

SUSTAINABILITY REPORT

SUSTAINABILITY AT GREATECH (Cont'd)

Materiality Analysis and Stakeholder Engagement

Greatech's sustainability materiality analysis underpins our Environmental, Social and Governance ("ESG") strategy, enabling the identification of key risks, opportunities and areas where we can make the most meaningful impact. This process is reviewed and updated annually to maintain alignment with global standards and evolving stakeholder priorities.

Our most recent assessment, conducted in 2023, continues to be guided by our three-core sustainability values – People, Planet and Profit - and informs the strategy focus of our ESG initiatives. Each year, we evaluate ESG issues that may affect our business or influence stakeholder decisions, considering Bursa Securities' Common Sustainability Matters, global megatrends and our corporate strategy. Material risks and opportunities across the value chain are also assessed in line with GRI standards.

Stakeholder engagement is central to this process. We collect insights through structured engagement channels from customers, employees, investors and the wider community. Strategic guidance is further informed by the Board, executive management, and the Sustainability Working Group ("SWG") ensuring a holistic perspective.

These insights directly shape and continuously refine our sustainability strategy and priority areas. The 2023 materiality assessment remains valid following annual validation exercises conducted in 2024 and 2025. During the 2025 review, no significant changes were identified in the Group's material ESG matters, as there were no material changes specific to the Group's operating context in our industry or business environment, confirming the robustness and relevance of our current sustainability priorities.

Stakeholders Engagement Framework

We identify primary stakeholders as those who influence, are impacted by, or rely on Greatech's ESG performance and disclosures. Key stakeholder groups include customers, employees, investors and shareholders, suppliers, government agencies, media, universities, non-governmental organisations ("NGOs") and local communities.

The table below summarises our engagement with these stakeholders, highlighting key topics of dialogue, frequency of interaction and the channels used.

Stakeholder	Why we engage	Topic of Dialogue	Frequency of Engagement	Engagement Channels
Investors/ Shareholders	Maintaining consistency and clarity in our strategy and investment approach support informed decisions and foster confidence	<ul style="list-style-type: none"> Company business development Growth opportunities Merger & acquisition ("M&A") Strategy Economic performance Capital allocation Corporate governance Sustainability Critical Incident Risk Management Regulatory compliance 	<ul style="list-style-type: none"> Monthly, quarterly, annually 	<ul style="list-style-type: none"> Press releases and Bursa Securities submission Roadshows and conferences Investors' calls and analysts' meetings Website information Quarterly announcement and annual reports Annual General Meeting ("AGM") and circulars Sustainability reporting Executive meetings, presentations and operational tours
Customers	By actively understanding customer needs and expectations to deliver exceptional service and innovate the customer experience	<ul style="list-style-type: none"> Product quality and safety Sustainable technologies Product energy efficiency and price competitiveness Best practices Compliance Service excellence ESG performance 	<ul style="list-style-type: none"> Daily, weekly, monthly, annually 	<ul style="list-style-type: none"> Audits Greatech after-sales activities Compliance certification Customer surveys Joint development with customer Proprietary company events and meetings Global, regional and local industry events, exhibitions and conferences Training and development

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Stakeholders Engagement Framework (Cont'd)

Stakeholder	Why we engage	Topic of Dialogue	Frequency of Engagement	Engagement Channels
Suppliers and Business Partners	Building trusted relationships with our suppliers and partners is essential to conducting our business sustainably	<ul style="list-style-type: none"> Product quality and safety Fair and transparent procurement procedures Occupational health and safety Training and education Compliance with Greatech and industry's standards Long-term partnership 	<ul style="list-style-type: none"> Daily, weekly, monthly, annually 	<ul style="list-style-type: none"> Supplier evaluations and audits Due diligence Procurements and invitations to biddings/quoting Meetings Emails Purchasing policies/principles Training and development Industry events
Employees	Our people are central to our sustainable growth. We aim to cultivate a motivated, resilient, and inclusive workforce that contributes to sustainable business performance	<ul style="list-style-type: none"> Health and safety Career advancement opportunities Company's growth plan and direction Training opportunities Workplace culture Compensation and benefits Work-life balance Diversity & equal opportunities Compliance with Greatech standards 	<ul style="list-style-type: none"> Daily, weekly, monthly, annually 	<ul style="list-style-type: none"> Intranet, newsletter and email Townhall meetings Performance review Employee engagements and activities Employee surveys Regular staff meetings Internal publications, policies and procedures Talent management programme
Governments/Regulators	Maintaining constructive relationship with governments and regulators is essential for effective compliance management, a stable business environment and policy development that support our long-term goals	<ul style="list-style-type: none"> Regulatory compliance Survey, statistical requests by local and national authorities Anti-corruption Occupational health and safety Scheduled waste disposals 	<ul style="list-style-type: none"> Monthly, quarterly, annually 	<ul style="list-style-type: none"> Formal and informal bilateral meetings with public officials at all levels of government Reports to regulatory bodies in compliance with applicable laws and regulations Participation in conferences, forums and events Announcements Correspondences
Societal & Community	Building strong community trust and contributing to societal prosperity underpin our sustainable growth and shared value creation	<ul style="list-style-type: none"> Collaboration and social investments Environment Community projects Skill development programs Recruitment Innovation and technologies 	<ul style="list-style-type: none"> On an as needed basis and driven by events 	<ul style="list-style-type: none"> On-going dialogues on charitable projects and organisations Donations and sponsorships Employee volunteerism Interviews, meetings and press releases University group visits Internship Science, Technology, Engineering and Mathematics ("STEM") talent pipeline Participation in corporate social responsibility ("CSR") activities, initiatives, events and conferences

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Membership Associations

The Group maintains memberships in selected industry and professional associations that are relevant to its business operations. These memberships support knowledge sharing, industry collaboration and alignment with best practices. The Group participates in such associations primarily for business, technical and regulatory insights, and does not play a significant role in public policy development through these memberships.

- Malaysia Semiconductor Industry Association
- Federation of Malaysian Manufacturers
- Irish Chamber of Commerce Malaysia
- Penang Green Council

Materiality Matrix

Greatech's materiality matrix presents twelve (12) ESG matters ranked by significance to the business (x-axis) and importance to the stakeholders (y-axis). This visualisation informs the prioritisation of risks and opportunities, guiding resource allocation, capital investment and management focus. Climate-related and broader ESG considerations are embedded into strategic planning, operational decision-making and stakeholders' engagement.

