

SUSTAINABILITY STATEMENT (Cont'd)

GRI Content Index

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| Report of use | SAMEE Group has reported the information cited in this GRI content index for the period from 1 April 2024 to 31 March 2025 with reference to the GRI Standards. |
| GRI 1 used | GRI 1: Foundation 2021 |

| GRI STANDARD | DISCLOSURE | LOCATION |
|--|--|---|
| GRI 2: General Disclosures 2021 | 2-1 Organisational details | Annual Report FY2025 Page 25 |
| | 2-2 Entities included in the organisation's Sustainability reporting | Annual Report FY2025 Page 25 |
| | 2-3 Reporting period, frequency and contact point | Annual Report FY2025 Page 25 |
| | 2-4 Restatements of information | - |
| | 2-5 External assurance | - |
| | 2-6 Activities, value chain and other business relationships | - |
| | 2-7 Employees | Page 70-71 |
| | 2-8 Workers who are not employees | - |
| | 2-9 Governance structure and composition | Page 29-30 |
| | 2-10 Nomination and selection of the highest governance body | Page 29-30, Page 88-89 |
| | 2-11 Chair of the highest governance body | Page 29-30, Page 82 |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | Page 29-30, Page 81-86, https://www.sam-malaysia.com/assets/files/Terms-of-Reference-of-Risk-and-Sustainability-Committee-202410.pdf |
| | 2-13 Delegation of responsibility for managing impacts | Page 29-30, Page 85-86, https://www.sam-malaysia.com/assets/files/Terms-of-Reference-of-Risk-and-Sustainability-Committee-202410.pdf |
| | 2-14 Role of the highest governance body in Sustainability reporting | Page 29-30, Page 85-86, https://www.sam-malaysia.com/assets/files/Terms-of-Reference-of-Risk-and-Sustainability-Committee-202410.pdf |
| | 2-15 Conflicts of interest | Page 101 |
| | 2-16 Communication of critical concerns | Page 99-100 |
| | 2-17 Collective knowledge of the highest governance body | Page 90-92 |
| | 2-18 Evaluation of the performance of the highest governance body | Page 86 |
| | 2-19 Remuneration policies | Page 92-93, https://www.sam-malaysia.com/assets/files/Terms-of-Reference-of-Nominating-and-Remuneration-Committee-202502.pdf |

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| GRI 2: General Disclosures 2021 | 2-20 Process to determine remuneration | Page 92-93, https://www.sam-malaysia.com/assets/files/Terms-of-Reference-of-Nominating-and-Remuneration-Committee-202502.pdf |
| | 2-21 Annual total compensation ratio | - |
| | 2-22 Report on sustainable development strategies | Page 28-29 |
| | 2-23 Policy commitments | Page 72 |
| | 2-24 Embedding policy commitments | Page 72, https://www.sam-malaysia.com/abouthtml#:~:text=Mission,the%20community%20and%20the%20environment.https://www.sammalaysia.com/suppliers.html#:~:text=Supplier%20Sustainability%20Policy,achieve%20our%20overall%20Sustainability%20goals |
| | 2-25 Processes to remediate negative impacts | Page 86-87 |
| | 2-26 Mechanisms for seeking advice and raising concerns | Page 87, https://www.sam-malaysia.com/assets/files/Whistleblowing-Policy.pdf |
| | 2-27 Compliance with laws and regulations | Page 87, https://www.sam-malaysia.com/assets/files/Whistleblowing-Policy.pdf |
| | 2-28 Membership associations | Page 26 |
| | 2-29 Approach to stakeholder engagement | Page 31-34 |
| | 2-30 Collective bargaining agreements | - |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | Page 34-35 |
| | 3-2 List of material topics | Page 35 |
| | 3-3 Management of material topics | Page 36-69 |
| GRI 101: Biodiversity 2024 | 101-1 Policies to halt and reverse biodiversity loss | - |
| | 101-2 Management of biodiversity impacts | - |
| | 101-3 Access and benefit-sharing | - |
| | 101-4 Identification of biodiversity impacts | - |
| | 101-5 Locations with biodiversity impacts | - |
| | 101-6 Direct drivers of biodiversity loss | - |
| | 101-7 Changes to the state of biodiversity | - |
| | 101-8 Ecosystem services | - |

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| GRI 304: Biodiversity 2016 | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | - |
| | 304-2 Significant impacts of activities, products and services on biodiversity | - |
| | 304-3 Habitats protected or restored | - |
| | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations | - |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed | - |
| | 201-2 Financial implications and other risks and opportunities due to climate change | - |
| | 201-3 Defined benefit plan obligations and other retirement plans | - |
| | 201-4 Financial assistance received from government | - |
| GRI 202: Market Presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | - |
| | 202-2 Proportion of senior management hired from the local community | - |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | - |
| | 203-2 Significant indirect economic impacts | - |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | Page 68 |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | Page 61-62 |
| | 205-2 Communication and training about anti-corruption policies and procedures | Page 61-62 |
| | 205-3 Confirmed incidents of corruption and actions taken | Page 61-62 |
| GRI 206: Anti-competitive Behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | - |
| GRI 207: Tax 2019 | 207-1 Approach to tax | - |
| | 207-2 Tax governance, control, and risk management | - |
| | 207-3 Stakeholder engagement and management of concerns related to tax | - |
| | 207-4 Country-by-country reporting | - |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | - |
| | 301-2 Recycled input materials used | - |
| | 301-3 Reclaimed products and their packaging materials | - |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organisation | Page 42-43 |
| | 302-2 Energy consumption outside of the organisation | - |
| | 302-3 Energy intensity | Page 42-43 |
| | 302-4 Reduction of energy consumption | Page 42-43 |
| | 302-5 Reductions in energy requirements of products and services | - |

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| GRI STANDARD | DISCLOSURE | LOCATION |
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| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | - |
| | 303-2 Management of water discharge-related impacts | - |
| | 303-3 Water withdrawal | Page 41 |
| | 303-4 Water discharge | - |
| | 303-5 Water consumption | - |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Page 40 |
| | 305-2 Energy indirect (Scope 2) GHG emissions | Page 40 |
| | 305-3 Other indirect (Scope 3) GHG emissions | - |
| | 305-4 GHG emissions intensity | Page 40-41 |
| | 305-5 Reduction of GHG emissions | Page 41 |
| | 305-6 Emissions of ozone-depleting substances (ODS) | - |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | - |
| GRI 306: Effluents and Waste 2016 | 306-3 Significant spills | - |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | - |
| | 306-2 Management of significant waste-related impacts | Page 43-45 |
| | 306-3 Waste generated | Page 45 |
| | 306-4 Waste diverted from disposal | - |
| | 306-5 Waste directed to disposal | - |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | - |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | - |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | - |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Page 52 |
| | 401-3 Parental leave | Page 53 |
| GRI 402: Labour/ Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes | - |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | Page 46-48 |
| | 403-2 Hazard identification, risk assessment, and incident investigation | Page 46-48 |
| | 403-3 Occupational health services | Page 46-48 |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | Page 46-48 |
| | 403-5 Worker training on occupational health and safety | Page 49 |
| | 403-6 Promotion of worker health | Page 46-49 |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Page 46-49 |

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| GRI 403: Occupational Health and Safety 2018 | 403-8 Workers covered by an occupational health and safety management system | Page 46-49 |
| | 403-9 Work-related injuries | Page 48-49 |
| | 403-10 Work-related ill health | Page 48-49 |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | Page 54 |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | Page 54-55 |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | Page 55-56 |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | Page 70 |
| | 405-2 Ratio of basic salary and remuneration of women to men | - |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | Page 53 |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | - |
| GRI 408: Child Labour 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labour | Page 52 |
| GRI 409: Forced or Compulsory Labour 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour | Page 52 |
| GRI 410: Security Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | Page 52 |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | - |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | - |
| | 413-2 Operations with significant actual and potential negative impacts on local communities | - |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | - |
| | 414-2 Negative social impacts in the supply chain and actions taken | - |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | - |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | - |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | - |
| GRI 417: Marketing and Labeling 2016 | 417-1 Requirements for product and service information and labeling | Page 59-60 |
| | 417-2 Incidents of non-compliance concerning product and service information and labeling | Page 60 |
| | 417-3 Incidents of non-compliance concerning marketing communications | Page 60 |
| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Page 67, Page 71 |