SUSTAINABILITY STATEMENT (Cont'd)

APPROACH TO SUSTAINABILITY

SUSTAINABILITY GOVERNANCE

SAMEE Group adopts a structured, tiered sustainability governance framework to integrate sustainability into strategic decision-making, risk management and operational execution. This framework is supported by policies, terms of reference and governance instruments that define commitments, roles and procedures for effective implementation and monitoring.

The following governance structure enables clear accountability at all levels, supporting the effective management of sustainability-related risks and opportunities while reinforcing long-term value creation:

Roles	Responsibilities	Composition
Board of Directors *Provide oversight as highest governing body of SAMEE Group*	• Provide overall oversight of the Group's sustainability direction and performance. • Ensure sustainability considerations are integrated into strategic planning, risk management, and business decision-making processes. • Oversee key economic, environmental, and social matters relevant to the Group. • Approve the Group's sustainability and risk management frameworks. • Deliberate on sustainability-related governance matters. • Ensure alignment of sustainability priorities with the Group's long-term business objectives.	Executive and Non-Executive Directors of SAMEE
Risk & Sustainability Committee ("RSC") *Report directly to the Board of Directors*	• Support the Board in overseeing sustainability-related risks and opportunities at the Group level. • Review and recommend sustainability strategies and policies for Board approval. • Review and recommend sustainability performance targets at the Group level. • Monitor progress against sustainability priorities and performance indicators. • Ensure sustainability considerations remain integrated within the Group's broader risk management framework.	Board-level committee comprising appointed members of the Board
Sustainability Committee Working Group ("SCWG") *Strategic management of sustainability matters*	• Drive the implementation and monitoring of sustainability initiatives across the Group. • Oversee the implementation of sustainability initiatives across operating entities. • Coordinate sustainability-related data collection and reporting processes. • Monitor performance against sustainability targets and initiatives. • Facilitate cross-functional collaboration to ensure consistent programme execution. • Communicate sustainability performance updates to senior management and relevant committees.	Comprises C-suite executives, Chief Sustainability Officer, business heads and designated representatives responsible for sustainability-related implementation at operational level from key business units and functional departments across the Group
Site Sustainability Committees *Drive day-to-day implementation of sustainability initiatives at the site level*	• Identify and implement site-specific sustainability initiatives aligned with Group priorities. • Monitor sustainability-related activities and performance at the site level. • Promote environmental best practices and responsible resource management. • Engage employees to strengthen awareness and participation in sustainability initiatives. • Provide performance updates to the Sustainability Committee Working Group.	Comprises site-level personnel of major operating locations, responsible for operational execution of sustainability initiatives

SUSTAINABILITY STATEMENT (Cont'd)

Board Governance on Sustainability

Sustainability oversight is led by the Board of Directors, which sets the tone from the top. They are supported by Board-level and operational committees that collectively drive the implementation, monitoring, and continuous improvement of sustainability initiatives across the Group. Sustainability performance, progress, and evolving risks and opportunities are communicated up the chain of command to facilitate informed decision-making.

The following illustrates the key governance functions undertaken by the Board and the progressive stages through which sustainability initiatives are implemented, evaluated, and monitored across the organisation.

Board Governance on EESG

Strategy

- EESG risks and opportunities are integrated into SAMEE's long-term strategy
- Monitoring EESG performance against milestones and goals

Risk Assessment

- Oversight on sustainability materiality
- Allocation of oversight of the risks to full Board/ individual committees

Messaging

- Ensure alignment of EESG messaging and activities with the company's purpose and shareholders' interests

Reporting

- Communication platform for the company's EESG disclosure

1. Awareness
2. Comprehension
3. Commitment
4. Action
5. Evaluation
6. Monitoring

Policies and Governance Instruments

The Group's sustainability governance is supported by policies and governance instruments that define expectations for ethical conduct, operational responsibility and regulatory compliance:

Sustainability Policy	Code of Business Conduct & Ethics	Anti-Bribery and Anti-Corruption Policy	Whistleblowing Policy	Environmental, Health and Safety ("EHS") Policy
Occupational Safety & Health ("OSH") Policy	Environmental Policy	Conflict of Interest Policy	Anti-Fraud Policy	Supplier Code of Conduct
Supplier Sustainability Policy	Quality Policy	Legal/Privacy Notices	Board Charter	Terms of Reference of Audit Committee
Terms of Reference of Nominating & Remuneration Committee	Terms of Reference of Risk & Sustainability Committee	Directors' Fit and Proper Policy	Corporate Disclosure Policy	

SUSTAINABILITY STATEMENT (Cont'd)

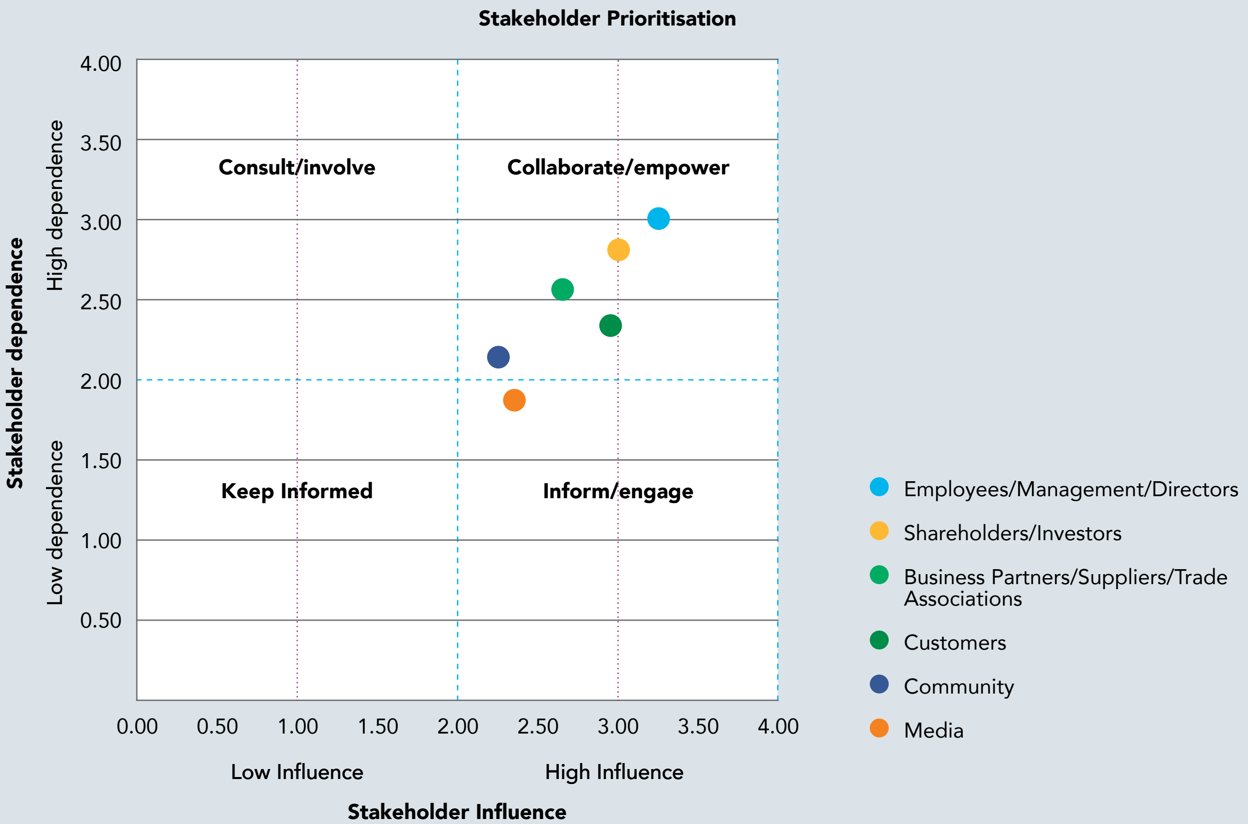
These policies guide decision-making processes, reinforce accountability, and support the consistent implementation of sustainability practices throughout the Group. They can be found on our corporate website at https://www.sam-malaysia.com/ and are updated periodically to ensure their continued efficacy.

In FY2026, the Group undertook a review of the Board Charter and the Terms of Reference ("TORs") of the respective Board Committees to strengthen governance alignment with evolving sustainability-related expectations, including those set out under the IFRS Sustainability Disclosure Standards.

STAKEHOLDER ENGAGEMENT

The Group engages with a diverse range of stakeholders who are impacted by or have the ability to impact the Group's operations in the regular course of its business activities. The Group's key stakeholders have been identified as Employees, Management and Directors, Shareholders and Investors, Customers, Business Partners and Suppliers, Regulators, Communities, and Media.

Stakeholders are prioritised based on their level of influence on, and dependence on, the Group. This supports targeted engagement, effective communication and structured response to stakeholder concerns. The prioritisation matrix, derived from the FY2025 materiality assessment, provides the basis for identifying engagement priorities and validating material sustainability matters.



Ongoing engagement enables the Group to understand stakeholder expectations, concerns and emerging issues, providing insights into sustainability-related risks and opportunities. Feedback from these engagements informs the materiality assessment process, supporting Management and the Board in identifying, prioritising and responding to key sustainability matters.