

## SUSTAINABILITY STATEMENT (Cont'd)

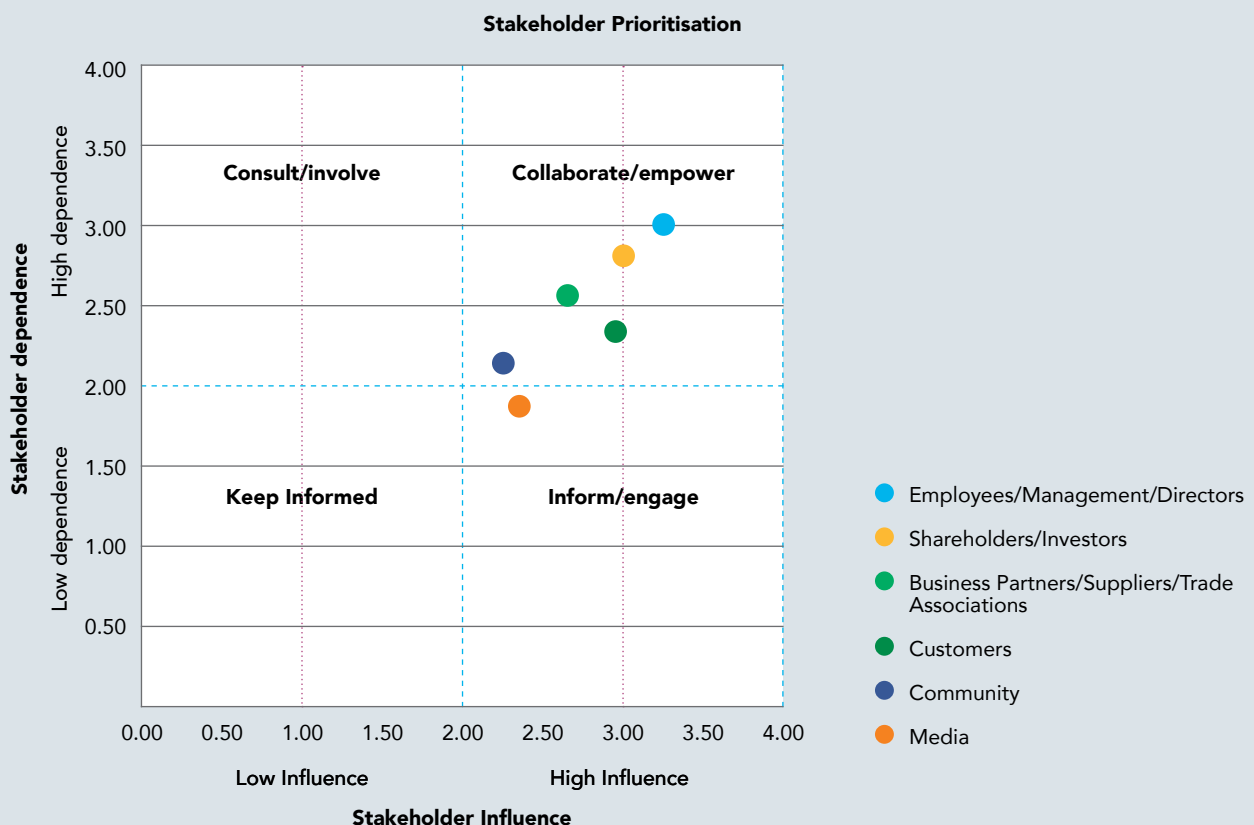
These policies guide decision-making processes, reinforce accountability, and support the consistent implementation of sustainability practices throughout the Group. They can be found on our corporate website at <https://www.sam-malaysia.com/> and are updated periodically to ensure their continued efficacy.

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.

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The table below summarises the Group's key stakeholder groups, engagement channels, areas of interest, and frequency of engagement.

| STAKEHOLDER GROUP<br>COMPOSITION AND<br>MANAGEMENT APPROACH                                                                                                                                                                                                                                               | ENGAGEMENT CHANNEL                                 | FREQUENCY             | AREA OF INTEREST/CONCERN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Shareholders/Investors</b> <ul style="list-style-type: none"> <li>• Shareholders</li> <li>• Investors</li> <li>• Financial Institutions</li> </ul> <p>Approach:<br/>Collaborate/Empower</p>                          | Bursa announcements                                | Ad-hoc                | <ul style="list-style-type: none"> <li>• Current and projected growth opportunities and threats</li> <li>• Funding needs</li> <li>• Risk management</li> <li>• Corporate governance</li> <li>• Sustainability compliance and initiatives</li> <li>• Board representation and diversity</li> </ul>                                                                                                                                                                                                                                                                                                        |
|                                                                                                                                                                                                                                                                                                           | Analysts/fund managers presentations and briefings | Quarterly             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Analyst reports on SAMEE                           | Ad-hoc                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Annual General Meeting                             | Annually              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | SAMEE Group Annual Report                          | Annually              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|  <b>Employees/Management/Directors</b> <ul style="list-style-type: none"> <li>• Directors</li> <li>• Management</li> <li>• Permanent staff</li> <li>• Contract staff</li> </ul> <p>Approach:<br/>Collaborate/Empower</p> | Meetings and interactions                          | Ongoing               | <ul style="list-style-type: none"> <li>• Update on the current and future directions of SAMEE</li> <li>• Update on the current and projected performance of SAMEE</li> <li>• Opportunities for healthy career growth, upskilling, and learning and development</li> <li>• Update on the current and future working environment, especially on job security, health and safety</li> <li>• Safeguarding human rights and a humane and respectful workplace environment</li> </ul>                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Workshop discussions                               | Ad-hoc                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Coordination and operations meetings               | Weekly/<br>Monthly    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Employee communication session                     | Quarterly             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Management meeting                                 | Weekly                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Board and Board Committee meetings                 | Quarterly             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Plant/Factory visits                               | Ad-hoc                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Learning and development programmes                | Ongoing               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Performance appraisal                              | Annually              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Employee Engagement Surveys                        | Annually              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Value Creation Programme                           | Ad-hoc                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Corporate volunteering programmes                  | Ad-hoc                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | SAMEE Group eHub App                               | Ongoing               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Management Retreat/<br>Conference                  | Annually              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|  <b>Customers</b> <ul style="list-style-type: none"> <li>• Customer representatives</li> </ul> <p>Approach:<br/>Collaborate/Empower</p>                                                                                | Meetings and interactions                          | Ongoing               | <ul style="list-style-type: none"> <li>• Product and technology development and collaboration</li> <li>• Quality and reliability of products and services with assurances</li> <li>• Projected orders and commitments</li> <li>• Timeline and timeliness in delivery</li> <li>• Warranties and claims</li> <li>• Customer service</li> <li>• Pricing issues and trends</li> <li>• International and specific standards and sustainability-compliant practices</li> <li>• Human/labour rights and safety</li> <li>• Business Continuity Planning for Delivery Scheduling and Collection Ageing</li> </ul> |
|                                                                                                                                                                                                                                                                                                           | Quality control and audit by customers             | Periodic/<br>Surprise |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Operation Review                                   | Monthly               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Business Review                                    | Quarterly             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                           | Customer Satisfaction Survey                       | Annually              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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| STAKEHOLDER GROUP<br>COMPOSITION AND<br>MANAGEMENT APPROACH                                                                                                                                                                                                                                                                                                                                             | ENGAGEMENT CHANNEL                                                                                  | FREQUENCY             | AREA OF INTEREST/CONCERN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Business Partners/Suppliers<br/>/Trade Associations</b> <ul style="list-style-type: none"> <li>• Business Partners</li> <li>• Consultants</li> <li>• Suppliers</li> <li>• Trade associations</li> </ul> <p>Approach:<br/>Collaborate/Empower</p>                                                                   | Meetings and interactions                                                                           | Ad-hoc                | <ul style="list-style-type: none"> <li>• Product and technology development and collaboration</li> <li>• Quality and reliability of products and services with assurances</li> <li>• Projected orders and commitments</li> <li>• Timeline and timeliness of delivery</li> <li>• Warranties and claims</li> <li>• Customer service support</li> <li>• Pricing issues and trends</li> <li>• International and specific standards and sustainability compliance</li> <li>• Human/labour rights and safety</li> <li>• Business Continuity Planning for supply chain</li> <li>• Payment aging/schedule</li> </ul> |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Quality control and audit on suppliers                                                              | Periodic/<br>Surprise |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Business Review                                                                                     | Ad-hoc                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Participation in suppliers' Customer Enjoyment Survey                                               | Periodic              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Trade association participation and meetings                                                        | Periodic              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|  <b>Regulators</b> <ul style="list-style-type: none"> <li>• Department of Occupational Safety and Health ("DOSH")</li> <li>• Department of Environment ("DOE")</li> <li>• Labour Relations Department</li> <li>• Bursa Malaysia</li> <li>• Securities Commission</li> </ul> <p>Approach:<br/>Collaborate/Empower</p> | On-site inspection                                                                                  | Ad-hoc                | <ul style="list-style-type: none"> <li>• Meeting all required operating licenses and regulatory requirements</li> <li>• Compliance of all requirements from local councils and authorities</li> <li>• Anti-Bribery and Corruption</li> <li>• Human rights</li> <li>• Ensuring all employees are protected by all relevant labour laws and requirements</li> <li>• Hiring of only legitimate foreign workers</li> <li>• Fair treatment of all employees</li> <li>• Availability of whistleblowing channels and protection for whistleblowers</li> </ul>                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Safekeeping and availability of records for audit                                                   | Ongoing               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Correspondences with regulators                                                                     | Ongoing               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Dialogues with regulators                                                                           | Ongoing               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Participation of dialogues and forums                                                               | Ad-hoc                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|  <b>Community</b> <ul style="list-style-type: none"> <li>• Local surrounding community</li> <li>• Local town councils</li> <li>• Charities and NGOs</li> <li>• Conference organisers</li> </ul> <p>Approach:<br/>Collaborate/Empower</p>                                                                             | Initiatives and partnerships with NGOs                                                              | Ad-hoc                | <ul style="list-style-type: none"> <li>• Volunteering projects</li> <li>• In-kind and monetary donations</li> <li>• Health, safety and environmental initiatives</li> <li>• Educating communities through discussions and experience sharing</li> </ul>                                                                                                                                                                                                                                                                                                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Institution/University internship programme                                                         | Ongoing               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Corporate volunteering programmes (blood donations, orphanage visits, cleaning and painting events) | Ongoing               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Roundtable discussions                                                                              | Periodic              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|  <b>Media</b> <ul style="list-style-type: none"> <li>• Social media</li> <li>• Newspapers</li> </ul> <p>Approach:<br/>Inform/Engage</p>                                                                                                                                                                              | Media release                                                                                       | Ongoing               | <ul style="list-style-type: none"> <li>• Financial reporting</li> <li>• Transparency</li> <li>• Business continuity</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Media interview                                                                                     | Ongoing               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                         | Press conference                                                                                    | Ad-hoc                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

## SUSTAINABILITY STATEMENT (Cont'd)

### Associations and Memberships

SAMEE Group recognises the value of participating in industry associations as an important channel for engagement with sector stakeholders and staying informed of evolving best practices, regulatory developments, and industry trends. Through these affiliations, the Group benchmarks its practices, exchanges insights with industry peers, and strengthens its ability to respond to sector developments related to technology, sustainability, and workforce needs. Key memberships include:

- Malaysian Semiconductor Industry Association ("MSIA")**  
 A national platform representing the semiconductor and electronics manufacturing sectors. MSIA facilitates dialogue with government agencies, regulators, and industry players on matters such as regulatory compliance, trade facilitation, industrial policy, talent development, and ESG practices, including climate-related disclosures.
- Free Industrial Zone Penang Companies' Association ("FREPENCA")**  
 A collective of companies operating within Penang's Free Industrial Zones that fosters industrial collaboration, infrastructure advocacy, and regulatory engagement to support operational efficiency and business continuity.
- Penang Skills Development Centre ("PSDC")**  
 An industry-led skills training and talent development centre focused on upskilling and reskilling the local workforce, particularly in technical and high-technology domains.
- Malaysian Employers Federation ("MEF")**  
 A national employer organisation that provides guidance on labour law compliance, employment practices, and workforce management, while representing employer interests in policy dialogue.

### MATERIALITY ASSESSMENT

SAMEE conducts full materiality assessments every 3 to 5 years, with interim desktop reviews, to identify and prioritise key Economic, Environmental, Social and Governance ("EESG") matters. This process supports Management and the Board in focusing on the most significant impacts, risks and opportunities aligned with stakeholder expectations and operational priorities.

In FY2025, the Group conducted a comprehensive materiality assessment incorporating stakeholder engagement and internal evaluation to confirm the continued relevance of its material topics.

#### Materiality Assessment Methodology

The materiality assessment process comprises four key stages designed to ensure a structured and transparent evaluation of sustainability matters.

|   |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ① | <b>Review of Material Topics</b>         | <ul style="list-style-type: none"> <li>A review of previously identified material topics to evaluate their continued relevance to the Group's operations and sustainability priorities.</li> <li>Confirmed that the existing 14 material topics remain applicable and aligned with the Group's operational activities and stakeholder expectations.</li> </ul>                                                                                                                                                                |
| ② | <b>Stakeholder Engagement</b>            | <ul style="list-style-type: none"> <li>Engaged both internal and external stakeholders through a structured survey to gather feedback on the importance of the identified 14 material topics.</li> <li>Stakeholders were invited to assess the relative importance of each material topic to SAMEE Group's EESG pillars.</li> <li>Each material topic was assessed and prioritised using a defined methodology that categorised them into Highly Critical, Critical, Moderate, Low, or Very Low importance levels.</li> </ul> |
| ③ | <b>Prioritisation of Material Topics</b> | <ul style="list-style-type: none"> <li>An impact rating methodology was applied to assess the relative importance of each topic.</li> <li>Stakeholder responses and internal impact assessments were compiled and plotted to form the materiality matrix, illustrating the relative priority of each sustainability matter.</li> </ul>                                                                                                                                                                                        |
| ④ | <b>Validation</b>                        | <ul style="list-style-type: none"> <li>The results of the materiality assessment, including the materiality matrix and prioritised topics, were reviewed and validated by the RSC and Board of Directors in FY2025.</li> <li>During the SS2026 report preparation process limited-scale desktop review of the FY2025 materiality assessment, the following materiality matrix has been found to remain relevant for FY2026.</li> </ul>                                                                                        |