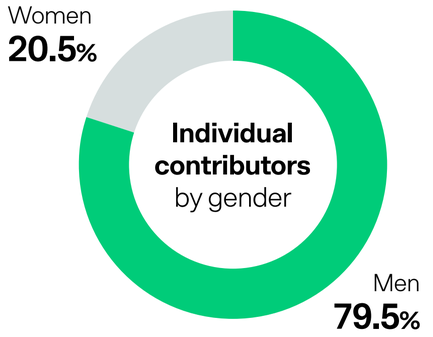
DayOne also launched standardized e-learning modules and completed its first full annual performance appraisal cycle, laying the groundwork for consistent performance management and career development across the organization.

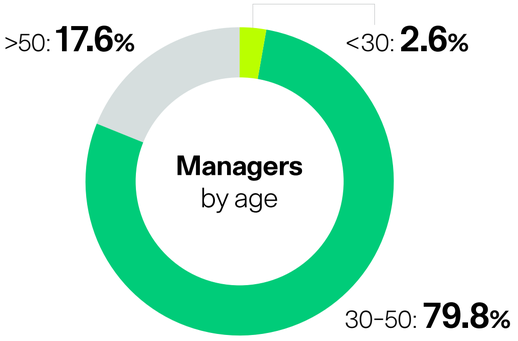
5 Inclusion

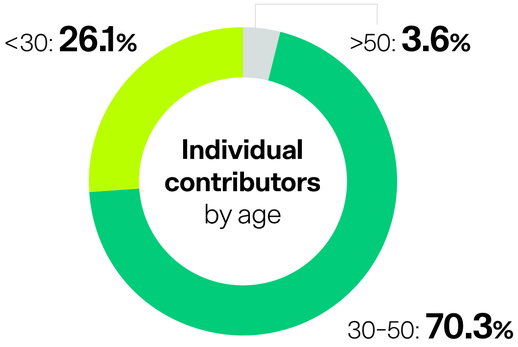
Building a workforce that reflects the diversity of the communities where DayOne operates is both a commitment and an ongoing priority. DayOne tracks diversity across gender and age groups at both management and individual contributor levels to monitor representation and identify areas for action.

Diversity by employee category









Women represent 21.8% of management roles and 20.5% of individual contributor roles. While these figures reflect the broader data center industry, DayOne is actively working to strengthen female representation across the organization.

DayOne is in the final stages of completing the analysis of the ratio of basic salary and total remuneration of women to men across all employee categories and significant locations. This work is being conducted as part of our broader HR strategy to strengthen pay equity, supported by the oversight of the Compensation Committee.

6 Compensation

Fair and competitive compensation is foundational to attracting and retaining the talent DayOne needs to grow. The company is building compensation and job architecture aligned with global market standards, forming the foundation for a career framework that supports development, growth, and long-term retention.

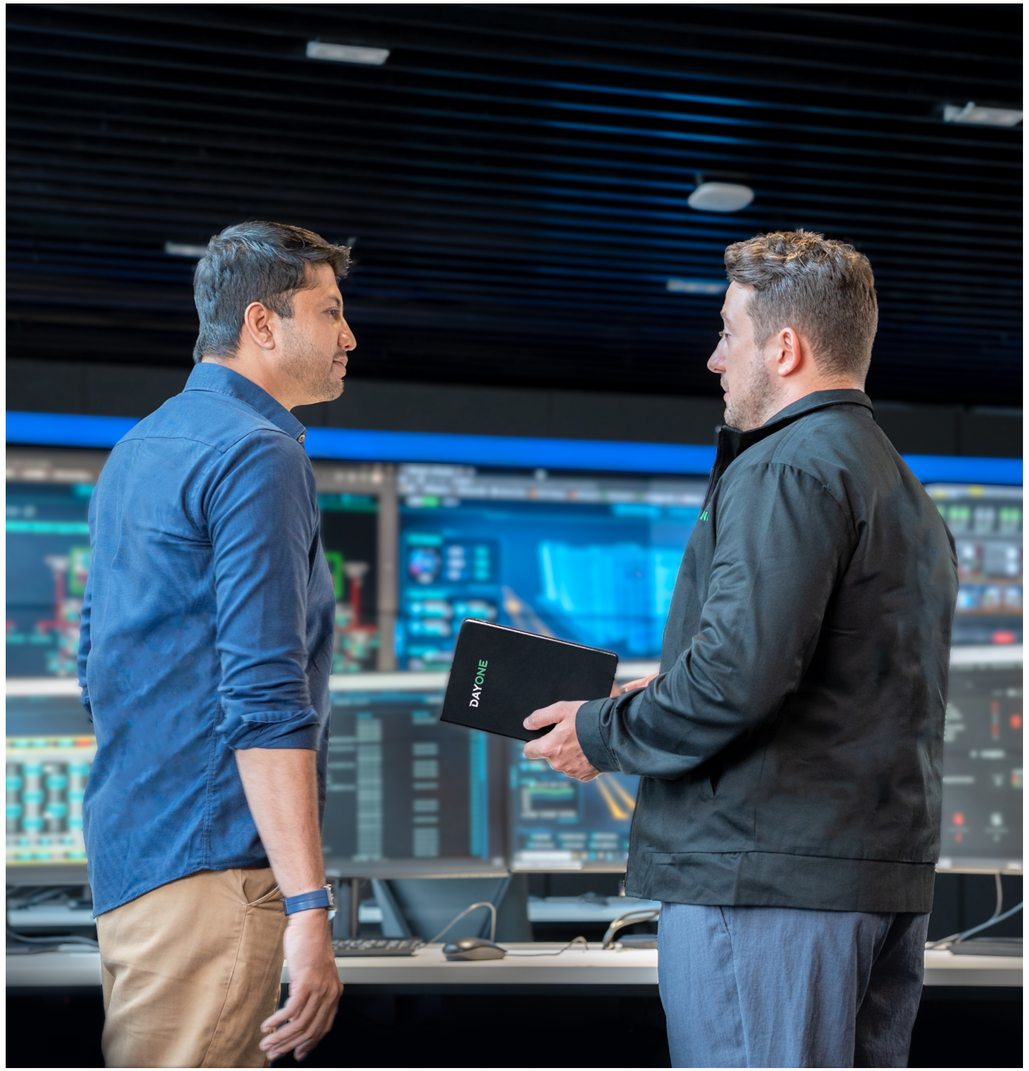
Fair payment approach is guided by the following principles:

- **Market Competitive**: Target pay positioned as informed by benchmarking partners to be reviewed on a yearly basis.
- **Internally Equitable & Bias-Free**: It upholds equal pay for equal work, with zero tolerance for discrimination or bias in any compensation decisions.
- **Performance-Driven**: Rewards and pay progression are differentiated based on individual and company performance.
- **Long-Term Incentives**: Equity and long-term incentive programs are reviewed annually to ensure competitiveness and alignment with business goals.
- **Globally Consistent, Locally Relevant**: A unified global framework with flexibility to reflect local market practices and regulations.
- **Strong Governance**: All compensation decisions align with approved frameworks, with clear oversight from HR and Total Rewards and Compensation Committee.

This approach enables us to attract and retain talent, reinforce a high-performance culture, and ensure fairness across our global workforce.

In 2025, DayOne engaged an external consultant to evaluate over 100 positions and develop a comprehensive job architecture, including market-aligned compensation ranges. In 2026, DayOne will complete a market-based compensation and benefits analysis to ensure competitiveness and alignment with industry standards.

> “ Equal pay for equal work.



Health and **safety**

We build infrastructure the world depends on. That demands every person, on every site, doing the right thing every day.

DayOne builds and operates data centers across multiple markets, managing complex construction programs and round-the-clock operations where safety risks are inherent. In 2025, the company formalized its health and safety framework, established safety committees at every site, and reached significant safety milestones across its fastest-growing construction programs.

Health and safety governance

EHS at DayOne is governed by the Corporate EHS Committee, with EHS committees operating at every operational and construction site. These committees meet monthly or more frequently when needed, review safety performance, conduct inspections, recommend improvements, and monitor corrective actions. When critical issues arise, these committees have the authority to escalate directly to senior leadership. Each committee includes both management and non-management members to ensure the workforce is represented.

Workers participate directly in hazard identification, job safety analysis, and incident investigations. Draft policies are reviewed with worker representatives before approval. DayOne ensures continuous communication through daily toolbox talks, monthly safety meetings, annual EHS performance review sessions, and digital channels for anonymous hazard reporting to ensure that information flows in both directions. Relevant EHS information, including safety procedures, safety data sheets, alerts, incident lessons learned, and regulatory updates, are communicated through email, noticeboards, digital platforms, and briefing sessions.

DayOne provides a comprehensive range of occupational health services designed to identify, evaluate, and control workplace hazards. These include our own professional EHS staff for each project, free medical and dental benefits for all employees, on-site medical assessments and first aid response, ergonomic assessments, exposure monitoring for noise and chemicals, health risk assessments aligned with operational changes or new processes, and corporate health advisories for emergent risks.

Health and safety strategy

Our Global Safety Program targets zero incidents.

DayOne has been working on the implementation of an Environmental Health and Safety (EHS) management system designed to prevent work-related injuries, illnesses, and incidents to promote a safe and healthy workplace for all workers. The system will be structured in alignment with internationally recognized principles of EHS management, including risk identification, hazard control, training and competency, incident reporting and investigation, emergency preparedness, and continuous improvement. It incorporates elements consistent with ISO 14001 and ISO 45001 and applies to DayOne employees, contractors, subcontractors, and service providers performing work on DayOne-controlled premises.

The system covers all operational and contractor-managed construction activities, including daily operations, high-risk tasks, office functions, and emergency response, across every owned and leased site and every project site managed by contractors but overseen by DayOne. No worker, no activity, and no site is excluded.

DayOne's approach is anchored in seven safeguards that strengthen the effectiveness of our Health and Safety (EHS) management system:

01 HIRARC process

Structured hazard identification, risk assessment, and risk control applied to all activities. Method Statement and Risk Assessment reviews completed at least two weeks before any work begins, verifying that all hazards have been identified, risk levels are accurately assessed, control measures are practical and effective, and required permits are in place.

02 EHS golden rules

Govern the highest-risk activities: work at height, lifting operations, confined space entry, and energization tasks.

03 Stop work order

Every worker has the authority and obligation to stop work when unsafe conditions are observed. Supervisors must address and resolve the reported hazard before work resumes.

04 Mental health & wellbeing

DayOne supports workers' overall wellbeing through access to non-occupational healthcare services, including company-sponsored medical insurance, Employee Assistance Programs (EAP), annual wellness check-ups, fitness and exercise campaigns, stress management and mindfulness workshops, and disease-prevention campaigns.

05 Hierarchy of controls

All controls follow: elimination, substitution, engineering controls, administrative controls, PPE. Minimum 5-point PPE mandated on all sites.

06 Incident investigation

Structured process for all events using root cause analysis (5 Whys, fishbone, barrier analysis), with corrective actions assigned to responsible owners with clear deadlines. Lessons learned are shared across sites through safety alerts and leadership meetings.

07 Supply chain safety

Because DayOne relies on general contractors and subcontractors for all construction activities, managing safety through business relationships is critical. DayOne's approach includes pre-qualification of contractors evaluating safety performance, certifications, and management systems; onboarding with site-specific training; regular audits and performance monitoring; safety requirements embedded in contracts and procurement standards; joint risk assessments for high-risk activities; and incident reporting obligations for all partners. In 2025, DayOne rolled out minimum EHS requirements applicable to all general contractors and project management consultants, incorporating these into tender documents for all new projects.

Zero incidents is the goal. Seven safeguards are how DayOne gets there.

Health and safety risk management

The data center industry depends on construction and operations that carry real physical risk. From lifting operations and confined spaces to electrical systems and work at height, the hazards are significant and the margin for error is zero. DayOne does not conduct construction directly but oversees all project sites through its general contractors and subcontractors. Regardless of who performs the work, DayOne's commitment is the same: protect every person on every site and build a safety culture that grows stronger as the company scales.

DayOne has identified three principal risks across its EHS framework.

- Workplace injuries and fatalities arising from high-risk construction and operational activities, particularly among the contractor workforce that conducts construction on DayOne's behalf.
- Regulatory non-compliance across an evolving multi-jurisdictional landscape.
- High-consequence events such as electrical incidents or falls from height.

These risks inform how DayOne allocates resources, designs controls, and holds its teams and partners accountable. Strategic responses are embedded into the EHS management system and site KPIs, incorporated into the annual EHS budget, and integrated into contractor pre-qualification requirements.

Alongside these risks, DayOne sees three clear opportunities.

- Building a stronger safety culture through leadership engagement, recognition programs, and wellbeing initiatives tied to performance incentives.
- Leveraging digital EHS platforms, predictive analytics, and wearable technology to target high-risk activities before incidents occur.
- Strengthening market trust through internationally recognized certifications and participation in industry safety initiatives.

These opportunities are embedded into the EHS management system, the digital transformation roadmap, and the company's broader ESG strategy.



Health and safety metrics & targets

DayOne is committed to maintaining a safe and healthy work environment across all operations. To support this ambition, the company tracks performance through robust health and safety indicators, including injury and illness rates, management system coverage, and safety training completion. In 2025, the Company has set a clear performance target of achieving a Total Recordable Incident Rate (TRIR) of <0.2 per 200,000 working hours, establishing a measurable baseline to drive continuous improvement and reinforce a proactive safety culture as our workforce and project portfolio continue to scale.

1 Injury and illness data

In 2025, DayOne recorded zero fatalities, zero high-consequence injuries, and zero recordable injuries among its employees. Zero cases of work-related ill health were recorded across both employees and contractors. Among the contractor workforce on DayOne-oversee project sites, four recordable injuries were reported. The work-related hazards posing the highest risk of severe injury were identified as struck-by-mobile equipment and electrical flash exposure.

Category	Employees	Contractors
Fatalities	0	0
High-consequence injuries	0	0
Recordable injuries	0	4
Hours worked	1,486,310	23,831,851
Recordable injury rate	0	0.034
Lost Time Injuries	0	4
Work-related ill health	0	0



Celebrating 1,000,000 safe manhours without LTI (Lost Time Injury) at DayOne Chonburi Tech Park (CTP), Thailand, November 2025

The four contractor injuries reported during the period involved exposure to electrical hazards, contact with sharp objects, interaction with moving equipment, and risks associated with mobile machinery. Each case was investigated using DayOne's structured incident investigation process, with corrective actions assigned and lessons learned shared across all sites.

DayOne's EHS framework covers 100% of employees and 100% of contractors across all sites. No workers have been excluded from this disclosure.

2 Training and development

Safety is learned, practiced, and reinforced every day. DayOne provides mandatory and role specific health and safety training to all workers. Training programs cover:

- **Site induction**: emergency response, personal protective equipment, incident reporting.
- **Task-specific programs**: work at height, confined space entry, energy isolation, equipment operation, chemical handling.
- **High-risk activity training** is supported by competency assessments and periodic refreshers.
- **Emergency preparedness exercises**: fire drills, first aid, spill response.
- **Contractor safety induction**.

Training is delivered through classroom instruction, hands-on demonstrations, and simulation exercises, with records maintained in a learning management system.

Inaugural construction **safety week**

In May 2025, DayOne held its first Construction Safety Week, in all our sites, under the theme “All In Together: Plan, Own, Commit.” Over four days, DayOne management, general contractors, subcontractors, front-line workers, and supervisors came together for a program that combined toolbox talks, safety meetings, joint site inspections, knowledge sharing, and live demonstrations.

The drill walked participants through the full sequence: foreman notification, first aider response with a heat stroke kit, cooling treatment, and stretcher transfer to a rest room for recovery.

The week closed with a Safety Celebration bringing workers, supervisors, and leadership together to recognize safety contributions, deliver awards to client, general contractor, and subcontractor representatives, and celebrate the shared responsibility behind every safe day on site.

Day 01

Kick-off speech

Opened with a kick-off speech from DayOne management, setting the tone around planning with precision and the shared responsibility for safety on every site.

Day 02

Joint inspection

Featured a joint site inspection followed by a post-inspection debriefing where findings were discussed openly and concluded with arc flash training to strengthen awareness of one of the highest electrical hazards in data center construction.

Day 03

Robotic safety assistants

Showcased robotic safety assistants and centered on engaging and empowering team members to take ownership of safety in their daily work.

Day 04

Critical hazards

Culminated in a heat stroke drill simulating the full emergency response sequence to one of the most critical hazards in tropical construction, from initial notification and first aid response through cooling treatment and stretcher transfer.



Human Rights & labor practices

Protecting **human rights**, ensuring fair and **safe working conditions**, embedding ethical employment practices, and building a **responsible supply chain.**

DayOne is committed to upholding internationally recognized human rights and promoting fair, safe, and respectful working conditions across its operations and value chain. The company's approach is grounded in responsible business conduct, transparency, and continuous improvement with human rights identified as a material topic in its first materiality assessment.

Respect for human rights across our operations and value chain.

Human rights governance

Human rights at DayOne are overseen by the Sustainability Committee, chaired by the CEO, as part of the company's broader sustainability governance framework.

Policies and codes of conduct set clear expectations for employees and business partners. The Code of Business Conduct and Ethics, adopted by the Board of Directors, and the Supplier Code of Conduct establish the standards that all employees, contractors, vendors, and suppliers are expected to follow. All employees have a duty to understand, follow, and report known or suspected violations.

Confidential channels are available for employees, suppliers, and partners, to raise concerns related to ethics, labor practices, human rights, or any aspect of responsible business conduct. These include a legal hotline, access to local business partners, and direct access to leaders across the organization. Strict non-retaliation policies ensure individuals feel safe to report.

Human rights strategy

DayOne is committed to responsible business conduct grounded in internationally recognized standards, including the UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises, the UN Global Compact, ILO conventions (including Convention 169), the Tripartite Declaration on Multinational Enterprises, and the UN Sustainable Development Goals. Our Sustainability Policy establishes our commitment to human rights, ethical conduct, environmental stewardship, and governance across our global operations and supply chain. These commitments span adherence to diversity, equity, inclusion, and health and safety standards.

We specifically commit to respecting internationally recognized human rights for all stakeholders, with particular attention to employees, contractors, local communities, ethnic minorities, and at-risk groups across the regions where we operate. These commitments apply to all our activities and business relationships and are communicated through mandatory compliance and Code of Conduct training, sustainability reporting, and public disclosure via our website and intranet. The policy is approved at the highest levels of the organization, including the CEO, and Executive Vice President Human Resources, ensuring enterprise-wide accountability.



DayOne's human rights strategy is built around four strategic pillars, with concrete actions planned for execution in 2026 and beyond:

01

Protecting human rights

Developing a standalone Human Rights Policy covering employees, general contractors, suppliers, and communities, targeted for launch in 2026. The policy will articulate principles, expectations, and due diligence processes aligned with international standards.

02

Ensuring fair and safe working conditions

Benefits offerings are being reviewed for 2027 to ensure that team members and their families have reliable access to essential care.

03

Ethical employment practices

Ensuring fair compensation and minimum wages through compensation and job architectures aligned with global market standards. Ethical employment at DayOne also requires that workers have access to effective channels to raise concerns. A unified global reporting platform is under consideration to consolidate existing local channels into a single integrated system.

04

Responsible supply chain

The Supplier Code of Conduct requires compliance with the prohibition of child labor, forced labor, and human trafficking, non-discrimination and harassment, and fair employment practices. For 2026, environmental and health and safety Minimum Requirements for General Contractors will be established to strengthen implementation of EHS good practices.

DayOne has identified three key impacts that these pillars are designed to address: working hours, immigration rights, and freedom of assembly. As governance structures and performance metrics mature, effectiveness will be evaluated through employee focus groups, annual supplier surveys, and ongoing community engagement.

Human rights risk management

DayOne operates across seven markets with diverse legal and regulatory frameworks, making vigilance on human rights risks essential. The company has assessed its operations and supply chain across freedom of association, child labor, and forced labor. No incidents have been reported in any category.

Construction and equipment, materials and plant-manufacturing suppliers operating in Hong Kong, Malaysia, and Thailand present potential sector related human rights risks due to the labor intensive nature of these industries and the heightened exposure to decent-work challenges. Similarly, construction suppliers in Indonesia, Malaysia, and Thailand warrant continued monitoring given the sector's global association with elevated risks of child labor. These areas remain priorities for future due diligence and supplier engagement within DayOne's human rights management approach. No concerns have been identified regarding forced or compulsory labor.

To safeguard this record, DayOne holds every partner to the same standard. Every general contractor is assessed against rigorous health and safety criteria from pre-qualification through project completion and it is required to agree with the Supplier Code of Conduct.

As DayOne formalizes its Human Rights Policy, this approach will be strengthened through clearer governance, structured due diligence across operations and supply chains, and enhanced monitoring during the upcoming years.

Metrics & targets

DayOne tracks human rights performance through incident monitoring, policy compliance, and training, providing the baseline from which to strengthen due diligence and embed human rights commitments more deeply as the company scales.

Human rights

In 2025, DayOne recorded zero incidents across all human rights categories: zero discrimination, zero forced or compulsory labor, and zero child labor incidents. The company has no operations in indigenous areas.

During the reporting period, 686 of 783 employees completed certification on the Code of Business Conduct. DayOne is building its human rights performance framework around four KPIs to measure progress as its programs mature:

KPI	Target	Progress
Human Rights cases raised by stakeholders	0 cases	Tracking initiated
Human Rights – standalone – Policy training	1 annual training cycle	Policy under development; launch 2026
Physical security training on human Rights	Number of completions (internal, external, contractor)	To be tracked once policy is launched
Anti-corruption and ethics compliance training	100% of employees	Tracking initiated



SECTION 07

Sustainability Report

Creating **Shared Value**

Creating **Shared Value**

Within the strategic pillar Embed Sustainability into Build & Value Chain, DayOne commits to integrating sustainability considerations into how it engages with customers, supports local communities, and manages its supply chain. This includes delivering customer excellence through structured governance and continuous improvement, contributing to community development through education, environmental and safety initiatives in areas where the company operates, and embedding ethical, environmental, and quality standards into supplier selection, oversight, and performance management. Through these commitments, DayOne seeks to ensure that sustainability principles are consistently applied across its value chain, supporting responsible growth, long-term resilience, and trust among key stakeholders.

Customer excellence

A data center delivers power. A partner delivers trust. Customer excellence is not an initiative. **It is how DayOne earns trust.**

DayOne is committed to proactively supporting customers to achieve their desired outcomes while using our services and to ensure every customer receives timely, consistent, and value-driven engagement throughout their lifecycle.

We prioritize:

- Building long-term, trust-based relationships.
- Anticipating customer needs and resolving issues with speed and accuracy.
- Advocating for the customer internally within DayOne to drive continuous product and service improvement.
- Operating with transparency and integrity.
- Promoting a culture of accountability, compassion, and excellence across all touchpoints.

Our mission is to empower our customers to succeed by delivering exceptional support, strategic guidance, and meaningful engagement at every stage of their journey with DayOne. We strive to turn every customer into a long-term partner and advocate by aligning our success with theirs.

DayOne's approach to customer excellence focuses on delivering exceptional quality service, maintaining transparent communication, and continuously improving operations based on what our customers tell us.

This approach is operationalized through a Proactive Customer Lifecycle Management Framework that structures engagement across four phases: Pre-Sales, Delivery, Operation, and Contract End.

DayOne turns customers into long-term partners at every stage of the journey.

This ensures seamless transitions, consistent value delivery, and proactive engagement at every stage:

Stage	Description
Pre-Sales	Supporting the pre-sales team to ensure delivery-related requirements are achievable and commitments are realistic.
Delivery and onboarding	Keeping the customer updated on progress, acting as the gatekeeper of contract requirements, and collaborating with internal teams to ensure the solution is delivered as intended.
Operation	Collaborating with Data Center Operations and Customer Service Excellence to support customers in running their business within the facilities.
Contract End	Ensuring customer exits comply with contractual and regulatory obligations, protecting both company and customer interests, and enabling a smooth transition of facilities.

Across all phases, DayOne balances technical proficiency with empathetic engagement through proactive outreach, Annual Business Reviews, and closed-loop feedback follow-ups.

DayOne delivers customer support through a consistent service framework that combines dedicated engagement, structured reporting, and coordinated incident response with standardized onboarding, self service tools, and tiered support. This approach ensures reliable service delivery, clear communication, and effective issue management across diverse operating environments and customer needs.



Community impact

Growth means nothing if the communities around us do not grow with us. For DayOne, community impact is not a side initiative. It is **how the company contributes to local economic development wherever it builds.**

As part of the communities in which it operates, DayOne seeks to expand its positive impact by creating meaningful jobs, contributing to local development, and being a good neighbor. The company supports corporate volunteering and focuses its community investment on three lines of contribution: education, environmental, and community, given priority to communities in the Direct Area of Influence[32] and disadvantaged populations.

Community impact governance

Community engagement is overseen by the Sustainability Committee, chaired by the CEO, as part of the company's broader sustainability governance framework. Engagement with local communities is managed through written communications and direct meetings, with effectiveness tracked through monitoring of education initiatives and total social investment.

DayOne will continue expanding its collaboration with local institutions, government agencies, and non-profit organizations to deliver scalable programs in education, environmental conservation, and community development, prioritizing initiatives within its direct areas of operation, supported by employee volunteerism and targeted community investments.

[32]Direct Area of Influence refers to the assets, activities, and communities directly or indirectly affected by DayOne's projects, including owned or contracted facilities, essential associated infrastructure, and areas impacted by cumulative or foreseeable project related developments

Community impact strategy

DayOne allocates resources to social contribution guided by three drivers: focus on communities where the company operates, preferably in the Direct Area of Influence; emphasis on contributions in disadvantaged communities; and support for programs aligned with the company's mission and sustainability priorities.

Two key positive impacts have been identified: empowering individuals through skill development and strengthening talent pipelines for local economies (education); and contributing to immediate humanitarian relief and support for recovery and reconstruction in the wake of extreme weather events.

Education

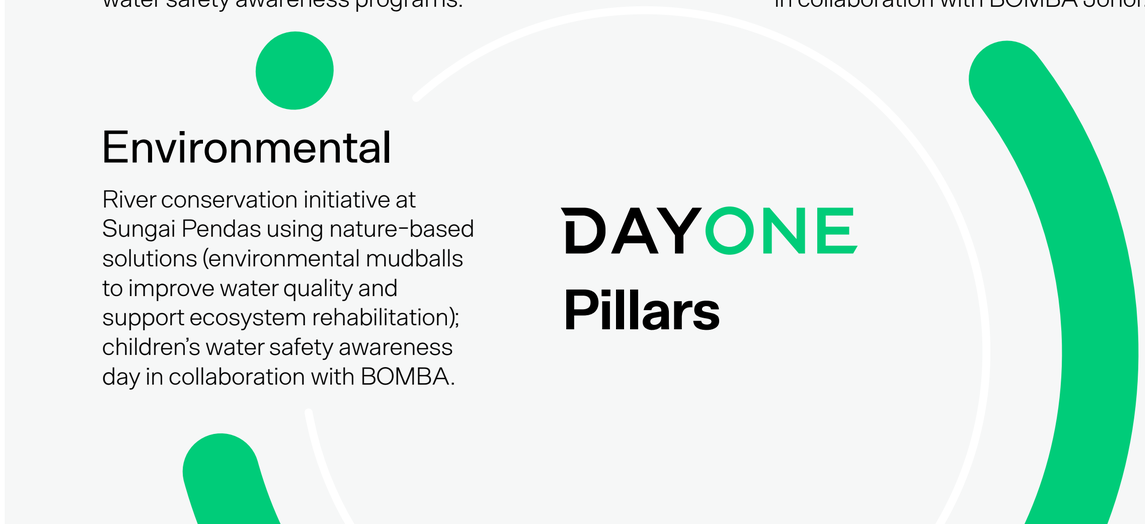
Partnerships with local institutions to certify community members as data center technicians; financial aid for education and basic welfare through foundations; children's water safety awareness programs.

Community

Sponsorship of the Greater Bay Philharmonic Orchestra Charity Gala; flood relief donations for Thailand Hat Yai; contribution to build a Community Learning Center in collaboration with BOMBA Johor.

Environmental

River conservation initiative at Sungai Pendas using nature-based solutions (environmental mudballs to improve water quality and support ecosystem rehabilitation); children's water safety awareness day in collaboration with BOMBA.





DayOne's beach cleanup initiative at the Pengerang coastal area, Malaysia, May 2026

Community impact risk management

As DayOne expands its footprint across new markets, managing the relationship between the company and the communities becomes increasingly important. One principal concern has been identified, the potential gap between stated commitments and actual delivered impact, or the emergence of high community expectations that outpace the company's capacity to respond, which could result in reputational damage over the medium term. To manage this, DayOne conducts thorough due diligence on all community investment recipients, ensuring that contributions are directed to registered NGOs and legitimate causes, with reporting verified through legal processes.

As the company formalizes its CSR policy in 2026, this risk management approach will be further strengthened through clearer governance, structured prioritization of initiatives, and enhanced monitoring of community outcomes.

Community impact metrics & targets

DayOne has set qualitative objectives as part of its forward-looking community strategy: develop and implement a comprehensive CSR policy to strengthen governance and align initiatives with the company's purpose-driven mission; continue strengthening CSR initiatives across all regions, focusing on education, environmental, and meaningful community engagement; and deepen partnerships with local organizations to enhance local development.

Community impact

Community impact at DayOne begins with the economic contribution of its operations. Through the development of data center infrastructure, DayOne contributes to local employment through direct hiring and channels procurement spending into the communities where the company builds.

The indirect economic impacts are significant. DayOne creates high-quality jobs in markets where the data center sector is still emerging and helps establish the digital infrastructure foundation that enables broader economic growth. The company also actively engages with local authorities and industry partners to raise standards. In Malaysia, for example, SIRIM (Standards and Industrial Research Institute of Malaysia) launched a new national standard for data centers, and DayOne contributed its experience and operational insights to its development. In Batam, Indonesia, local communities adjacent to the data center site have benefited from workers spending at their shops and cafes.

Besides, DayOne engages directly in the communities where it operates through local community engagement, impact assessment, or development programs.

Community engagement practice	Operations with program[33]	
Environmental impact assessments and ongoing monitoring	9	100%
Local community development programs based on local communities' needs	9	100%
Stakeholder engagement plans based on stakeholder mapping	9	100%
Works councils, EHS committees and other worker representation bodies to deal with impacts	9	100%
Social impact assessments, including gender impact assessments, based on participatory processes	0	0%
Public disclosure of results of environmental and social impact assessments	0	0%
Broad-based local community consultation committees and processes that include vulnerable groups	0	0%
Formal local community grievance processes	0	0%
Total operations with local community engagement, impact assessment, or development program	9	100%

[33]For the purposes of GRI 413-1 reporting, "operations" refers to DayOne's nine operational campus-level sites across its seven markets. This differs from the total number of individual properties or buildings within the portfolio, which may be higher where a single campus comprises multiple facilities

During the reporting period, DayOne did not identify any significant community-related incidents through its existing engagement and monitoring processes. As the company strengthens its community impact framework, it intends to further formalize assessment, consultation, and grievance mechanisms.

Beyond infrastructure, DayOne invests directly in the communities where it operates through engagement programs, university partnerships, and targeted social investment.

> “ Where DayOne builds, communities grow alongside it.

In 2025, DayOne delivered two community engagement programs (in Malaysia and Thailand) focused on education, environmental awareness, and safety. These programs reflect the company’s commitment to creating positive impact on the communities where it operates, with emphasis on its Direct Area of Influence.

In addition, DayOne established three university partnerships (one in Indonesia and two in Malaysia) to support skill development and strengthen local talent pipelines for the data center industry, empowering individuals through education and contributing to the economic growth of the communities it serves.

These programs and partnerships were complemented by direct community investment. DayOne’s community investments in 2025 comprised voluntary donations and direct funding of programs whose beneficiaries are external to the organization, directed across three areas aligned with the company’s strategic pillars: education, environment, and community.

In 2025, employees collectively contributed volunteering in support of conservation initiatives in Malaysia.

Johor Youth Forum 2025

In 2025, DayOne sponsored the Johor Youth Forum in partnership with AIESEC Johor Bahru, bringing together 150 students from six universities across Malaysia. The forum provided industry exposure, networking, mentoring, and case study sessions, with DayOne engaging directly through career exploration booths to share insights on career pathways, development programs, and internship opportunities in the data center industry. Held in the context of the Johor–Singapore Special Economic Zone, the initiative supports DayOne’s commitment to nurturing local talent pipelines in the communities where it operates.







Music Moves Hong Kong Charity Gala

DayOne sponsored the “Music Moves Hong Kong” Charity Gala, organized by the Greater Bay Philharmonic Orchestra, supporting six charitable programs focused on cultural enrichment, youth talent development, and community support. Initiatives funded through the gala included music education in underprivileged schools, choral training for youth through the Strive and Rise Youth Choir, and music-based interaction programs for children with illnesses. In 2025, the orchestra’s programs reached 12,052 audience members, nurtured 380 young people, and supported 1,540 families.



Strengthen the Local Supply Chain

DayOne began laying the groundwork for a more locally anchored and resilient supply chain in 2024, initiating a series of actions that continue to shape its approach in 2025. A key milestone was convened its first Supply Chain Summit in Malaysia, advancing its strategy to build a resilient, locally anchored supply chain ecosystem. The summit announced RM1 billion in supplier investments to establish integrated manufacturing facilities and service centers, with projected annual output exceeding RM5 billion and the creation of more than 5,000 jobs. Five key suppliers committed RM360 million, supporting over 700 local jobs.

The event also marked strategic partnerships with Multimedia University (MMU) and Universiti Teknologi Malaysia (UTM) to strengthen talent development, and the awarding of Malaysia’s first Data Center Calibration Certificate by SIRIM to DayOne. Collectively, these initiatives reinforce DayOne’s long-term commitment to positioning Malaysia as an advanced manufacturing and global supply chain hub while supporting sustainable economic growth.



ESG / CSR Activity

On 13 November 2025, DayOne employees participated in a river conservation initiative at Sungai Pendas, Gelang Patah, Johor, in collaboration with the Green Earth Society. The program deployed environmental mudballs, produced using soil, effective microorganisms, rice bran, and molasses, as a nature-based solution to improve river water quality and support ecosystem rehabilitation. When deployed into the river, the mudballs gradually release beneficial microorganisms that help decompose organic pollutants, suppress harmful bacteria, and reduce foul odors. Employees collectively contributed volunteering to the initiative.

The initiative forms part of DayOne Malaysia's broader environmental stewardship agenda, which in 2025 also included the implementation of Malaysia's first river water treatment system dedicated to data center operations.

In collaboration with Johor State Water Company and BM Tek, drawing and treating raw water from Sungai Tebrau for non-potable data center use as part of the Johor River for Life program.

The programs, partnerships, and investments described above are just a starting point. As DayOne's footprint grows, so will its commitment to local communities in which it operates.



On-site water treatment infrastructure supporting Malaysia's first river water reuse system for DayOne's data center operations



Overview of DayOne's Water Treatment Plant in collaboration with the Johor State Water Company and BM Tek

Supply chain management

Speed and scale are competitive advantages. A supply chain that delivers both without compromising on sustainability is a strategic one.

Building and operating data centers at speed and scale demands a supply chain that is resilient, disciplined, and increasingly sustainable. DayOne manages a global network of more than 600 suppliers across seven markets, from long-lead equipment manufacturers to general contractors and logistics providers, under a framework that integrates cost leadership, delivery certainty, quality assurance, and sustainability screening into every sourcing decision.

Supply chain governance

DayOne governs its supply chain through a structured cadence of weekly operational meetings and monthly reviews. To continue enhancing the process, quarterly strategy sessions, tracking cost, delivery, and quality KPIs on real-time dashboards will be implemented, including a scorecard system integrated with Annual Business Reviews, with incentives for top performers and improvement plan tracking for underperformers.

DayOne requires its suppliers to meet clear standards on business ethics, labor practices, health and safety, and environmental responsibility, based on the supplier categorization. These expectations are formalized through a suite of policies and commitments, including a Supplier Code of Conduct, an ESG Commitment Letter, and EHS Questionnaire, which set the baseline for responsible behavior across the supply chain. All suppliers, except those classified under the "low-risk vendor" category[34], are required to undergo ESG, EHS, and due diligence screening. Compliance is monitored through audits, scorecards, and quarterly reviews, with corrective actions tracked to closure.

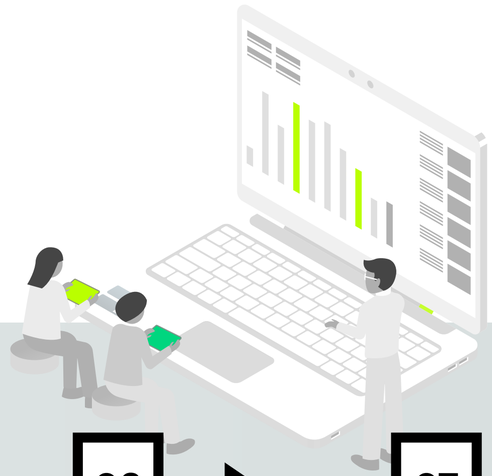
DayOne monitors supplier compliance through a structured Vendor Issue Management process that progresses through four defined stages. The process begins with issue submission, where supplier related issues identified on site or through purchase requests are formally logged, initially via manual tools and email where required. These issues then move to risk triage, where Procurement and the relevant business owner jointly assess the risk level and assign responsibilities, with defined response timelines that escalate based on severity. Once assessed, issues enter status tracking, where they are monitored through a centralized system to track progress, closure, and any escalation if deadlines are missed. The process concludes with routine review, in which open issues and mitigation actions are discussed during regular on-site meetings involving procurement, construction, operations, and relevant stakeholders to ensure accountability, follow up, and continuous improvement in supplier compliance.



[34]"Low-risk vendor" refers to a supplier category that is exempt from certain standard registration and sustainability screening requirements, limited to the following categories: Government entities, banks, and insurance companies, Vendors designated or authorized by a government authority, supported by official documentation, Customers, house rental owners, or landlords, Public services and utility providers, Individual entities acting solely as landlords, Small amount vendors where the value of a single purchase is below USD 5,000, Publicly listed companies or subsidiaries of publicly listed companies

Supply chain strategy

DayOne's supply chain strategy for 2025–2026 is built around seven objectives, pursued in close partnership with suppliers across seven markets:



01

Sustain cost leadership by optimizing prefabrication, smart sourcing, and category strategies across regions.

02

Scale delivery capacity through end-to-end supply chain planning and modular deployment.

03

Shorten lead times through second sourcing, logistics-hub deployment, and factory-test (FAT) planning.

04

Build supply chain resilience by developing multiple sources for materials, precast components, and long-lead equipment to de-risk capacity and schedule.

05

Institutionalize supplier performance management through scorecards and incentive programs integrated with Annual Business Reviews.

06

Elevate quality and after-sales assurance through warranty and maintenance programs and enhanced QA/QC and factory inspections.

07

Govern data and cadence by tracking cost, delivery, and quality KPIs on real-time dashboards under a structured governance rhythm of weekly operations, monthly reviews, and quarterly strategy supply sessions.

Supply chain risk management

Three main risks have been identified:

- **Supplier quality and readiness**: Potential variance in supplier performance, capacity constraints, in-country compliance requirements and factory acceptance test (FAT) readiness gaps can lead to late deliveries, non-conformance reports, and rework.
- **Logistics disruption**: Potential route bottlenecks, customs delays, and freight volatility increase lead-time variability, costs, and carbon emissions.
- **Environmental footprint**: Energy use, emissions, and waste across supplier manufacturing and regional transport risk failure to meet decarbonization and waste targets.

DayOne's response is specific and embedded in day-to-day operations. Sustainability criteria are built into every RFP. Supplier performance is tracked through scorecards, completed by the managers on site, in Annual Business Reviews.

Supply chain controls are integrated into project governance through structured design review processes. Close coordination between DayOne's design teams and vendors helps ensure technical submissions are completed on time, supporting timely procurement and production. Progress is tracked through management dashboards and KPIs.

Alongside these risks, DayOne sees three clear opportunities:

- Lead-time improvement through optimized capacity planning, improved Factory Acceptance Test (FAT) coordination, and deployment of regional logistics hubs.
- Uplift supplier capability through scorecards, audits, QA/QC programs, and incentive schemes.
- Strengthened safety, uptime, and service quality through an operationalized Warranty and Maintenance Program coordinated with data center operations.

Managing supply chain risk is what turns speed and scale into a lasting advantage.



Street view render of DayOne Singapore (SG1) Data Center

Supply chain metrics & targets

DayOne tracks supply chain performance across four dimensions: supplier screening against environmental and social criteria, negative impact identification and remediation, due diligence and sustainability commitment rates, and local procurement. These metrics provide visibility into how effectively sustainability expectations are embedded across the company's vendor base of 619 suppliers and serve as the baseline from which to drive continuous improvement as the supply chain scales.

Supply chain management

During the engagement process DayOne screens suppliers against both environmental and social criteria to ensure that the standards set out in its Supplier Code of Conduct and ESG Commitment Letter translate into measurable accountability across the supply chain.

Except for vendors under the "low-risk vendor" category, all other vendors are required to undergo ESG, EHS, and due diligence screening. During the reporting period, 100% of suppliers subject to ESG screening (356 of 619 suppliers, representing 58% of the supplier base) were assessed against DayOne's ESG requirements. This included third-party due diligence, compliance with the DayOne Supplier Code of Conduct, fulfillment of ESG criteria, and execution of the Sustainability Commitment Letter.

Of the 356 suppliers assessed during 2025, no significant actual or potential negative environmental or social impacts were identified, no supplier relationships were terminated on these grounds.

In addition, ll suppliers performing on-site activities (213 suppliers) were required to undergo an EHS review. Beyond screening, DayOne tracks supplier compliance across five dimensions, from third-party due diligence and ESG criteria to EHS reviews, to monitor how deeply sustainability expectations are embedded across its vendor base. The remaining 263 suppliers (42%) of suppliers fall within the "low-risk vendor" category.

Environmental & Social criteria



356
Suppliers screened

619
Total suppliers

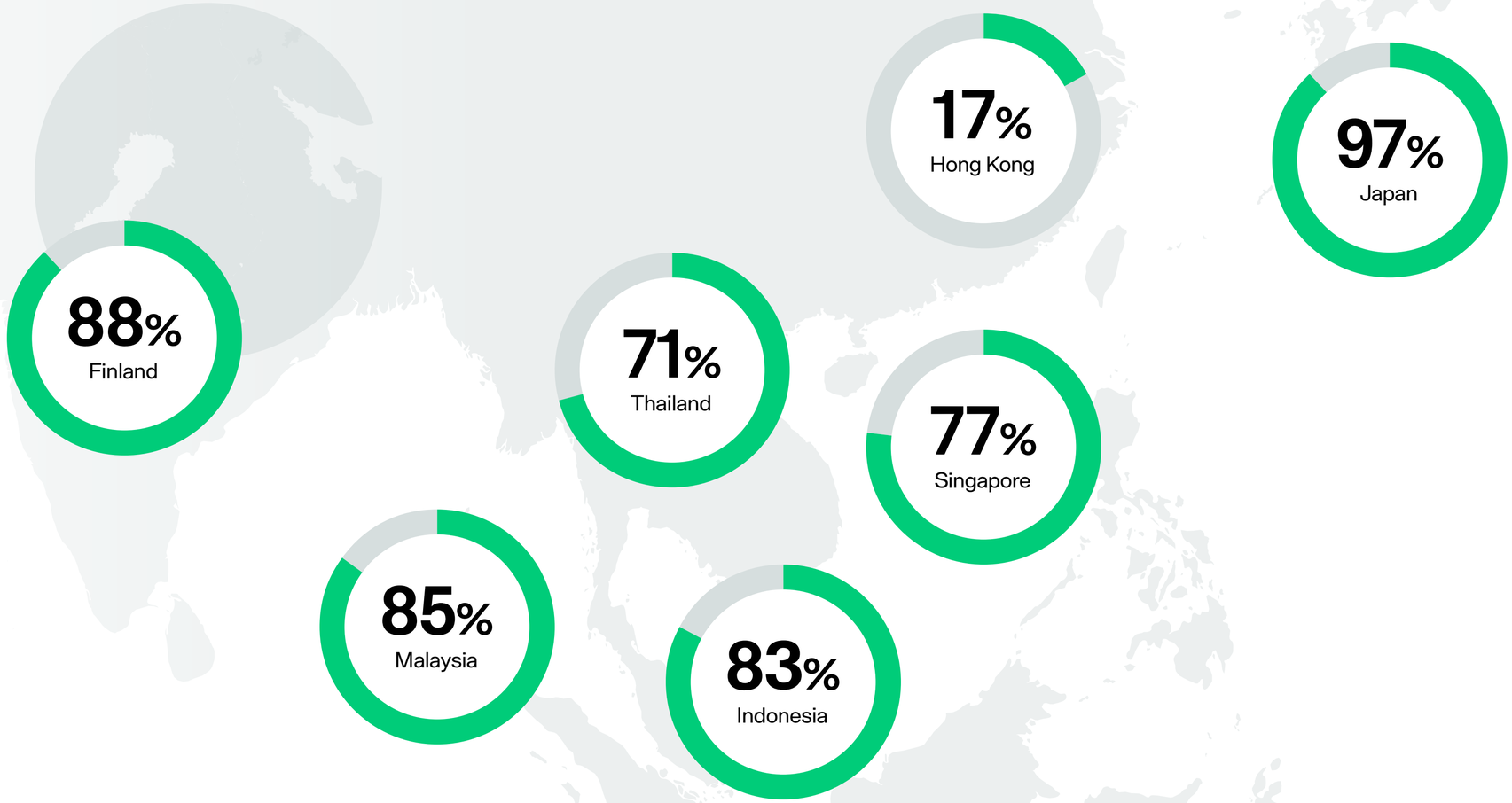
263
Low-risk vendor category

We are committed to prioritizing local suppliers wherever feasible, recognizing their essential role in strengthening the local economy, reducing logistics-related emissions, and enhancing project responsiveness through closer collaboration. By sourcing goods and services locally, we aim to foster long-term partnerships, support skills development, and increase supply chain resilience.
This commitment applies to all suitable procurement categories, excluding long-lead equipment, which is typically sourced from specialized global manufacturers due to its highly specialized technical characteristics, limited availability, and stringent performance requirements.

Effectiveness tracking

DayOne tracks the effectiveness of its supply chain actions through a defined set of operational KPIs with clear targets, monitored via weekly logistics tracking, vendor delivery reports. This framework will be further strengthened through the rollout of supplier scorecards, quarterly audits, and factory inspection reports, enhancing transparency, accountability and continuous improvements across the supply chain.

% spent on local suppliers



Local suppliers: A local supplier is a supplier that operates and delivers its products or services within the same country in which the purchasing organization conducts its activities and is not engaged under a global or multinational agreement or frame contract covering more than two countries. The reported percentage represents the number of contracts awarded to local suppliers as a proportion of the total contracts awarded in each country during the reporting period.



SECTION 08

Sustainability Report

Directing Capital

Towards Sustainable Growth

Directing Capital Towards Sustainable Growth

Capital follows conviction. For DayOne, financing is not just about funding growth. It is about **ensuring that growth is built on the right foundations.**

As a developer and operator of hyperscale data center facilities across seven markets, DayOne recognizes that the way it finances its infrastructure is as important as the way it designs and operates it. Sustainability is factored in the company's infrastructure development and financing approach from the earliest stages of project planning, not as an afterthought, but as a factor in how projects are selected, structured, and funded.

Sustainable finance approach

Sustainability is not a financing label. It is **a lens through which capital allocation decisions are made.**

Every data center DayOne builds starts with a financing decision and every financing decision is an opportunity to embed sustainability from the ground up. From the earliest stages of project development, through treasury structuring, to the selection of financing counterparties, environmental considerations shape how capital flows through the business.

DayOne has a deliberate approach to project design that prioritizes energy-efficient cooling, optimized power infrastructure, and renewable electricity sourcing. Where project location and regulatory environment are allowed, facilities pursue recognized green building certifications such as LEED Gold or BEAM Plus. These are not add-ons. They are built into projects from day one.

Operational metrics such as Power Usage Effectiveness (PUE) are tracked at the project level, and green financing activities are monitored through internal project management and treasury oversight. Environmental KPIs such as energy efficiency and PUE were used for operational performance monitoring rather than financing pricing mechanisms. Sustainability considerations are already being evaluated when structuring new facilities, and DayOne sees the integration of environmental KPIs into financing terms as a natural next step.

Most existing financings support activities with green or sustainability-linked characteristics, project-level environmental performance are tracked, and sustainability considerations are integrated into new project structuring. The next step is to formalize the architecture, with a focus on renewable electricity sourcing, energy-efficient design, green building certifications, and sustainability-linked financing structures.

This is the starting point. The direction is set.

Green finance framework

A financing label means nothing without the documentation, governance, and project performance to back it up.

Based on the nature of its underlying projects, DayOne estimates that most of its existing financing arrangements fund activities that have inherent environmental or sustainability characteristics, though the financing terms themselves are not linked to environmental performance metrics. In the absence of a formal green finance framework, this assessment has not been independently verified. The activities broadly include certified green buildings, renewable electricity sourcing through power purchase agreements (PPAs), and energy-efficient data center infrastructure.

In many cases, financing documentation explicitly references ESG or sustainability considerations, and certain arrangements include references to environmental performance objectives, supported where applicable by green building certifications. However, the formal classification of financing as “green” or “sustainability-linked” varies depending on the specific structure and lender requirements. DayOne’s approach to classification is deliberate: financing is recognized as green or sustainability-linked where it is supported by recognized certifications or independently verifiable criteria. Rather than applying labels broadly, the company prioritizes building the project-level environmental performance and documentation that will underpin a formal framework.

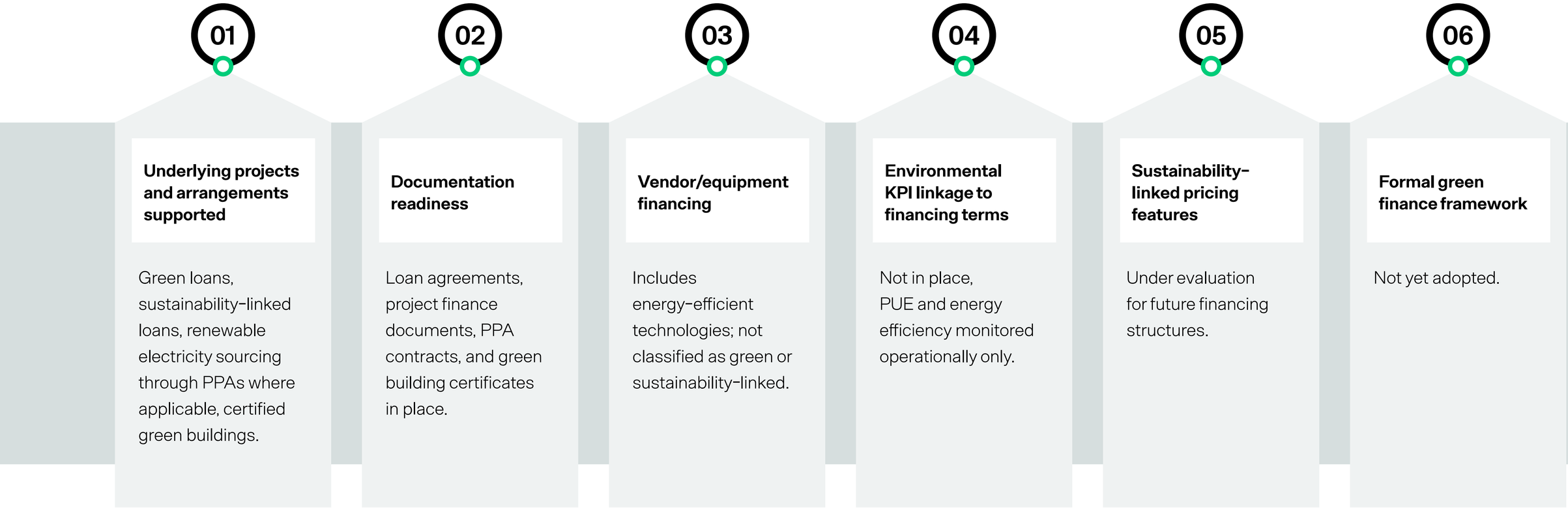
Formal documentation is in place across relevant financing arrangements. Signed loan agreements, project financing documents, operational contracts, and where applicable, renewable electricity supply agreements and green building certification records. This documentation infrastructure is critical, it means that when DayOne adopts a formal green finance framework, the evidentiary base already exists.

One area the company has examined closely is vendor and equipment financing. Major equipment procurement for data center infrastructure routinely includes energy-efficient technologies and components.

However, these vendor financing arrangements are not formally classified as green or sustainability-linked; a distinction DayOne maintains deliberately to avoid overstating the scope of its green finance activities.



The infographic below provides a snapshot of the current green finance landscape across the business:



The building blocks for a formal green finance framework are already in place, including the documentation, the project-level environmental performance, and the operational monitoring.

Capital deployment toward climate and **climate-related innovation** and **technology**

2025 is DayOne's baseline year. The company formalized its Sustainability Strategy, established climate-related targets, and began systematically tracking the innovations that will deliver on them. New technologies were analyzed and introduced through rigorous research. Sustainability performance is now embedded in vendor scoring, and global design guidelines have been formalized to include standard targets for energy, water, and green building certification.

The innovations piloted or advanced in 2025 cover the full spectrum of data center environmental performance, from energy generation and consumption to waste heat and water recovery.

SOFC (SOLID OXIDE FUEL CELL)

Technology that generates electricity on site by converting fuel such as natural gas or hydrogen directly into power, without burning it. This enables cleaner, more efficient self-generation of renewable energy at the facility level.

Planned

WATERLESS COOLING

Cooling solutions that eliminate water consumption entirely, deployed in non-tropical climates. Two projects in Finland are in construction.

Ongoing

HEAT REUSE SYSTEMS

Capturing waste heat generated by data center operations and redirecting it for use within the facility or by surrounding communities, turning a data center into an energy asset. Two projects in Finland are in construction, aligned with the EU Energy Efficiency Directive.

Planned

ELECTROCHEMICAL COOLING TOWER WATER TREATMENT

A technology that removes accumulated minerals from cooling tower water, allowing it to be recirculated for longer before being discharged. Expected to reduce water discharge by up to 80% while also improving energy efficiency.

Feasibility assessment in progress

LIQUID COOLING

An alternative to traditional air-based cooling that brings cooling liquid closer to the heat source, enabling more efficient temperature management for high-density computing environments such as AI workloads.

Ongoing

AI-ENABLED DCIM

Using artificial intelligence to optimize the performance of mechanical and electrical systems inside the data center. Phase 1 of the pilot has been completed, successfully validating a theoretical model. The next phase will deploy the system using live equipment data to realize efficiency savings.

Phase 1 completed

ON-SITE SOLAR PANELS

Installation of solar panels in selected buildings to generate renewable electricity on site and reduce GHG emissions.

Planned

CLEANER FUELS (HVO)

Assessing the feasibility of using Hydrotreated Vegetable Oil, a cleaner alternative to conventional diesel, in compatible on-site backup generators. One provider has been engaged in Asia Pacific, with a second being sourced to meet customer redundancy requirements.

Feasibility assessment in progress

500 MW CRESS AGREEMENT (~150 MW IT)[35]

A long-term renewable energy supply agreement with Tenaga Nasional Berhad (TNB), Malaysia's national electricity utility.

Ongoing

[35]Malaysia's Corporate Renewable Energy Supply Scheme (CRESS) enables direct renewable energy sourcing by corporate consumers. DayOne signed a term sheet for 500 MW of solar power in 2025, executed the full agreement in Q1 2026, and will secure additional capacity in 2026

DayOne also monitors the risks that come with innovation at scale. Rising energy demand from advanced computers, particularly AI workloads, is a near-to-medium-term risk managed through power purchase agreements and close monitoring of power availability.

Opportunities in cooling economization and grid interaction are being investigated through the technology strategy, with performance benchmarked against existing baselines. Innovation partnerships are evaluated on a project-by-project basis, and in 2026 the focus shifts to executing future technology strategies, vendors selection consider sustainability selection criteria and continuously improving design guidelines.

These innovations are anchored to the climate transition targets detailed in "Section Our Environmental Performance" of this report. The innovation pipeline described here defines how it intends to get there through the flow of capital toward those commitments.





SECTION 09

Sustainability Report

Integrity, Compliance & Digital Responsibility

Integrity, Compliance & Digital Responsibility

DayOne operates across eight jurisdictions, serving leading customers in a highly scrutinized industry. In this environment, compliance is the baseline, but what sets a company apart is the culture behind it. The systems that make accountability real, the standards that hold when no one is watching, and the willingness to be transparent even when the answers are still evolving.

The governance structures, policy commitments, and grievance mechanisms that underpin DayOne's approach to responsible business conduct are described in "Sections Sustainability Governance" and "Anticipating Risks", Securing the Future. This chapter focuses on performance: what the numbers say, where the company stands, and where it is heading.

Compliance with laws and regulations

DayOne maintains a culture of zero tolerance for corruption and misconduct across every jurisdiction where it operates. The ethical and legal standards are set in the Code of Business Conduct and Ethics, adopted by the Board of Directors, and applied to all directors, officers, and employees. This Code is supported by the Anti-Corruption Compliance Policy, the Suppliers Code of Conduct, and the Whistleblower Policy. The Legal & Compliance Department acts as the central function for advice, reports, and investigations, and every employee has a duty to understand, follow, and uphold these standards.

During the reporting period, DayOne recorded zero significant instances of non-compliance with laws and regulations. For the purposes of this disclosure, significant instances of non-compliance are determined in accordance with DayOne's internal compliance monitoring framework, which encompasses ongoing monitoring, internal investigations, compliance assessments, and regulatory reporting cycles across each jurisdiction in which the Company operates. This determination reflects information available to management as at the reporting date and has been subject to internal review by the Legal & Compliance Department. DayOne confirms that no regulatory authority has issued a final decision finding the Company to be in violation of applicable law in any jurisdiction during the reporting period.

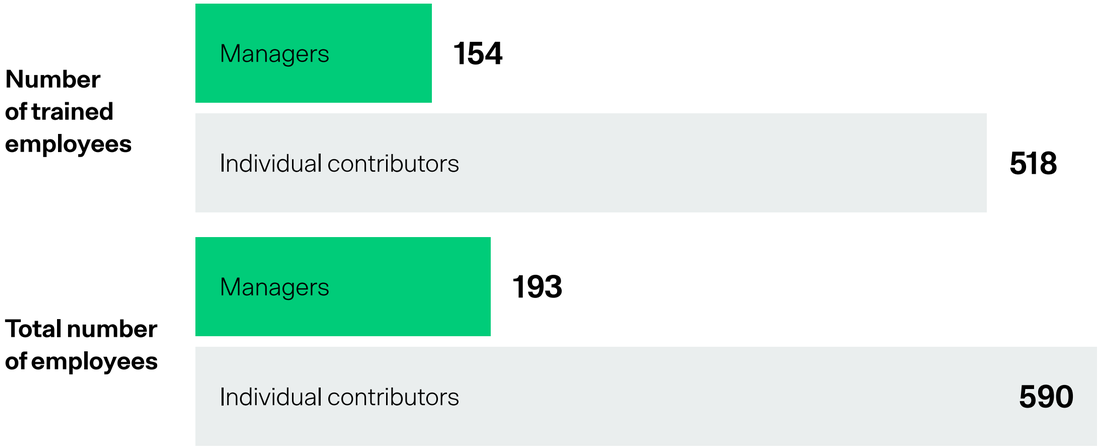
Compliance with laws and regulations metrics & targets

1 Anti-corruption

During the reporting period, all operations were assessed for corruption-related risks, achieving full coverage. The assessment identified significant risks including third-party facilitation payments in procurement, conflicts of interest in supplier selection, and gifts or hospitality from construction contractors exceeding policy thresholds.

Anti-corruption policies were communicated to all governance body members and to all business partners across every operating market, and dedicated training was delivered to governance body members during the period.

DayOne tracks anti-corruption communication and training across three groups: governance body members, employees, and business partners. The table below breaks down employee coverage by professional category, showing the percentage informed of anti-corruption policies and the percentage who completed dedicated anti-corruption training during the reporting period.



Metric	Value
Operations assessed for corruption risks	100%
Governance body members informed of anti-corruption policies	100%
Employees informed of anti-corruption policies	100%
Employees trained in anti-corruption	87%
Business partners informed of anti-corruption policies	100%

*The coverage of body members, employees and business partners spans all jurisdictions where DayOne operates.



Exterior View of DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia

2 Anti-competitive behavior

DayOne is equally committed to fair competition in every market where it operates. During the reporting period, no legal actions were pending or completed regarding anti-competitive behavior, anti-trust, or monopoly legislation. No monetary losses were incurred because of legal proceedings associated with anti-competitive behavior regulations.

3 Tax

As a company operating across multiple tax jurisdictions, DayOne is committed to regulatory compliance on a country-by-entity basis, with the tax advisory function involved from the project planning stage to advise on entity and deal structures that align tax efficiency with the company's business and sustainable development strategies.

DayOne's approach to tax is governed by the following principles: (i) compliance with applicable tax laws and regulations in each jurisdiction in which the Company operates; (ii) early engagement of the tax advisory function during project planning and structuring; (iii) transparent engagement with tax authorities; and (iv) management of tax risks through documented pre-transaction reviews, transfer pricing policy adherence, and ongoing monitoring. DayOne is evaluating the development of a formal published tax strategy as the Company's reporting practices mature.

Management and the Audit Committee oversee tax governance and compliance. For new projects, the investment team leads the structuring process with the tax team involved from the planning stage. For ongoing compliance, the tax team works closely with accounting as part of the broader Finance function.

Tax risks are identified through routine compliance cycles, business change reviews, and regulatory tracking. These risks are managed through pre-transaction reviews, transfer pricing policy adherence, contract reviews, reconciliations, and variance analysis. Monitoring is conducted through bi-monthly Finance and Tax reviews, with Internal Audit independently testing control effectiveness. Concerns regarding tax integrity can be raised through line management, Finance leadership, or the Legal team. DayOne did not obtain external assurance over its tax disclosures. The company will continue to evaluate the need for external assurance as the Group grows and its tax reporting practices mature.

DayOne engages transparently with tax authorities, addressing concerns promptly through timely communication and upholding responsible tax practices. The company does not engage in public policy advocacy on tax and limits any participation to factual input, only through recognized industry channels, if required. DayOne does not yet have a formal process for gathering external stakeholder views on tax but remains open to feedback through day-to-day interactions with tax authorities, advisors, and financing counterparties and will continue to strengthen its approach as it grows.



Political contributions

Independence means **keeping a clear line between business and politics.**

DayOne does not make direct or indirect political contributions in any of the jurisdictions where it operates. Accordingly, during the reporting period, the total monetary value of financial and in-kind political contributions was zero across all markets. Furthermore, DayOne does not engage in lobbying activities or public policy advocacy, and limits any participation to factual input, only through recognized industry channels if required.



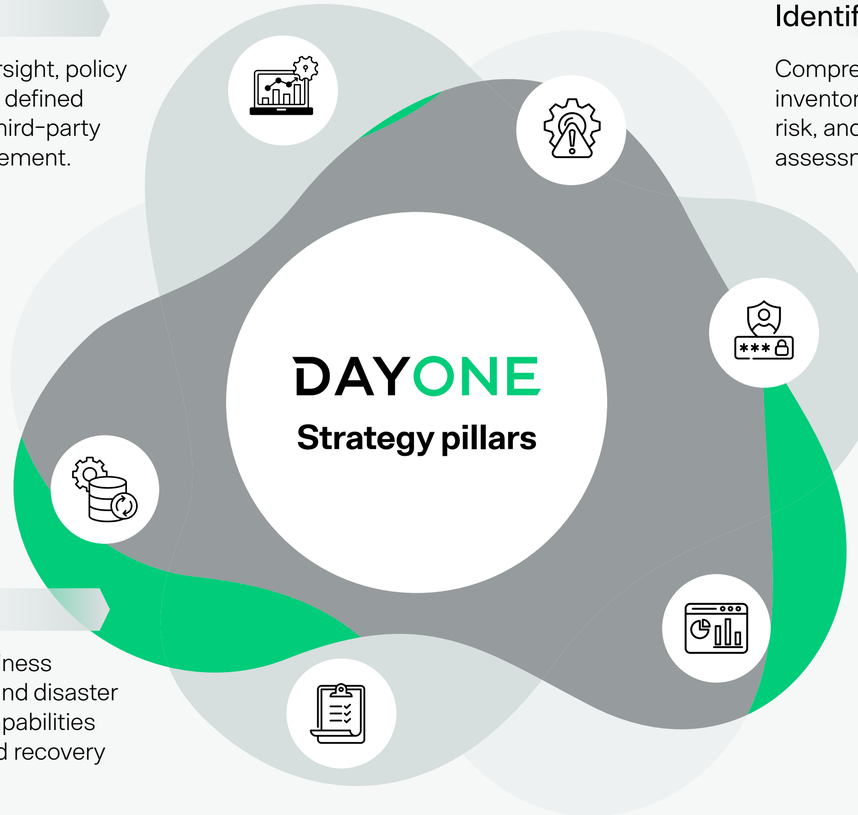
Cybersecurity and data protection

In an industry built on trust, **protecting data is not a technical function. It is a business imperative.**

DayOne recognizes cybersecurity and data protection as critical to operational resilience, regulatory compliance, and stakeholder trust. As a digital infrastructure and data center provider, the company operates in a highly regulated and risk-sensitive environment where a single breach can erode years of credibility. Cybersecurity governance is aligned to the NIST Cybersecurity Framework (CSF) 2.0 and supported by internationally recognized standards and independent assurance mechanisms, including ISO/IEC 27001 and SOC 2 Type II. Cybersecurity oversight is embedded at the executive level through formal governance structures, with periodic reporting to senior management, and risk management processes are integrated into enterprise risk management.

Effective cybersecurity generates tangible value by protecting sensitive data, strengthening digital trust, and supporting long-term business resilience. At the same time, DayOne recognizes the inherent risks of operating critical digital infrastructure: the increasing sophistication of cyber threats, the potential for data privacy breaches, evolving regulatory requirements across jurisdictions, and cybersecurity vulnerabilities that may arise through third-party vendors. These risks are assessed as part of enterprise risk management, reported quarterly to executive leadership, and managed through the layered controls described below. Where the company sees risk, it also sees opportunity through using certification maturity, advanced monitoring capabilities, and transparent governance as competitive differentiators that build investor confidence and strengthen customer relationships.

This strategy is built on six pillars:



Govern

Strong oversight, policy framework, defined roles, and third-party risk management.

Identify

Comprehensive asset inventories, continuous risk, and vulnerability assessments.

Protect

Layered security controls: identity governance, encryption, secure configurations, privileged access management, data loss prevention.

Detect

Continuous monitoring and threat detection, centralized logging, advanced analytics.

Respond

Formal incident response plans, playbooks, regulatory reporting procedures.

Recover

Tested business continuity and disaster recovery capabilities with defined recovery objectives.

This framework is governed by three key internal policies: the Information Security Policy, the Data Protection Policy, and the Acceptable Use Policy.

In practice, these pillars are operationalized through defined targets and management routines — including periodic internal audits and external ISO/IEC 27001 certification, mandatory employee security training and phishing simulations, annual disaster recovery testing against defined RTO/RPO[36] targets, and a structured vendor risk program that ensures critical suppliers are assessed prior to onboarding. Privacy governance is aligned to ISO/IEC 27701 through regular impact assessments and vendor reviews. No material personal data breach was recorded during the reporting period.

DayOne's approach is shaped by direct engagement with its stakeholders. Customer feedback through security questionnaires has strengthened encryption and access control requirements. Employee participation in awareness programs informs ongoing training improvements. Regulator and auditor observations through certification processes sharpen governance documentation and remediation timelines. And quarterly cybersecurity risk reporting to the Board ensures investment prioritization stays aligned to the evolving threat landscape.

[36]RTO/RPO: Recovery Time Objective/ Recovery Point Objective

During the reporting period, DayOne recorded:

Metric	Value
Substantiated complaints concerning breaches of customer privacy (from outside parties or regulatory bodies)	0
Known leaks, thefts, or losses of customer data	0
Major incidents for data breaches or non-compliance with data privacy laws	0
Properties certified under SOC	6 of 16 (37.5%)
Properties certified under ISO/IEC 27000-series	6 of 16 (37.5%)
Properties certified under PCI DSS	6 of 16 (37.5%)
Additional sites in certification process	4

DayOne's certification program reflects a phased approach aligned with portfolio maturity and customer requirements. Certification is prioritized for operational sites serving enterprise and hyperscale customers with contractual certification requirements. Sites in the construction or commissioning phase are not yet eligible for certification; once operational, they are enrolled in the certification program. With four additional sites in process, DayOne expects to increase its certified portfolio progressively over the coming reporting periods.

Incident response effectiveness is monitored through defined indicators including Mean Time to Detect, Mean Time to Contain, and high-severity incident trends, reviewed periodically through governance committees and executive reporting. During the reporting period, no high-severity cybersecurity incidents were recorded.

Looking ahead, DayOne is advancing on strategic priorities: the establishment of centralized security monitoring through a managed Security Operations Center covering all sites, enabling proactive, portfolio-wide threat detection; and the contentious improvement of its Platforms to strengthen proactive privacy issue detection and avoid major IT service incidents affecting customers.



Aerial view of DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia



Sustainability Report

Appendix

Appendix

Additional **disclosures**

Basis of preparation

Complete list of reporting entities and their jurisdictions

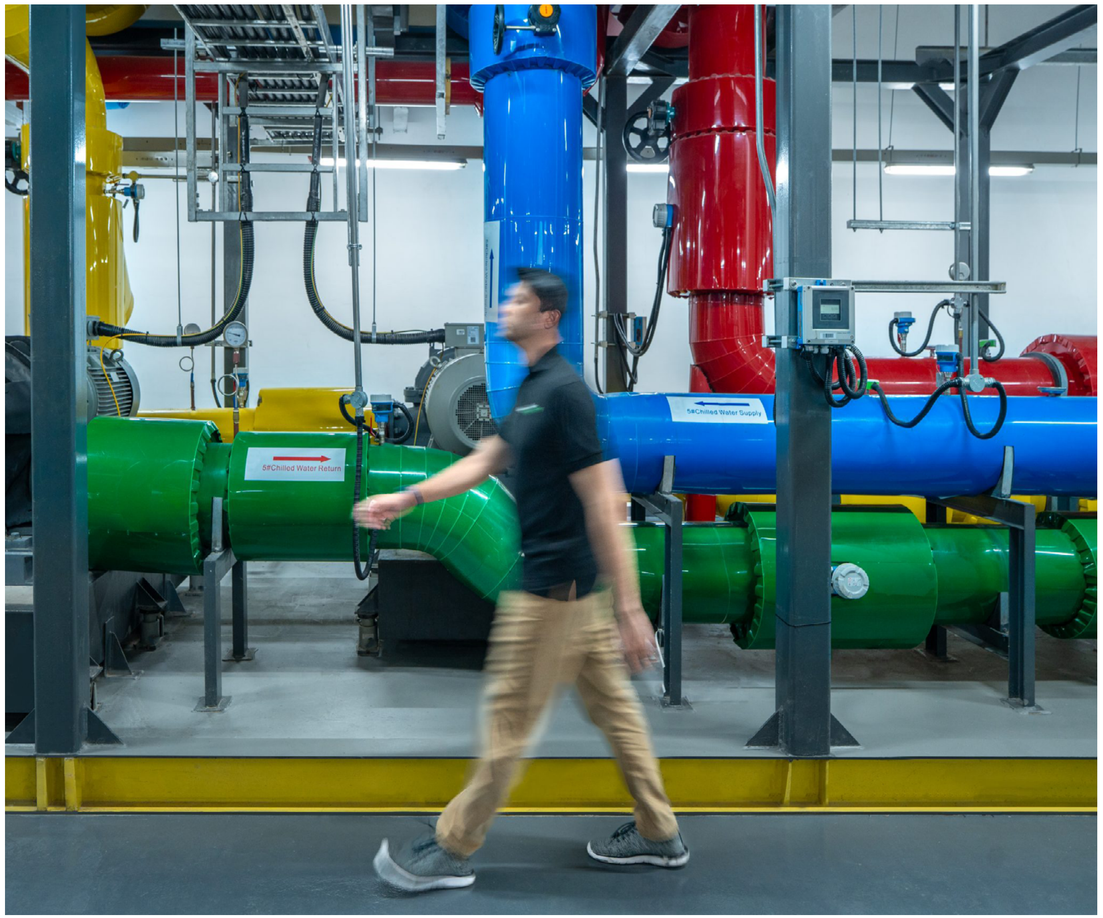
Entity	Jurisdiction
DayOne Data Centers Malaysia I Sdn. Bhd., DayOne Data Centers Malaysia II Sdn. Bhd., DayOne Data Centers Malaysia III Sdn. Bhd.	Malaysia
Digital Land Services (Thailand) Ltd.	Thailand
EDP I (HK) Limited, EDJ II (HK) Limited, EUL II (HK) Limited, EKT I (HK) Limited, EKT III (HK) Limited, EXG II (HK) Limited, EXG IV (HK) Limited, EXG V (HK) Limited, EQP I (HK) Limited, EQP II (HK) Limited, EQP III (HK) Limited	Hong Kong
PT Digital Land Services Two	Indonesia
Hyperco Fin Holdco 1 Oy, Kiinteistö Oy Lahden Ilmarisentie 3	Finland
TMK DigitalLand IV Japan	Japan
DayOne Data Centers Singapore Pte. Ltd.	Singapore



Architectural render of DayOne Kouvola Data Center Campus, Kouvola, Finland

The matrix below **summarizes the priority topics identified** across stakeholder group during the assessment process.

Stakeholder	Type	Communication channels	Priority topics
Board / CEO	Internal	· Board meetings · Sustainability Committee · Strategy briefings	Economic performance, customer experience, energy management, corporate governance, customer communication & feedback.
Employees	Internal	· Materiality survey · Town halls · Internal communications · Departmental meetings	Customer communication & feedback, customer experience, cybersecurity & data protection, energy management, supply chain management.
Customers	External	· Commercial meetings · Contract negotiations · Annual business reviews · Service reviews	EHS, cybersecurity & data protection, risk management, own workforce, human rights.
Investors	External	· Investor briefings · Financial reporting · Ongoing dialogue	Corporate governance, cybersecurity & data protection, customer experience, financial resilience, customer communication & feedback.
Government / Regulators	External	· Consultations · Permit processes · Regulatory meetings	Water, green buildings, community impacts, environmental impact of projects.
Suppliers	External	· Tender processes · Due diligence interviews · Contract negotiations, project meetings	Supply chain management, carbon emissions, innovation & technology, energy management, renewable energy.
Communities	External	· Community engagement programs · Forums · Local consultations	Circular economy, EHS, cybersecurity & data protection, renewable energy, carbon emissions management.



Workforce metrics & targets

Total number of employees by type and gender[37]

	Men		Women	
	Permanent	Temporary	Permanent	Temporary
Total	620	0	163	0

[37]For reporting purposes, interns were classified as temporary workers, while employees on fixed-term contracts were included in the permanent employee population.

Total number of new employees hires

	Men			Women		
	<30	30-50	>50	<30	30-50	>50
Total	96	283	31	31	88	9

New employee hires and employee turnover

Employees at the start of the reporting period						
	Men			Women		
	<30	30-50	>50	<30	30-50	>50
Total	52	233	36	14	58	5

Employees at the end of the reporting period						
	Men			Women		
	<30	30-50	>50	<30	30-50	>50
Total	125	451	44	34	118	11

Turnover rate

Employees at the end of the reporting period						
	Men			Women		
	<30	30-50	>50	<30	30-50	>50
Total	26.0%	19.0%	57.5%	45.8%	31.8%	37.5%

Total number of employees exits

Employees at the end of the reporting period						
	Men			Women		
	<30	30-50	>50	<30	30-50	>50
Total	23	65	23	11	28	3

Hiring rate

	Men			Women		
	<30	30-50	>50	<30	30-50	>50
Total	108.5%	82.7%	77.5%	129.2%	100.0%	112.5%



Environmental appendix

Climate-related disclosures

This appendix presents DayOne's detailed climate-related disclosures, structured in line with IFRS S2, covering governance, strategy, and the results of the Company's first climate-related scenario analysis. The methodology underpinning the risk and opportunity assessment is presented in the Climate-related Risk Methodology Appendix.

Climate governance

Climate change is governed with the same rigor as financial risk. The governance structure described in the "Section Environmental Governance" applies fully to climate-related matters; this appendix describes the additional mechanisms specific to climate oversight.

The Board reviews and approves climate goals, monitors progress and directs corrective action when needed. Climate-related risks and opportunities are explicitly integrated into the Board Audit Committee's mandate and broader strategic decision-making. Board expertise is reinforced through briefings, training, and Directors' experience in energy-intensive infrastructure, sustainability, and governance, enabling effective oversight of climate strategy and risks.

The Sustainability Committee shapes and recommends climate targets and oversees key climate-related deliverables, including the Sustainability Report and the climate-related risk assessments. The Committee monitors progress against approved climate targets on a quarterly basis. At management level, the ESG team ensures that climate-related controls, such as risk screening in investment planning, PUE/WUE reduction, greener material selection, and supplier decarbonization, are embedded within existing business processes across all relevant business units rather than managed as a standalone workstream.

DayOne maintains a structured annual reporting cycle, refreshing its climate risk assessment and anticipated financial effects each year, incorporating new sites and emerging data, and communicating findings to both the Sustainability Committee and the Board Audit Committee. Interim updates are provided as needed.

The Company's first climate risk and opportunity assessment was completed for 2025, using scenario analysis and establishing a governance pathway from site-level data through management analysis to boardroom decisions. Climate considerations enter strategic decision-making from the earliest stages of project planning, before capital is committed, through site-location risk identification and evaluation of severe climate events using historical and location-specific data. During the reporting period, DayOne did not undertake any major transactions where climate-related risks and opportunities required specific governance oversight. As its climate governance framework matures, DayOne intends to formalize the integration of climate considerations into decision-making for major transactions. Additionally, no material trade-offs between climate objectives and other business or financial considerations were identified during this period that required board-level assessment.

DayOne has not yet linked climate-related performance metrics to remuneration policies. As its climate governance framework matures, DayOne will evaluate how to embed climate performance into incentive structures.



Rooftop overview of cooling system infrastructure at DayOne's data center in Malaysia

Climate strategy

The governance structures described above exist to serve a clear purpose: translating climate awareness into strategic action by showing how DayOne is building resilience, where it is directing resources, and what measures are being implemented across its operations and value chain.

Within its own operations, DayOne is pursuing three main lines of action:

- **First**, improving energy efficiency through advanced cooling solutions, including liquid cooling.
- **Second**, reducing Scope 2 emissions through renewable electricity procurement strategies, including Power Purchase Agreements (PPAs), Renewable Energy Certificates (RECs), fuel cells, and solar panels, building on the 83.5 MW (~35 MW IT) already secured from PPAs.
- **Third**, reducing Scope 1 emissions, primarily from diesel use and refrigerant leakage, through centralized monitoring systems and strengthened maintenance protocols.

To inform its strategic response, DayOne has conducted a climate-related scenario analysis, which has sharpened the Company's understanding of physical and transition risks across its seven-market portfolio and informs a phased adaptation strategy. Key physical risks, like flooding, heat waves, and typhoons, can cause structural damage, power outages, or increased downtime. Transition risks stem from tightening regulations, shifting market preferences toward green-certified buildings, and evolving technological demands. At the same time, these dynamics present opportunities such as investing in climate-resilient data center design, leveraging green building tax incentives, and building a reputation as a leader in climate resilience to attract sustainability-focused investors and customers. Further details on these risks, opportunities, and their distribution across the business model and value chain are presented in the following sections of this appendix.

Distribution across the business model and value chain. Within DayOne's own operations, physical climate risks are most significant for facilities and critical infrastructure, with exposure varying by geography from extreme heat, cyclones, and water stress in Southeast Asia to different exposure profiles in markets such as Japan and Finland. Design and commissioning decisions are particularly important because they embed long-term climate implications over the operational life of each asset. Transition risks, by contrast, affect all activities, as regulatory costs, carbon pricing, technology change, and evolving customer expectations may influence competitiveness across markets.

These risks also extend beyond DayOne's operations. Upstream disruptions may affect project delivery, construction, operational readiness, and key supply relationships, while downstream risks are linked to clients' dependence on DayOne's infrastructure and operational resilience. At the same time, the transition to a low-carbon economy creates opportunities across the value chain, including stronger access to sustainable capital, value chain decarbonization, and enhanced market positioning.

Resources, capabilities, and accountability. Translating this risk and opportunity landscape into action requires redirecting resources, building capabilities, and embedding climate considerations into day-to-day decision-making. DayOne is strengthening its sustainability foundation by identifying the resources and investments required to deliver its priority

initiatives, supported by enhanced governance structures, cross-functional taskforces, and clearly defined accountability.

Mitigation and adaptation across operations and value chain. DayOne's mitigation and adaptation efforts span both its operations and wider value chain. Within operations, direct initiatives focus on improving energy efficiency through advanced cooling solutions, reducing Scope 2 emissions through renewable electricity procurement, and addressing Scope 1 emissions through centralized monitoring systems and strengthened maintenance protocols. As part of its adaptation strategy, DayOne is undertaking climate and water risk assessments for existing and new facilities, with resulting mitigation and adaptation measures integrated into business planning and enterprise risk management. Progress is tracked through KPIs linked to the identification of material climate risks, the implementation of mitigation and adaptation responses, and the associated capital and operational implications.

Complementing these operational measures, DayOne is advancing indirect mitigation and adaptation through value chain engagement. Following the development of a detailed Scope 3 emissions baseline, the Company is segmenting its supplier base and assessing suppliers based on emissions materiality, sustainability maturity, and strategic relevance. ESG expectations, Environmental Product Declarations, and alignment with science-based targets will be incorporated into procurement scorecards. DayOne also aims to increase the use of low-carbon materials, co-develop decarbonization pathways with key suppliers, promote circularity, and build supplier capabilities.

Beyond procurement, DayOne also intends to strengthen partnerships with academia, technology firms, and nonprofit organizations to support innovation and contribute to broader sector progress.

Climate resilience

Acknowledging its ongoing exposure to climate-related risks and opportunities, DayOne carried out its first climate-related scenario analysis to identify, assess, and prioritize the physical risks, transition risks, and opportunities across its assets, operations, and value chain.

The process followed a structured approach. Physical and transition risks were identified using established climate science and policy scenarios, assessed for likelihood and potential impact at site and portfolio level, and prioritized based on their materiality to DayOne's operations. Opportunities were identified alongside risks, drawing on the same scenario frameworks to evaluate how evolving climate and economic conditions could benefit DayOne's business lines.

For the physical risk assessment, the analysis is based on CMIP6 climate scenarios using SSP2-4.5 and SSP5-8.5. These scenarios were selected to capture a range of potential climate outcomes, from an intermediate emissions pathway to a high-emissions pathway, and to support the assessment of DayOne's exposure under different levels of physical climate change. The analysis is structured around three time horizons: short term (2021–2040), medium term (2041–2060), and long term (2081–2100), consistent with the standard reference periods used in the IPCC Sixth Assessment Report (AR6).

For transition risks and climate-related opportunities, the assessment uses the IEA Stated Policies Scenario (STEPS) and Net Zero Emissions by 2050 Scenario (NZE). These scenarios were selected to assess transition dynamics under different policies, market, and technology pathways. The corresponding time horizons are 2030, 2040, and 2050, reflecting key decarbonization milestones and the structure of the selected scenario data.

The following sections summarize the conclusions and results obtained after analyzing the risks and opportunities arising from climate change that could affect DayOne's assets and/or activities.

1 Physical Risks

Based on a taxonomy of physical hazards and an initial screening of risk applicability, the Company analyzed 15 hazards relevant to its business across the two climate scenarios and three time horizons referenced above. The assessment covered the geographic locations of all DayOne assets, including both operational assets and assets under construction, and evaluated climate exposure across seven regions: Singapore, Malaysia, Hong Kong, Indonesia, Thailand, Japan, and Finland. Sensitivity was assessed by activity type across three categories: Operations (data centers in operation), Design (data centers under development), and Corporate Offices (administrative office locations).

The analysis first assessed **inherent risk**. Residual risk levels were then determined after considering the adaptation measures already in place. The hazards associated with inherent risks, such as damage to assets and infrastructure or operational disruptions, that exceeded the defined threshold and were therefore identified as material were heat waves, cyclones, tornadoes, sea level rise (operational disruptions), water stress, drought, heavy precipitation, and floods.

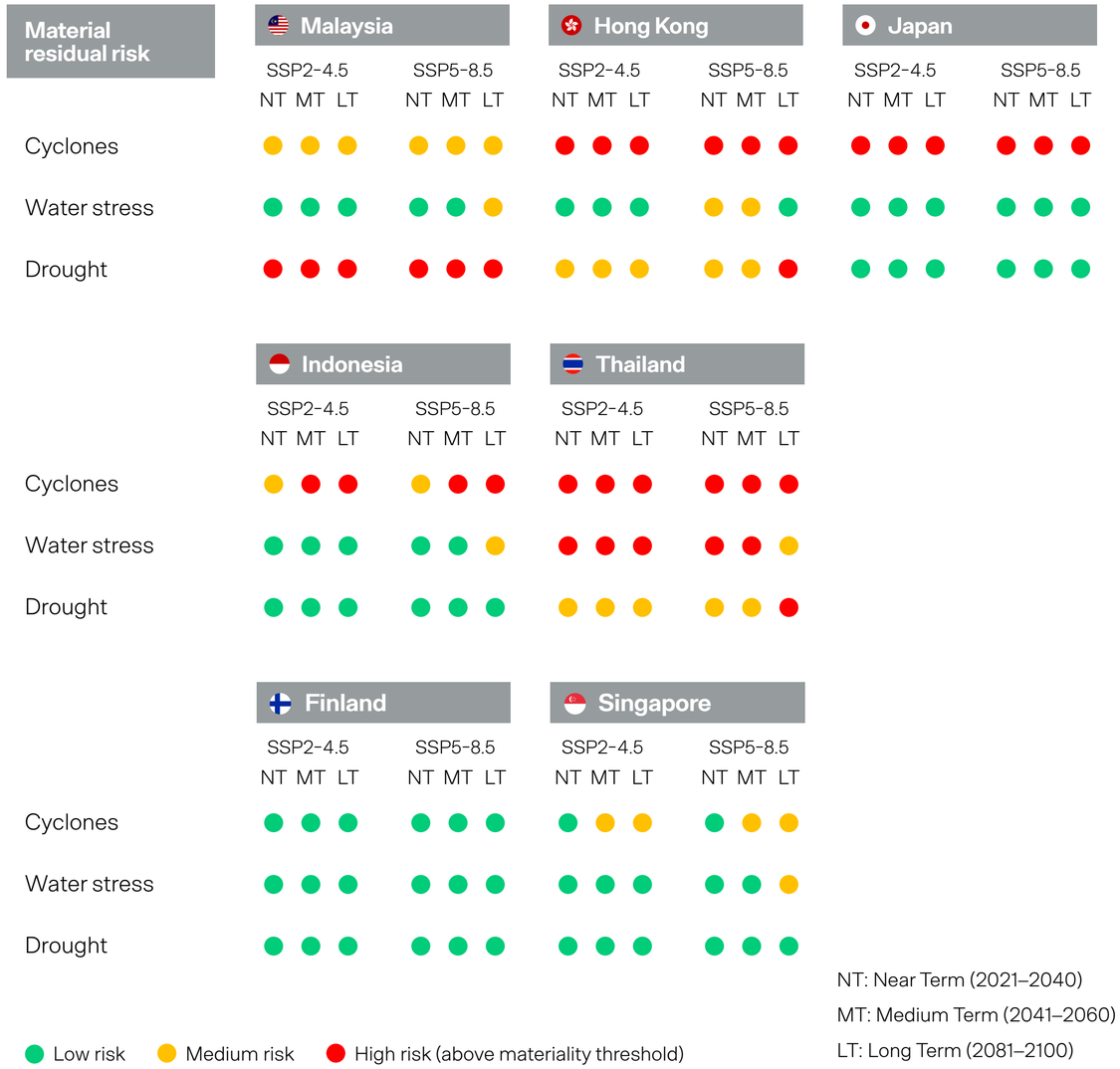
These climate hazards were material under both scenarios analyzed (SSP2-4.5 and SSP5-8.5), except for tornadoes, which were material only under SSP5-8.5, the more severe scenario.

These results provide a consolidated, high-level view, as impacts vary by activity type. For Corporate Offices, only cyclones were identified as material. The remaining hazards affected the Design and Operations categories, with Operations reflecting the greatest number of impacts.

The hazards resulting in residual risks that remained above the materiality threshold after considering the different adaptation measures were:

- Cyclones
- Water stress
- Drought

These hazards remained material under both SSP2-4.5 and SSP5-8.5, although the time horizon of materiality differed across the short, medium, and long term. No material risks were identified for Singapore or Finland. In the remaining geographies, residual risks exceeding the threshold are presented in the figure below, by climate scenario and time horizon.



2 Transition Risks

Transition risks were assessed in line with the TCFD categories of policy and legal, technology, market, and reputation. In total, twelve transition risks were analyzed across the scenarios and time horizons described above. The assessment distinguishes between inherent and residual risk.

While the figure below presents the transition risks considered material at the residual level, the analysis also identified several risks that were material at the inherent level, including increased pricing of GHG emissions, increased energy supply costs, and changing customer behavior. Accordingly, the transition risks identified as material at the inherent level were:

- **Policy and Legal**: Increased pricing of GHG emissions.
- **Technology**: Unsuccessful investment in new technologies; costs of transitioning to lower-emissions technology.
- **Market**: Changing customer behavior; increased cost of raw materials (for energy supply, as well as building materials and equipment).
- **Reputation**: Changes in consumer preferences.

All these transition risks were found to be material in at least one of the scenarios considered (STEPS and NZE), although the timing of materialization differed across the short, medium, and long term.

The residual transition risks assessed as material, after considering the mitigation measures implemented by the Company, are presented below.

Transition risks			Scenario STEPS			Scenario NZE		
Category	**Driver**	**Potential risk**	NT	MT	LT	NT	MT	LT
Technology	Rapid technological change and evolving performance requirements may lead to failed or suboptimal investments in new technologies.	Potential capital losses and stranded assets arising from premature or unsuccessful technological choices in assets under construction or in operation, which may require costly retrofits or replacements.	🟡	🟡	🔴	🟡	🔴	🔴
Technology	Transition to lower-emissions technologies may drive higher capital and operating costs, including equipment replacement, upgrades and infrastructure adaptation.	CapEx and OpEx may increase as products and materials become obsolete more quickly than anticipated in design and construction activities (e.g. end-of-life upgrades, retrofits, green certifications), and as OpEx rises at corporate level due to renewable energy procurement.	🟡	🟡	🟡	🟡	🔴	🔴
Market	Changing market conditions due to the energy transition may increase costs of construction materials and critical equipment.	CapEx and OpEx may rise and become more volatile due to the potential cost increase of energy-intensive materials used in assets under construction (e.g. steel, aluminum, copper, cement) and of critical materials required for operation and maintenance.	🟡	🔴	🔴	🔴	🔴	🔴

Risk level: 🟢 Low risk 🟡 Medium risk 🔴 High risk

Time horizons: **NT** (Near Term): 2030 **MT** (Medium Term): 2040 **LT** (Long Term): 2050

3 Climate-related Opportunities

Climate-related opportunities were assessed in accordance with the TCFD categories using the STEPS and NZE scenarios across the short, medium, and long term. A total of 12 opportunities were identified across the categories of resource efficiency, energy sources, products and services, markets, and resilience. The assessment also considered the main climate-related drivers behind each opportunity and the specific business benefit for DayOne, including cost reduction, efficiency gains, improved energy sourcing, service innovation, and access to new markets.

The material opportunities identified reflect several strategic levers for DayOne:

- **Resource efficiency**: use of more efficient production and distribution processes; reduction of water usage and consumption.
- **Energy sources**: use of low-emission energy sources and new technologies.
- **Products and services**: development and expansion of low-emission goods and services; innovation-led service development through R&D, pilot programs, waste heat recovery, free cooling, and advanced thermal efficiency solutions.
- **Markets**: access to new markets.

Strategic implications and adaptive capacity

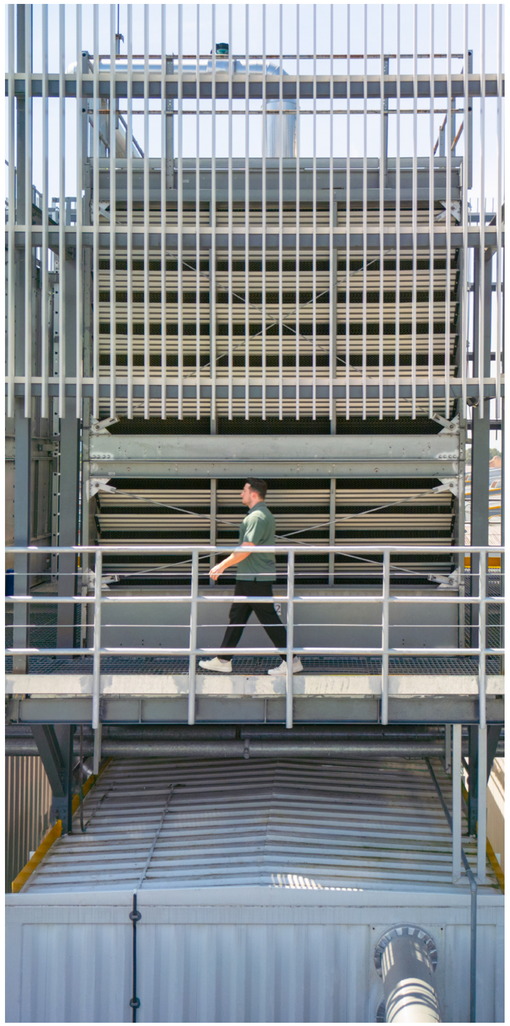
The assessment indicates that the most significant implications for DayOne's strategy relate to the need to further integrate climate considerations into site selection, asset design, operational planning, and long-term capital allocation, particularly in response to climate hazard exposure, evolving regulation, and increasing customer expectations for low-carbon, climate-resilient infrastructure. These considerations may influence the timing and allocation of capital expenditures, operating costs associated with energy, cooling, and resilience measures, and the need for continued investment in low-carbon and climate-resilient infrastructure across the portfolio.

The analysis also indicates that the resilience of DayOne's strategy and business model will depend on the Company's ability to respond to both physical and transition-related developments in a timely and disciplined manner. Key uncertainties considered in the assessment include the future severity and frequency of acute and chronic physical hazards across the Company's markets, the pace and stringency of regulatory change, the evolution of energy markets and renewable electricity availability, and the extent to which customer and investor expectations shift toward lower-carbon digital infrastructure. These uncertainties may affect future costs, investment needs, asset performance, and demand trends across the portfolio.

Over the short, medium, and long term, DayOne's ability to adapt its strategy and business model is supported by the long operational life of its assets, which makes early decisions on site selection, design, and commissioning particularly important in shaping long-term resilience. This adaptive capacity is also supported by the ability to upgrade, repurpose, or, where necessary, decommission selected systems and equipment over time, as well as by the integration of resilience considerations into the development of new facilities.

Current and planned investments in energy efficiency, advanced cooling technologies, renewable electricity sourcing, centralized monitoring systems, and climate and water risk assessments further support this adaptive capacity. While the Company did not identify any constraints that currently prevent progress on these actions, the pace and scale of future responses will depend on continued access to financial resources, technology availability, supplier readiness, and the continued development of internal climate-related processes and data. As a result, the related financial effects may vary over time depending on how these factors evolve.

In this context, DayOne expects its current and planned mitigation and adaptation investments to strengthen portfolio resilience over time, while supporting the Company's ability to respond to climate-related risks and capture climate-related opportunities.



Outdoor cooling tower at DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia

Climate-related risk management

Applicable climate-related risks and opportunities were identified through benchmarking, review of sector-related scientific literature, consideration of DayOne's geographical presence, and internal documentation, including responses to questionnaires on current climate-related impacts. The detailed assessment methodology, including sensitivity and exposure analysis for physical risks, impact and likelihood evaluation for transition risks and opportunities, and the materiality threshold applied, is presented in the Climate-related Risk Methodology Appendix.

DayOne monitors and prioritizes climate-related risks through its integrated ERM framework on an ongoing basis. This includes periodic reassessment, as needed, of impact and likelihood indicators, tracking of regulatory and market developments relevant to transition risks, and review of updated climate projections and physical hazard data. Climate-related risks are evaluated using the same ERM risk matrix applied to all enterprise risks, employing consistent criteria — including financial impact, likelihood, and strategic relevance — to rank and compare across risk categories. This unified approach ensures that climate-related risks are assessed on an equivalent basis with other risk types and escalated to the relevant governance bodies when they meet or exceed established materiality thresholds.

The results of climate-related scenario analysis are incorporated into ERM reviews and inform decisions on site selection, design standards, business continuity planning, and capital allocation prioritization. Where material risks are identified, mitigation and adaptation actions are assigned to management, with progress tracked through the ERM process. Climate-related risks are assigned to executive risk owners and reviewed periodically through enterprise risk reporting to senior management and the Board.

Climate risk methodology

This appendix describes the methodology used to identify, assess, and prioritize DayOne's climate-related risks and opportunities. The assessment was designed to support disclosure and internal decision-making by providing a structured view of potential climate-related effects across DayOne's operations and selected elements of its value chain. The results of the assessment are presented in the previous Climate-related Disclosures Appendix.

The analysis uses a scenario-based approach and is aligned with DayOne's Enterprise Risk Management (ERM) framework. It reflects the Company's operating profile, including the energy-intensive nature of data center operations, the geographic distribution of its assets, and the long operational life of its infrastructure. As this is DayOne's first climate risk assessment, the methodology does not reflect changes from prior reporting periods.

Scope of the assessment

The assessment covers both DayOne's own operations and selected upstream value chain segments considered most relevant to climate-related exposure. For DayOne's own operations, the analysis focuses on owned and operated assets within the reporting perimeter as of the reporting date, including assets in operation and, where relevant information was available, assets under development or construction. For the value chain, the assessment focuses primarily on upstream sectors whose disruption could directly affect DayOne's operational continuity, project delivery, or cost base. These include

electricity supply, IT and computer hardware, power systems, network connectivity, water supply, and construction-related activities. Downstream exposure was considered in a qualitative manner. Because DayOne's clients' climate-related exposure is closely linked to the resilience and continuity of DayOne's services, downstream customer-related risks were considered substantially reflected in the assessment of DayOne's own operations.

Scenarios, time horizons, and key assumptions

The assessment considers both physical and transition-related climate factors over short-, medium-, and long-term horizons using scenarios appropriate to each risk type. The specific scenarios and time horizons applied (CMIP6 SSP2-4.5 and SSP5-8.5 for physical risks; IEA STEPS and NZE for transition risks and opportunities) are described in the Climate-related Disclosures Appendix.

Key assumptions considered in the assessment include the evolution of climate policy, macroeconomic and energy market trends, technology deployment, and regional differences across DayOne's markets, including regulatory conditions, water availability, infrastructure resilience, and energy system characteristics. The assessment uses all reasonable and supportable information available at the reporting date without undue cost or effort.

Identification and assessment of physical risks

Physical risks were assessed using a semi-quantitative methodology that combines:

- a qualitative assessment of the sensitivity of DayOne's activities to climate hazards, and
- a quantitative, location-specific exposure analysis based on geospatial climate data.

The analysis began with a broad set of physical climate hazards and screened them for relevance to DayOne's activities and geographic footprint. Hazards identified as applicable were then assessed across the selected scenarios and time horizons.

Sensitivity was evaluated qualitatively by activity type (Operations, Design, Corporate Offices), based on the potential magnitude of impact if a hazard materializes and the vulnerability of the activity given its characteristics. The rationale reflects business line-specific impact factors aligned with DayOne's ERM parameters and matrix, including financial impact, safety outcomes, and operational disruption.

Exposure was assessed quantitatively at asset level, using each facility's geospatial location and projected climate data for each scenario and time horizon. This analysis evaluates the likelihood and potential impact of key climate drivers at each location, drawing on sources such as IPCC AR6 and the Copernicus European Climate Change Service. Exposure is determined by each facility, asset, or infrastructure based on its location, independent of technology or existing adaptation measures.



Medium-voltage switchgear at a DayOne data center in Malaysia

Through this semi-quantitative approach, the inherent risk assessment captures both factors intrinsic to DayOne's activities and the climate-specific conditions of each asset's location across the defined scenarios and time horizons. Risks exceeding the defined materiality threshold were then reviewed further to determine the extent to which existing adaptation and resilience measures reduce risk, resulting in a residual risk view.

Identification and assessment of transition risks and climate-related opportunities

Transition risks and climate-related opportunities were assessed using a semi-qualitative approach based on scenario narratives, external reference sources, and internal expert input. The analysis considered how policy, legal, technology, market, and reputational factors may affect the Company under different transition pathways. Climate-related opportunities were assessed using corresponding categories such as resource efficiency, energy sources, products and services, markets, and resilience.

The assessment was conducted across three activity categories — Design, Operations, and Corporate Offices — to reflect how transition-related effects may materialize differently across

the business. Each risk and opportunity was assessed by combining two dimensions:

- **Impact**, reflecting the magnitude of the effect or benefit to the Company, assessed within the projected context of the relevant scenario.
- **Likelihood**, reflecting the probability of the analyzed risk or opportunity materializing for the Company under the assumed scenario.

Both dimensions were assessed qualitatively. Transition risks and opportunities were identified through a review of sector-specific literature, peer practices, geographic context, and internal information on current and emerging climate-related issues. Materiality was then assessed using the same ERM-based logic applied to physical risks to support comparability across climate-related topics.

Materiality, prioritization, and ERM integration

DayOne assesses climate-related risks and opportunities using impact and likelihood criteria consistent with its ERM framework. This supports comparability with other enterprise risks and enables climate-related issues to be evaluated within the Company's broader risk management processes.

Materiality is determined using a defined threshold aligned with the Company's ERM approach, defined as the minimum level at which a climate-related risk or opportunity becomes significant enough to potentially affect DayOne's activities and therefore warrants disclosure. For physical risks, the threshold is applied to inherent risk results to identify those risks requiring further analysis and disclosure. For transition risks and opportunities, materiality is assessed based on the combination of impact and likelihood across scenario, time-horizon, and activity-type combinations. Issues assessed as material are prioritized for management attention, disclosure, and integration into relevant planning and decision-making processes.

Residual risk assessment

For risks identified as material, DayOne also considers residual risk, defined as the level of risk remaining after taking into account relevant mitigation, adaptation, or response measures already in place. This assessment considers the Company's existing response capacity, including operational controls, physical protection measures, design features, and other resilience-related actions. Residual risk assessment is used to provide a more decision-useful view of the risks that remain after current measures are considered, supporting prioritization of further actions where relevant.

Use of external data and methodological limitations

The assessment uses a combination of internal operational and design information and external reference sources, including recognized climate and hazard datasets. External data was used to support consistency, comparability, and location-specific analysis across the portfolio. Examples from the main reference sources and datasets include IPCC, Copernicus, and WRI, among others.

As with any forward-looking climate assessment, the methodology is subject to limitations and uncertainty. These include uncertainty in climate and energy transition pathways, differences across models and datasets, limitations in spatial resolution, incomplete data for certain hazards or locations, and the difficulty of capturing interactions between multiple hazards or transition drivers. For transition-related topics, uncertainty also arises from the pace and effectiveness of policy change, technology deployment, market evolution, and shifts in customer and investor expectations. Accordingly, the results should be understood as informed estimates based on current assumptions and available information, rather than precise predictions of future outcomes.

Future development of methodology

DayOne expects to refine its climate risk methodology over time as data quality, analytical capabilities, and internal processes continue to develop. Future enhancements may include broader value chain coverage, improved scenario analysis, additional quantification where appropriate, and further refinement of hazard and transition modelling approaches.

The assessment will be updated periodically to reflect material changes in DayOne's asset portfolio, operating context, available data, regulatory expectations, and climate science.



Rooftop chilled water piping at a DayOne data center

Greenhouse Gases – GHG inventory methodology

DayOne's GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The operational control consolidation approach was adopted, under which the Company accounts for 100% of emissions from operations over which it has full authority to introduce and implement operating policies.

The reporting period is 2025, which constitutes the Company's base year.

DayOne's GHG baseline considers all seven GHG covered under the Kyoto Protocol. GHGs other than CO_2 have been converted to CO_2e using Global Warming Potentials (GWP) for a 100-year horizon as defined in IPCC Sixth Assessment Report (AR6) where applicable. This conforms to the GHG Protocol's requirements, where CO_2e disaggregation is not mandatory so as to allow for better flexibility and comparability across all entities reporting with the GHG Protocol (accounting for maturity, data availability, etc.).

For the resulting absolute emission totals (Scope 1, 2, and 3), see "Section Climate-related Metrics & Targets".

Assumptions

- The country of origin for any purchased good or service is assumed to be the same as the country where the purchasing entity is located.
- EXIOBASE 2022 emission factors have been adjusted for inflation to reflect 2025 monetary values.
- All procurement transactions were converted to USD for consistency.

As 2025 is DayOne's first reporting period and base year, no changes to the measurement approach, inputs, or assumptions have been made relative to a prior period.

Base year recalculation policy: DayOne will recalculate the 2025 base year inventory if structural changes (such as acquisitions, divestments, or changes in organizational boundaries), methodology changes, or the discovery of significant errors would result in a material cumulative impact in terms of the total reported emissions in any scope. Recalculations will be performed in accordance with the GHG Protocol base year recalculation guidance.

Scope 1: Direct GHG emissions

Scope 1 emissions cover direct GHG releases from sources owned or controlled by DayOne. Three emission categories were assessed: stationary combustion, mobile combustion, and fugitive emissions.

- **Stationary combustion**: Emissions were calculated by multiplying the volume of fuel consumed (in liters) by fuel-specific emission factors. Activity data was derived from facility maintenance reports, with consumption prorated based on generator running time.

  Fuel types include diesel with an average biofuel blend and 100% mineral diesel. Total diesel consumption across all assets amounted to approximately 199,692 liters. Applying a standard energy density of 35.7 MJ/liter, total fuel energy consumption for stationary combustion was approximately 7.13 TJ. Emission factors were sourced from the UK Department for Energy Security and Net Zero (DESNZ) 2025 conversion factors[38]. Biogenic emissions associated with the biofuel fraction of blended diesel are reported separately.

[38]For the purposes of this report, the UK government emission factors published by the Department for Energy Security and Net Zero (DESNZ) may sometimes be referred to as "UK DEFRA factors". This naming convention has been retained because it is widely used in corporate GHG reporting and remains commonly recognized in market practice, despite the current publication responsibility resting with DESNZ

- **Mobile combustion**: Emissions were calculated by multiplying the volume of petrol consumed (in liters) by the corresponding UK DEFRA emission factor. Activity data covers two DayOne-owned vehicles. Data collected in January and February 2026 was prorated to the full year using linear extrapolation, giving an estimated annual petrol consumption of approximately 6,148 liters. This proration assumes uniform consumption patterns throughout the year; actual consumption may vary seasonally, representing a minor source of estimation uncertainty. Applying a standard energy density of 33.10 MJ/liter, total fuel energy consumption for mobile sources was approximately 0.20 TJ.

- **Fugitive emissions**: This category covers potential emissions from the leakage of refrigerant gases used in air conditioning and cooling systems, as well as emissions arising from the use of fire suppression agents, across all assets. Emissions are calculated by multiplying the mass of gas recharged (in kg) by its specific Global Warming Potential (GWP), assuming that the quantity recharged during the reporting year is equivalent to the amount released and used over the same period. No refrigerant recharges were performed during the 2025 reporting year.

  Regarding fire suppression agents, a total of 399 kg of FM-200 were recharged during the reporting period.

Scope 2: Indirect GHG emissions from purchased energy

Scope 2 emissions arise from the generation of purchased electricity consumed by DayOne's data centers. All electricity consumed in 2025 was grid-purchased, supplied by three electricity providers across the Company's operating markets (Malaysia, Indonesia, and Hong Kong). Assets in other markets (e.g., Finland, Japan) were under construction and were not considered as they are not yet consuming grid electricity. Consumption data was sourced from Building Management Systems (BMS) at each asset, measured in kWh. Total electricity purchased amounts to approximately 1.42 TWh (~5,119.09 TJ). Of this total, approximately 12.66% was procured as renewable electricity through Renewable Energy Certificates (RECs).

No self-generated electricity was produced during the reporting period. Cooling energy is generated on-site through electrically powered systems and is embedded within total facility electricity consumption. Heating, steam, and purchased cooling are not applicable to the Company's operations. Emissions are calculated and reported using a dual approach, location-based and market-based, in line with GHG Protocol Scope 2 Guidance.

- **Location-based method**: This method reflects the average emissions intensity of the electrical grids from which energy consumption occurs. Emissions were calculated by multiplying total electricity consumption (in kWh) per asset by the corresponding country-level grid emission factor. Consumption data was sourced from Building Management Systems (BMS) at each site. Emission factors were obtained from the International Energy Agency (IEA) 2025 dataset, providing grid-average factors based on the generation mix for each country of operation.

- **Market-based method**: This method reflects emissions from the electricity that the company has purposefully chosen, considering contractual instruments such as Renewable Energy Certificates (RECs) or Guarantees of Origin (GOs). For electricity covered by these instruments (i.e., purchased green electricity), an emission factor of zero is applied, if it corresponds to renewable energy. For the remaining electricity consumption not backed by contractual instruments, the IEA grid-average emission factor is applied. During 2025, renewable electricity was procured through RECs for selected assets in Malaysia.

Emissions from the KTP1 data center are excluded from DayOne's Scope 2 and included in Scope 3 Cat. 13, as the customer operating out of that facility accounts for these emissions within its own Scope 2 inventory.

Scope 3: Other indirect GHG emissions

The selection of Scope 3 categories was informed by a peer benchmarking exercise against comparable data center operators, complemented by an additional sectoral review. Eight categories were identified as relevant and calculated.

The following categories were excluded, with the rationale for each:

Category	Name	Exclusion Rationale
5	**Waste Generated in Operations**	Not calculated. Waste volumes are not currently tracked consistently across operations. DayOne is developing the necessary systems and processes to enable waste data collection.
9	**Downstream Transportation and Distribution**	Not applicable. DayOne provides colocation services; no physical goods are distributed downstream.
10	**Processing of Sold Products**	Not applicable. DayOne does not sell intermediate products requiring further processing.
11	**Use of Sold Products**	Not applicable. DayOne's service model (colocation) does not involve products with a use-phase energy footprint attributable to DayOne.
12	**End-of-Life Treatment of Sold Products**	Not applicable. DayOne does not sell physical products.
14	**Franchises**	Not applicable. DayOne does not operate a franchise model.
15	**Investments**	Not applicable. DayOne does not hold equity investments generating financed emissions.

Given the diversity of emission sources across the value chain, the methodology for each category was selected based on the nature of the activity data available.

- **Spend-based method (categories 1, 2, 4 & 8)**

Categories Purchased Goods & Services (Cat. 1), Capital Goods (Cat. 2), Upstream Transportation & Distribution (Cat. 4), and Upstream Leased Assets (Cat. 8) were estimated using financial data from the Company's procurement department for the 2025 fiscal year. This approach was selected as supplier-specific emissions data was not yet available.

Each procurement transaction was classified into the corresponding category, assigned an EXIOBASE industry sector based on its description, and converted to USD. Emission factors were sourced from the EXIOBASE EEIO database (2022 dataset, adjusted for inflation to 2025), which provides cradle-to-gate factors including the transportation component. The country of origin is assumed to match the country of the purchasing entity. Category 8 primarily covers leased office spaces and is calculated using the monetary value of lease-related purchases recorded in the procurement data.

Category 1 also includes emissions from water consumption at operational assets, calculated by multiplying water volume (in m^3) per site by the corresponding emission factor. Water emission factors were sourced from UK DEFRA.

For Categories 1, 2 and 8, EXIOBASE specifies the proportion of economic flow attributable to transportation per region-sector pairing. This enables the allocation of emissions from a single purchase between the relevant category (Category 1, 2 or 8) and Category 4. For purchases classified directly as transport services under Category 4, emissions are calculated using the corresponding EXIOBASE emission factor applied to the purchase amount.

- **Activity-based methods (categories 3 & 7)**

Category 3 (Fuel- and Energy-Related Activities) builds on Scope 1 and 2 consumption data to capture upstream emissions in three components, with total category emissions calculated as their sum:

- **a) Upstream emissions of fuels**: calculated by multiplying fuel consumption (liters) by UK DEFRA WTT emission factors.
- **b) Upstream emissions of purchased electricity**: using a custom country-specific WTT factor derived from the national grid mix, fuel requirements per generation source, and UK DEFRA WTT factors.
- **c) T&D losses**: using country-specific loss factors from the IEA.

Final formula:

- Fuels: Emissions = Fuel Consumed (liters) × UK DEFRA WTT Emission Factor.
- Electricity: Emissions = (Electricity Consumed × T&D Loss Factor) + (Electricity Consumed × Custom WTT Factor).
- Total Category 3: Sum of the three components above.

Category 7 (Employee Commuting) is estimated to use primary data from an employee survey capturing commute mode, distance, frequency, and work arrangement. A distance-based method was applied, multiplying annual commute distance by UK DEFRA mode-specific emission factors. For non-respondents, an extrapolation was performed using the average tCO_2e per employee by country, scaled to total headcount.

- **Hybrid method (category 6)**

Category 6 (Business Travel) includes flight emissions calculated using supplier-specific activity data provided by travel providers, covering booked flights during the reporting period. Emissions from other travel activities, such as land transport, ferries, trains, and hotel stays, were estimated using a spend-based approach. Expense data from the employee reimbursement platform and travel providers were classified by EXIOBASE sector and region, converted to USD, and multiplied by the corresponding emission factors.

- **Scope 2 Reallocation (category 13)**

Category 13 (Downstream Leased Assets) covers emissions from the KTP-1 data center, for which the customer reports the associated electricity consumption within its own Scope 2 inventory. Accordingly, DayOne reports these emissions under Scope 3, calculated using the same Scope 2 methodology (see Assumptions above for further detail).

Scope	Category	Source	Application
Scope 1	All	UK DEFRA 2025	Stationary combustion (diesel), mobile combustion (petrol), Global Warming Potential (GWP) for refrigerants
Scope 2 (location-based)	—	IEA 2025	Country-level grid emission factors
Scope 2 (market-based)	—	REC's / IEA 2025	Country-level grid emission factors for non-renewable electricity; no emissions for electricity covered by REC's
Scope 3	Cat. 1, 2, 4, 8	EXIOBASE (2022, inflation-adjusted to 2025)	Spend-based EEIO factors by region-sector
Scope 3	Cat. 1 (Water)	UK DEFRA 2025	Water supply and treatment emission factors
Scope 3	Cat. 3 (fuels)	UK DEFRA 2025 (WTT)	Well-to-tank factors for diesel and petrol
Scope 3	Cat. 3 (electricity)	IEA (T&D losses) + DEFRA (custom WTT grid-mix factor)	Upstream electricity emissions
Scope 3	Cat. 6 (flights)	Supplier-specific	Emissions provided by suppliers
Scope 3	Cat. 6 (other travel)	EXIOBASE (2022, inflation-adjusted to 2025)	Spend-based EEIO factors
Scope 3	Cat. 7	UK DEFRA 2025	Distance-based factors by transport mode
Scope 3	Cat. 13	Same as Scope 2	KTP1 facility electricity

Other emissions

- **Ozone-depleting substances (ODS)**: DayOne's operations do not involve the production, import, export, or intentional use or release of ozone-depleting substances. ODS emissions are assessed as non-material.

- **NO_x, SO_x, and other significant air emissions**: DayOne's direct combustion activity is limited to backup diesel generators and a small number of owned vehicles, resulting in minimal air pollutant emissions. These are assessed as non-material. DayOne will reassess materiality as its operations evolve.

GHG emission reductions

As 2025 is DayOne's first reporting period and base year, no prior-period data is available against which to measure reductions.

Water risk methodology

This assessment was undertaken to identify, assess, and prioritize the Company's most relevant water-related dependencies, impacts, risks, and opportunities, and to support transparent, evidence-based disclosures informed by the TNFD recommendations. Given DayOne's operational profile and reliance on water for certain activities, the methodology was designed as a water-focused, nature-related assessment intended both to inform current reporting and to provide a basis for progressively strengthening water risk management over time. To structure the analysis, the Company applied the TNFD's LEAP approach, using a combination of internal operational information, design data, and external geospatial datasets to evaluate how its assets interact with water-related ecosystems and how those interactions may translate into business-relevant outcomes.

Scope

The methodology was applied to the Company's own operations, covering the current portfolio as well as planned assets and assets under construction where sufficient design information was available. The analysis focused on direct water-related dependencies, impacts, risks, and opportunities associated with those assets and activities and, in this first iteration, did not extend to the value chain. Similarly, scenario analysis was not included at this stage. Where available, internal operational data was prioritized to reflect asset-specific characteristics, while external datasets and geospatial screening tools were used to complement internal information and provide a consistent portfolio-wide view. These scope choices were made to support a practical first application of the methodology while preserving the ability to deepen the analysis in future updates as data availability, scientific understanding, and internal capabilities continue to evolve.

Locate

DayOne first established the scope of the assessment by mapping all assets and activities within the current reporting year and identifying their relationship to water-related ecosystems. To support this step, DayOne reviewed relevant ecosystem services and water-related pressures using the ENCORE and CDP Water Watch catalogs, with the aim of determining which dependencies and impacts were applicable to its operating model and geographic footprint. This screening was complemented by a biome-level analysis using the IUCN Global Ecosystem Typology, which was used to identify the key water-related biomes associated with surrounding asset locations and to better understand the natural systems with which the portfolio interacts.

Building on this baseline, DayOne identified priority assets by applying TNFD-aligned principles through a water-focused lens. Because the TNFD framework is nature-related in scope and offers limited water-specific guidance on sensitive area identification, the assessment adapted this step to focus on indicators most relevant to freshwater systems and hydrological conditions. Priority areas were therefore identified by screening for the presence of key freshwater areas and by considering indicators such as water stress, water depletion, groundwater vulnerability, and water quality fragility, using tools including WRI Aqueduct and the WWF Water Risk Filter. To maintain alignment with the objectives of the assessment, the biome review was limited to those most directly linked to the water cycle and freshwater ecosystem functioning. The value chain was not included in this phase, as the first iteration of the analysis focused on the Company's direct operational interface with water-related nature.

Taken together, the Locate phase enabled the Company to identify the natural capital and water-related ecosystem context most relevant to its assets and operations, while also highlighting areas where future calibration and analytical expansion may be appropriate.

Evaluate

In this phase, DayOne assessed which of the dependencies and impacts identified through the Locate phase were applicable and material in the context of its portfolio. Dependencies were evaluated by considering both the significance of the Company's reliance on a given water-related ecosystem service and the extent to which the relevant biome or ecosystem context at each site underpins that service. This approach was intended to reflect not only whether an operational activity depends on a given ecosystem service, but also whether the surrounding ecological conditions are capable of sustaining it.

Impacts were assessed by examining how the Company's activities may place pressure on water-related natural capital, using available operational information and, where necessary, design data to anticipate impacts associated with planned assets or assets under construction. In this context, impact pressures were treated as the mechanisms through which effects on water systems may occur, rather than as impacts in themselves.

The prioritization of dependencies and impacts was based on a semi-quantitative assessment framework aligned with the logic of the Company's broader enterprise risk management approach, while remaining specific to the purposes of this water-focused analysis. Because dependencies and impacts could be assessed with greater asset-level specificity, the evaluation emphasized the significance of each relationship or pressure together with its relevance or likelihood in the context of each asset location. This process enabled the Company to identify the water-related dependencies and impacts requiring closer attention, including material dependencies related to water purification, flood mitigation, water supply, and water flow regulation services, as well as a material impact related to the volume of water use (see DIRO relationship figure in "Section Water Risk Management").

This phase is subject to several methodological limitations and areas of uncertainty. The results are qualitative to semi-quantitative and should not be interpreted as direct physical measurements of dependency or impact. For planned assets and assets under construction, design assumptions were used where operational data was not yet available, and the corresponding results should be understood in that context. In addition, DayOne identified thermal discharge to water bodies as a potentially relevant impact pathway that could not be robustly assessed in this iteration due to limitations in asset-specific information, receiving environment context, and current model calibration. This issue remains under review and may be incorporated more explicitly in future updates.

More broadly, the relevance assigned to dependencies and impacts reflects their prioritization within the context of this water-focused assessment and is not intended to be directly comparable to ratings used in DayOne's broader enterprise risk matrix or financial planning processes. Notwithstanding these limitations, the Evaluate phase provided the basis for developing pathways between the Company's most significant dependencies and impacts and the potential risks and opportunities that may arise from them.

Assess

DayOne used dependency and impact pathways to identify how changes in the state of



nature, and in the natural capital and ecosystem services on which the business depends or that it may affect, could give rise to water-related risks and opportunities. This step was designed to move from the identification of relevant dependencies and impacts to an assessment of the business implications that may result from them. The analysis considered both physical and transition dimensions, drawing on scientific literature, technical research, and internal multi-stakeholder validation to support a high-level assessment of how risks and opportunities could materialize across the portfolio. Because risks and opportunities were assessed at a more strategic level than dependencies and impacts, prioritization considered three core dimensions: the scale of the potential effect, the likelihood of occurrence, and the extent of business exposure.



Overview of DayOne Nusajaya Tech Park (NTP) Data Center Campus, Johor, Malaysia

Risks and opportunities were initially assessed on an inherent basis and then refined by considering the Company's existing response capacity, including current mitigation and adaptation measures, to arrive at a residual view. Those residual results were then evaluated against a materiality threshold aligned with the logic of DayOne's enterprise risk management framework, while remaining specific to the comparative purposes of this assessment. This process enabled the Company to identify a set of material water-related risks and opportunities, with risks interpreted through a residual lens where relevant, including physical risks related to drought and water scarcity, transition and financial risks associated with rising raw material costs, and opportunities linked to the transition to more efficient technologies, systems, and processes (see DIRO relationship figure in "Section Water Risk Management").

As with dependencies and impacts, the relevance assigned to water-related risks and opportunities reflects their prioritization within this assessment and should not be interpreted as directly comparable to ratings used elsewhere in the Company's broader risk architecture. While the analysis did not include scenario modeling or explicit differentiation by time horizon, the Assess phase enabled the Company to move from ecosystem-related interactions to a structured view of residual water-related risks and opportunities that can inform management priorities, disclosure, and future integration into strategic planning.

Prepare

In this phase, DayOne considered how the results of the assessment could support practical response planning, performance management, and disclosure. At this stage, the analysis is being used to inform the identification and refinement of mitigation and adaptation measures, with particular attention to balancing water-related use and consumption considerations. It also supports the integration of water-related considerations into relevant planning and design processes, as well as the use of the metrics and targets presented in "Section Water Metrics & Targets" to monitor progress over time. In this sense, the Prepare phase is not limited to response selection, but also contributes to how DayOne structures and presents its water-related disclosures, drawing on the logic of the TNFD LEAP approach while supporting broader sustainability reporting needs.

As the portfolio evolves and scientific understanding of water-related risks continues to develop, the Company expects to update and refine the analysis over time. Future iterations may expand the scope of the assessment, further calibrate the treatment of emerging issues, and strengthen the integration of water-related considerations into design, planning, and risk management processes. This progressive approach is intended to support the Company's resilience by improving its ability to anticipate, manage, and adapt to water-related challenges, while also identifying opportunities to reduce pressure on shared water resources and enable more sustainable growth over time.

Independent verification and indexes

Independent third-party verification

SGS

ASSURANCE STATEMENT

SGS INTERNATIONAL CERTIFICATION SERVICES SINGAPORE PTE LTD'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE SUSTAINABILITY REPORT 2025 OF DAYONE DATA CENTERS LIMITED

NATURE OF THE ASSURANCE
SGS International Certification Services Singapore Pte Ltd (hereinafter referred to as "SGS") was commissioned by DayOne Data Centers Limited (hereinafter referred to as "DayOne") to conduct an independent assurance of "DayOne Sustainability Report 2025" (hereinafter referred to as the "Report"). The reporting period of the Report is 1 January 2025 to 31 December 2025.

INTENDED USERS OF THIS ASSURANCE STATEMENT
This Assurance statement is provided with the intention of informing all DayOne's stakeholders.

RESPONSIBILITIES
The information in the Report and its presentation are the responsibility of the directors, governing body, and the management of DayOne. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs, and statements within the scope of assurance with the intention of informing all DayOne's intended users.

ASSURANCE STANDARDS, TYPE, AND LEVEL OF ASSURANCE
The process applied in this assurance was based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised) – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board. The assurance process was designed to obtain a limited level of assurance for the purpose of devising the assurance opinion and conclusion.

The assurance of this report has been conducted according to the following Assurance Standard:

Assurance Standard	Level of Assurance
ISAE 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information	Limited

SCOPE OF ASSURANCE
The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information and evaluation of adherence to the following reporting criteria:

Reporting Criteria	
1	GRI Standards 2021 (With Reference to)
2	IFRS S2 Climate-related Disclosures (hereinafter referred to as "IFRS S2") (In Accordance with)

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The scope and boundary of our work are restricted to the Selected Information listed below.

Environmental Indicators
- Total fuel consumption from non-renewable/ renewable sources
- Total electricity consumption
- Total renewable energy consumption/ energy consumption/ energy sold
- Operational Average PUE/ WUE (Includes only Data Centers with 12 months operations)
- GHG Emissions (Scope 1, Scope 2 (Location-based and Market-based), and Scope 3) (tCO_2e)

Social Indicators
- Number fatalities caused by work-related injuries/ Rate of work-related injury fatalities
- Number of high-consequence work-related injuries/ Rate of high-consequence work-related injuries
- Number of recordable work-related injuries/ Rate of recordable work-related injuries
- Main types of work-related injuries
- Number of hours worked
- Total number of new employee hires 2025
- Rate of employee turnover 2025
- Average hours of training
- Supplier Code of Conduct (Entity - specific)

Governance Indicators
- Number of incidents of fraud, corruption, bribery, and non-compliance with laws and regulations (Entity - specific)
- Number of major incidents for data breaches and non-compliance with data privacy laws (Entity - specific)
- Percentage of female representation at management level (Entity - specific)

Climate-related disclosures
- Disclosures reported in accordance with IFRS S2 Climate-related Disclosures, as presented within the Report.

ASSURANCE METHODOLOGY
The assurance comprised a combination of pre-assurance research, interviews with relevant employees, documentation and record review as well as data validation.

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

LIMITATIONS AND MITIGATION
SGS assurance engagements are based on the assumption that the data and information provided by DayOne has been provided in good faith, are true, and are free from material misstatements. Because of the selected nature (sampling) and other inherent limitation of both procedures and systems of internal control, there remains the unavoidable risk that errors or irregularities, possibly significant, may not have been detected.

GHG quantification is subject to inherent uncertainties given the available methods for determining, calculating or estimating the underlying GHG emissions rest upon incomplete scientific knowledge. SGS expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this assurance.

In some cases, we have relied on the data provided by DayOne and have not verified the completeness or accuracy of the underlying information used in the calculation of emissions. This includes:
- Financial data such as the USD value spent on products/services (for Scope 3 Category 1, 2, 4 and 6 emissions). Such data have been extracted from the procurement records and have not been traced back to the individual invoices or purchase order information. It is noted that the data undergoes regular audits (including financial audits); with the activity data extracted from the system is deemed reliable.
- DayOne has used a secondary database with a spend-based method. While the Exiobase database is generally acceptable from a verification standpoint, a key challenge lies in the mapping the procurement product codes used in DayOne. Consequently, SGS has relied on DayOne's internal mapping of its procurement categories to the appropriate Exiobase product codes.

The assessment is limited to data and information in scope within the defined reporting period. Any data outside this period is not considered within the scope of assurance. SGS expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Assurance Statement.

STATEMENT OF INDEPENDENCE AND COMPETENCE
The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from DayOne, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors and sustainability professionals specializing in the Environmental, Social, and Governance (ESG), environmental and carbon fields.

MATERIALITY
The performance materiality required for the Assurance was considered by SGS to 5%, based on the needs of the intended user of the Assurance statement.

FINDINGS AND CONCLUSIONS

LIMITED ASSURANCE OPINION
On the basis of the methodology described and the Assurance work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that DayOne has chosen an appropriate level of assurance for this stage in their reporting.

Signed:

Lee Lai Mei
Certification Manager
SGS International Certification Services Singapore Pte Ltd
20 August 2026
WWW.SGS.COM

GRI index

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 2: General Disclosures 2021	2-1 Organizational details	About this report DayOne at a Glance	-	-
	2-2 Entities included in the organization's sustainability reporting	Basis of preparation Materiality summary	-	-
	2-3 Reporting period, frequency, and contact point	Basis of preparation	-	-
	2-4 Restatements of information	Basis of preparation	-	-
	2-5 External assurance	External assurance Sustainability governance	-	-
	2-6 Activities, value chain, and other business relationships	Value Chain and Stakeholders Supply Chain Management	-	-
	2-7 Employees	Own Workforce Additional disclosures	-	-
	2-8 Workers who are not employees	Own workforce	-	-
	2-9 Governance structure and composition	Sustainability governance	-	-
	2-10 Nomination and selection of the highest governance body	Sustainability governance	-	-
	2-11 Chair of the highest governing body	Sustainability governance	-	-
	2-12 Role of the highest governance body in overseeing sustainability impacts	Sustainability governance	-	-

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing sustainability impacts	Sustainability governance Our Environmental Performance	-	-
	2-14 Role of the highest governance body in sustainability reporting	Sustainability governance	-	-
	2-15 Conflicts of interest	Anticipating risks, securing the future	-	-
	2-16 Communication of key issues	Anticipating risks, securing the future	-	-
	2-17 Collective knowledge of the highest governance body	Sustainability governance	-	-
	2-18 Evaluation of the performance of the highest governance body	Sustainability governance	-	-
	2-19 Remuneration policy	Sustainability governance	-	DayOne does not disclose individual remuneration figures for Board members. This information is considered confidential in accordance with GRI's permitted reasons for omission (confidentiality constraints)
	2-20 Process to determine remuneration	Sustainability governance	-	-
	2-21 Annual total compensation ratio	Sustainability governance	-	-
	2-22 Statement on sustainable development strategy	Strategy for sustainable growth	-	-
	2-23 Policy commitments	Anticipating risks, securing the future	-	-
	2-24 Embedding policy commitments	Anticipating risks, securing the future	-	-
	2-25 Process to remediate negative impacts	Anticipating risks, securing the future	-	-
	2-26 Mechanisms for seeking advice and raising concerns	Anticipating risks, securing the future	-	-

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 2: General Disclosures 2021	2-27 Comply with laws and regulations	Compliance with laws and regulations	-	-
	2-28 Membership associations	-	-	DayOne does not disclose the membership associations.
	2-29 Approach to stakeholder engagement	Materiality assessment Community impact Supply Chain management	-	-
	2-30 Collective bargaining agreements	Own Workforce	-	-
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality assessment	-	-
	3-2 List of material topics	Materiality assessment	-	-
	3-3 Management of material topics	Materiality assessment Our Environmental Performance Own Workforce Health and safety Human Rights & labor practices Customer excellence Community impact Supply chain management Sustainable finance approach Green finance framework Capital deployment toward climate and climate-related innovation and technology Cybersecurity and data protection	-	-

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	-	-	DayOne does not currently report direct economic value generated and distributed within the scope of this disclosure.
	201-2 Financial implications and other risks and opportunities due to climate change	Climate change	-	-
	201-3 Defined benefits plan obligations and other retirement plans	-	-	DayOne does not currently report information on defined benefit plan obligations and other retirement plans.
GRI 202: Market Presence 2016	202-1 Ratios of standard entry-level wage by gender compared to local minimum wage	-	-	DayOne does not currently report entry-level wage ratios by gender relative to local minimum wage.
	202-2 Proportion of senior management hired from the local community	-	-	DayOne does not currently disclose the proportion of senior management hired from the local community.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Community impact	-	-
	203-2 Significant indirect economic impacts	Community impact	-	-
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Supply Chain management	-	-
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Compliance with laws and regulations	-	-
	205-2 Communication and training on anti-corruption policies and procedures	Compliance with laws and regulations	-	-
	205-3 Confirmed incidents of corruption and actions taken	Compliance with laws and regulations	-	-

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Compliance with laws and regulations	-	-
GRI 207: Tax 2019	207-1 Approach to tax	Compliance with laws and regulations	-	-
	207-2 Tax governance, control, and risk management	Compliance with laws and regulations	-	-
	207-3 Stakeholder engagement and management of tax related issues	Compliance with laws and regulations	-	-
	207-4 Country-by-country reporting	Compliance with laws and regulations	-	-
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Green building and waste management	-	-
	301-2 Recycled input materials used	Green building and waste management	-	-
	301-3 Reclaimed products and their packing materials	Green building and waste management	-	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Climate change	✓	-
	302-2 Energy consumption outside the organization	Climate change	-	-
	302-3 Energy intensity	Climate change	-	-
	302-4 Reduction of energy consumption	Climate change	-	-
	302-5 Reductions in energy requirements of products and services	Climate change	-	-

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 303: Water and effluents 2018	303-1 Organizational interactions with water as a shared resource	Our Environmental Performance	-	-
	303-2 Management of water discharge-related impacts	Water resources	-	-
	303-3 Water withdrawal	Water resources	-	-
	303-4 Water discharge	Water resources	-	-
	303-5 Water consumption	Water resources	-	-
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.
	304-2 Significant impact of activities, products, and services on biodiversity	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.
	304-3 Habitats protected or restored	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate change Environmental appendix	✓	-
	305-2 Energy indirect (Scope 2) GHG emissions	Climate change Environmental appendix	✓	-
	305-3 Other indirect (Scope 3) GHG emissions	Climate change Environmental appendix	✓	-
	305-4 GHG emissions intensity	Climate change Environmental appendix	-	-
	305-5 Reduction of GHG emissions	Climate change Environmental appendix	-	-
	305-6 Emissions of ozone-depleting substances (ODS)	Climate change Environmental appendix	-	-
	305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions	Climate change Environmental appendix	-	-
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	-	-	DayOne is in the process of developing the internal data collection needed to support disclosure against this indicator.
	306-2 Management of significant waste-related impacts	Green building and waste management	-	-
	306-3 Waste generated	-	-	DayOne is in the process of developing the internal data collection needed to support disclosure against this indicator.
	306-4 Waste diverted from disposal	Green building and waste management	-	-
	306-5 Waste directed to disposal	Green building and waste management	-	-

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain management	-	-
	308-2 Negative environmental impacts in the supply chain and actions	Supply Chain management	-	-
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Additional disclosures	✓	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Own workforce Additional disclosures	-	-
	401-3 Parental leave	Own workforce	-	-
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Own workforce	-	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and safety	-	-
	403-2 Hazard identification, risk assessment, and incident investigation	Health and safety	-	-
	403-3 Occupational health services	Health and safety	-	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and safety	-	-
	403-5 Worker training on occupational health and safety	Health and safety	-	-
	403-6 Promotion of worker health	Health and safety	-	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and safety	-	-
	403-8 Workers covered by and safety management system	Health and safety	-	-
	403-9 Work-related injuries	Health and safety	✓	-
	403-10 Work-related ill health	Health and safety	-	-

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Own workforce	✓	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Own workforce	-	-
	404-3 Percentage of employees receiving regular performance and career development reviews	Own workforce	-	-
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Own workforce	-	-
	405-2 Ratio of basic salary and remuneration of women to men	Own workforce	-	-
GRI 406: Anti-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Own workforce Human rights and labor practices	-	-
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Own workforce Human rights and labor practices	✓	-
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Own workforce Human rights and labor practices	-	-
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Own workforce Human rights and labor practices	-	-
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Own workforce Human rights and labor practices	-	-
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples and actions taken	Own workforce Human rights and labor practices	-	-

GRI Standards	Disclosure	Section in this Report	Externally assured	Additional considerations
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community impact	-	-
	413-2 Operations with significant actual and potential negative impacts on local communities	Community impact	-	-
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply chain management	-	-
	414-2 Negative social impacts in the supply chain and actions taken	Supply chain management	-	-
GRI 415: Public Policy 2016	415-1 Political contributions	Political contributions	-	-
GRI 416: Customer Health and Safety 2016	416-1 Assessment of health and safety impacts of product and service categories	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.
	416-2 Incidents of non-compliance concerning health and safety impacts of products and services	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labelling	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.
	417-2 Incidents of non-compliance concerning product and service information and labelling	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.
	417-3 Incidents of non-compliance concerning marketing communications	-	-	This indicator is not considered material to DayOne's current sustainability reporting priorities.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Cybersecurity and data protection	-	-

IFRS index

In accordance with IFRS S1 paragraph E3, comparative disclosures for the preceding period have not been provided. In accordance with IFRS S1 paragraph E5, DayOne has focused its IFRS-aligned disclosures on climate-related risks and opportunities in this first reporting period; other material sustainability topics are disclosed with reference to the GRI Standards and will be progressively aligned with IFRS S1 requirements in subsequent periods.

IFRS S2 reference	Disclosure requirement	Location in this Report	Remarks
S2.1–S2.4	Organizational details	Basis of preparation	These paragraphs set out the objective and scope of IFRS S2
S2.5	Governance objective	Sustainability governance	This paragraph sets out the objective of the governance section of IFRS S2
S2.6(a)	Oversight by governance bodies or individuals responsible for climate-related risks and opportunities	Sustainability governance	-
S2.6(b)	Management's role in governance processes, controls and procedures	Sustainability governance	-
S2.7	Integrated governance disclosures and avoidance of unnecessary duplication	Sustainability governance Our Environmental Performance	-
S2.8	Strategy disclosure objective	Strategy for sustainable growth	-
S2.9(a)	Climate-related risks and opportunities reasonably expected to affect prospects	Strategy for sustainable growth	-
S2.9(b)	Current and anticipated effects on the business model and value chain	Strategy for sustainable growth	-
S2.9(c)	Effects on strategy and decision-making, including transition planning	Strategy for sustainable growth	-
S2.9(d)	Effects on financial position, financial performance and cash flows	Strategy for sustainable growth	-
S2.9(e)	Climate resilience of the strategy and business model	Strategy for sustainable growth	-
S2.10(a)	Description of climate-related risks and opportunities	Capital deployment toward climate and climate-related innovation and technology Environmental appendix	-

IFRS S2 reference	Disclosure requirement	Location in this Report	Remarks
S2.10(b)	Classification of climate-related risks as physical or transition risks	Environmental appendix	-
S2.10(c)	Time horizons over which effects are expected to occur	Environmental appendix	-
S2.10(d)	Definition of short-, medium- and long-term time horizons	Environmental appendix	-
S2.11	Use of reasonable and supportable information in identifying climate-related risks and opportunities	Environmental appendix	-
S2.12	Consideration of industry-based disclosure topics	Strategy for sustainable growth Our Environmental Performance	-
S2.13(a)	Effects on the business model and value chain	Strategy for sustainable growth Our Environmental Performance	-
S2.13(b)	Concentrations on climate-related risks and opportunities in the business model and value chain	Strategy for sustainable growth Our Environmental Performance	-
S2.14(a)	Responses and planned responses to climate-related risks and opportunities, including transition planning and targets	Directing Capital Towards Sustainable Growth	-
S2.14(b)	Resourcing of climate-related activities	Capital deployment toward climate and climate-related innovation and technology	-
S2.14(c)	Progress against plans disclosed in previous reporting periods	Directing Capital Towards Sustainable Growth	-
S2.15(a)	Current financial effects of climate-related risks and opportunities	Strategy for sustainable growth Directing Capital Towards Sustainable Growth	-
S2.15(b)	Anticipated financial effects over the short, medium and long term	Strategy for sustainable growth Environmental appendix	-

IFRS S2 reference	Disclosure requirement	Location in this Report	Remarks
S2.16(a)	Effects on financial position, financial performance and cash flows in the reporting period	Strategy for sustainable growth	-
S2.16(b)	Risks and opportunities that could result in material adjustment to carrying amounts within the next reporting period	Strategy for sustainable growth Environmental appendix	-
S2.16(c)	Expected changes in financial position, including investment, disposal and funding plans	Directing Capital Towards Sustainable Growth	-
S2.16(d)	Expected changes in financial performance and cash flows	Strategy for sustainable growth Directing Capital Towards Sustainable Growth	-
S2.17	Use of a single amount or a range in quantitative disclosures	Environmental appendix	-
S2.18(a)	Use of reasonable and supportable information for anticipated financial effects	Basis of preparation Environmental appendix	-
S2.18(b)	Approach commensurate with the entity's skills, capabilities and resources	Basis of preparation	-
S2.19–S2.20	Circumstances in which quantitative information need not be provided	Basis of preparation	Applied where relevant in the current reporting period
S2.21(a)	Explanation where quantitative information is not provided	Basis of preparation	-
S2.21(b)	Qualitative information about financial effects and affected line items	Strategy for sustainable growth	-
S2.21(c)	Quantitative information about combined financial effects, where useful	Climate Change	-
S2.22(a)	Climate resilience assessment, including implications for strategy and business model	Strategy for sustainable growth Environmental appendix	-
S2.22(b)	Climate-related scenario analysis, including inputs, assumptions and timing	Climate Change Environmental appendix	-

IFRS S2 reference	Disclosure requirement	Location in this Report	Remarks
S2.23	Consideration of cross-industry metric categories and industry-based metrics in strategy disclosures	Strategy for sustainable growth Our Environmental Performance	-
S2.24	Risk management disclosure objective	Anticipating risks, securing the future	-
S2.25(a)	Processes for identifying, assessing, prioritizing and monitoring climate-related risks	Anticipating risks, securing the future Environmental appendix	-
S2.25(b)	Processes for identifying, assessing, prioritizing and monitoring climate-related opportunities	Anticipating risks, securing the future Strategy for sustainable growth	-
S2.25(c)	Integration of climate-related processes into overall risk management	Anticipating risks, securing the future	-
S2.26	Integrated risk management disclosures and avoidance of unnecessary duplication	Anticipating risks, securing the future Sustainability governance	-
S2.27	Metrics and targets disclosure objective	Climate Change	-
S2.28(a)	Cross-industry metric categories	Climate Change Environmental appendix	-
S2.28(b)	Industry-based metrics	Climate Change Environmental appendix	-
S2.28(c)	Climate-related targets and metrics used to monitor progress	Climate Change	-
S2.29(a)	Absolute gross greenhouse gas emissions, including Scope 1, Scope 2 and Scope 3 emissions and related methodology	Strategy for sustainable growth Climate Change Environmental appendix	-
S2.29(b)	Amount and percentage of assets or business activities vulnerable to transition risks	Strategy for sustainable growth Climate Change Environmental appendix	-

IFRS S2 reference	Disclosure requirement	Location in this Report	Remarks
S2.29(c)	Amount and percentage of assets or business activities vulnerable to physical risks	Strategy for sustainable growth Climate Change Environmental appendix	-
S2.29(d)	Amount and percentage of assets or business activities aligned with climate-related opportunities	Strategy for sustainable growth Climate Change Environmental appendix	-
S2.29(e)	Capital expenditure, financing or investment deployed towards climate-related risks and opportunities	Strategy for sustainable growth Climate Change Environmental appendix	See Note 1
S2.29(f)	Internal carbon prices used in decision-making	-	Not disclosed in the current reporting period
S2.29(g)	Climate-related considerations in executive remuneration	-	Not disclosed in the current reporting period
S2.30	Use of reasonable and supportable information for climate-related risk and opportunity metrics	Basis of preparation Environmental appendix	-
S2.31	Application guidance relevant to climate-related metrics	Environmental appendix	-
S2.32	Industry-based metrics associated with the entity's activities and industry	Climate Change Environmental appendix	-
S2.33(a)–(h)	Information about climate-related targets, including metric, objective, scope, timeframe, baseline and milestones	Climate Change	-
S2.34(a)–(d)	Validation, review, monitoring and revision of climate-related targets	Climate change Directing Capital Towards Sustainable Growth	-
S2.35	Performance against climate-related targets and analysis of trends or changes	Climate Change	-

IFRS S2 reference	Disclosure requirement	Location in this Report	Remarks
S2.36(a)–(e)	Additional disclosures for greenhouse gas emissions targets, including scope, gross/net basis and planned use of carbon credits	Climate Change Environmental appendix	-
S2.37	Consideration of cross-industry and industry-based metrics used to set and monitor targets	Directing Capital Towards Sustainable Growth	-

Entity / Sector Specific KPI index

Entity- / Sector-specific KPI	Related material topic and/or GRI / IFRS requirement	Location in this Report	Externally assured	Additional considerations
PUE	Energy management: related to GRI 302-3 and climate-related efficiency metrics	Climate change	✓	
WUE	Water resources management: related to GRI 303-5 and water efficiency metrics	Climate Change	✓	
% of suppliers that signed Code of Conduct	Related to GRI 3-3, GRI 414-1 and GRI 414-2	Supply chain management	✓	-
Number of incidents of fraud, corruption, bribery, and non-compliance with laws and regulations	Related to GRI 205-3, GRI 2-26 and GRI 2-27	Compliance with laws and regulations	✓	-
Number of Major incidents for data breaches and non-compliance with data privacy laws	Related to GRI 418-1	Cybersecurity and data protection	✓	-

Entity- / Sector- specific KPI	Related material topic and/or GRI / IFRS requirement	Location in this Report	Externally assured	Additional considerations
Percentage of female representation	Related to GRI 405-1	Own Workforce	✓	-
Percentage/number of suppliers completing third-party due diligence questionnaire	Related to GRI 3-3, GRI 414-1	Supply chain management	-	-
Percentage/number of suppliers signing the Sustainability Commitment Letter	Related to GRI 3-3, GRI 414-1	Supply chain management	-	-
Percentage/number of suppliers meeting ESG criteria	Related to GRI 3-3, GRI 414-1, GRI 308-1	Supply chain management	-	-
Percentage/number of suppliers required to undergo EHS review	Related to GRI 3-3, GRI 414-1, GRI 308-1	Supply chain management	-	-
Percentage of total electricity from renewable sources	Related to GRI 302-1, GRI 305-2 and climate-related targets	Climate Change	-	-
Waste diversion rate	Related to GRI 306-4	Green building and waste management	-	-
Minimum LEED Gold or equivalent global/local green building certification for new builds	Related to GRI 3-3	Green building and waste management	-	-
Percentage of new locations subject to ESG due diligence	Related to GRI 3-3	Strategy for sustainable growth	-	-
Green building and waste management	Effects on financial position, financial performance and cash flows	Strategy for sustainable growth	-	-
Scope 1+2 and Scope 1+2+3 emissions intensity per MW	Related to GRI 305-4	Climate change Environmental appendix	-	-
Scope 1+2 and Scope 1+2+3 emissions intensity per M$$	Related to GRI 305-4	Climate change Environmental appendix	-	-

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