SUSTAINABILITY STATEMENT (Cont'd)

Climate Scenario Selection and Application

Significant judgment was applied in selecting climate scenarios to test the resilience of SAMEE's strategy. The Group has selected two distinct climate scenarios to evaluate the resilience of its strategy against a range of plausible futures.

Shared Socio-economic Pathways ("SSP") 2-4.5

This scenario serves as a foundational basis for estimating realistic future conditions, representing a "Middle of the Road" scenario where social, economic, and technological trends follow historical patterns[1]. Under SSP2-4.5, moderate yet persistent greenhouse gas emissions lead to incremental warming, resulting in gradually intensified climate impacts projected for the years 2035 and 2050.

Network for Greening the Financial System ("NGFS") Net Zero 2050

This scenario provides an orderly transition to align with the global goal of achieving net-zero greenhouse gas emissions by 2050. This initiative is part of a broader global effort to limit global warming to 1.5°C above pre-industrial levels, as outlined in the Paris Agreement, via stringent climate policies and innovation.

Calculation Methods for GHG Emissions

No critical judgment was applied in defining the organisational and operational boundaries, as the Group maintains full operational control over its Aerospace and Equipment divisions. Emissions are quantified using primary data from direct utility billing and fuel records across our regional operations in Malaysia, Singapore, and Thailand.

For more details, please refer to the *Emissions Scope and Boundary* section on page 42.

MEASUREMENT UNCERTAINTY

Quantification of Anticipated Climate-Related Financial Effects

The quantification of anticipated financial effects is subject to high uncertainty due to the long-term horizons of climate change, which render financial modelling inherently sensitive to projected variables such as carbon pricing, energy market volatility, and supply chain disruptions. Estimates regarding potential asset impairment, operational cost increases, or shifts in capital expenditure ("CAPEX") are derived from assumptions within our chosen scenarios and external socio-economic frameworks. Consequently, these figures represent potential outcomes given the evolving nature of global policy and climate science, illustrating strategic resilience rather than guaranteed financial forecasts.

GHG-related Metrics

GHG emissions are calculated with no significant areas of estimation uncertainty or critical judgements, as consumption data is derived from direct utility billing and fuel records across our operational sites. This primary data source ensures a high degree of accuracy and transparency in our GHG emissions reporting.

[1] Scafetta, N. (2024). Impacts and risks of "realistic" global warming projections for the 21st century. Geoscience Frontiers, 15(2), 101774.

Statement of Assurance

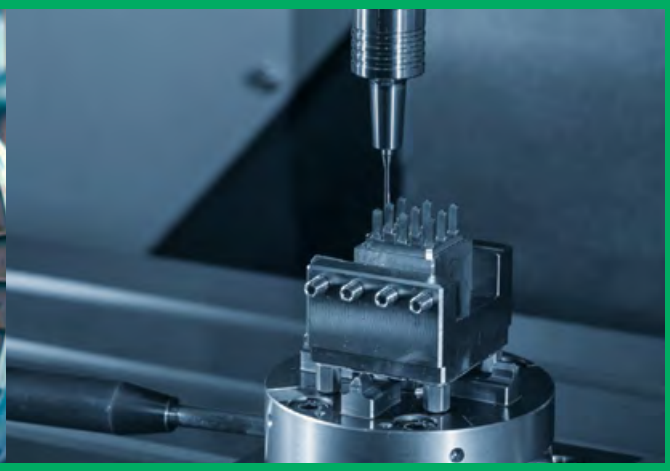
While this statement has not been subjected to external assurance, SAMEE acknowledges its responsibility for the integrity and accuracy of this Statement. Integrity is maintained through a multi-tiered internal verification process. The CRROs, as well as the relevant financial disclosures, have been reviewed by the respective business units and Management to ensure data accuracy. Furthermore, the Board of Directors and the Board Sustainability Committee have exercised oversight to confirm that the material risks and opportunities disclosed are aligned with SAMEE's strategic and financial prospects.

In accordance with the NSRF, the Group is currently considering strengthening its internal control systems and data governance in preparation for the transition towards external assurance for Scope 1 and Scope 2 GHG emissions by FY2028.

SUSTAINABILITY STATEMENT (Cont'd)

ABOUT SAMEE

SAMEE is a key player in precision machining, equipment integration, and automation solutions, primarily for the aerospace and equipment/semiconductor industries in the global supply chain. Headquartered in Bayan Lepas, Penang, the Group is a subsidiary of Singapore Aerospace Manufacturing Pte Ltd. Listed on the Main Market of Bursa Malaysia Securities Berhad ("Bursa Malaysia"), the Group's business is structured into Aerospace, Equipment Manufacturing and Precision Engineering.



Aerospace Division

The Aerospace Division operates a vertically integrated value chain focused on precision machining of mission-critical components, including aircraft engine cases and aerostructures, for global aerospace customers. Using advanced machining centres capable of handling complex geometries of up to 3.5 metres, the division processes aluminium, titanium and nickel-based alloys across facilities in Malaysia, Singapore and Thailand, supported by Non-Destructive Testing ("NDT") and specialised processes.

Equipment Division

The Equipment Division provides system integration and customised factory automation solutions for the semiconductor, medical and life sciences industries. Its vertically integrated model includes in-house machining, sheet metal fabrication and surface treatment, supported by Class 100 to 100K cleanroom facilities in Malaysia and Thailand to deliver contamination-controlled, ISO-compliant equipment to global customers.

For more details, please visit https://www.sam-malaysia.com/.

SAMEE'S VALUE CHAIN

The Group's value chain is managed through engagement with suppliers, regulators, employees and customers to address material risks and capture growth opportunities. For a detailed breakdown of how we engage with these groups and address their specific interests, please refer to the *Stakeholder Engagement* section on page 35.

IDENTIFICATION OF FINANCIALLY MATERIAL CRROs

SAMEE identifies CRROs through an integrated process to ensure strategic and financial alignment. The following sections provide a detailed assessment of CRROs, including scenario analysis and financial impact modelling, which were identified through the CRA. This year SAMEE has specifically advanced to the financial quantification of CRROs to estimate their direct impact on our business model and financial position.

For more details, please refer to the *Risk Management* section on page 80.

SUSTAINABILITY STATEMENT (Cont'd)

SUSTAINABILITY GOVERNANCE

SAMEE manages sustainability and climate-related risks through a tiered governance framework. The Board of Directors provides ultimate oversight, with support from the RSC, which evaluates Group-level strategies and risks. The SCWG drives implementation and monitoring, while Site Sustainability Committees execute initiatives at the operational level to ensure alignment with Group priorities.

For more details, please refer to the *Sustainability Governance* section on page 33.

CLIMATE GOVERNANCE

SAMEE maintains governance over its CRROs to ensure the long-term resilience of our precision engineering operations. Throughout 2025, the Board and designated committees held strategic sessions to evaluate the impact of climate factors on our manufacturing capabilities and global supply chain. Key deliberations focused on the technical feasibility of decarbonising high-precision processes, integrating climate risk into our industrial risk management framework, and the necessary trade-offs between immediate capital expenditure and long-term operational sustainability.

Governance Body	Primary Discussion Points & Strategic Trade-offs
Board of Directors Number of meetings: 4	Reviewed enhancements to governance frameworks, including revisions to the Board Charter and Terms of Reference, to strengthen oversight of climate-related risks and opportunities and support more structured integration of sustainability considerations into Board-level decision-making and accountability. In considering major renewable energy investments, the Board assessed trade-offs between upfront capital expenditure and payback, and longer-term emissions reduction and energy cost resilience, to support alignment with capital allocation priorities.
Board Risk & Sustainability Committee ("RSC") Number of meetings: 4	In assessing climate-related risks, the Committee considered scenario-based impacts, including flood exposure and operational disruptions, acknowledging that while mitigation measures and insurance arrangements reduce potential financial impacts, continued monitoring and preparedness remain integral to sustaining operational resilience amid evolving climate conditions. In guiding the Group's transition towards IFRS S2-aligned disclosures, deliberations focused on the timing and robustness of target-setting, with renewable energy targets established while further development of intensity-based targets was aligned with ongoing climate risk assessments and evolving reporting requirements.
Sustainability Committee Working Group ("SCWG") Number of meetings: 10	Operationalised the Group's climate strategy through structured monthly engagement, cross-functional participation and defined site-level accountability. Management deliberations focused on translating strategic climate priorities into actionable initiatives, including implementation and expansion of solar photovoltaic projects, assessment of energy efficiency opportunities such as HVAC optimisation and compressed air management, and rollout of site-level sustainability initiatives to improve environmental performance. In strengthening IFRS S2 readiness, the Working Group prioritised improvements in sustainability data governance and performance management, including target development, enhanced data tracking systems and metric standardisation to support consistent monitoring and external reporting. Climate-related risks and external stakeholder expectations, including supplier decarbonisation requirements, regulatory developments, energy cost exposure and infrastructure capacity constraints, were also assessed, with action plans initiated to evaluate impacts, quantify opportunities and support timely response. The Working Group monitored implementation progress through structured action tracking, periodic review of initiatives, target achievement and site-level execution, enabling timely escalation of issues and reinforcing accountability across business units.

SUSTAINABILITY STATEMENT (Cont'd)

RISK MANAGEMENT

In September 2025, SAMEE conducted a formal CRA involving key personnel from cross-functional departments, including Finance, Human Resources, Facilities, Operations, and Sustainability. To ensure a comprehensive regional perspective, Management representatives from our active operational sites in Malaysia, Singapore, and Thailand participated in the sessions. Facilitated by an external EESG advisory firm, the assessment integrated SAMEE's internal technical expertise with independent climate science to ensure a balanced and robust assessment. This process provides a structured, scenario-based foundation for our strategic climate planning, identifying material CRROs and informing their integration into our capital allocation and long-term business resilience strategies.

The CRA was conducted through a structured four-phase methodology, combining scientific climate projections with operational insights from our regional management teams:

Phase 1: Desktop Analysis Conducted scientific climate hazard mapping using GIS-based flood susceptibility analysis and water stress assessments. This phase involved reviewing climate projection data under the SSP2-4.5 scenario, specifically mapped to SAMEE's divisions and active sites in Malaysia, Singapore, and Thailand, to identify localised physical vulnerabilities.	**Phase 2: Cross-functional workshop** Engaged key personnel and business unit heads through structured assessments to validate the relevance of identified climate hazards. This session focused on assessing operational impact exposure, identifying potential financial sensitivities, and evaluating the status and effectiveness of existing mitigation measures across the Group's Aerospace and Equipment divisions.
Phase 3: Post-assessment Validation and Financial Quantification Integrated site-specific operational realities and historical incident records with desktop findings. Building on our foundational climate assessments, the Group has initiated the financial quantification of identified CRROs to estimate their impact on SAMEE's business model. Where operational evidence diverges from modelled data and site-specific insights take precedence in determining final risk ratings.	**Phase 4: Risk Scoring and Prioritisation** Each risk is rated on the likelihood of occurrence and magnitude of impact across short-, medium-, and long-term horizons. Risks are mapped to a priority matrix and integrated into SAMEE's ERM framework to ensure climate resilience is embedded in the Group's long-term strategy.

STRATEGY

CLIMATE SCENARIO APPLICATION

During the CRA, SAMEE evaluated its strategic resilience by testing its business model against two pathways. We employed the IPCC SSP2-4.5 framework to model physical risk, analysing the evolution of climate hazards like flooding and extreme heat at our manufacturing sites. Simultaneously, the NGFS Net Zero 2050 framework was used to assess transition risk, capturing the potential impacts of global 1.5°C policy shifts and market decarbonisation on our global supply chain.

For more details, please refer to the *Climate Scenario Selection and Application* section on page 77.

CLIMATE-RELATED RISKS AND OPPORTUNITIES PRELIMINARY FINDINGS

The following sections summarise the identified physical risks, transition risks, and strategic opportunities, detailing SAMEE's preliminary assessment of their potential impacts and the Group's corresponding resilience measures across the short, medium, and long-term horizons References to years in the time horizon definitions below are based on calendar years.

Time Horizons		
S **Short Term**	M **Medium Term**	L **Long Term**
2025-2027	2027-2035	2035-2050

SUSTAINABILITY STATEMENT (Cont'd)

Physical Risks	Impacts and Resilience Strategies
Extreme Weather Events	S M L While evolving climate patterns and increased rainfall intensity may lead to localised logistical shifts or minor site disruptions across the short- to long-term horizons, especially at the Rojana site in Thailand, SAMEE's exposure to extreme weather is managed through a comprehensive resilience framework. The Group's proactive strategy, comprising resilient infrastructure design, elevated material storage, diversified supply chains, and appropriate insurance coverage, supports both operational continuity and financial risk mitigation, ensuring that potential impacts are addressed through established operational contingencies and emergency preparedness.
Rising Temperature and Heatwaves	S M L While intensifying thermal conditions may increase cooling demands and energy costs, SAMEE's reliance on climate-controlled environments and renewable energy investments ensures operational resilience. The Group's transition toward solar PV systems effectively buffers both precision manufacturing quality and workforce productivity against long-term temperature trends.
Droughts and water scarcity	M L SAMEE's water-intensive precision processes are shielded by a multifaceted conservation strategy, including RO wastewater recycling for non-potable uses, such as toilet flushing, scrubber systems, and the wastewater treatment plant, complemented by a rainwater harvesting system and vendor arrangements for emergency supply. While intensifying regional water competition may exert upward pressure on sourcing costs over the long term, the Group's commitment to water audits and infrastructure monitoring ensures sustained operational resilience.

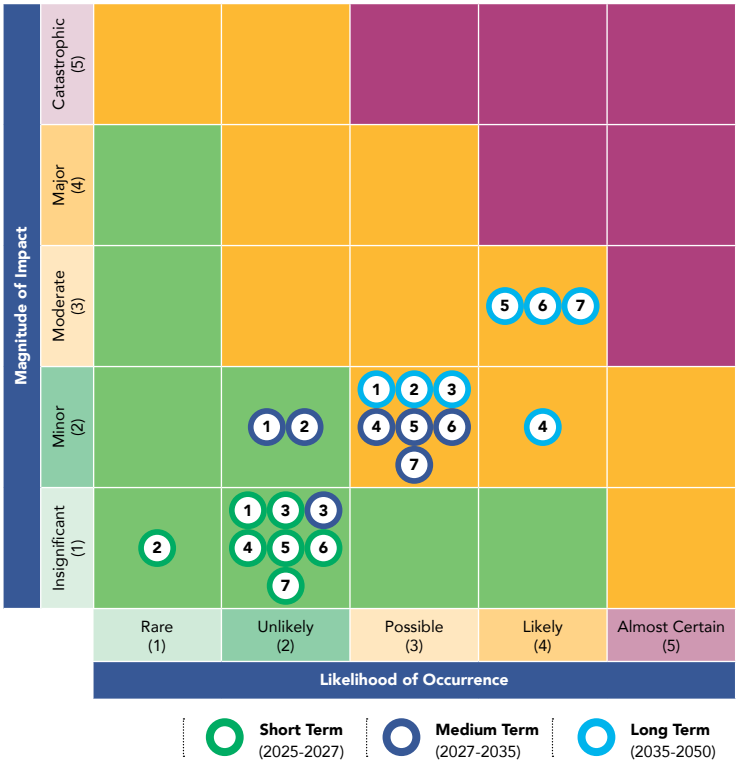
Transition Risks	Preliminary Assessment
Environmental and Energy Policy Shifts	S M L SAMEE is well-positioned to navigate evolving regulatory landscapes, with the anticipated financial impact of a domestic carbon tax projected to be manageable relative to the Group's revenue. While transition pressures are expected to increase across the timeframes, SAMEE's proactive alignment with market-based energy pricing and its foundational sustainability efforts provide a robust buffer against long-term policy shifts.
Compliance and Legal Risks	S M L SAMEE is actively aligning its reporting systems with the NSRF and IFRS S1 and S2 to meet mandatory disclosure requirements starting in FY2026. While the rapid evolution of global standards necessitates ongoing investment in data systems and internal oversight, the Group's proactive governance and focus on operational resilience ensure that compliance-related adjustments remain manageable across all horizons.
Market and Reputation Risks	S M L SAMEE continues to monitor the growing focus on EESG performance and supply chain traceability across the global aerospace and equipment sectors. As sustainability criteria and circularity requirements become more stringent in major markets, the Group recognises that gradually aligning its manufacturing processes and supplier verification systems is important to safeguarding its competitive positioning, ability to retain key contracts, and access to sustainable financing.
Transition to a Low-Carbon Business Model	S M L SAMEE is progressively embedding decarbonisation into its core operations through strategic investments in renewable energy infrastructure, workforce upskilling, and the adoption of low-emission manufacturing technologies, such as the zirconium process, which reduces hazardous waste and energy use. While the transition involves phased operational adjustments and long-term capital considerations, these initiatives strengthen the Group's ability to navigate evolving market demands and maintain long-term industrial resilience.

SUSTAINABILITY STATEMENT (Cont'd)

Opportunities	Preliminary Assessment
Adoption of Renewable Energy Solutions	M L SAMEE is capitalising on the transition to renewable energy through phased solar integration and electrification, which already contribute to operational cost savings and margin improvements. By scaling energy-efficient technologies and exploring broader clean energy alternatives, the Group strengthens its energy self-sufficiency and hedges against price volatility, ultimately positioning itself to access green financing and secure a competitive advantage in the global supply chain.
Purchase of Carbon Credits	M L SAMEE treats carbon offsets as a strategic tool to be utilised only when they offer clear financial or reputational value, prioritising direct decarbonisation of its manufacturing network first. By maintaining this flexible approach, the Group preserves financial agility while preparing to hedge against long-term price volatility and more stringent global carbon pricing regulations.
Diversification of Business Activities/ Access to New Markets	L SAMEE's growth strategy is rooted in a disciplined focus on its specialised operations, where competitive advantage is gained through internal efficiencies, such as the zirconium process, and deep alignment with the sustainability mandates of global aerospace and semiconductor clients. By prioritising customer-led innovation and environmental credibility, the Group secures its position as a high-value partner while maintaining stable long-term market access.

SAMEE's climate-related risk profile is currently concentrated in the Low-to-Medium quadrant, reflecting strong operational resilience. In the short term, both physical and transition risks are managed through effective existing mitigations and the gradual nature of regulatory developments. In the medium term, transition risks are expected to shift as climate policies, carbon pricing, and IFRS S2 disclosure requirements mature. In the long term, physical risks may evolve as cumulative climate impacts materialise, while transition risks are expected to stabilise through sustained investment in emissions reduction. The Group's primary areas of focus include:

- Compliance and Legal
- Market and Reputation
- Transition to Low-Carbon Business Model



Legend:

1 Extreme Weather-Related Risks	2 Rising Surface Temperature/Heatwaves	3 Droughts/ Water Scarcity	4 Environmental and Energy Policy Shifts
5 Compliance and Legal Risks	6 Market and Reputation	7 Transition to Low-Carbon Business Model	

ANTICIPATED FINANCIAL IMPACTS AND STRATEGIC RESILIENCE

The following section details the financial quantification of identified climate risks and opportunities, providing a data-driven assessment of how CROs may impact SAMEE's financial position. By modelling various scenarios, ranging from localised operational disruptions to shifting regulatory landscapes, the Group evaluates its strategic resilience and identifies the necessary fiscal adjustments required to safeguard long-term value.

SUSTAINABILITY STATEMENT (Cont'd)

Extreme Weather-related Risks

Even under stretched scenarios of 2, 10, or 20 days of flood-related disruption annually at the Rojana site in Thailand, production and revenue impacts are expected to remain manageable due to SAMEE's efficient site planning and controls.

Rojana Site-Specific Operational Disruption due to Floods	Mild	Moderate	Severe
Estimated revenue loss from lost production due to delayed raw materials/SFG/parts delivery caused by floods under these scenarios	RM2.20 million[1]	RM11.00 million[1]	RM22.00 million[1]
Estimated cost for the replacement of flood-damaged operational equipment, assets, and systems under these scenarios	RM0.09 million[2]	RM24.02 million[2]	RM39.57 million[2]
Potential changes/impacts on business/ strategies	Strengthen controls to ensure smooth production despite minor delays	Maintain milestones via buffer stocks (1 month of raw materials & semi-finished goods), dual sourcing, and insurance coverage	Extend buffer stocks to 2 months, storage at external warehouse or alternate site, and insurance coverage

Note:
1. The estimated production loss due to delays in raw materials, SFG, or parts delivery caused by floods for each scenario was calculated based on an assumed cost of RM1.10 million per day of disruption under 2days/year (Mild), 10days/year (Moderate), and 20days/year (Severe) scenarios. The assessed values represent the gross, unmitigated baseline operational impact and are intended to illustrate the potential financial exposure arising from localised flood events affecting supply chain and logistics continuity.
2. The estimated cost or potential revenue loss associated with the repair or replacement of affected assets, operational equipment, and systems was assessed under 0.3 m (Mild), 1 m (Moderate), and 3 m (Severe) flood height impact scenarios. The assessed values represent the full unmitigated asset replacement cost and are intended to serve as a baseline reference, particularly in scenarios where flood levels exceed the design threshold or protection capacity of existing on-site mitigation measures.

Rising Temperature and Heatwaves

As highlighted in the International Energy Agency's ("IEA") The Future of Cooling in Southeast Asia, cooling-driven energy demand is projected to rise significantly across Malaysia, Singapore and Thailand. SAMEE's current analysis indicates that under a scenario where HVAC electricity costs increase by 50%, the financial impact is approximately 10% of the Group's FY2026 PAT. While these projections show how higher cooling requirements could increase operational expenses, the current impact remains manageable.

Energy Consumption from Grid Electricity in FY2026 (MWh)	Energy Consumption Costs (RM)	Estimated Cost of HVAC in FY2026 (RM)	Anticipated Financial Impacts (RM)		
			30% increase in energy consumption on HVAC	40% increase in energy consumption on HVAC	50% increase in energy consumption on HVAC
59,949	29.97 million	8.99 million	11.69 million (▲ 2.70 million)	12.59 million (▲ 3.60 million)	13.49 million (▲ 4.50 million)

Note:
1. The analysis is based on FY2026 electricity sourced from grid electricity, based on an assumed Malaysian average market price of RM 0.50/kWh. Actual financial outcomes may vary depending on future changes to electricity tariffs
2. The three scenarios were developed based on changes in Cooling Degree Days ("CDD"), estimated 30% share of HVAC in total electricity demand, and potential tariff volatility under Malaysia's AFA mechanism, Thailand's Ft adjustment, and Singapore's carbon-linked pricing trajectory. These scenarios are illustrative rather than predictive; they are intended to demonstrate the potential range of outcomes under varying climate and operational conditions. Actual outcomes will depend on variables such as building envelope efficiency, HVAC set-points, technology upgrades, tariff changes and climate policy interventions.

SUSTAINABILITY STATEMENT (Cont'd)

Environmental and Energy Policy Shifts

Carbon tax simulations for Malaysia were conducted using proposed rates from the Penang Institute and indicative structures from recent reports, as official government mechanisms remain unconfirmed. At a simulated rate of RM75/tCO_2e and based on our Scope 1 and Scope 2 GHG emissions in FY2026, we would have to bear a carbon tax cost of RM2.6 million representing approximately 6% of the Group's FY2026 PAT. These results suggest that the financial impact of a domestic carbon tax is manageable within the Group's current financial framework.

Carbon Tax Projections	RM15/tCO_2e	RM35/tCO_2e	RM50/tCO_2e	RM75/tCO_2e
Based on 34,856 tCO_2e from Scope 1 and Scope 2 emissions in FY2026	RM0.52 million	RM1.22 million	RM1.74 million	RM2.61 million

Adoption of Renewable Energy Solutions

The following table simulates the potential financial benefits of scaling up renewable energy adoption relative to SAMEE's baseline grid electricity consumption. By progressively increasing the share of clean energy toward the FY2030 target of 10,000 MWh per year, the Group anticipates measurable operational cost offsets, potentially reducing total electricity expenditure by over 15% as it transitions away from grid electricity.

Total Electricity Consumption in FY2026 (MWh)	Market Costs (RM)/kWh	Total Cost (RM)	FY2026 Savings (RM)	Projected Financial Savings from Increased Renewable Energy Adoption (RM)	
			Adoption of 6,240 MWh/year	Adoption of 8,000 MWh/year	Adoption of 10,000 MWh/year
66,189[1]	0.50	33.09 million	3.12 million (▼ 9.4%)	4.00 million (▼ 12.1%)	5.00 million (▼ 15.1%)

Note:
1. The analysis assumes electricity is fully sourced from grid electricity, based on a Malaysian average market price of RM 0.50/kWh in FY2026. Actual financial outcomes may vary depending on future changes to electricity tariffs, while the 10,000 MWh/year adoption represents the FY2030 renewable energy target.
2. Figures presented may not sum up precisely due to rounding of decimal points.

METRICS AND TARGETS

For more details, please refer to the *Emissions Performance and Tracking* section on page 43.

Prescribed Table

SAM ENGINEERING & EQUIPMENT

IFRS S2

Date & Time: 2026-07-03_10:32:06

Main Market | Group 1 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Climate	Total energy consumed (SASB RT-IG-130a.1; RT-EE-130a.1; RT-AE-130a.1)	Gigajoules (GJ)	Not Applicable	241,548	—	No assurance
Climate	Percentage of total energy consumption supplied by grid electricity (SASB RT-IG-130a.1; RT-EE-130a.1; RT-AE-130a.1)	Percentage (%)	Not Applicable	91	—	No assurance
Climate	Percentage of total energy consumption supplied by renewable (solar) energy (SASB RT-IG-130a.1; RT-EE-130a.1; RT-AE-130a.1)	Percentage (%)	Not Applicable	9	—	No assurance
Climate	Total Scope 1 emissions (SASB TC-SC-110a.1)	Metric tonnes of carbon dioxide equivalents (tCO2e)	Not Applicable	217	—	No assurance
Climate	Total Scope 2 emissions (location-based)	Metric tonnes of carbon dioxide equivalents (tCO2e)	Not Applicable	34,639	—	No assurance
Climate	Scope 3 emissions from Category 6: Business Travel	Metric tonnes of carbon dioxide equivalents (tCO2e)	Not Applicable	712	—	No assurance
Climate	Scope 3 emissions from Category 7: Employee Commuting category	Metric tonnes of carbon dioxide equivalents (tCO2e)	Not Applicable	3,028	—	No assurance
Climate	Amount of total emissions from perfluorinated compounds (SASB TC-SC-110a.1)	Metric tonnes of carbon dioxide equivalents (tCO2e)	Not Applicable	0	—	No assurance
Climate	Total water withdrawn (SASB TC-SC-110a.2)	Cubic meter (m3)	Not Applicable	278,531	—	No assurance
Climate	Total water consumed (SASB TC-SC-110a.2)	Cubic meter (m3)	Not Applicable	197,704	—	No assurance

SAM ENGINEERING & EQUIPMENT

IFRS S2

Date & Time: 2026-07-03 10:32:06

Main Market | Group 1 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Climate	Percentage of total water withdrawn in regions with High or Extremely High Baseline Water Stress (SASB TC-SC-110a.2)	Percentage (%)	Not Applicable	19	—	No assurance
Climate	Percentage of total water consumed in regions with High or Extremely High Baseline Water Stress (SASB TC-SC-110a.2)	Percentage (%)	Not Applicable	5	—	No assurance

Note: In accordance with Bursa Malaysia's CSI platform directives for Group 1 issuers adopting IFRS Sustainability Disclosure Standards, historical data for FY2025 are designated as "Not Applicable,"