

SUSTAINABILITY REPORT

ECONOMIC (Cont'd)

Economic Performance (Cont'd)

Product Safety (Cont'd)

- **Integrated Safety Lifecycle**

Safety is embedded within the Group's Product Development Lifecycle ("PDLC"). Potential hazards and safety validation protocols are incorporated into PDLC to mitigate identified risks, ensure compliance and safety.

The Group also engages in knowledge exchange with external safety specialists and leading safety components manufacturers to continuously enhance safety practices and technological capabilities.

In addition to safety considerations, the Group ensures that its products comply with applicable environmental and chemical substance regulations, including:

- Restriction of Hazardous Substances ("RoHS") Directive
- Registration, Evaluation, Authorisation and Restriction of Chemicals ("REACH") Regulation.

These measures support responsible product stewardship, protect customer health and safety and ensure compliance with international market requirements.

	FY2025	FY2024	FY2023
Number of major incidents or breaches of safety and quality standards reported	0	0	0

Tax Governance

The Group recognises that tax is a key contribution to public finances and socio-economic development in the jurisdictions in which we operate. We are committed to responsible and transparent tax governance that supports long-term value creation while complying fully with applicable tax laws and regulations.

The Group's approach to tax governance is guided by the following principles:

- **Compliance and Integrity:** We comply with all relevant tax laws, regulations and reporting requirements in the jurisdictions where we operate, and we do not engage in aggressive tax planning or practices that lack commercial substance. Where appropriate, the Company consults qualified external advisors to ensure compliance with our obligations and to assist in assessing our tax risks.
- **Transparency and Accountability:** We seek to maintain open, professional and constructive relationships with tax authorities, based on mutual respect and timely, accurate disclosure.
- **Responsible Tax Planning:** We responsibly manage our tax affairs by optimising tax incentives, exemptions and reliefs that are available under applicable laws and double taxation treaties, ensuring alignment with business substance and economic activities.
- **Governance and Oversight:** The ARMC provides oversight of the Group's tax governance and ensures that the tax strategy is aligned with the Group's business objectives, risk appetite and ethical standards. Significant tax matters, including changes in tax legislation, utilisation of material tax incentives and tax-related risks, are escalated to the ARMC for review, where appropriate. Management is responsible for the day-to-day management of tax matters and for ensuring effective internal controls are in place to support compliance, transparency and responsible tax practices across the Group.

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ECONOMIC (Cont'd)

Economic Performance (Cont'd)

Anti-Bribery and Anti-Corruption

The Group recognises that bribery and corruption constitute material business and compliance risks, particularly in jurisdictions with elevated corruption risk indicators and increasing regulatory scrutiny. In response to the evolving legal and enforcement landscape, the Group is committed to conducting its business with integrity, transparency and full compliance with all applicable anti-corruption laws and regulations.

To manage these risks, the Group has established a comprehensive Anti-Bribery and Anti-Corruption ("ABAC") framework, anchored by the Code, ABAC Policy and Whistleblowing Policy. These policies set out clear requirements relating to the prohibition of bribery and facilitation payments, conflicts of interest, gifts and hospitality, accurate books and records, cooperation with investigations and anti-money laundering controls. The framework applies to all employees and relevant business partners and is made accessible electronically across the Group.

The Group conducts an annual corruption risk assessment to identify, assess and mitigate bribery and corruption risks across its operations. This assessment evaluates the effectiveness of internal controls and the implementation of the ABAC framework, and supports compliance with Section 17A of the Malaysian Anti-Corruption Commission Act 2009 ("MACC Act"). The outcomes of the assessment are used to enhance internal controls, address identified gaps and strengthen ongoing risk mitigation measures.

The Group adopts a risk-based and proportionate approach to ABAC training, prioritising subsidiaries, functions and employee categories with higher exposure to corruption risks based on operational scale, geographical footprint and regulatory environment.

During the reporting period, formal ABAC training was conducted with defined scope, coverage and frequency. Training content covers the Group's ABAC Policy, prohibited practices, whistleblowing mechanisms, consequences of non-compliance and relevant legislation, including the MACC Act 2009 (Section 17A). Training effectiveness is supported by post-training assessments, with participation records maintained for monitoring and assurance purposes. The Corporate Affairs Department is undertaking a phased mapping exercise to benchmark ABAC laws applicable to the Group's foreign subsidiaries against the MACC 2009 with the objective of enhancing consistency, strengthening controls and supporting a harmonised Group-wide ABAC framework.

During the year, 100% of employees across all levels in the Group's major subsidiaries in Malaysia completed formal ABAC training, ensuring consistent awareness of corruption risks, legal obligations and internal control requirements across the Group's primary operating entities.

For other subsidiaries, formal ABAC training was provided to management and key decision-makers, reflecting the Group's risk-based approach to training deployment.

Trained managers are responsible for reinforcing ethical expectations and cascading relevant requirements within their respective teams.

Continuous Improvement

The Group remains committed to progressively expanding ABAC training coverage across all subsidiaries and employee categories, with the objective of ensuring that all employees receive formal anti-corruption training at least once every three (3) years. This commitment supports continuous improvement in ethical culture, compliance maturity and organisational-wide awareness of bribery and corruption risks.

The table below summarises the percentage of operations assessed for corruption-related risks:

	FY2025	FY2024	FY2023
% of operations assessed for corruption related risks	100%	100%	100%

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Continuous Improvement (Cont'd)

Percentage of employee who received anti-corruption training, by employee category	FY2025	FY2024	FY2023
Board of Directors	100%	100%	100%
Senior Management	100%	100%	100%
Managers – Major Subsidiaries	100%	100%	100%
Managers – Other Subsidiaries	100%	Not in scope	Not in scope
Employees – Major Subsidiaries	100%	100%	100%
Employees – Other Subsidiaries	Not yet covered	Not in scope	Not in scope

It is the Group's goal to maintain zero tolerance to corruption and we are pleased to announce that there were no incidents of confirmed corruption between the FY2023 to FY2025. All of our employees had complied with the Group's ABAC Policy.

Number of confirmed incidents of corruption for FY2023, 2024 and 2025

None Reported

Cybersecurity and Data Protection

The Board provides oversight of cybersecurity and data protection through delegation to the ARMC, which monitors the effectiveness of the Group's information security governance, risk management and internal controls. Protecting information belonging to customers, business partners and the Group remains a strategic priority.

The Group maintains globally applicable policies on cybersecurity, information security and data protection, ensuring a consistent level of protection across all operations. These policies are aligned with internationally recognised standards, including the General Data Protection Regulation ("GDPR") and leading Information Security Management System ("ISMS") frameworks.

The Group's Personal Data Protection Notice, which sets out the types of personal data collected, purposes of processing, data subject rights and data protection measures, is publicly available on the Company's website at <https://greatech-group.com/en/personal-data-protection-notice/>

To strengthen data protection culture, mandatory training on data privacy, data protection and information security is embedded into employee onboarding and reinforced through ongoing initiatives, including monthly email campaigns, newsletters, and targeted workshops. In FY2025, 100% of employees in major subsidiaries completed formal training.

Quarterly simulated phishing exercises were conducted to enhance awareness of social engineering risks. Employees who did not meet performance expectations received additional training, and repeated failures were addressed through corrective actions.

During FY2025, the Group remained fully compliant with GDPR and other applicable data protection regulations. No substantiated complaints relating to breaches of customer privacy, loss of customer data or misuse of personal information were reported.

The adoption of internationally recognised information security standards has become increasingly critical, driven by heightened customer expectations and evolving regulatory requirements. In response, the Group has prioritised alignment with ISO 27001 as a key element of its cybersecurity and data protection strategy to maintaining customer trust and ensuring business continuity.

The Group has formally initiated its roadmap towards ISO27001:2022 (ISMS) certification across relevant companies within the Group. This strategic initiative serves as the core of our cybersecurity framework, and will be implemented on a phased and risk-based basis, taking into account operational scale, data sensitivity and regulatory exposure. The certification programme will also incorporate emerging principles and practices designed to protect the confidentiality, integrity and availability of the Group's information assets.