GUH HOLDINGS BERHAD

(196101000062 (4104-W))



Sustainability Statement 2025

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MESSAGE FROM LEADERSHIP

CHAIRMAN'S STATEMENT

On behalf of the Board of Directors, I am pleased to address our stakeholders through the Sustainability Statement for the financial year ended 31 December 2025. Our reporting for this period continues to be aligned with the Bursa Malaysia Sustainability Reporting Guide (3rd Edition), serving as a formal record of the Group's commitment to transparency and responsible corporate conduct.

The Board's primary responsibility is the strategic oversight of our Economic, Environmental, Social, and Governance ("EESG") framework. We view the integration of EESG considerations not as a compliance obligation, but as a fundamental component of our risk management and long-term value creation. By ensuring that sustainability is embedded within our decision-making processes, the Board seeks to build a resilient organisation capable of navigating an evolving global landscape while upholding the interests of our shareholders and partners.

Throughout the year, our focus has remained on strengthening the governance structures that underpin our diverse operations. We believe that a robust culture of accountability is essential for maintaining stakeholder trust and ensuring the Group's stability. As we look forward, the Board will continue to monitor our progressive EESG performance, ensuring that our strategic trajectory remains aligned with the expectations of a responsible corporate citizen. I wish to express my gratitude to our stakeholders for their continued confidence in our governance as we strive for sustainable growth.



Tan Sri Dato' Seri H'ng Bok San
Chairman

CEO'S MESSAGE



Datuk Seri Kenneth H'ng Bak Tee
Chief Executive Officer /
Group Managing Director

In 2025, GUH focused on translating our sustainability principles into tangible operational outcomes. Our efforts have been directed toward strengthening the resilience of our core divisions, ensuring that our manufacturing and property operations contribute positively to the Group's long-term stability.

A key highlight of our operational strategy involves the strengthening of our solar power infrastructure. By expanding our renewable energy capabilities, we hope to address our immediate footprint as well as prepare the Group for future reporting requirements, including alignment with IFRS sustainability standards. This forward-looking approach is mirrored in our technical refinements, such as the continuous improvement of wastewater pH levels and the reduction of Scope 3 emissions associated with wastewater processing. Furthermore, our focus on community outreach remains a priority, ensuring that our growth remains inclusive and supportive of the regions where we operate.

We have also made significant improvements to this year's report. By enhancing the relevance of our disclosures, we aim to make it easier for our stakeholders to understand our progress and how our sustainability initiatives create real-world value. We believe that a more accessible report fosters better engagement and provides a clearer picture of our journey.

As we move forward, we remain focused on the practical integration of EESG considerations to ensure GUH remains a responsible and competitive corporate citizen.

COMPANY PROFILE

ABOUT THIS SUSTAINABILITY STATEMENT

This Sustainability Statement outlines the strategic approach, performance, and progress of **GUH Holdings Berhad ("GUH"** or **"the Company")** and its subsidiaries ("**GUH Group**" or "**Group**") in managing material Economic, Environmental, Social, and Governance (EESG) matters for the financial year ended **31 December 2025 ("FYE 2025")**. This Statement provides an overview of GUH's sustainability initiatives, activities, and outcomes throughout this past financial year. The various sections that follow will dive more into detail some of the day-to-day operations as the Group's ongoing priorities in addressing the matters that are most material to both the business and its stakeholders.

Reporting Framework & Standards

To support a balanced and transparent sustainability outlook, this report has been prepared in accordance with the **Main Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Malaysia")** and the **Sustainability Reporting Guide (3rd Edition)** issued by Bursa Malaysia.



In addition, reference has been made to the following reporting frameworks

- **Global Reporting Initiative (GRI) Standards:** Drawing upon international best practices to support our impact reporting approach.
- **United Nations Sustainable Development Goals (UNSDGs):** Seeking to align our corporate initiatives with broader global sustainability priorities where applicable.

SCOPE OF REPORTING

The Sustainability Statement has been prepared in **alignment** with Bursa Malaysia's Listing Requirements and the Sustainability Reporting Guide, details the Group's EESG performance for the 2025 financial year. The reporting boundary focuses on our primary contributors to Group revenue:

- **Electronic Division**: Represented by **GUH Circuit Industry (PG) Sdn Bhd ("GUH PG")** with a strategic focus on carbon reduction and eco-friendly manufacturing innovations.
- **Properties Division**: Represented by **GUH Properties Sdn Bhd ("GUH Properties")** ,emphasising sustainable project development and resource-efficient land use.



Figure 1: ***GUH Scope of Reporting***

ASSURANCE

GUH endeavours to uphold integrity and transparency within our sustainability disclosures. For the **2025 financial year**, the Group has focused on strengthening internal review processes to support the reliability of our reporting.

- **Internal Verification:** Data and qualitative disclosures within this Statement have been subject to verification and assurance by the Internal Audit team. Furthermore, there has also been internal review conducted by relevant department heads and management teams to ensure consistency across this Statement.
- **Data Integrity:** These processes are intended to support the accuracy and completeness of information reported across **GUH PG**, **GUH Properties,** as well as **Group** operations.
- **Future Roadmap:** As our sustainability reporting practices continue to mature, the Group periodically review its assurance strategy. We continue to monitor evolving reporting trends and may consider the phased introduction of external assurance in future reporting cycles as deemed appropriate.

UNSDG ALIGNMENT: FYE 2025 PROGRESS OVERVIEW

GUH Group recognises the UNSDGs as the definitive global framework for fostering responsible and inclusive development. We have identified priority goals that align with our core operations, stakeholder expectations, and material sustainability matters.

Our Approach

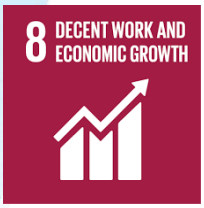
As our sustainability journey evolves, the Group strives to refine its disclosure practices to reflect the progressive maturity of its initiatives. For the **FYE 2025** reporting period, our approach includes:

- **Qualitative Insights**: Providing a narrative on how our activities and decisions contribute to the UNSDGs in a practical, contextual manner.
- **Operational Integration**: Highlighting how sustainability considerations are integrated across our business practices as part of our ongoing operational activities.
- **Strategic Refinement**: Adapting our approach to better communicate the impact of our two primary divisions: GUH PG and GUH Properties.

Our Progress in FYE 2025

The following section outlines GUH's priority UNSDGs and details our progress over the past financial year, demonstrating our commitment to long-term value creation.

UNSDGs	Relevant UNSDG Targets	Our Progress in FYE 2025
UNSDG 6 **Clean Water & Sanitation**  *Ensure availability and sustainable management of water and sanitation for all.*	**Target 6.3:** Improve water quality by reducing pollution, eliminating dumping and minimising release of hazardous chemicals and materials	• **Strengthened** wastewater management by **reusing reverse osmosis water** from production processes for non-potable purposes, such as toilet flushing. This helps to reduce discharge volumes and support responsible water usage within operations.
	Target 6.4: Increase water-use efficiency and address water scarcity	• **Improved water-use efficiency** by installing **sub water meters** to monitor consumption at production-line level and enable early detection of abnormalities. • **Regular leak inspections** and the use of automatic water shut-off systems also help to minimise water wastage.

UNSDGs	Relevant UNSDG Targets	Our Progress in FYE 2025
UNSDG 7 **Affordable and Clean Energy**  *Ensure access to affordable, reliable, sustainable, and modern energy for all.*	**Target 7.2:** Increase the share of renewable energy in the energy mix.	• On-site **Solar PV systems** have been installed since FYE 2024 to directly increase the share of renewable energy in our total energy consumption mix. This strategic investment is aimed at **reducing reliance on grid power** and lowering Scope 2 emissions across our facilities.
	Target 7.3: Double the rate of improvement in energy efficiency	• **Increased** energy efficiency through the supervision of a certified **Energy Manager** and linking department KPIs to electricity consumption. • **Invested** in **LED lighting**, **motion sensors**, and **timers** provided tangible savings, supported by employee training on best practices.
UNSDG 8 **Decent Work & Economic Growth**  *Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.*	**Target 8.5:** Achieve full and productive employment and decent work	• Ensured full compliance with the **Minimum Wages Order** and all labour laws. • We maintained workforce stability, with fairly low turnover rate.
	Target 8.8: Protect labour rights and promote safe working environments	• **Maintained** a safe and secure environment, resulting in only 1 **workplace safety incident** during the year. Lost Time Injury Rate was reported at 0.5 for FYE 2025. • Received **no** formal labour complaints.
UNSDG 9 **Industry, Innovation, & Infrastructure**  *Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.*	**Target 9.5:** Enhance scientific research and technological capabilities of industrial sectors	• Continued optimising and maintaining its existing suite of energy-efficient technologies through its 2024 **Solar Photovoltaic (PV)** system, motion-sensing LED lighting and automated timing systems at selected locations across its premises. To further support these initiatives, digital sub-meters were installed at distribution points for precise data tracking to monitor the Group's usage and identify additional opportunities for resource efficiency.

UNSDGs	Relevant UNSDG Targets	Our Progress in FYE 2025
UNSDG 11 **Sustainable Cities & Communities**  *Make cities and human settlements inclusive, safe, resilient and sustainable.*	**Target 11.3:** Enhance inclusive and sustainable urbanisation	• Successfully reduced total waste generated by 9.66%, dropping from 3,118.82 tonnes to 2,817.52 tonnes. Our waste diversion rate is 98.34% in FY2025, which shows our ongoing contribution to sustainability.
	Target 11.6: Reduce environmental impact of cities by improving waste management	• **Organised** a clean-up and recycling event in partnership with the Tzu Chi Centre, promoting material reuse and increasing environmental awareness across the corporate office. • Recycled or reused 98.34% of our waste generated.
UNSDG 12 Responsible Consumption and Production  *Ensure sustainable consumption and production patterns.*	**Target 12.5:** Substantially reduce waste generation through prevention, reduction, recycling, and reuse	• **Enhanced** waste reduction efforts through employee education on paperless alternatives and proper waste segregation.
	Target 12.6: Encourage companies to adopt sustainable practices and integrate sustainability information into reporting	• **Published** the annual Sustainability Statement in full compliance with the **Bursa Malaysia** Listing Requirements and Reporting Guide. • In the Sustainability Statement, The Group **defined** its targets and reported on milestones, demonstrating adherence to sustainable governance and disclosure.
UNSDG 13 **Climate Action**  *Take urgent action to combat climate change and its impacts.*	**Target 13.2:** Integrate climate change measures into policies, strategies, and planning	• Remained committed to climate mitigation through its ongoing **waste management and recycling programs.** These initiatives serve as a practical touchpoint for employees to engage in resource efficiency and emissions reduction in their daily operations.

UNSDGs	Relevant UNSDG Targets	Our Progress in FYE 2025
UNSDG 15 **Life on Land**  *Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.*	**Target 15.1:** Ensure the conservation and sustainable use of terrestrial ecosystems	• **Increased** the total percentage of green/open area, demonstrating a commitment to conservation. • **Integrated** biodiversity assessments projects, ensuring ecological considerations were factored into land-use planning.
	Target 15.5: Take action to reduce degradation of natural habitats and halt biodiversity loss.	• **Implemented** initiatives to protect local ecosystems and species, directly helping to halt habitat degradation. • **Established** 1 key partnership focused on sustainable initiatives, strengthening our collaborative approach to biodiversity conservation efforts.

SUSTAINABILITY CORPORATE GOVERNANCE STRUCTURE

Sustainability at GUH Group is supported by a governance framework intended to support oversight, coordinated implementation, and consistent reporting across the Group. This framework brings together the Board, its Board Committees, and cross-functional management groups, each playing a distinct role in guiding sustainability priorities and operational execution.

The following structure outlines how responsibilities are organised across the Group to promote the integration of sustainability considerations from strategic decision-making to on-ground implementation.

Board of Directors

Provides strategic direction and oversight of the Group, including financial and non-financial performance, and approves the EESG and sustainability strategy, as well as the Sustainability Statement.

Board of Directors

The Board also has ultimate accountability for overseeing risk management and internal controls.

Members

- Chairman
- CEO
- Two Non-Executive Directors
- Three Independent Non-Executive Directors

Board Committees

Works directly with the CEO, COO, and senior management team to ensure sustainability is deeply embedded and unified within GUH's operations.

Risk Management & Sustainability Committee

Reviews and oversees the Group's EESG and sustainability reporting structure and approach, ensuring alignment with the Group's strategy. Convenes at least once annually.

Audit Committee

Oversees the accuracy and integrity of the Group's financial and sustainability reporting.

Management Sustainability Group

Management Sustainability Group (MSG)

Translates sustainability strategies into actionable plans and initiatives, including ensuring compliance with mandatory reporting requirements.

Sustainability Working Group

Sustainability Working Group (SWG)

Provides on-ground support and execution, offering operational leadership in implementing GUH's EESG and sustainability strategy.

Figure 2: ***GUH Sustainability Governance Structure***

MATERIALITY ASSESSMENT PROCESS

GUH Group previously conducted a Materiality Assessment in 2024 to identify, prioritise, and validate the sustainability matters that are most significant to its business operations and stakeholders. This process ensures that the Group's sustainability strategy and disclosures focus on issues that have the greatest impact on long-term value creation and stakeholder trust.

The assessment is guided by the Bursa Malaysia Sustainability Reporting Guide (3rd Edition) and incorporates both internal and external perspectives. Inputs are gathered from management discussions, stakeholder engagements, industry trends, and regulatory developments to ensure a balanced and comprehensive view of sustainability priorities.

Having reviewed the sustainability matters this year, we have deemed them to still be relevant and material to the Group.

The Materiality Assessment Process follows **three key steps**:

1

IDENTIFY

We conducted an **internal review** to determine the sustainability matters most relevant to GUH's business and operations. This part of the process included:

1. Understanding which sustainability matters were related to the Group's business operations.
2. Identifying GUH's key stakeholders.
3. Creating a preliminary list of sustainability matters.

2

PRIORITISE

Following the identification of key internal and external stakeholders, we sent out materiality surveys to gather their perspectives on the identified sustainability matters. The surveys assessed:

- The significance of each sustainability matter's impact.
- The influence of each matter on stakeholder assessments and decision-making.

3

REVIEW & VALIDATE

Survey results were analysed and consolidated into a visualised Materiality Matrix. The Matrix was reviewed and approved separately by the Board of Directors, relevant Board Committees, and the Management Sustainability Group.

The finalised Materiality Matrix is presented on the following page.

Figure 3: ***Materiality Assessment Process***

MATERIALITY MATRIX

The Materiality Matrix reflects the prioritisation of sustainability matters identified through a materiality assessment previously conducted for GUH Group. A total of 18 material matters were identified and evaluated based on their perceived importance to stakeholders and their potential impact on the Group's business. These matters span the EESG pillars and serve to guide the Group's sustainability focus and decision-making processes.

The Materiality Matrix continues to highlight three sustainability matters as particularly significant to stakeholders and the Group's long-term business resilience: **Corporate Governance, Emissions Discharge, and Water Effluent System**. Their placement in the top-right quadrant reflects their strategic importance to GUH's stakeholders and informs the Group's approach to risk management, operational improvements, and sustainability performance objective.

The 18 Material Matters are grouped as shown below.

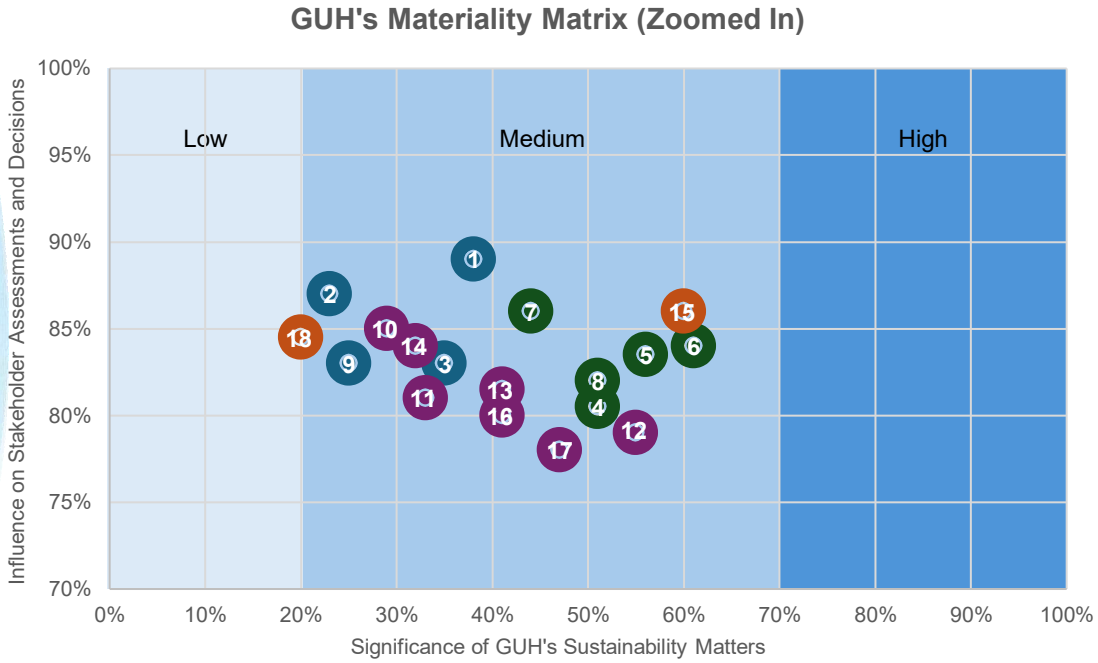


Figure 4: ***GUH's Materiality Matrix***

Economic

1. Economic Performance
2. Procurement Practices
3. Source of Raw Materials
9. Ethical Supplier Assessment

Environment

4. Energy Practices
5. Water Effluent Systems
6. Emissions Discharge
7. Effluents & Waste Practices
8. Environmental Compliance

Social

10. Supporting the Local Communities
11. Labour Management and Relationship
12. Occupational Health and Safety
13. Training and Staff Development
14. Diversity, Equality, and Inclusion
16. Human Rights
17. Employee Health and Safety Programme

Governance

15. Corporate Governance
18. Customer Privacy Regulations/Data Protection

STAKEHOLDER ENGAGEMENT

Stakeholder	Area of Concern	Engagement	Our Response
Government 	• Compliance with relevant rules and regulations • Corporate governance • Tax contributions • Social impact • Safety • Collaboration with public sector initiatives • Obtaining approvals and permits	○ Industry training and seminars ○ Regular inspections by local authorities ○ Security and safety measures and procedures ○ Announcements / Press Releases ○ Corporate website	✓ Compliance with requirements and adherence (whenever possible) to best practices ✓ Responsible reporting
Shareholders & Investors 	• Long-term financial and operational growth • Investment returns and associated risks • Business strategies and directions • Maximisation of shareholders' value • Corporate governance and transparency	○ General Meetings ○ Announcements / Press Releases ○ Annual Report ○ Corporate website	✓ Focus on financial, operational performance, internal and external control, and risk management ✓ Responsible and regular reporting ✓ Compliance with accounting standards and regulations
Employees 	• Remuneration and benefits • Job satisfaction and work-life balance • Health and wellness • Workplace safety • Leadership support • Training and career growth	○ Meetings and discussions ○ Internal and external job training ○ Security and safety measures and procedures	✓ Annual performance review ✓ Career enhancement through trainings ✓ Conducive and safe working environment ✓ Team building events ✓ Whistleblowing procedures ✓ Employee handbook
Customers 	• Reliable / high quality of products and services • Customer requirements / satisfaction • Timely delivery • Competitive pricing • Sustainable long-term relationship	○ Social media ○ Customer feedback form ○ Customer engagements and meetings ○ Marketing ○ Regular visits	✓ Compliance with relevant regulatory requirements ✓ On-time delivery ✓ Teamwork ✓ Quality checking of products

Stakeholder	Area of Concern	Engagement	Our Response
Vendors and Suppliers 	• Quality of goods and services • Undisruptive supply • Competitive pricing and terms of payment • Cost efficiency • Compliance with the latest law and regulations	○ Suppliers, consultant, and contractor engagement and meetings ○ Supplier evaluation form	✓ Standard purchasing procedures with review and approval system ✓ Buy-off materials for testing prior to production or sampling to customers ✓ Tender of contract to fix price ✓ Communication of latest rules and regulations within the same industry
Non-Governmental Organisations (NGOs) 	• Social contributions • Local community support	○ Donations and sponsorships ○ Participate in Corporate Social Responsibility programmes	✓ Monetary contributions to the needy community ✓ 'Gotong-royong' ✓ *GUH-Kasih*

ECONOMIC

At GUH Group, the Economic pillar represents the Group's ability to generate sustainable value while maintaining the financial resilience necessary to support our long-term EESG objectives. We recognise that our economic performance is the bedrock upon which our social and environmental initiatives are built. By balancing profitability with responsible business practices, we strive to create shared prosperity for our shareholders, employees, and the wider community.

This approach is applied across our core operations, including GUH PG and GUH Properties, aiming to maintain robust financial health while navigating an evolving global market.

Material Matter	Why They Matter to Us	What We Are Doing
Economic Performance	Financial stability as a baseline for the Group's longevity, supporting operational goals and stakeholder interests while providing resilience against market uncertainties.	Managing capital to ensure long-term financial stability, reviewing dividend policies to balance returns with operational needs, and supporting community investments, including the **GUH Kasih Initiative**, to strengthen stakeholder trust and sustainable growth.
Procurement Practices	Supply chain reliability to support operational continuity and the use of local vendors to reduce logistics risks and contribute to local economic stability.	Sourcing from local vendors where possible, to support Malaysian businesses and conducting regular supplier reviews and due diligence to ensure partners align with operational quality standards.

Alignment to UNSDGs



ECONOMIC PERFORMANCE



GUH Group recognises that robust economic performance is the catalyst for all other sustainability efforts. By generating and distributing economic value effectively, the Group seeks to support a wide range of stakeholders, including employees, vendors, and the government. Our management approach focuses on maintaining a balance sheet that can resist cyclical market challenges, particularly in our specialised electronics and property sectors.

We aim to view economic value not just in terms of profit, but through the lens of business continuity. This perspective informs our decisions regarding capital allocation and dividend distributions, where we strive to balance immediate rewards for shareholders with the long-term necessity of managing working capital and cash flow to secure the Group's future.

Economic Value Distributed

While many components of our economic distribution remain private and confidential to maintain our competitive position, the Group tracks various metrics. These include operating costs, employee payments, and taxes, all to monitor our impact.

In FYE 2025, the Group prioritised financial prudence in response to ongoing market uncertainties.

- **Community Investment:** A total of **RM 129,787.53** was distributed toward community-related initiatives, reflecting our ongoing effort to contribute to social well-being despite a challenging economic climate.
- **Dividend Update:** For the current reporting period, the Group did not declare a dividend. This decision was made to manage working capital and cash flow effectively, ensuring that the Group remains well-positioned to navigate market fluctuations and maintain operational stability.

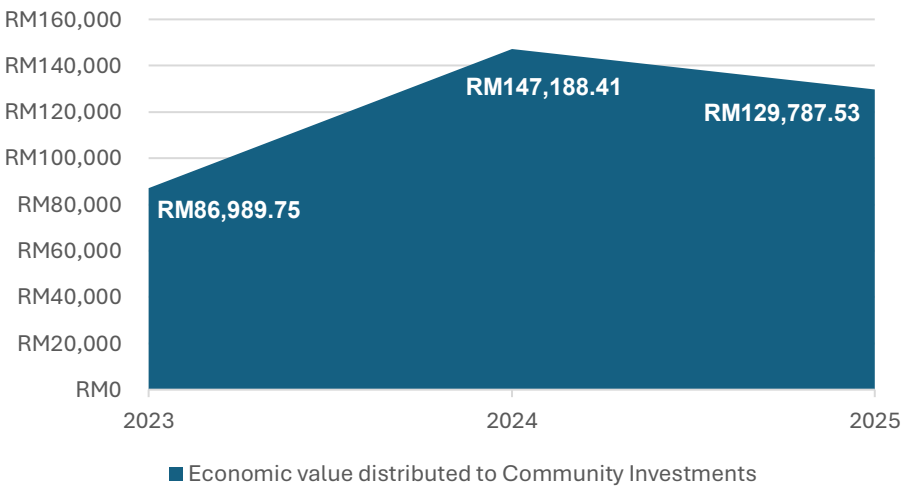


Figure 5: ***Economic Value Distributed to the Community (RM)***

PROCUREMENT PRACTICES

At GUH Group, we view our supply chain not merely as a series of transactions, but as an extension of our own operational integrity. The Group strives to maintain a procurement framework that balances commercial efficiency with a sense of responsibility toward the local economy. This means navigating a complex global landscape to source high-precision components while seeking opportunities to support and grow alongside our local partners.

We recognise that a resilient supply chain is built on the foundations of trust and transparency. By fostering open communication and conducting periodic evaluations, we aim to encourage our suppliers to uphold the same standards of quality and governance that our own stakeholders expect of us.



Proportion of Spending on Local Suppliers

The Group strives to act as a catalyst for domestic growth by looking closer to home for its operational requirements. We believe that prioritising local suppliers where feasible not only strengthens the Malaysian economy but also contributes to our own agility and logistics-related risk management.

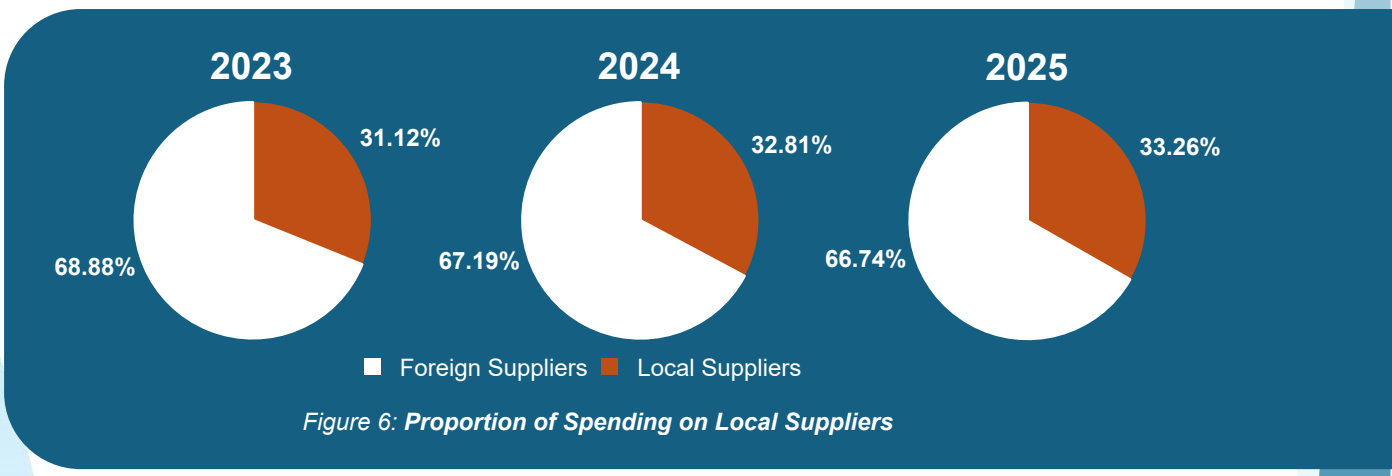


Figure 6: ***Proportion of Spending on Local Suppliers***

The Group's procurement spending on **local suppliers** in **FYE 2025** was **33.26%**.

At GUH, we seek to source from local vendors where possible. However, due to the specialised nature of the electronics industry presents unique challenges, certain raw materials and technical services are currently not available within the local market. In these instances, the Group looks abroad to secure the components necessary to maintain the quality and continuity of our outputs.

Strengthening Resilience through Supplier Due Diligence

Maintaining a robust supply chain requires more than just selection; it requires an ongoing dialogue and a proactive approach to risk management. The Group implements review processes intended to promote accountability and encourage our partners to adopt responsible business practices.

During the current reporting period,
32 suppliers
underwent formal reviews.

Assessments may include background checks and on-site visits where appropriate. These reviews are designed to comprehensively:

1. Evaluate the governance standards of our suppliers
2. Identify potential vulnerabilities
3. Ensure our supply base remains diversified
4. Reduce over-reliance on individual firms
5. Support a more resilient supply network

Furthermore, by maintaining open channels for feedback, we endeavour to help our suppliers raise operational concerns directly, fostering long-term working relationships that can adapt to the evolving needs of the industry.

ENVIRONMENTAL

The Environmental pillar highlights GUH's focus on responsibly managing natural resources and reducing operational impacts on the planet. By addressing energy, water, emissions, and waste, the Group aims to balance operational efficiency with environmental stewardship. These material matters guide GUH's approach to sustainable practices, compliance, and continuous improvement in minimising its ecological footprint across the business.

Material Matter	Why They Matter to Us	What We Are Doing
Energy Practices	Operational energy efficiency to reduce reliance on traditional power sources and support the long-term resilience of our manufacturing and property portfolios.	Integrating renewable energy through solar infrastructure and implementing energy-saving technologies like LED lighting to moderate our total energy intensity.
Water Management	Sustainable water sourcing and efficient consumption to support operational resilience and promote the equitable use of shared resources within our local communities.	Monitoring total usage through precise flow meters and refining recycling calculation methodologies to identify and enhance opportunities for internal water reuse.
Emissions Discharge	Atmospheric footprint management to identify high-impact areas where technical interventions can effectively contribute to national and global climate mitigation efforts.	Monitoring Scope 1, 2, and 3 emissions while displacing grid-purchased power with renewable energy generated by our on-site solar panel arrays.
Effluents and Waste Practices	Prevention of environmental contamination and adherence to discharge standards to ensure the safe disposal of industrial by-products and hazardous materials.	Operating Industrial Effluent Treatment Systems (IETS) to treat process water before discharge and collaborating with licensed contractors for the secure management of scheduled waste.
Environmental Compliance	Regulatory legal adherence as the essential foundation of our licence to operate, safeguarding the Group against liabilities and maintaining stakeholder trust.	Maintaining ISO 14001 certification and conducting regular internal audits to ensure all activities remain aligned with the Environmental Quality Act 1974.

Alignment to UNSDGs



ENERGY PRACTICES

GUH views energy management as a critical component of our operational efficiency and our broader response to climate change. We recognise that energy is a vital resource for our automated manufacturing processes and property developments, making its conservation a matter of both environmental and economic significance. The Group strives to cultivate a culture of resourcefulness, where energy-saving initiatives are integrated into our daily workflows to reduce waste and optimise output.

We believe that a transition toward a lower-carbon future begins with the optimisation of our current systems. By exploring more efficient technologies and implementing technical refinements across our facilities, we aim to reduce our energy intensity and manage our carbon footprint more effectively. Our approach is intended to support our long-term resilience, seeking to balance the demands of industrial growth with the necessity of environmental stewardship.

Total Energy Consumption by Area of Operations

The Group monitors its total energy footprint as a primary measure of our environmental impact. By tracking consumption across our diverse operations, we're looking for opportunities that support our overall efficiency goals.

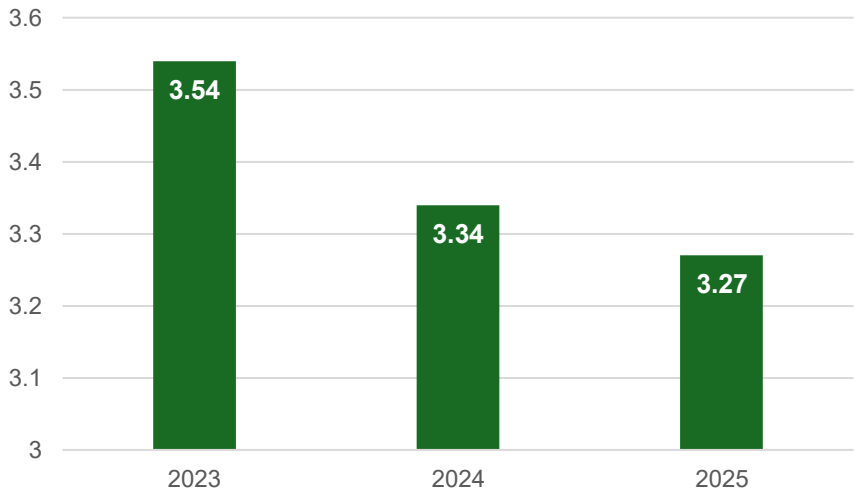


Figure 7: ***Total Energy Consumption (MW)***

The reduction over the past three years is supported by several proactive initiatives at GUH PG**.**

1. Installation of solar panels
2. Implementation of disciplined habits (deactivation of air-conditioning and lighting during lunch breaks, etc.)
3. Introduction of staggered power-ups for equipment
4. Installation of sub-meters at distribution boards to better identify and manage high consumption areas

While GUH as a Group maintains a smaller footprint focused primarily on fuel for company vehicles, the collective focus on operational discipline has contributed to this positive trajectory.

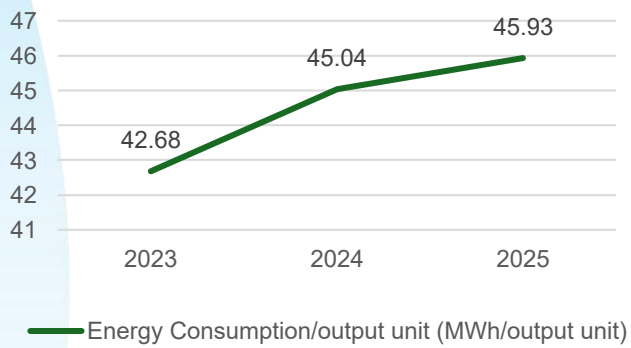


Figure 8: ***Energy Consumption (MWh/output unit)***

Total Energy Consumption per Output Unit

Efficiency is often best understood when viewed in relation to production volume. We track energy intensity to understand how effectively our resources are being utilised to create value.

While total consumption has decreased, the marginal increase in intensity suggests a shift in the relationship between energy inputs and production outputs. The Group seeks to address this by closely matching equipment capacity with sales demand and reducing the reliance on redundant machinery. By striving to optimise

constant-running systems, we aim to align our energy intensity more closely with our production cycles in the coming years.

Transition toward Renewable Energy

At GUH, we view the transition to renewable energy not as an overnight shift, but as a deliberate and phased evolution of our energy mix. From a baseline of zero in 2023, the Group has embarked on a strategic journey to integrate clean energy into its manufacturing heart. We believe that by diversifying our power sources, we can better navigate the transition toward a lower-carbon economy while supporting the long-term resilience of our operations.

Percentage of energy from renewable sources



The proportion of the Group's energy derived from renewable sources has seen a notable upward trajectory, the direct result of the introduction of solar infrastructure at GUH PG**.** While 2024 marked the infancy phase of this transition, 2025 represents the first period where the Group began to see the full-year benefits of its renewable capacity. By capturing solar energy on-site, we aim to reduce our dependency on the national grid and mitigate the environmental impact associated with traditional power generation. This shift reflects our broader endeavour to align our energy consumption with modern sustainability expectations, providing a cleaner foundation for our production outputs.

Our investment in energy-efficient technology over the last three years saw a spike in 2024, with a substantial investment of **RM1,996,400.00**. We are still reaping the rewards of this which includes the installation of our solar panel array at GUH PG.

In **FYE 2024**, the investment in energy-efficient technology includes:

- **Strategic Solar Launch:** This capital was primarily directed toward the installation of a comprehensive solar panel array at **GUH PG**. This project is projected to support an estimated reduction of approximately **26,060 MWh** in energy consumption over its lifespan, representing a significant stride in our resource efficiency journey.
- **Efficiency at all levels:** While the manufacturing division led the way in capital intensity, **GUH Properties** has concurrently focused on targeted upgrades, such as the transition to **LED lighting technologies**.

WATER MANAGEMENT

GUH recognises water as a precious shared resource essential for our manufacturing cycles. In the production of PCBs, high-quality water is utilised from cleaning to complex chemical etching and plating. We view efficient usage as both an operational necessity and a responsibility to the ecosystems sharing our local sources.

Our approach focuses on resource circularity. By utilising flow meters and refining recycling calculation methodologies, the Group seeks a transparent view of consumption patterns. These refinements are designed to identify opportunities for internal reuse, aiming to reduce reliance on municipal sources. Through this data-driven oversight, we strive to manage our footprint in a manner reflecting our commitment to resource conservation.

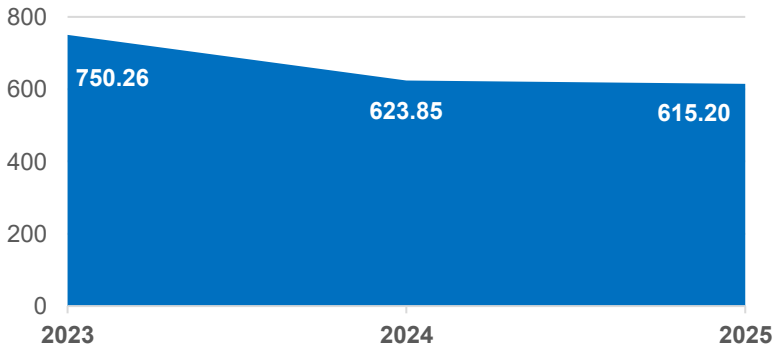


Figure 9: ***Total Water Used by GUH in Megalitres (ML)***

Total Volume of Water Used

The Group monitors its total water intake as a primary indicator of its resource intensity. By tracking these volumes, we seek to identify opportunities for conservation and efficiency across our primary operating sites.

Over the last three financial years, the Group has recorded a **consistent decrease in total water consumption**. This trend is supported by an emphasis on both behavioural mindfulness and improved operational oversight.

A significant part of this progress involves our approach to water reuse. At GUH PG, we have prioritised the accuracy of our recycled water tracking. By refining our calculation methodology with the new flow meter installed, we have achieved a more precise view of the water volumes being diverted back into our processes.

Alongside these technical refinements, GUH Group continues to support a culture of conservation through the use of awareness signage at key water points. These measures are intended to remind personnel of the importance of resource stewardship, ensuring that conservation remains a consideration across all departments.

Water Consumption per Output Unit of Production

GUH evaluated water usage in relation to our production output. This intensity metric, which primarily relates to GUH PG, allows us to gauge how effectively we are utilising water to meet our manufacturing demands.

Water intensity was recorded at **1.09 m^3/output unit in 2023**, moving to **1.01 m^3/output unit in 2024**, and reached **1.13 m^3/output unit in 2025**.

The fluctuation in these figures, particularly the marginal increase in 2025, is often a reflection of the evolving complexity of our production cycles and shifts in calculation methodologies intended to provide more granular data. GUH PG strives to balance high-precision manufacturing requirements with the goal of resource efficiency, aiming to use these intensity insights to inform future process optimisations.

EMISSIONS DISCHARGE

The Group understands that managing our atmospheric footprint is a vital part of our responsibility toward climate stewardship. We view emissions management not merely as a reporting requirement, but as a strategic lens through which we can refine our operational efficiency and resource consumption. Whether it is the direct impact of our vehicle fleet or the indirect consequences of our electricity usage, the Group strives to monitor its carbon output with transparency and rigour across our primary operations at GUH PG and GUH Properties.

We believe that a transition toward a lower-carbon future requires a clear understanding of where our emissions originate. By categorising our footprint into Scope 1, 2, and 3, we aim to identify the specific areas where technical interventions and behavioural shifts can be most effective. Our approach is intended to support the Group's long-term resilience, seeking to align our business activities with national and global efforts to mitigate climate change while maintaining our standard of industrial excellence.

Scope 1 (Direct Emissions)

Scope 1 emissions encompass the direct greenhouse gas releases from sources owned or controlled by the Group. For GUH Group, this primarily relates to the fuel consumed by our company vehicle fleet and on-site operations as well as emissions related to refrigeration systems.

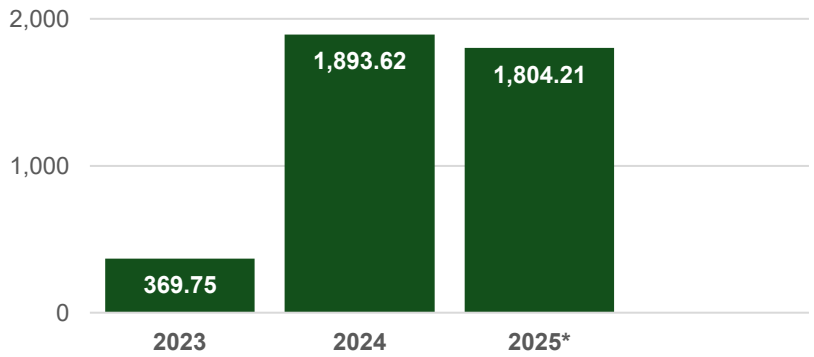


Figure 10: ***Scope 1 Emissions (tCO₂e)***

There is a large shift observed between 2023 and 2024, which is mainly due to an improved data capture process and the update of reporting scope across the Group's divisions. In 2025, there was a slight reduction in direct emissions and we hope to continue this trend moving forward.

Scope 2 (Indirect Energy Emissions)

As the largest component of our carbon footprint, Scope 2 emissions represent the indirect impact from the generation of purchased electricity used to power our factories and offices.

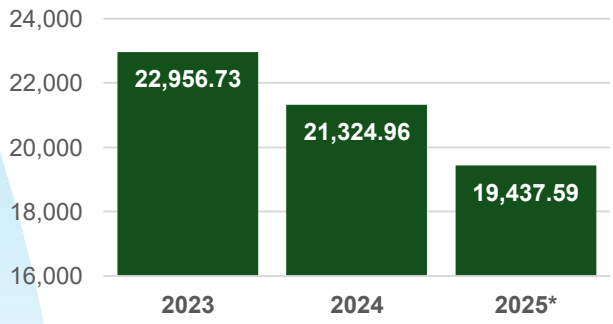


Figure 11: ***Scope 2 Emissions (tCO₂e)***

GUH experienced a **positive downward trajectory**, a direct result of the energy efficiency initiatives detailed in our **Energy Practices** section. The successful installation and operation of solar panels at GUH PG have allowed us to displace a portion of our grid-purchased electricity with renewable energy, significantly lowering our indirect carbon impact.

This steady decline demonstrates the Group's endeavour to decouple its production output from its carbon intensity through technical innovation and resource optimisation. GUH has also **avoided emissions worth an equivalent of 964.24 tCO2e** in Scope 2 emissions with the integration of our solar panel array.

**Note: Emission factors are as follows:*

Scope 1:

1. *Petrol: 2.33984 - Petrol 100% mineral*
2. *Diesel: 2.66155 - Diesel 100% mineral*
3. *Refrigerants:*
    a. *R22: 1,760*
    b. *R410: 1,924*
    c. *G2: 1*
    d. *HFC-32 (Kyoto): 677*
    e. *R410A (Blends): 1,924*
    f. *R407C (Blends): 1,624*

Source: https://assets.publishing.service.gov.uk/media/6846a4e6d25e6f6afd4c0180/ghg-conversion-factors-2025-condensed-set.xlsx

Scope 3 (Other Indirect Emissions)

Scope 3 emissions capture the indirect impact occurring within our value chain, which consists of employee commute, business travel, and wastewater treatment. These metrics help the Group understand the broader environmental implications of its day-to-day business conduct and the evolving habits of its workforce.

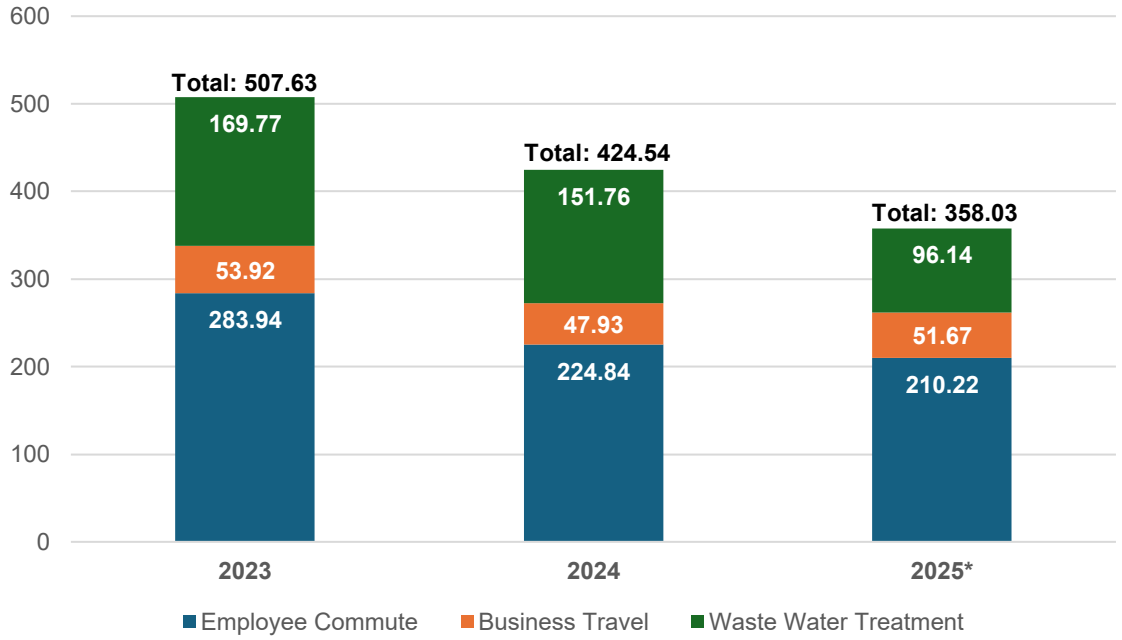


Figure 12: ***Scope 3 Emissions (tCO_2e)***

To obtain the Scope 3 emission figures above, the Group also utilised the **UK Government GHG Conversion Factors** as a guide. These conversion factors were used to convert kilometres travelled according to vehicle to **tCO_2e.** For wastewater treatment, emission factors derived from the same guide was used to convert discharge volume of wastewater into the reported figures.

The observed downward trend is a reflection of several shifting operational and demographic factors:

Evolving Work Patterns
The reduction in Scope 3 emissions is partly attributed to a temporary decrease in active employee headcount during vacancy periods and shifts in employees' residential locations. These factors combined to reduce the total number and distance of commuting trips required.

Commuting Behaviours
While car commuting distances decreased, there was an uptick in motorcycle usage, which carries a lower emissions profile, reducing overall Scope 3 emissions.

Business Travel
Our data also captures the impact of air travel. The Group has reassessed our global client engagement necessities to reduce business air travel where possible, substituting physical meetings with virtual meetings.

**Note: Emission factors are as follows:*

Scope 2:
1. *Electricity: 0.74 - MEIH 2024*
   Source: https://myenergystats.st.gov.my/documents/d/guest/grid-emission-factor-gef-in-malaysia-2022-2024-provisional-

Scope 3:
1. *Employee Commute:*
   a. *Average car: 0.16272*
   b. *Average motorbike: 0.11367*
   c. *Coach bus: 0.02776*
   d. *Van (Large car): 0.26828*

   Source: https://assets.publishing.service.gov.uk/media/6846a4e6d25e6f6afd4c0180/ghg-conversion-factors-2025-condensed-set.xlsx

EFFLUENTS AND WASTE PRACTICES

The Group manages effluents and waste as a critical line of defence between industrial activities and the natural environment. Responsible handling of these by-products is a fundamental duty to prevent pollution and protect local ecosystems. Our strategy is intended to ensure all outputs from process water to scheduled and general waste are managed through protocols prioritising safety and regulatory compliance.

Management is built on traceability and on-site infrastructure, such as our Industrial Effluent Treatment Systems (IETS). These systems treat process water to stringent standards, intended to ensure discharge remains within Department of Environment (DOE) parameters. Simultaneously, initiatives like the KITARecycle programme facilitate material recovery and divert waste from landfills. This framework is intended to provide a secure and transparent lifecycle for all waste generated across our divisions.

Total Waste Generation and Diversion

The Group strives to monitor its total waste footprint to understand the effectiveness of our circularity initiatives. By tracking the volume of waste generated and diverted from landfills, we seek to identify opportunities for resource recovery across our manufacturing and corporate environments.

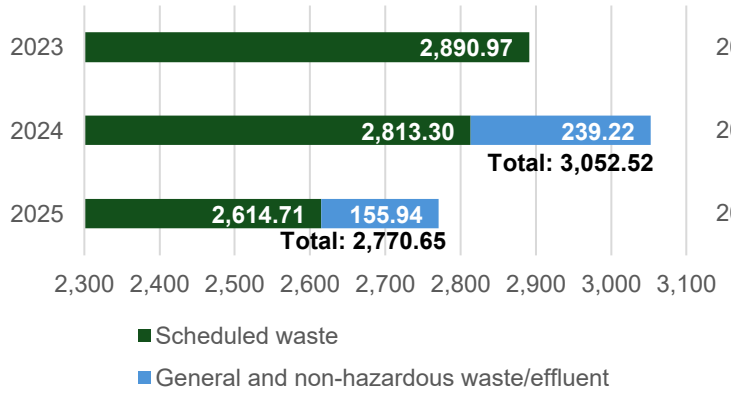


Figure 13: ***Total Waste Diverted From Disposal (Metric Tonnes)***

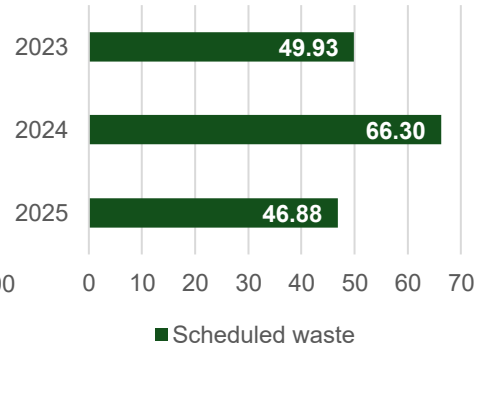


Figure 14: ***Total Waste Diverted To Disposal (Metric Tonnes)***

The total waste generated per unit of output has remained relatively consistent over the last three years, recorded at **0.0049 metric tonnes/unit in 2023**, **0.0051 in 2024**, and **0.0052 in 2025**.

While these intensity figures show slight fluctuations, the total volume of waste generated in 2025 saw a reduction compared to the previous year. This decrease was primarily attributed to a **reduction in production volume** during the period. The Group continues to monitor these metrics to manage our resources in a manner that supports the transition toward a circular economy while ensuring all materials are handled in accordance with national regulations.

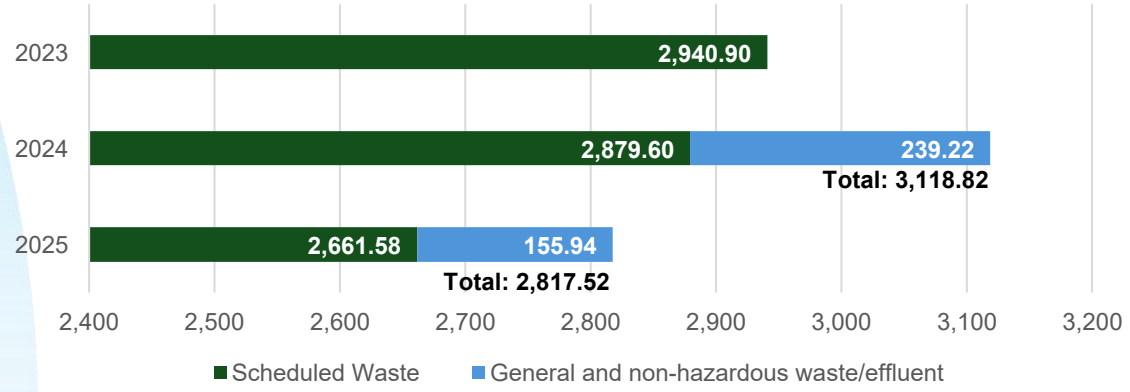


Figure 15: ***Total Waste Generated (Metric Tonnes)***

Wastewater Treatment: Compliance and Discharge Volume

The management of wastewater involves the systematic treatment and monitoring of process water to align with national discharge standards. This process is guided by the Group's Environmental Policy and our adherence to ISO 14001 standards, which provide a structured framework for environmental performance. At GUH PG, we utilise on-site Industrial Effluent Treatment Systems (IETS) to treat water before it is returned to the environment.

By monitoring discharge volumes and maintaining our systems through regular technical audits, the Group aims to meet Department of Environment (DOE) requirements. This approach is intended to provide a transparent view of our effluent management while supporting the protection of local aquatic ecosystems. Through this technical oversight, we seek to integrate pollution prevention into our manufacturing workflows.

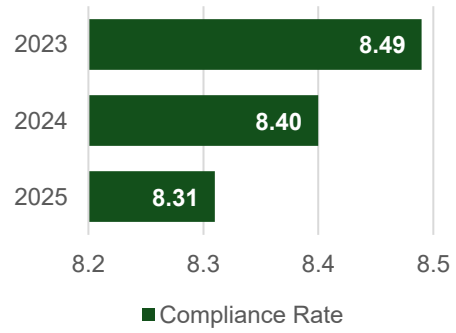


Figure 16: ***Wastewater Compliance Rate (pH)***

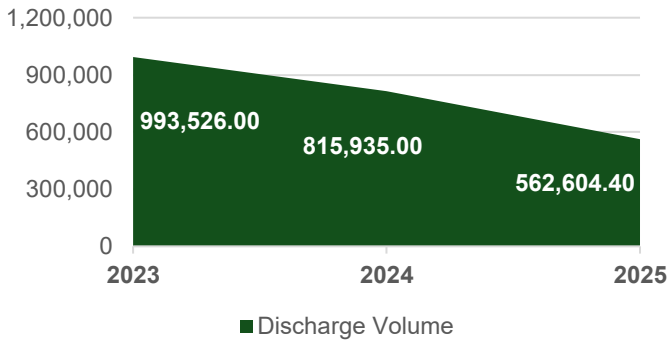


Figure 17: ***Wastewater Discharge Volume (m^3)***

Recycled Waste and Recovery Rates



Recycling is a pillar of our environmental stewardship, with each division adopting strategies tailored to their specific operational realities. Whether it is industrial by-products at our factories or paper waste in our offices, the Group seeks to turn waste into a resource.

Electronic Division: GUH PG maintained a high recovery rate, with **98.34% of waste being recycled or reused in 2025**. This reflects a consistent effort to manage chemical and electronic scrap through licensed recovery channels.

Properties Division: Participation in the KITARecycle Programme has seen significant activity. While recycling volumes peaked in 2024 at **893 kg** due to high office operational activities, 2025 saw a recorded **616 kg**. This fluctuation reflects a decrease in the disposal of recyclable materials, suggesting a potential shift toward reduced consumption or variations in office activities, rather than a decline in commitment.

Through the KITARecycle programme, in collaboration with SWM Environment, GUH Properties' waste is segregated and recovered:

- Paper
- Plastic
- Metal
- Glass Bottle
- Electrical and Electronic Waste (E-waste)

In 2025, we managed to recycle a total of 616kg of waste, which would otherwise have gone to the landfills. By focusing on these specific recyclables, the Group seeks to ensure that as much material as possible is recovered.

Promoting a Culture of Environmental Responsibility

The Group believes that lasting environmental impact is achieved when compliance is paired with employee awareness and community engagement. In 2025, we increased our formal sustainability practices to **three** initiatives, moving beyond policy into active participation.

Our 2025 initiatives focused on the intersection of resource conservation and environmental education:



Operational Clean-up: In July 2025, a department-wide store room clean-up resulted in the sorting and recycling of paper, cardboard, and plastics. Reusable materials were identified and stored, an effort intended to reduce future procurement needs and optimise our existing resources.



Tzu Chi Partnership: On 1 October 2025, in conjunction with **World Vegetarian Day**, corporate office employees partnered with the Tzu Chi Environmental Protection Education Centre. This half-day event combined waste collection and sorting with an awareness session on microplastics and biodiversity.



Resource Conservation: Employees are continuously encouraged to adopt "paperless" alternatives and practice double-sided printing, reflecting our effort to cultivate a culture of mindfulness regarding daily resource use.

ENVIRONMENTAL COMPLIANCE



Environmental compliance is a large factor of our "licence to operate."
We recognise that adherence to the Environmental Quality Act and other relevant legislation is essential for maintaining our corporate standing and the trust of our regulators. For the Group, compliance is not merely a goal to be reached, but a continuous standard that informs every strategic and operational decision we make across our Electronic and Properties divisions.

We believe that a clean compliance record is the result of proactive oversight and a robust internal culture of accountability. By conducting regular internal audits and maintaining open communication with environmental authorities, we aim to ensure that our operations remain well within legal boundaries. Our approach is intended to protect the Group against environmental liabilities while demonstrating our dedication to upholding the laws that protect Malaysia's natural heritage and the well-being of the communities we serve.

Environmental Performance and Regulatory Adherence

The Group strives to maintain a rigorous oversight framework where every facet of our operations is subject to scrutiny. By integrating compliance checks into our standard operating procedures, we seek to identify and address potential risks before they escalate into non-compliance incidents.

For the third consecutive year, the Group is pleased to report a consistent record of **ZERO environmental non-compliance incidents** and **NO related fines or penalties**.

This performance is underpinned by our commitment to comprehensive monitoring. For the past 3 years, **100% of our operations** were audited for environmental compliance. At GUH PG, these audits are part of our adherence to the **ISO 14001 Environmental Management System**, ensuring that our manufacturing processes remain aligned with international standards. While GUH Holdings operates within the same administrative environment, the Group ensures that both the Electronic and Properties divisions maintain high levels of vigilance to safeguard our clean regulatory standing.



Empowering our Workforce: Climate Awareness

The Group believes that a sustainable future is built through an informed and empowered workforce. We strive to provide our employees with the knowledge required to integrate environmental considerations into their daily professional activities, moving from theoretical understanding to practical application.

Analysis of Performance



In **2024**, we conducted a significant wave of capacity building, holding **9s formal climate-awareness training sessions** which accounted for over **64 hours** of focused learning on EESG and climate-related activities.

In **2025**, the Group shifted its focus toward an integrated mitigation approach. This involved the practical application of climate-related strategies, such as the operation of our on-site solar infrastructure and the refinement of emission-tracking methodologies. Through this, the Group seeks to ensure that **environmental stewardship is embedded** within our industrial and property workflows.

Transparency through Disclosure: Annual Sustainability Reporting

In alignment with our values of accountability and transparency, the Group maintains a disciplined approach to public disclosure. We recognise that consistent reporting is essential for keeping our stakeholders informed of our EESG progress and challenges.

The Group continues to fulfill its disclosure obligations through the publication of its **Annual Sustainability Statement**. This practice is intended to allow shareholders, regulators, and the public to monitor our performance against our environmental objectives with clarity and confidence.



SOCIAL

The Social pillar reflects GUH's approach to supporting people, communities, and workplace well-being. It highlights initiatives that promote safe, inclusive, and engaging environments for employees, strengthen community relationships, and uphold human rights, ensuring the Group contributes positively to society while sustaining long-term operational resilience.

Material Matter	Why They Matter to Us	What We Are Doing
Supporting the Local Communities	Social cohesion and corporate citizenship to support the stability and well-being of the regions where we operate.	Partnering with local organisations through the GUH Kasih programme and sponsoring educational and safety initiatives to provide meaningful community support.
Labour Management and Relationship	Workforce stability and transparency to maintain operational continuity and a productive relationship with our personnel across all divisions.	Adhering to the Employment Act 1955 and monitoring job satisfaction levels to ensure that our internal culture remains responsive to employee needs.
Occupational Health and Safety	Workplace safety and hazard mitigation to protect the physical integrity of our workforce and support a secure operational environment.	Maintaining four OHS management systems and conducting regular internal surveys and external assessments to identify and address potential safety risks.
Training and Staff Development	Professional growth and technical competency to ensure the workforce remains updated on industrial standards and evolving regulatory requirements.	Facilitating collaborative training assessments and encouraging participation in HRDF-approved courses focused on ESG, finance, and corporate governance.
Diversity, Equality, and Inclusion	Inclusive recruitment and merit-based selection to foster a diverse range of perspectives and promote equal opportunity within the organisation.	Advertising through broad-reaching platforms like JobStreet and applying a Proper Fit for leadership appointments to support diversity at all levels.
Human Rights	Fundamental respect for individual dignity to ensure a fair workplace that aligns with national standards and protects the rights of all personnel.	Providing a secure Whistleblowing Policy and adhering strictly to labour regulations to maintain a workplace record of zero substantiated human rights complaints.
Employee Health and Safety Programme	Holistic well-being and safety awareness to cultivate a culture of health that supports both physical safety and mental resilience.	Hosting weekly on-site yoga classes and conducting regular training on health and safety standards to encourage a balanced and informed workforce.

Alignment to UNSDGs



SUPPORTING THE LOCAL COMMUNITIES

GUH Group views our role as a corporate citizen through the lens of partnership. Beyond providing employment, the Group strives to be an active participant in the social fabric, seeking to address local needs through targeted investments that promote safety, education, and social welfare.

Our community engagement strategy is intended to be responsive and practical, focusing on initiatives that deliver tangible benefits to external beneficiaries. Whether through supporting local law enforcement or providing a lifeline to families in need, our goal is to contribute to a more inclusive and resilient society.

Investing in Shared Prosperity: Financial Contributions and Beneficiaries

The Group monitors its community investment not just as a financial metric, but as a measure of our commitment to shared value. By tracking the total amount invested alongside the number of beneficiaries reached, we seek to ensure our contributions are meaningful and reach a diverse cross-section of society.

The Group's financial commitment to community welfare has remained robust over the last three years. In 2025, the Group maintained a significant level of **RM 129,787.53 contributed to beneficiaries and communities**. This investment directly supported **26 key beneficiary groups** in 2025. This has seen the trend of consistent contribution continue over the past three financial years and we aim to continue.

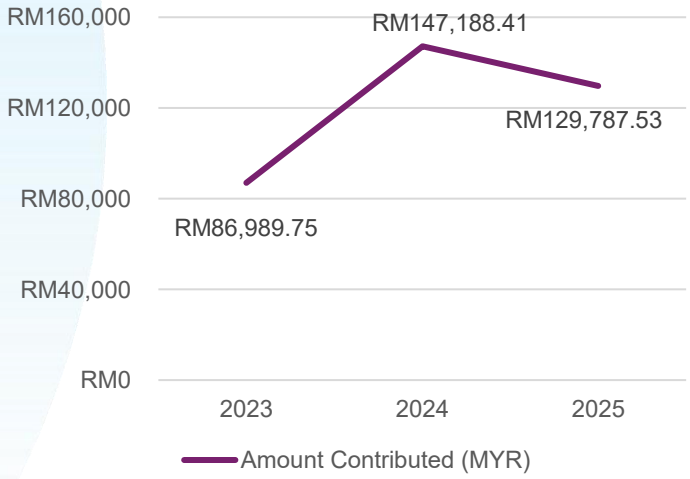


Figure 18: ***Total Investment in External Beneficiaries***

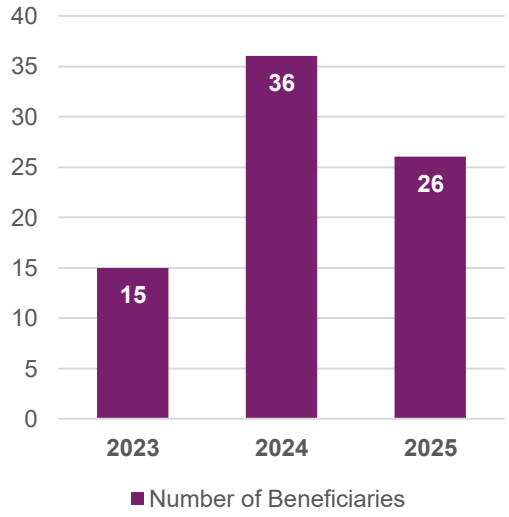


Figure 19: ***Total Number of Beneficiaries***

Our 2025 outreach was characterised by a deep respect for cultural diversity and a focus on essential welfare. Below are just some of the community outreach initiatives that took place this year.

Welfare and Emergency Relief

Through the **Buddhist Tzu-Chi Merits Society Malaysia**, the Group provided RM 50,000 to support local and overseas emergency relief, food aid, and monetary assistance for those in poverty. Additionally, our **GUH Kasih** programme in Seremban provided over RM 25,000 in essential monthly support to families in genuine need, aiming to improve household security and provide for underserved communities.

Education and Student Welfare

We believe in investing in the next generation. This year, we supported institutions like **PIBG SJK (C) Perempuan China** with RM 6,000 for student welfare and provided uniforms for 25 primary students at **SJK (C) Moh Ghee Cawangan**.

Cultural and Community Heritage

Promoting social harmony is a priority. The Group contributed to the **Penang Teowchew Association** and supported the **Chinese New Year** and **Deepavali Carnivals** in Negeri Sembilan. These gestures seek to celebrate the multi-cultural identity of the communities we serve.



Figure 20: ***GUH Kasih – Essential & Mobility Support***



Figure 21: ***SJK(C) Moh Gee Cawangan Outreach***



Figure 22: ***Old Book Collection (Buku Lama, Cerita Baharu)***



Figure 23: ***Sponsorship for Kejohanan Sepak Takraw Piala Menteri Besar Negeri Sembilan 2025***



Figure 24: ***GUH Kasih (Semarak Kasih Aidilfitri) 2025***



Figure 25: ***GUH Kasih – Financial & Essential Support***

LABOUR MANAGEMENT AND RELATIONSHIP

At GUH Group, the management of our workforce is a central part of our long-term operational approach. The Group focuses on a work environment intended to support professional development and fairness. Across our group which includes our property and corporate divisions, we aim for a stable team capable of meeting the demands of the global market.

Our framework is designed to facilitate transparency and accountability. By aligning with national labour standards and maintaining a focus on regular feedback, the Group seeks a resilient relationship with employees to support both individual progress and our broader sustainability goals.

Workforce Composition and Stability

The Group tracks its workforce structure to manage the balance between permanent and contract personnel. This oversight is intended to provide the agility needed for various project demands while supporting a core team of professionals.

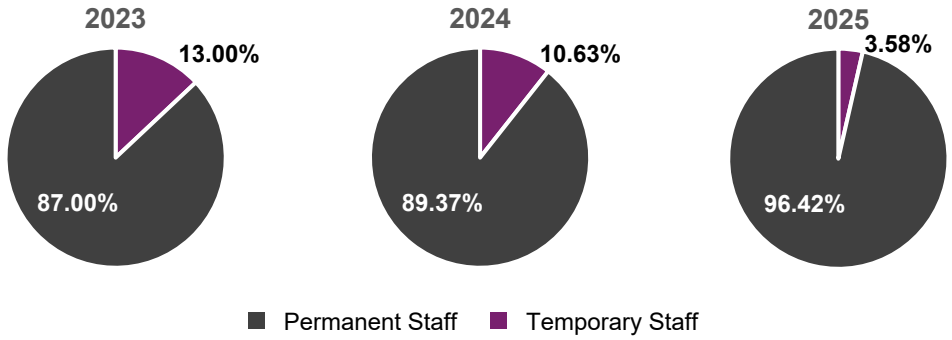


Figure 26: ***Workforce Distribution***

Data from the last three years shows a shift in the Group's workforce structure. This indicates a focus on permanent staffing levels. In instances where contract renewals occur, such as a 2025 case involving an employee reaching the retirement age of 60, the practice is often used to retain specific expertise and provide continuity. The Group aims for low contract staff levels to ensure a consistent level of workforce across our operations.

Retention and Workforce Dynamics

Monitoring talent movement across the organisation allows the Group to review its retention approach and address the specific requirements of different employee categories.

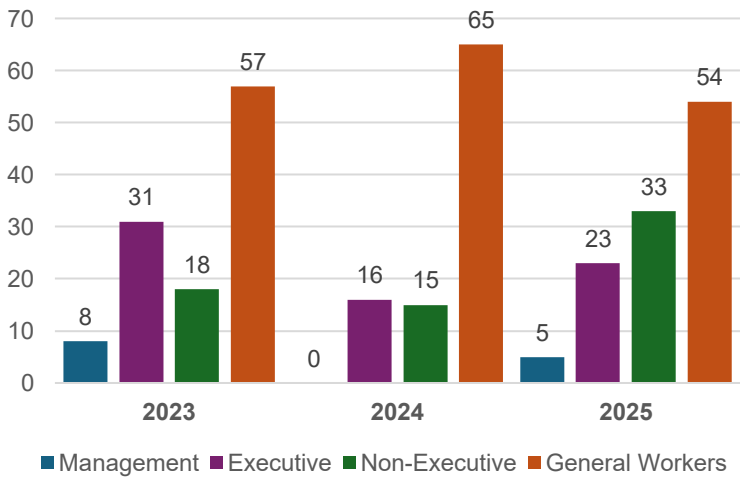


Figure 27: ***Workforce Turnover by Employee Category (Number)***

Turnover in the General Worker category remains the highest, which is a common trend in the manufacturing and property sectors due to the nature of the labour market. The Group aims for stability at the Management and Executive levels. By tracking these shifts, we seek to identify trends that can inform future recruitment and engagement efforts.

Turnover in the General Worker category remains the highest, which is a common trend in the manufacturing and property sectors due to the nature of the labour market.

The Group aims for stability at the Management and Executive levels. By tracking these shifts, we seek to identify trends that can inform future recruitment and engagement efforts.

Monitoring Employee Performance and Engagement

The Group focuses on job satisfaction levels and performance reviews to understand the workforce environment. These activities are intended to provide insights into employee sentiment and support professional development across the organisation.



Figure 28: ***Average Job Satisfaction Score***

GUH Group uses job satisfaction findings as a basis for internal dialogue. This feedback is intended to help the Group review its workplace environment and address employee requirements.

Alongside engagement tracking, the Group operates an **Annual Performance Appraisal** cycle every November. This framework is designed to facilitate structured feedback where superiors assess subordinates to identify achievements and discuss potential areas for growth. The process also helps employees understand their contribution to the Group's operations. Specific roles such as drivers are exempt from this process, as are new personnel hired after the November cycle. This approach is intended to ensure the assessment remains applicable to the current work year and supports professional progression.

Fairness and Compliance: Wages and Standards

Adhering to legal standards is a baseline for our social pillar. The Group operates with the understanding that fair compensation and regulatory compliance are essential components of labour management.

100% Compliance Rate with Labour Standards
for FYE 2023, FYE 2024 and FYE 2025

By following these standards, the Group seeks to provide its workforce with a secure and stable professional environment:

Fair Wages

GUH follows the **minimum wage requirements** set by the Malaysian government. We aim to ensure that employees are compensated in line with their roles, responsibilities, and market standards.

Labour Standards

We adhere to the **Employment Act 1955**. This is reflected in a record of **zero summons or legal actions** related to our employment practices during this period.

OCCUPATIONAL HEALTH AND SAFETY

The safety of personnel is a primary operational focus in our Group. We aim for a work environment that prioritises the well-being of all employees and contractors. Across GUH PG and GUH Properties, the focus is on identifying and managing risks to support a safe workplace for the entire workforce.

We track our health and safety metrics to facilitate transparency and accountability. By following national standards and maintaining a focus on regular workplace evaluations, the Group seeks a resilient safety culture that supports both operational continuity and our broader sustainability goals.

Safety Performance and Incident Tracking

The Group monitors safety incidents to understand the effectiveness of its protocols and to identify areas for potential improvement. By tracking work-related injuries and fatalities, we aim for a workplace where risks are mitigated and safety is a shared responsibility.

The data regarding injuries shows a **downward trend** over the reporting period. The total number of injuries reduced from **3 in 2023, to 1 in 2025**.

This reduction reflects the Group's focus on safety standards and its efforts to manage the physical risks associated with manufacturing and property operations.

0 work-related fatalities and 0 fines or penalties

related to workplace Health and Safety for FYE 2023, FYE 2024 and FYE 2025

Lost Time Incident Rate

We track the Lost Time Incident Rate (LTIR) to gauge the impact of workplace accidents on our operational efficiency. This metric helps the Group identify periods of increased risk and assess the resilience of our safety culture. Fluctuations are used as a basis for internal reviews.

The Group aims to use these insights to refine safety training and operational procedures, seeking a lower and more consistent incident rate across all departments.

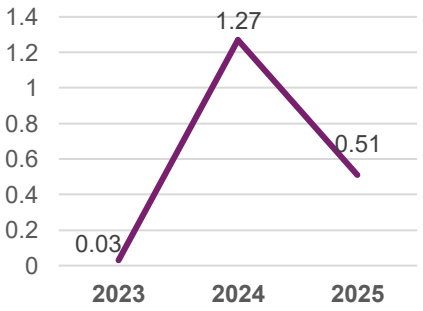


Figure 29: ***Lost Time Incident Rate (LTIR)***

Working Hours and Operational Balance

The Group monitors the average number of hours worked to ensure that professional demands remain within manageable boundaries. This oversight is intended to support the physical and mental health of the workforce. The Group maintains structured working hours across its divisions to ensure operational efficiency and alignment with national labour standards.

By maintaining these consistent schedules, the Group seeks to promote a balanced workload and mitigate fatigue-related risks, intended to support the overall well-being and safety of our workforce. These practices are regularly reviewed to ensure their continued effectiveness and alignment with regulatory requirements and workforce needs.

Safety Governance and External Verification

The Group utilises a structured governance framework to maintain oversight of its health and safety practices. This involves a combination of internal processes and objective external assessments. The Group uses **4 occupational health and safety management systems** to guide its operations. This framework has remained consistent over the last three financial years, providing a stable foundation for safety governance.

To ensure that these systems are effective, the Group participates in **2 external verifications or assessments** annually. These assessments provide an independent review of our health, safety, and well-being practices. While the frequency of work area surveys moved from **5 in 2023** to **1 in 2025**, the Group aims for high-quality inspections that effectively identify potential workplace hazards.

Investment in Health and Wellness

Health and safety at GUH Group extends beyond the avoidance of injury to include the promotion of general well-being. The Group invests in initiatives designed to support a healthy lifestyle for personnel.

A notable initiative is the **weekly yoga class** conducted within the office building after working hours. This session aims to support employee well-being, reduce stress, and foster a positive work-life balance. By hosting the class on-site, the Group encourages participation without the need for employees to travel, promoting a convenient and healthy lifestyle choice.

TRAINING AND STAFF DEVELOPMENT

The development of GUH Group's workforce is an element of our operational approach. We focus on professional growth intended to keep personnel updated on industry standards and regulatory requirements. Across GUH Group, the emphasis is on skills that support our various activities.

The framework for staff development is intended to facilitate knowledge sharing. By using regular assessments and external courses, the Group seeks to provide personnel with tools to navigate the business landscape.

Professional Development by Employee Category

The Group monitors training hours across Management, Executive, Non-Executive, and General Worker categories to understand the distribution of development opportunities. This oversight is intended to help us review how knowledge is being updated across different levels of the organisation.

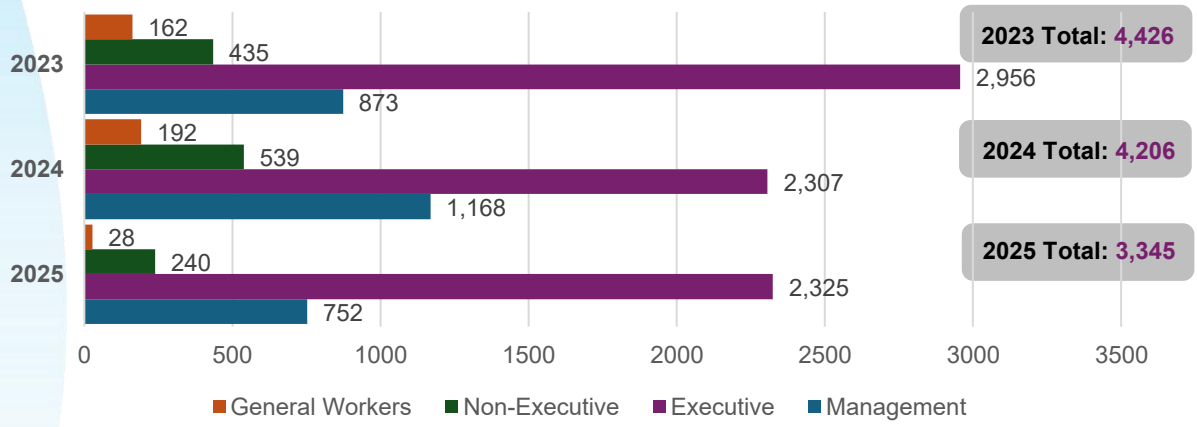


Figure 30: ***Total Training Hours by Employee Category (Hours)***

In **FYE 2025**, the Executive category recorded the highest total with **2,325 training hours**. Management personnel completed **752 hours**, while the Non-Executive and General Worker categories accounted for **240 and 28 hours** respectively.

These figures are used as a basis for reviewing the Group's annual training focus. The variation in hours across categories often reflects the specific technical and regulatory updates required for different roles within that financial year. By tracking these metrics, the Group aims to identify the reach of its development programmes and assess where further skills training may be beneficial.

Identification of Training Needs and Course Diversity

Training requirements at GUH are identified through a collaborative process between employees and their supervisors. This involves reviewing job requirements, performance assessments, and career goals to align with development objectives and the allocated budget.

Employees are encouraged to participate in HRDF-approved courses and company-funded programmes. This approach is intended to support a wide range of competencies, from technical financial reporting to broader social responsibility.

By offering a diverse range of courses, the Group seeks to ensure that personnel at the Management and Executive levels are equipped to handle evolving corporate and technical challenges. This structured approach to learning is intended to promote a culture where knowledge is treated as a foundational asset for the Group's operations.

Training sessions conducted in 2025 included:

1. **Sustainability and Social Responsibility**
   Personnel attended the EESG and TCFD Masterclass and sessions on Understanding ISO 26000, which focuses on social responsibility based on ILO standards.
2. **Financial and Regulatory Compliance**
   The Group prioritised updates on the Malaysian Business Reporting System (MBRS) 2.0 for financial statements, E-Invoicing implementation strategies, and beneficial ownership compliance.
3. **Governance and Strategy**
   Training also covered Effective Board Governance, Preference Shares, and the 2026 Budget Seminar for Corporate Accountants.

DIVERSITY, EQUALITY, AND INCLUSION

At GUH Group, we recognise that a diverse and inclusive workforce is an asset in a globalised economy. The Group focuses on an environment where employment opportunities are intended to be accessible to a wide range of candidates. By utilising broad-reaching recruitment platforms, we seek to bring together various perspectives to support our operations.

Our approach to diversity is designed to promote equal opportunity through structured recruitment and governance processes. By aligning with national requirements and focusing on merit-based selection, the Group aims for a workplace culture that reflects the diverse society in which we operate.

Workforce Distribution (Age)

The Group monitors the age distribution of its personnel to understand the current composition of its workforce. This oversight is intended to help the organisation review how different demographics are represented across various levels of the organisation.

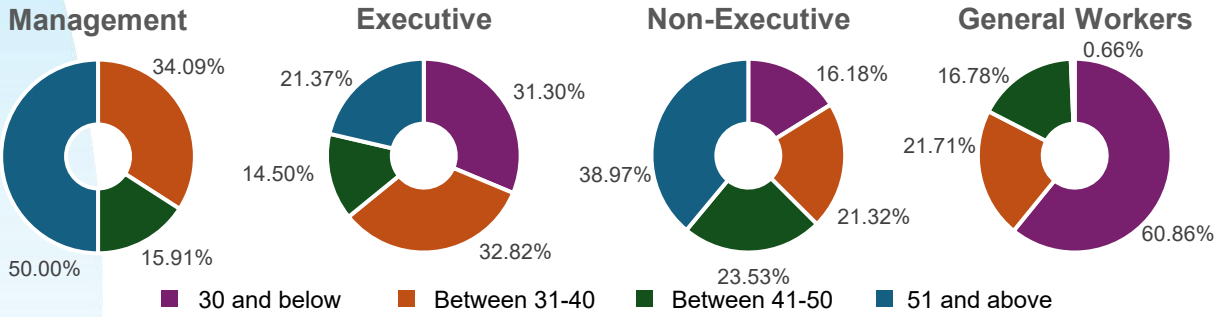


Figure 31: ***Workforce Distribution by Age (FYE 2025)***

FYE 2023	Management	Executive	Non-Executive	General Workers
30 and below	3.00%	26.00%	22.00%	56.00%
Between 31-40	27.00%	36.00%	17.00%	27.00%
Between 41-50	11.00%	17.00%	25.00%	14.00%
51 and above	59.00%	21.00%	36.00%	3.00%
FYE 2024	Management	Executive	Non-Executive	General Workers
30 and below	0.00%	30.77%	23.42%	60.51%
Between 31-40	28.57%	31.54%	16.46%	22.44%
Between 41-50	21.43%	16.15%	24.68%	16.19%
51 and above	50.00%	21.54%	35.44%	0.85%
FYE 2025	Management	Executive	Non-Executive	General Workers
30 and below	0.00%	31.30%	16.18%	60.86%
Between 31-40	34.09%	32.82%	21.32%	21.71%
Between 41-50	15.91%	14.50%	23.53%	16.78%
51 and above	50.00%	21.37%	38.97%	0.66%

The age profile of the Group often aligns with the operational requirements of different role categories. These figures suggest a balance between emerging talent in entry-level positions and seasoned experience within leadership roles.

Workforce Distribution (Gender)

Similarly, the Group also monitors the gender distribution of its personnel to keep track of the gender divide of its workforce. Below are the gender distribution figures for FYE 2025, with previous years reflected in the table under that.

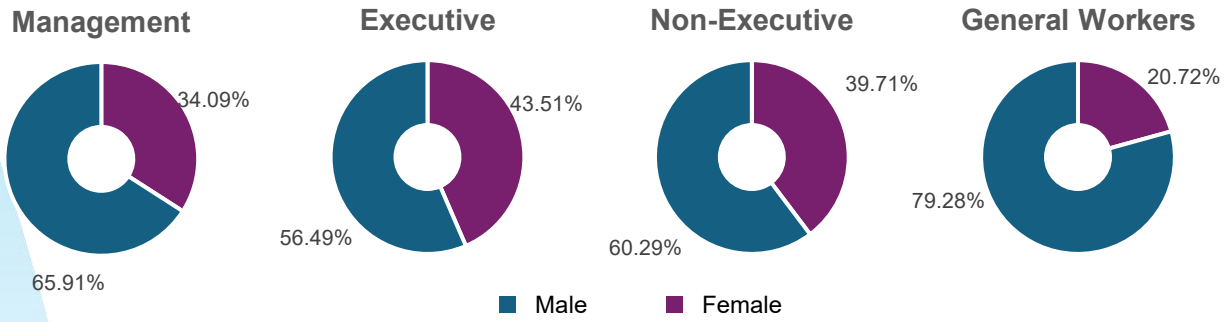


Figure 32: ***Workforce Distribution by Gender (FYE 2025)***

FYE 2023	Management	Executive	Non-Executive	General Workers
Male	79.00%	59.00%	57.00%	78.00%
Female	21.00%	41.00%	43.00%	22.00%
FYE 2024	Management	Executive	Non-Executive	General Workers
Male	71.43%	57.69%	58.86%	79.26%
Female	28.57%	42.31%	41.14%	20.74%
FYE 2025	Management	Executive	Non-Executive	General Workers
Male	65.91%	56.49%	60.29%	79.28%
Female	34.09%	43.51%	39.71%	20.72%

Gender distribution across the categories currently shows a male-majority profile. To support workplace diversity, the Group conducts recruitment through advertisements on platforms such as JobStreet. This approach is intended to reach a diverse pool of candidates and avoid limiting sourcing to a narrow demographic, supporting the goal of equal employment opportunity.

Cultural Representation and Recruitment Practices

The Group tracks ethnicity and new hire data to monitor the cultural mix of its workforce. This information provides a view of our personnel's backgrounds and the effectiveness of our recruitment efforts in attracting a varied talent pool.

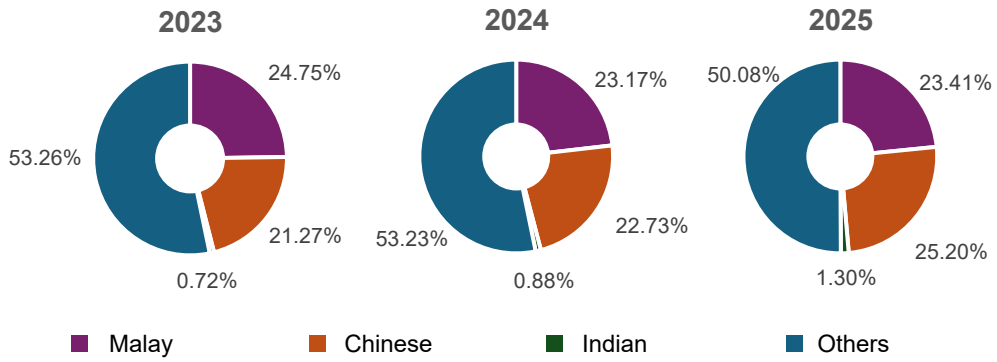


Figure 33: ***Employee Distribution by Ethnicity***

The recruitment process involves Department Heads shortlisting candidates based on academic qualifications, working experience, and salary expectations. This merit-based approach is intended to ensure that roles are filled by individuals who meet the specific requirements stated in job advertisements. By focusing on these criteria, the Group seeks to maintain a high standard of professional competency across its diverse departments.

Board Governance and Diversity

Diversity at the leadership level is managed through structured policies and in compliance with regulatory standards. The Group strives for a Board that possesses the necessary skills and experience to guide our strategic direction.

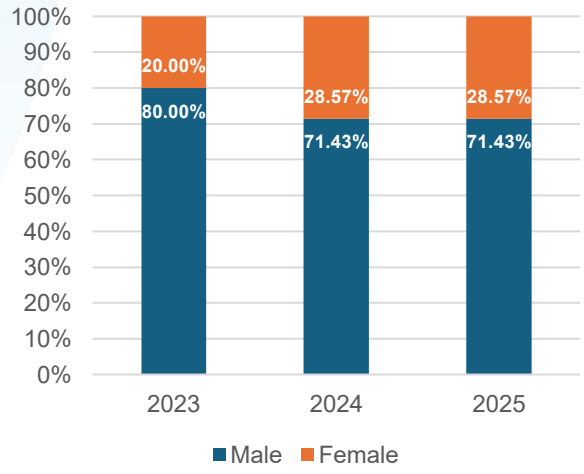


Figure 34: ***Board Member Distribution by Gender***

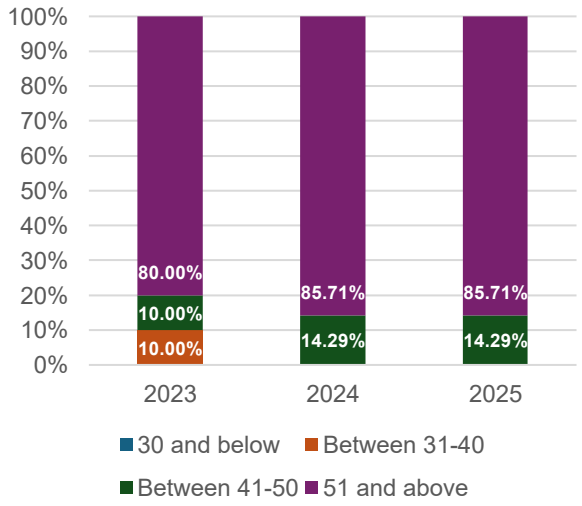


Figure 35: ***Board Member Distribution by Age***

The Group operates in compliance with the **Listing Requirements of Bursa Malaysia** and the **Companies Act 2016**. We also apply many of the best practices recommended under the **Malaysian Code on Corporate Governance 2021**. Central to this process is the **Fit and Proper Policy**, which establishes the criteria for the appointment and re-election of Directors.

The Nomination Committee is responsible for leading the process for new Board appointments and making recommendations based on the fit and proper criteria. This structured governance approach is intended to ensure that the Board remains capable of overseeing the Group's complex operations while meeting national standards for corporate leadership.

HUMAN RIGHTS



The Group tracks substantiated complaints concerning human rights violations to understand the effectiveness of our internal protections. This oversight is intended to ensure that our operations remain aligned with our values of integrity and fairness.

0 substantiated complaints

concerning human rights violations
for FYE 2023, FYE 2024 and FYE 2025.

This record is supported by the Group's integrated approach to labour and governance:

- **Structured Reporting:** Our **Whistleblowing Policy** is intended to provide a secure and confidential channel for employees and stakeholders to report suspected misconduct or grievances in good faith. This mechanism is designed to allow for the identification of potential issues while protecting the identity of the reporter.
- **Legal Alignment:** As detailed in our labour disclosures, the Group adheres to the **Employment Act 1955**, ensuring that our employment practices meet national labour standards. This compliance is intended to provide a baseline for the fair treatment of all personnel.
- **Proactive Governance:** The Group's focus on merit-based recruitment and fair wages (100% compliance) further supports an environment where individual rights are a consideration in daily management.

By maintaining these frameworks, the Group aims for a workplace culture where human rights are respected through established protocols and open communication. We seek to continue this trajectory by monitoring our internal systems and ensuring that our grievance channels remain accessible to all personnel.

EMPLOYEE HEALTH AND SAFETY PROGRAMME

The implementation of health and safety programmes is an important component of our operational risk management. The Group focuses on a culture of awareness intended to help personnel identify and mitigate workplace hazards. Across our divisions, including GUH PG and GUH Properties, the emphasis is on providing the knowledge required to support a secure working environment.

Our approach is designed to be proactive, using a combination of technical training and wellness initiatives to support the physical and mental health of our workforce. By following established safety management systems and national standards, the Group aims for a workplace where health and safety are integrated into daily routines.

Health and Safety Training and Awareness

The Group monitors the scale of our safety education efforts to ensure that personnel are equipped with the skills needed for emergency response and safe machinery operation. This oversight allows us to track the reach of our technical training across various departments.



Figure 36: ***Total Number of Employees Trained on Health and Safety***

The variation in annual safety figures often reflects the specific training needs identified through our internal appraisal process. By tailoring these sessions to the requirements of supervisors and employees, we ensure that safety knowledge remains current for high-precision manufacturing and property development roles. These efforts are underpinned by our **four established occupational health and safety management systems, which provide the** underlying structure for our safety governance.

Beyond technical compliance, we also prioritise holistic well-being through on-site initiatives, such as our aforementioned yoga classes. This dual focus is intended to bridge the gap between regulatory safety requirements and the overall quality of life for our workforce, creating a more resilient and supported team.

GOVERNANCE

Governance at the Group represents the framework of systems and principles intended to guide strategic direction and operational integrity. It encompasses the collective processes through which the Group is directed, with a focus on fostering a culture of accountability and transparency. This structure is designed to support long-term value creation and the interests of stakeholders.

By integrating sustainability oversight into decision-making, the Board and management strive to build a resilient organisation. This approach is applied across core operations, aiming to maintain standards of corporate conduct while navigating an evolving regulatory landscape. Through this structured oversight, the Group seeks to align business practices with the expectations of responsible corporate citizenship.

Material Matter	Why They Matter to Us	What We Are Doing
Corporate Governance	Ethical leadership and board oversight to maintain the integrity of our operations, ensuring accountability and long-term value for all stakeholders.	Adhering to the Malaysian Code on Corporate Governance and conducting regular internal audits to monitor compliance and promote a culture of transparency.
Customer Privacy Regulations / Data Protection	Information security and data integrity to protect the personal and professional details of our clients, safeguarding the Group against potential cyber threats.	Aligning our internal processes with the Personal Data Protection Act 2010 and maintaining robust digital infrastructure to mitigate the risk of data breaches.

Alignment to UNSDGs



CORPORATE GOVERNANCE

GUH recognises that strong corporate governance is key to a resilient business. The Group maintains a zero-tolerance stance toward all forms of bribery and corruption, an approach that is intended to safeguard the interests of our stakeholders and uphold the integrity of our operations across GUH PG and GUH Properties.

Our governance framework is guided by the Anti-Bribery and Corruption (ABC) Policy and the Whistleblowing Policy. These documents provide a structured approach to ethical conduct, detailing the standards expected of all employees, directors, and business associates. Oversight of these matters is integrated into the Group's broader risk management processes, aiming to promote a culture of transparency and accountability.

Anti-Corruption Training & Awareness

The Group aims to maintain **high levels of awareness** regarding ethical conduct through **regular training and communication**. This is intended to support an environment where employees understand their responsibilities under the ABC Policy and Procedures.



For FYE 2025, **100% employees** across all categories (Management, Non-Executive, Non-Executive and General Workers) received training on anti-corruption.

This figure has been maintained over the past three financial years including FYE 2023 and FYE 2024.

Operations Assessed for Corruption-Related Risks

Systematic risk assessment is an integral part of the Group's internal control environment. These assessments are intended to identify potential vulnerabilities and inform the implementation of appropriate mitigation strategies.

The following are additional practices that GUH implements to address corruption:

- **Onboarding and Acknowledgement:** In line with **Section 7.6 of the ABC Procedures**, all new employees are required to review the ABC Policy and Procedures and formally submit a Policy and Procedures Acknowledgement Form.
- **Annual Briefing:** On **25 September 2025**, the Internal Audit Department conducted a briefing on "Anti-Bribery and Anti-Corruption Training & Awareness" for the entire workforce.
- **Continuous Education:** The Group maintains a practice of conducting annual refresher training to support the continued maturity of our anti-corruption efforts.

In **FYE 2023, FYE 2024, and FYE 2025**, **100% of the Group's operations** were subject to corruption-related risk assessments.



Corruption Risk Assessments listed below:

1. **Annual Risk Reviews:** As part of the annual **Risk Management & Sustainability Meeting**, Division Heads are tasked with tabling identified risk elements, including those related to corruption, alongside proposed control actions.
2. **Internal Audit Oversight:** Under the **ABC Procedures (Section 7.7)**, the Internal Audit Department carries out ongoing assessments to identify potential fraud risks.
3. **Reporting Mechanisms:** These assessments are supported by the **Whistleblowing Policy**, which provides established channels for employees and external parties to report suspected inadequacies in the anti-corruption programme in good faith and without fear of reprisal.

Confirmed Incidents of Corruption and Action Taken

The Group monitors its operations for any breaches of the ABC Policy. Transparency regarding such incidents is a key component of our reporting approach.

GUH reports **0 confirmed incidents of corruption** for the **2025 financial year**. This has been a constant over the past three financial years, with no incidents being reported for FYE 2023 and FYE 2024 as well. Consequently, no disciplinary actions or contract terminations due to corrupt practices were recorded in the past three financial years as well.

Proactive initiatives are implemented to reinforce the Group's ethical standards and identify potential risks, such as conflicts of interest, before they impact operations.

CUSTOMER PRIVACY REGULATIONS / DATA PROTECTION

In an era where data is a primary currency of business, GUH recognises that the responsible handling of personal information is a fundamental component of stakeholder trust. Whether managing the proprietary technical specifications for our clients at GUH PG or the personal details of homeowners at GUH Properties, the Group strives to act as a diligent custodian of the information entrusted to us.

The Group's approach to data protection is guided by the **Personal Data Protection Act (PDPA) 2010** and the internal **Personal Data and Privacy Policy**. This policy provides a framework for how we collect, process, and store information, ensuring that every piece of data is treated with the necessary care.

To support this, GUH endeavours to implement appropriate administrative and technical precautions. These measures are intended to safeguard personal data against loss, theft, and unauthorised access, allowing our business operations to remain resilient in an increasingly digital landscape.

Maintaining Data Integrity and Privacy

The effectiveness of a privacy framework is often reflected in its ability to prevent incidents before they occur. At GUH, we believe that transparency regarding our data practices is essential for building long-term confidence with our customers and partners.

For the **financial year ended 2025**, the Group reported **0 substantiated complaints** concerning breaches of customer privacy or losses of customer data. This has been a constant over the past three financial years at GUH as well.

In **FYE 2023, FYE 2024, and FYE 2025**,
the Group reported ZERO substantiated complaints concerning breaches of customer privacy/data.



This performance is supported by the Group's adherence to its internal processing standards:

- **Purpose-Bound Processing**: Personal data is collected only for specific, disclosed purposes, such as fulfilling transactions, providing services, and internal auditing.
- **Individual Rights**: The Group endeavours to make it easy for individuals to keep their information accurate and provides mechanisms for data subjects to request access or corrections to their personal information.
- **Confidentiality and Disclosure**: While the data is kept confidential, the Group maintains clear guidelines on the classes of parties to whom data may be disclosed, such as auditors, consultants, and regulatory authorities, ensuring that transfers are always handled within a structured legal context.

Foundational Awareness and Onboarding

A robust data protection culture begins with the awareness of those who handle the information. While formal, classroom-style training sessions are scheduled according to the Group's evolving needs, we prioritise the integration of data privacy principles into the very foundation of the employee experience. Although there were no PDPA training sessions conducted this year, the Group conducts the following practices as a part of their data protection process.



Onboarding Integration:
Compliance is treated as a prerequisite for entry into the organisation. All new employees are required to read the **Notice under the Personal Data Protection Act 2010**.



Documented Consent:
Personnel must provide their formal acknowledgement and consent before their information is processed, intended to ensure that every member of the team understands their rights and obligations from day one.



Digital Responsibility:
For those accessing our digital platforms, the Group stresses the importance of maintaining the secrecy of login credentials, framing data security as a shared responsibility between the organisation and the individual.

Through this approach, the Group seeks to embed a culture of privacy awareness into its daily administrative fabric, ensuring that data protection remains a constant consideration rather than a periodic event.

APPENDICES

STATEMENT OF INTERNAL AUDIT ASSURANCE

Assurance Undertaken

In strengthening the credibility of the Sustainability Statement, selected data pertaining to indicators disclosed in this Sustainability Statement for the financial year ended 31 December 2025 ("FY2025") have been subjected to an internal review by the Group's internal auditors.

Limited Assurance Conclusion

Based on our review performed, nothing has come to our attention that causes us to believe there is any material misstatement of the data presented in the Sustainability Statement for the FY2025, in accordance with the subject matter stated below guided by the Bursa Malaysia Main Market Listing Requirements and Bursa Sustainability Reporting Guide (3rd Edition).

Subject Matter

The Subject Matters covered by the internal auditors are limited to the following indicators for the FY2025:

No.	Sustainability Matters	Indicators
1	**Energy management**	• Total energy consumption (including energy from renewable resources)
2	**Emissions management**	• Scope 1 emissions in metric tonnes of CO_2e • Scope 2 emissions in metric tonnes of CO_2e • Scope 3 emissions in metric tonnes of CO_2e (for the categories of business travel and employee commuting)
3	**Water**	• Total volume of water used
4	**Waste management**	• Total weight of waste generated, and a breakdown of: • (i) total waste diverted from disposal; and (ii) total waste directed to disposal
5	**Health and safety**	• Number of employees trained on health and safety standards • Number of work-related fatalities and injuries • Lost time incident rate
6	**Diversity**	• Percentage of employees by gender and age group, for each employee category • Percentage of directors by gender and age group
7	**Labour practices and standards**	• Total hours of training by employee category • Percentage of employees that are contractors or temporary staff • Total number of employee turnover by employee category • Number of substantiated complaints concerning human rights violations
8	**Supply chain management**	• Proportion of spending on local suppliers
9	**Data privacy and security**	• Number of substantiated complaints concerning breaches of customer privacy and losses of customer data
10	**Anti-corruption**	• Percentage of operations assessed for corruption-related risks • Percentage of employees who have received training on anti-corruption by employee category • Confirmed incidents of corruption and action taken
11	**Community / Society**	• Total amount invested in the community where the target beneficiaries are external to the listed issuer • Total number of beneficiaries of the investment in communities

Scope

The scope of this assurance review includes the Company's operations in the following entity:

• GUH Holdings Berhad
• GUH Circuit Industry (PG) Sdn Bhd
• GUH Properties Sdn Bhd

BURSA MALAYSIA PRESCRIBED TABLE

Sustainability Reporting Period 01/01/2025 – 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Anti-Corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Management	Percentage (%)	100	—	Internal
Bursa (Anti-Corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Executive	Percentage (%)	100	—	Internal
Bursa (Anti-Corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Non-Executive	Percentage (%)	100	—	Internal
Bursa (Anti-Corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - General Worker	Percentage (%)	100	—	Internal
Bursa (Anti-Corruption)	Bursa C1(b) Percentage of operations assessed for corruption--related risks	Percentage (%)	100	—	Internal
Bursa (Anti-Corruption)	Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	—	Internal
Bursa (Community/Society)	Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	Currency (RM)	129,787.53	—	Internal
Bursa (Community/Society)	Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	26	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender - Management (Male)	Percentage (%)	65.91	—	Internal

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender - Management (Female)	Percentage (%)	34.09	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender - Executive (Male)	Percentage (%)	56.49	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender - Executive (Female)	Percentage (%)	43.51	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender - Non-Executive (Male)	Percentage (%)	60.29	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender - Non-Executive (Female)	Percentage (%)	39.71	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender - General Worker (Male)	Percentage (%)	79.28	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender - General Worker (Female)	Percentage (%)	20.72	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Management (30 and below)	Percentage (%)	0.00	—	Internal

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Management (Between 31-40)	Percentage (%)	34.09	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Management (Between 41-50)	Percentage (%)	15.91	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Management (51 and above)	Percentage (%)	50.00	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Executive (30 and below)	Percentage (%)	31.30	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Executive (Between 31-40)	Percentage (%)	32.82	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Executive (Between 41-50)	Percentage (%)	14.50	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Executive (51 and above)	Percentage (%)	21.37	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Non-Executive (30 and below)	Percentage (%)	16.18	—	Internal

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Non-Executive (Between 31-40)	Percentage (%)	21.32	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Non-Executive (Between 41-50)	Percentage (%)	23.53	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - Non-Executive (51 and above)	Percentage (%)	38.97	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - General Worker (30 and below)	Percentage (%)	60.86	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - General Worker (Between 31-40)	Percentage (%)	21.71	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - General Worker (Between 41-50)	Percentage (%)	16.78	—	Internal
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age - General Worker (51 and above)	Percentage (%)	0.66	—	Internal
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group - Gender (Male)	Percentage (%)	71.43	—	Internal

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group - Gender (Female)	Percentage (%)	28.57	—	Internal
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group - Age Group (30 and below)	Percentage (%)	0.00	—	Internal
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group - Age Group (Between 31-40)	Percentage (%)	0.00	—	Internal
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group - Age Group (Between 41-50)	Percentage (%)	14.29	—	Internal
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group - Age Group (51 and above)	Percentage (%)	85.71	—	Internal
Bursa (Energy Management)	Bursa C4(a) Total energy consumption	Megawatt (MW)	3.27	—	Internal
Bursa (Health and Safety)	Bursa C5(a) Number of work-related fatalities	Number	0	—	Internal
Bursa (Health and Safety)	Bursa C5(b) Lost time incident rate	Rate	0.51	—	Internal
Bursa (Health and Safety)	Bursa C5(c) Number of employees trained on health and safety standards	Number	161	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(a) Total hours of training by employee category - Management	Hours	752	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(a) Total hours of training by employee category - Executive	Hours	2,325	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(a) Total hours of training by employee category - Non-Executive	Hours	240	—	Internal

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Labour Practices and Standards)	Bursa C6(a) Total hours of training by employee category - General Worker	Hours	28	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(a) Total hours of training by employee category - Total	Hours	3,345	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage (%)	3.58	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(c) Total number of employee turnover by employee category - Management	Number	5	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(c) Total number of employee turnover by employee category - Executive	Number	23	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(c) Total number of employee turnover by employee category - Non-Executive	Number	33	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(c) Total number of employee turnover by employee category - General Worker	Number	54	—	Internal
Bursa (Labour Practices and Standards)	Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	—	Internal
Bursa (Supply Chain Management)	Bursa C7(a) Proportion of spending on local suppliers	Percentage (%)	33.26	—	Internal
Bursa (Data Privacy and Security)	Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	—	Internal
Bursa (Water)	Bursa C9(a) Total volume of water used	Megalitres (ML)	615.200	—	Internal

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Waste Management)	Bursa C10(a) Total waste generated	Tonnes (t)	2,817.52	—	Internal
Bursa (Waste Management)	Bursa C10(a)(i) Total waste diverted from disposal	Tonnes (t)	2,770.65	—	Internal
Bursa (Waste Management)	Bursa C10(a)(ii) Total waste directed to disposal	Tonnes (t)	46.88	—	Internal
Bursa (Emission Management)	Bursa C11 (a) Scope 1 emissions in tonnes of CO2e	tonnes CO2e (tCO2e)	1,804.21	—	Internal
Bursa (Emission Management)	Bursa C11 (b) Scope 2 emissions in tonnes of CO2e	tonnes CO2e (tCO2e)	19,437.59	—	Internal
Bursa (Emission Management)	Bursa C11 (c) Scope 3 emissions in tonnes of CO2e (employees commuting)	tonnes CO2e (tCO2e)	210.22	—	Internal
Bursa (Emission Management)	Bursa C11 (c) Scope 3 emissions in tonnes of CO2e (business travel)	tonnes CO2e (tCO2e)	51.67	—	Internal
Bursa (Emission Management)	Bursa C11 (c) Scope 3 emissions in tonnes of CO2e (waste water treatment)	tonnes CO2e (tCO2e)	96.14	—	Internal