

SUSTAINABILITY REPORT

APPENDIX 1 – GRI CONTENT INDEX

Statement of use	Greatech Technology Berhad has reported the information cited in this GRI content index for the period of 1 January 2025 to 31 December 2025 (FYE 2025) in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
General Disclosures			

GRI 2: General Disclosures 2021	2-1 Organizational details	Pages 4 to 7 and 24 to 26	-
	2-2 Entities included in the organization's sustainability reporting	Pages 37 to 38	-
	2-3 Reporting period, frequency and contact point	Page 37	-
	2-4 Restatements of information	Stated throughout, if any.	-
	2-5 External assurance	Pages 38 to 39; & Principle B: Effective Audit and Risk Management, Corporate Governance Statement	-
	2-6 Activities, value chain and other business relationships	Pages 24 to 36 of the MD&A	-
	2-7 Employees	Pages 72 to 90	-
	2-8 Workers who are not employees	Page 78	Disclosure limited to percentage of contractor/ temporary staff, whom are employed as vendors/through our vendors.
	2-9 Governance structure and composition	Pages 44, 8 to 14, 16 to 19; Pages 126 to 129 of the Corporate Governance Statement	-
	2-10 Nomination and selection of the highest governance body	Pages 129 to 136 of the Corporate Governance Statement	-
	2-11 Chair of the highest governance body	Pages 8 to 15	-
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 117 to 144 of the Corporate Governance Statement	-
	2-13 Delegation of responsibility for managing impacts	Pages 44; Pages 126 to 129 of the Corporate Governance Statement	-
	2-14 Role of the highest governance body in sustainability reporting	Page 44; Pages 126 to 129 of the Corporate Governance Statement	-
	2-15 Conflicts of interest	Pages 15, 20; Pages 120, 124 to 125, 129, 130,134, 138,140 of the Corporate Governance Statement; Page 149 of the ARMC Report; Page 156 of the SORMIC statement	-

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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
General Disclosures			
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Pages 86 to 87, 99 and 101	Confidentiality constraints on disclosure on the total number and nature of critical concerns – due to confidentiality policy of the company's grievance mechanisms which includes whistleblowing policy.
	2-17 Collective knowledge of the highest governance body	Page 44; Pages 129 and 134 of the Corporate Governance Statement	-
	2-18 Evaluation of the performance of the highest governance body	Pages 127 to 128 of the Corporate Governance Statement	-
	2-19 Remuneration policies	Pages 134 to 137 of the Corporate Governance Statement	-
	2-20 Process to determine remuneration	Pages 134 to 135 of the Corporate Governance Statement	-
	2-21 Annual Total Compensation Ratio	None	Information incomplete. Will consider disclosure in the future.
	2-22 Statement on sustainable development strategy	Page 22; Pages 126 to 127 on the Corporate Governance Statement	-
	2-23 Policy commitments	Pages 86 to 87; Pages 155 to 157 of the SORMIC Statement	-
	2-24 Embedding policy commitments	Pages 86 to 87; Pages 155 to 157 of the SORMIC Statement	-
	2-25 Processes to remediate negative impacts	Pages 86 and 98	-
	2-26 Mechanisms for seeking advice and raising concerns	Pages 38, 86 and 98	-
	2-27 Compliance with laws and regulations	Page 37	-
	2-28 Membership associations	Pages 9 to 13 and 42	-
	2-29 Approach to stakeholder engagement	Pages 40 to 43	-
2-30 Collective bargaining agreements	Page 86	Information is incomplete on % of employees covered under collective bargaining.	

Material Topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pages 40 to 41	-
	3-2 List of material topics	Pages 42 to 43	-

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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
Energy Management and Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 46 to 51	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Pages 47 to 48	-
	302-3 Energy intensity	Page 47	-
	302-4 Reduction of energy consumption	Pages 60 and 63, 48 to 51	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Pages 49 to 51 and 68 to 69	-
	305-2 Energy indirect (Scope 2) GHG emissions	Pages 49 to 51 and 68 to 69	-
	305-4 GHG emissions intensity	Pages 50 and 68	-
Water			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 52 to 54	-
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 53	-
	303-3 Water withdrawal	Page 53	-
	303-5 Water consumption	Page 53	-
Waste Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 54 to 56	-
GRI 306: Waste 2020	306-3 Waste generated	Page 55	-
	306-4 Waste diverted from disposal	Pages 55 and 56	-
	306-5 Waste directed to disposal	Page 55	-
Diversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 72 to 77 and 84	-
GRI 401: Employment 2016	405-1 Diversity of governance bodies and employees	Pages 72 to 77	-

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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
Human Capital Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 72 to 90	-
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Pages 75 to 78 and 81 to 82	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pages 78 to 80	-
	401-3 Parental leave	Page 80	-
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 84	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Pages 83 to 85	-
Health, Safety and Wellbeing			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 5, 26, 87 to 89	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Pages 87 to 90	-
	403-2 Hazard identification, risk assessment, and incident investigation	Pages 87 to 90	-
	403-3 Occupational health services	Pages 87 to 90	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	Pages 87 to 90	-
	403-5 Worker training on occupational health and safety	Pages 88 to 89	-
	403-6 Promotion of worker health	Pages 5, 26, 79, 88 to 89	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 86 to 90	-
	403-8 Workers covered by an occupational health and safety management system	Pages 5, 26, 79, 88 to 89	-
	403-9 Work-related injuries	Pages 89 to 90	-

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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
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Community / Society

GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 90 to 94	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Pages 90 to 94	Limited to Community Investment
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Pages 90 to 94	-

Economic Performance

GRI 3: Material Topics 2021	3-3 Management of material topics	MD&A Section of this report and Page 95	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 95	-
GRI 207: Tax 2019	207-1 Approach to tax	Pages 30 to 31 and 97; Director's Report; Director's Statement; and Note 27 in the Audited FYE 2025 Financial Statement	-
Customer Care Management	-	Page 96	-
Product Quality and Safety	-	Pages 96 to 97	-
Research and Development	-	Pages 34 to 35 and 92	-

Anti-Corruption

GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 98 to 99	-
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Pages 98 to 99	-
	205-2 Communication and training about anti-corruption policies and procedures	Pages 98 to 99	Disclosure limited to anti-corruption training by employee category as per regulatory requirement
	205-3 Confirmed incidents of corruption and actions taken	Pages 98 to 99	Disclosure limited to confirmed incidents of corruption, in line with regulatory requirement

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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
Data Privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 99	-
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 99	-

Supply Chain Management

GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 86 to 87 and 100 to 101	-
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 100	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Pages 100 to 101	-
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Pages 86, 100 to 101	-

APPENDIX 2 – FTSE4GOOD BURSA MALAYSIA INDEX

FTSE4Good Theme	Location	Pages
Environmental		
Climate Change	Environmental: Energy Management and Emissions	46 to 53 and 67 to 70.
Pollution & Resources	Environmental: Emissions; Water; Waste Management	49 to 56
Water Security	Environmental: Water	52 to 54
Social		
Human Rights & Community	People: Human Rights; Community / Society; Governance: Supply Chain Management	86 to 87 and 100 to 101
Health & Safety	People: Workplace Health and Safety	87 to 90
Labour Standards	People: Diversity; Labour Practices and Standards; Employee Welfare; Human Rights; Community / Society	72 to 94
Governance		
Anti-Corruption & Corporate Governance	Governance: Anti-Corruption and Ethical Business Engagement	98 to 99; Corporate Governance Statement