

ELEVATING SUSTAINABILITY

SUSTAINABILITY STATEMENT 2024



SUSTAINABILITY STATEMENT

ABOUT THIS SUSTAINABILITY STATEMENT

Apex Healthcare Berhad ('AHB' or 'the Company') upholds its mission of *'Restoring Health, Enhancing Life'* with a steadfast commitment to sustainability across all aspects of our operations and strategy. Our Sustainability Statement 2024 highlights our dedication to transparent reporting, offering a comprehensive analysis of our sustainable development approach and value creation for stakeholders. As we progressively adopt International Sustainability Standards Board ('ISSB') IFRS S1 and S2 Sustainability Disclosure Standards over the coming years, we are committed to aligning with the National Sustainability Reporting Framework ('NSRF') and Bursa Malaysia Securities Berhad ('Bursa Malaysia')'s Main Market Listing Requirements ('MMLR'). Looking ahead, we are focused on strengthening our climate-related disclosures and broadening our metrics and indicators to reflect evolving priorities.

This statement outlines our governance, strategies and initiatives for addressing sustainability-related and climate-related risks and opportunities. Our approach to robust sustainability reporting includes stakeholder engagement and materiality assessment, enabling us to identify and address material issues effectively. Guided by the outcomes of these engagements, we have disclosed quantitative data in compliance with Common Sustainability Matters as outlined in Bursa Malaysia's MMLR as well as relevant indicators of Global Reporting Initiative ('GRI') Standards. Spanning the reporting period from 1st January to 31st December 2024, this statement consolidates our sustainability policies, initiatives, performance metrics and outcomes. It serves as an inclusive account of AHB's efforts to enhance transparency and accountability in our sustainability journey.



SUSTAINABILITY STATEMENT
(CONT'D)**SCOPE AND BOUNDARY**

The scope and boundary of disclosures within this Sustainability Statement encompass the entities under AHB Group ('the Group'). This includes Xepa-Soul Pattinson (Malaysia) Sdn Bhd ('XEPA') and Apex Pharmacy Marketing Sdn Bhd ('APM'), both of which are key subsidiaries of AHB. This statement additionally extends to ABio Marketing Sdn Bhd ('ABIO') and AHB's wholly owned subsidiary based in Singapore, Apex Pharma Marketing Pte Ltd ('APS').

By detailing the sustainability practices of these primary operating entities and key subsidiaries, we ensure a comprehensive examination of the Group's sustainability impacts. This holistic approach provides stakeholders with transparent insights into our initiatives, performance metrics and performance, reinforcing our commitment to responsible corporate citizenship.

Framework and Guidelines

Our disclosures are guided by the elements of Bursa Malaysia's MMLR and leading global sustainability reporting frameworks:

1. Bursa Malaysia Sustainability Reporting Guide (3rd Edition)
2. GRI Standards¹
3. ISSB Standards²
 - IFRS S2 Climate-related Disclosures

Note: ¹This statement is prepared with reference to GRI Standards

Note: ²The adoption of ISSB Standards, including IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information, will be phased in gradually to ensure a smooth and seamless integration into our reporting practices.

Reporting Principles

The contents of the report have been shaped by reporting principles outlined in Bursa Malaysia's MMLR and leading global sustainability reporting frameworks:

1. Stakeholder Engagement:

We actively engage key stakeholders to understand their expectations, incorporating their insights to evaluate and address significant sustainability issues.

2. Materiality Focus:

Our focus remains on matters deemed material to our business performance and reflective of our impacts across the sustainability spectrum.

3. Comprehensiveness:

We provide an inclusive analysis of our material topics within boundaries that bear substantial impact.

ASSURANCE STATEMENT

The information and data presented in this statement have not undergone an assurance process. However, we are committed to exploring the incorporation of an assurance process in future reports to further enhance transparency and credibility.

SUSTAINABILITY STATEMENT (CONT'D)



OUR COMMITMENT TO SUSTAINABILITY

Sustainability at AHB

BUILDING A SUSTAINABLE PHARMACEUTICAL LEADER

We are a leading pharmaceutical group dedicated to manufacturing and distributing quality pharmaceuticals, consumer healthcare products, and medical devices, ensuring their availability to our valued customers through our extensive supply channels across the markets we serve.

Our success in the dynamic pharmaceutical industry is the result of a deliberate strategy rooted in a deep understanding of our business. With a comprehensive grasp of the complexities of pharmaceutical manufacturing and distribution, we navigate industry challenges with precision and foresight. This expertise, combined with a loyal and expanding customer base, underpins our current achievements and provides the momentum for our continued growth and resilience.

By leveraging on our core strengths, we enhance our capabilities, drive operational efficiencies, and stay attuned to evolving trends shaping the pharmaceutical landscape. This strategic focus empowers us to adapt swiftly to industry changes, positioning us as a proactive leader in innovation and market dynamics.

Looking to the future, we are committed to advancing AHB Group's growth and impact, striving to become a globally recognized pharmaceutical leader based in the ASEAN region, delivering excellence in healthcare and innovation.

DRIVEN BY SUSTAINABLE PRINCIPLES

As a pharmaceutical group, our products profoundly impact the health sector and society at large. Healthcare professionals rely on our medicines and medical devices to treat conditions such as respiratory, dermatological, cardiovascular, and gastrointestinal disorders, while consumers turn to our healthcare products to enhance their well-being.

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We are committed to advancing AHB Group's growth and impact, striving to become a globally recognized pharmaceutical leader based in the ASEAN region, delivering excellence in healthcare and innovation

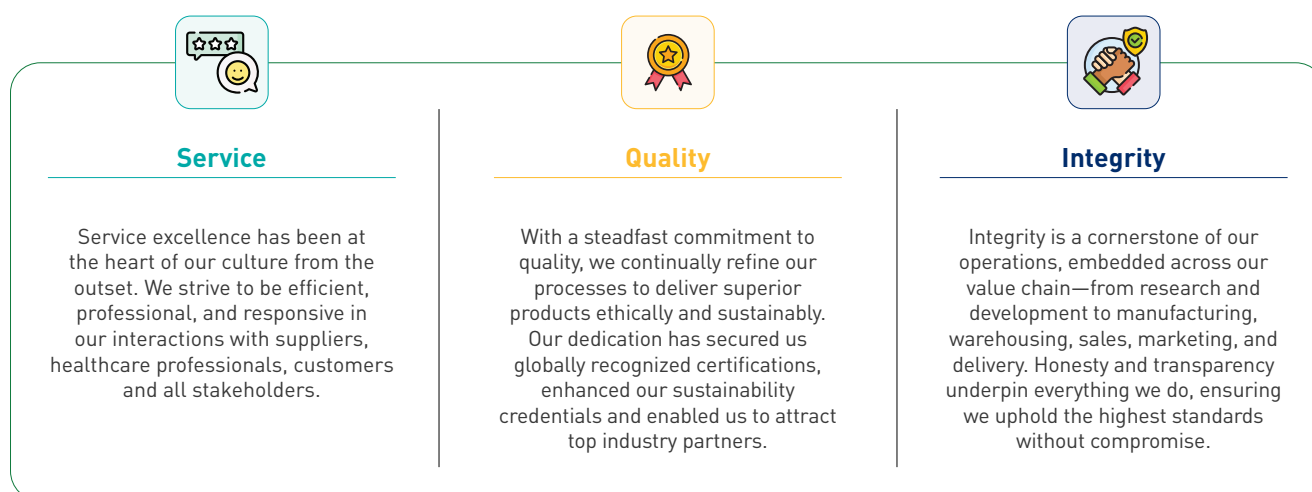
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SUSTAINABILITY STATEMENT (CONT'D)

The meaningful nature of our business makes it essential to operate sustainably and responsibly. This commitment is embodied in our mission. **'Restoring Health, Enhancing Life'**. We take pride in knowing that our products contribute to restoring health and enhancing life—essential drivers for a sustainable future.

Equally, we are dedicated to running our business in a way that fairly rewards all stakeholders. Since our inception in 1962, our operations have been guided by the **Core Tenets** of *Service, Quality, and Integrity*. These principles define our priorities and enable us to deliver shared value for our business, stakeholders, and society.



EMBEDDING SUSTAINABILITY INTO OUR CORE

Sustainability is deeply embedded in our operations, extending beyond compliance to shape a culture of responsible and conscientious conduct. Guided by robust policies and practices, we prioritize sustainability in every aspect of our business activities.

Sustainability is a dynamic and continuous journey of improvement, not a destination. By recognizing its intrinsic link to profitability, we remain steadfast in harmonizing these priorities to deliver value for our stakeholders and society, with our successes affirming the strength of this approach.

FORMALIZING OUR COMMITMENT THROUGH SUSTAINABILITY POLICY

We uphold a Sustainability Policy that underscores our dedication to addressing material sustainability matters, aligning with evolving stakeholder expectations and meeting stringent regulatory requirements. Our Sustainability Policy establishes a definitive framework for integrating sustainability considerations into our operations and decision-making processes. By implementing this policy, we aim to strengthen stakeholder trust, enhance operational resilience and drive meaningful contributions towards achieving shared sustainability objectives, creating lasting value for all.

Forward-Looking Statement

AHB remains committed to driving sustainability across

all facets of its operations, ensuring long-term resilience while addressing global challenges such as climate change, resource efficiency and responsible business practices. As we continue integrating sustainability into our strategic direction, we are enhancing efforts to align with evolving regulatory frameworks, including ISSB's IFRS Sustainability Disclosure Standards.

A key focus moving forward is sustainable innovation. With a growing pipeline of over 100 pharmaceutical and consumer healthcare products, we are intensifying investment in research and development ('R&D') to introduce high-demand, affordable treatments in key therapeutic areas. These efforts align with Malaysian policies that support local pharmaceutical manufacturing and promote cost-effective generic medicines, reinforcing national healthcare self-sufficiency. At the same time, our products will be formulated to meet global regulatory standards, enabling international expansion while maintaining responsible sourcing and sustainable production practices.

We are also accelerating our commitment to environmental stewardship. The pursuit of ISO 14001:2015 certification for Environmental Management Systems is a priority for XEPA, reinforcing its efforts to reduce environmental impact, improve resource efficiency and integrate sustainable practices into our operations. Additionally, the adoption of Industry 4.0 and digital transformation will drive operational efficiency, minimizing waste and energy consumption while enhancing compliance with global sustainability standards.

With 2023 as our baseline year for sustainability reporting, we continue to set clear objectives and measurable targets

SUSTAINABILITY STATEMENT
(CONT'D)

to track progress and drive continuous improvement. As we look ahead to 2025, we remain focused on strengthening sustainability practices to ensure that growth is achieved responsibly, generating long-term value for both our stakeholders and society.

Foreword from the Chairman

Thank you for taking the time to read our Sustainability Statement. As a pharmaceutical company, sustainability is deeply embedded in our mission '*Restoring Health, Enhancing Life*' and our Core Tenets of Service, Quality and Integrity, reflecting our responsibility to enhance the quality of life for our customers, consumers and communities.

Through our efforts in 2024, we have continued to strengthen our sustainability performance, delivering improvements in key areas while maintaining a strong record of regulatory compliance.

As we grow, we remain mindful of our environmental impact and integrate sustainability considerations into our business decisions. Our Techlink warehouse expansion for APS and XEPA's acquisition of Cheng 2 were both strategically selected for their proximity to our existing operations. This has allowed us to minimize transportation emissions, reduce logistical costs and improve operational efficiency, reinforcing both our environmental and financial sustainability.

Clean and renewable energy remains a key aspect of our sustainability journey. The recent solar installations at APS in Singapore and APM in Subang, which became operational in October 2023 and January 2024 respectively, significantly increased our utilization of solar energy. These two solar energy projects complement XEPA's solar energy project which has been operationalized since late June 2021. Collectively, these three projects enabled a carbon dioxide avoidance of 955 tCO₂e in 2024. While our total energy consumption has increased by 8.4% to support business growth, the contribution of renewable energy from our solar energy projects has risen by 75.9%, demonstrating our commitment to reducing our carbon footprint.

To further enhance our environmental stewardship, XEPA is actively pursuing ISO 14001:2015 certification for Environmental Management Systems, which will strengthen its ability to reduce environmental impact and drive sustainable practices.

From a socioeconomic perspective, we continued to prioritize local procurement, directing 85% of our total procurement spending—amounting to RM 578.3 million—toward local suppliers, exceeding our target of 70%. Our commitment to supporting government initiatives in promoting generic medicines also aligns with our mission to make healthcare more affordable, particularly as medical costs continue to rise. At the same time, these efforts reinforce the long-term relevance and competitiveness of our business.

In 2024, XEPA secured accreditation for ISO 45001:2018 Occupational Health and Safety Management Systems for the Manufacturing and Distribution of Pharmaceutical Products and Medical Devices from both the Department of Standards Malaysia and the United Kingdom Accreditation Service (UKAS). ISO 45001:2018 provides an internationally recognized framework for managing occupational safety and health risks, enabling organizations to systematically assess hazards and implement effective risk control measures. This leads to reduced workplace injuries, illnesses, and incidents, underscoring our strong commitment to maintaining a safe and healthy work environment, protecting our employees, and continually improving our occupational health and safety practices. Simultaneously, we enhanced our focus on employee development, increasing training hours by 16% to support both individual growth and the evolving needs of our business.

Beyond our organization, we remained committed to supporting the communities we serve. In 2024, we contributed RM 307,455 to 54 organizations, benefitting an estimated 19,121 individuals. This exceeded our annual commitment of allocating 0.3% of the previous year's profit after tax (excluding one-off gains) toward community initiatives.

As regulatory frameworks evolve, including Bursa Malaysia's adoption of ISSB's IFRS Sustainability Disclosure Standards, we have continued to enhance our sustainability and climate reporting in 2024, working with external consultants to ensure greater transparency, accountability and alignment with global standards.

In 2024, we conducted an assessment of pertinent climate-related risks and opportunities in alignment with ISSB IFRS S2 standard. This effort is aimed at enabling us to embed climate considerations into strategic and operational decision-making. By identifying such risks and opportunities, we aim to mitigate operational disruptions, adapt to evolving regulations and market dynamics, strengthen resilience against risks and capitalize on sustainable market opportunities. Building on this foundation, we plan to advance our climate reporting in greater depth to ensure alignment with ISSB IFRS S1 and S2 Sustainability Disclosure Standards in the years to come.

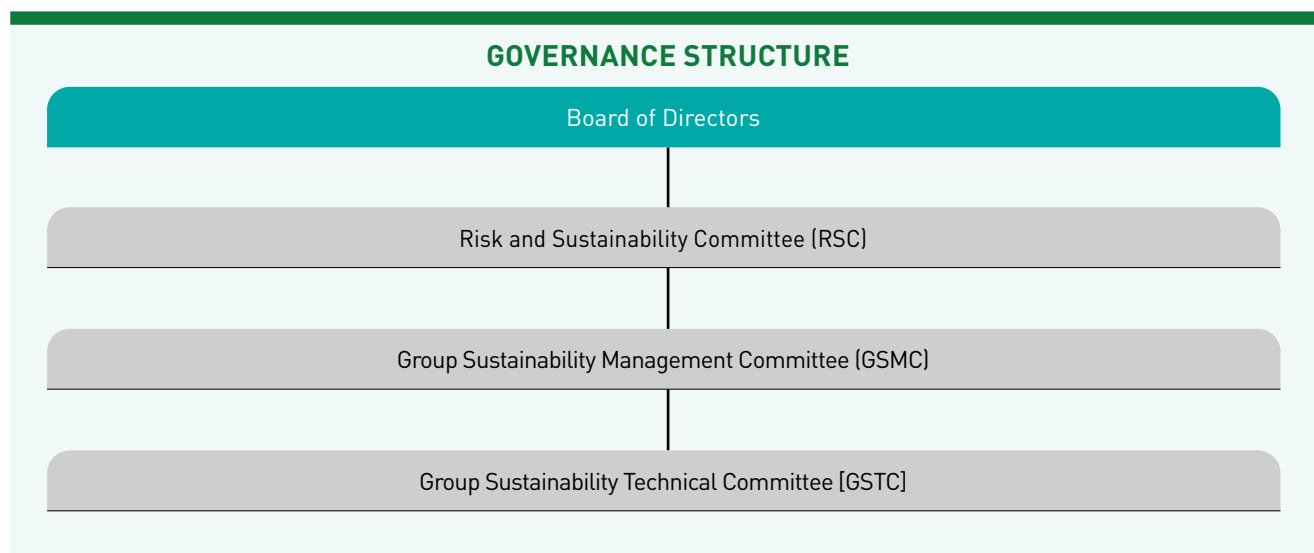
Through this Sustainability Statement, we hope to provide greater insights into our commitment to responsible and sustainable business practices. By embedding sustainability principles across our operations, we remain firmly positioned to drive long-term growth and reinforce our ambition to be a leading global pharmaceutical healthcare group based in the ASEAN region.

Dr Kee Kirk Chin
Chairman & CEO

SUSTAINABILITY STATEMENT
(CONT'D)

OUR APPROACH TO SUSTAINABILITY

Our Sustainability Governance

**Board of Directors ('the Board')**

Our sustainability governance framework is tailored to the unique characteristics of AHB, ensuring a focused approach on matters material to our operations, geographical presence, and industry landscape. As the highest governing body, the Board plays a pivotal role in embedding sustainability into the Group's business strategy. This includes overseeing a rigorous review and approval process for sustainability initiatives, ensuring resource allocation, and implementing robust systems for effective management.

The Board drives strategic alignment by addressing the evolving landscape of sustainability-related and climate-related risks and opportunities across both industry and operational contexts. This involves evaluating the organization's sustainability mindset and readiness to tackle emerging challenges while considering the specific needs of stakeholders and the Group's culture.

Beyond its oversight role, the Board exemplifies leadership by defining AHB's purpose, values, and strategies with sustainability as a core pillar. This commitment ensures that sustainability transcends operational goals, becoming a foundational element of the Group's long-term vision, resilience and success.

Risk and Sustainability Committee ('RSC')

To enhance risk oversight, including sustainability-related and climate-related risks, the Board has established the RSC, effective 1st January 2022. The RSC plays a pivotal role in integrating sustainability-related and climate-related risks and opportunities into the Group's risk management

framework. Comprised exclusively of Non-Executive Directors, the majority of whom are independent, the RSC operates under clearly defined duties outlined in its Terms of Reference, available on the Company's website: www.apexhealthcare.com.my.

Key responsibilities of the RSC include:

1. **Alignment of Sustainability Efforts:** Ensuring sustainability initiatives align with the Group's long-term business strategy, considering AHB's operating environment and stakeholder interests.
2. **Oversight of Material Matters:** Reviewing and advising the Board on material economic, environmental, climate-related and social matters impacting AHB's principal businesses.
3. **Annual Review and Recommendations:** Conducting an annual review of the Sustainability Statement and recommending its approval and inclusion in the Annual Report to the Board.
4. **Adaptable Responsibilities:** Addressing additional duties assigned by the Board related to sustainability matters, demonstrating responsiveness to evolving needs.

While the RSC provides recommendations and oversees sustainability initiatives, ultimate accountability for decisions rests with the Board. This ensures a unified and cohesive governance approach, reinforcing the Group's ability to achieve its objectives sustainably and responsibly.

SUSTAINABILITY STATEMENT (CONT'D)

Group Sustainability Management Committee ('GSMC')

At the Management level, the GSMC, established in 2018, plays a central role in identifying, evaluating, monitoring, and managing sustainability-related and climate-related risks and opportunities under the oversight of the RSC. Leveraging insights from stakeholder engagements and materiality assessments, the GSMC ensures that significant sustainability matters are effectively addressed across the Group's operations.

The GSMC's responsibilities also extend to preparing sustainability and climate-related disclosures, including the annual Sustainability Statement, in full compliance with legal and regulatory requirements, thereby reinforcing transparency and accountability.

Group Sustainability Technical Committee ('GSTC')



To enhance the implementation of sustainability initiatives and conduct technical studies and assessments, the GSTC was established in April 2022. Comprising key managers from the main subsidiaries, the GSTC operates at the Management level and reports directly to the GSMC.

The GSTC strengthens the Group's sustainability governance by providing specialized technical expertise to support and advance the practical implementation of sustainability initiatives. By bringing specialized technical knowledge to the forefront, the GSTC ensures alignment with best practices while addressing the unique operational needs of the Group.

Stakeholder Engagement

We recognize the critical importance of engaging with our diverse stakeholders to identify, prioritize, and address key sustainability concerns. These regular interactions are integral to our business development and sustainability initiatives, ensuring our efforts align with stakeholder expectations. In 2024, we took proactive steps to reassess and deepen our understanding of stakeholder perspectives, refining our sustainability strategy to meet their evolving needs.

Acknowledging the resource-intensive nature of addressing all stakeholder concerns, the Board adopts a strategic approach by identifying and prioritizing the issues most relevant to each group. Stakeholder groups are evaluated by the GSMC based on their influence on our strategic objectives and their dependence on our operations. This ensures that resources are allocated to the most impactful areas.

Stakeholder Groups	Issues of Interest	Platforms of Engagement
Government and Regulatory Authorities 	<ul style="list-style-type: none"> Compliance with laws and regulations Social, health and environmental management of the Group Community investment 	<ul style="list-style-type: none"> Dialogues, seminars, and meetings Memberships in pharmaceutical-related organizations Website of the Company
Healthcare Professionals 	<ul style="list-style-type: none"> Product availability and price points Product quality and efficacy Delivery service Competence of manufacturing and sales personnel 	<ul style="list-style-type: none"> Instant messaging apps e.g. WhatsApp Social media platforms e.g. Facebook, Instagram B2B e-commerce websites: http://online.apexpharma.com.my/ (Malaysia) http://online.apexpharma.com.sg/ (Singapore) Meetings with sales personnel (online and/or face-to-face) Advertisements Promotional campaigns Public health talks Continuing medical education talks for medical professionals Health screenings Website of the Company

SUSTAINABILITY STATEMENT
(CONT'D)

Stakeholder Groups	Issues of Interest	Platforms of Engagement
Consumers 	<ul style="list-style-type: none"> Product availability and price points Product quality and efficacy 	<ul style="list-style-type: none"> Instant messaging apps e.g. WhatsApp Social media platforms e.g. Facebook, Instagram B2C e-commerce websites: www.apexpharmacy.com.my (Malaysia) https://shop.apexpharma.com.sg/ (Singapore) Advertisements Promotional campaigns Public health talks Health screenings Website of the Company
Employees 	<ul style="list-style-type: none"> Training and development Performance management Career development Company policies and procedures Contribution of company to community 	<ul style="list-style-type: none"> Training and Development programs Staff performance appraisals On-Board Inductions Circulation of internal policies Group Corporate Briefings Community investment programs CEO Engagement Sessions
Shareholders & Investors 	<ul style="list-style-type: none"> Group financial performance Group business strategies Sustainability policies 	<ul style="list-style-type: none"> Annual General Meeting Website of the Company Annual Report Quarterly Reports Analysts' Briefings Announcements to Bursa Malaysia issued by the Company from time to time
Suppliers and Other Business Partners 	<ul style="list-style-type: none"> Compliance with laws and regulations Delivery service Competence of manufacturing and sales personnel Ethical business conduct 	<ul style="list-style-type: none"> Meetings with suppliers (online and/or face-to-face) Trade exhibitions Website of the Company
Communities 	<ul style="list-style-type: none"> Community investment Social, health and environmental management of the Group Impact of business operations Ethical business conduct Transparency and accountability 	<ul style="list-style-type: none"> B2C e-commerce websites: https://www.apexpharmacy.com.my/ (Malaysia) https://shop.apexpharma.com.sg/ (Singapore) Community investment programs Health screenings Public health talks Website of the Company Annual Report Quarterly Reports Announcements to Bursa Malaysia issued by the Company from time to time
Industry Associations 	<ul style="list-style-type: none"> Regulatory updates and guidance Knowledge sharing on industry development Policies and initiatives pertaining to pharmaceutical industry 	<ul style="list-style-type: none"> Industry association meetings e.g. <ul style="list-style-type: none"> Malaysian Organization of Pharmaceutical Industries ('MOPI') - XEPA is a member company, and AHB's Chief Operating Officer (Manufacturing Group), Mr Ch'ng Kien Peng, currently serves as the President of MOPI. Malaysian Association of Pharmaceutical Suppliers ('MAPS') - APM is a member company. Industry conferences, dialogues and forums Trade exhibitions

SUSTAINABILITY STATEMENT (CONT'D)

Materiality

AHB's commitment to sustainability is reflected in our meticulous approach to identifying material matters that significantly influence stakeholders. Our materiality assessment follows a structured process aligned with the Bursa Malaysia Sustainability Reporting Guide (3rd Edition) and GRI Standards, and further incorporates benchmarking against industry peers to enhance alignment with stakeholder expectations.

The process begins with identifying actual and potential sustainability impacts from AHB's operations, which are systematically evaluated across the Economic, Environmental, Social, and Governance ('EESG') pillars. These impacts are then prioritized to highlight the most significant issues for reporting.

Engaging key stakeholders throughout the materiality assessment enables us to understand risks and opportunities, anticipate emerging challenges, and align our strategies effectively with the evolving sustainability landscape. This approach ensures we remain relevant and stay ahead of sustainability challenges, addressing material issues that matter most to our stakeholders and the organization.

Our Materiality Assessment Process

Our Materiality Assessment Process enables us to stay aligned with the evolving business environment, regulatory requirements and emerging sustainability trends and risks. This approach incorporates an online survey to actively engage internal stakeholders, supported by focus group discussions for deeper insights. Through this process, we prioritize material matters by identifying risks and opportunities that hold significant potential to impact both our business and stakeholders.

Materiality Matrix For Financial Year 2024 ('FY 2024')

In 2024, our Materiality Matrix builds on the comprehensive assessment conducted in 2023, maintaining alignment with current sustainability priorities and stakeholder expectations. While the Materiality Matrix remains largely unchanged, minor adjustments to prioritization rankings demonstrates our focus on addressing material matters effectively, staying attuned to emerging challenges, and driving long-term value for stakeholders.

AHB Group's Materiality Matrix for FY 2024



The process consists of three steps:



Identification

We assessed our materiality matters against the Bursa Malaysia Sustainability Reporting Guide (3rd Edition) and the GRI Standards.

Additionally, we conducted a detailed analysis of industry trends, incorporated leading practices from peer benchmarking and considered media reviews. This results in an inventory list of potential sustainability matters.



Prioritization

We circulated an internal survey to our business divisions and subsidiaries for the purpose of shortlisting and prioritizing the AHB's key stakeholder groups and material matters. The material matters were prioritized based on AHB's EESG impacts and each matter's level of influence on the assessments and decisions of stakeholders.



Validation

The findings from the assessment process were plotted on a Materiality Matrix and deliberated on and validated by the GSMC before being presented to the Board for endorsement.


SUSTAINABILITY STATEMENT
(CONT'D)

AHB GROUP'S CONSOLIDATED MATERIAL MATTERS FOR FY2024

Economic Pillar: Responsible Value Creation		
Material Matters and Alignment to the United Nations Sustainable Development Goals ('UN SDGs')	Why Is It Material to AHB Group	How We Manage the Matter
Sustainable Procurement  	<ul style="list-style-type: none"> Responsibly sourcing our products and services helps to minimize our environmental impact and promote socioeconomic responsibility. Fostering ethical and environmentally conscious supplier relationships strengthens the resilience and integrity of our supply chain. 	Please refer to the "Sustainable Procurement" section for more details.
Data Privacy and Security 	<ul style="list-style-type: none"> Safeguarding data security, including employee and customer information, intellectual property and operational systems, is paramount for maintaining trust, operational resilience, and regulatory compliance. 	Please refer to the "Data Privacy and Security" section for more details.
Responsible Product and Marketing Practices   	<ul style="list-style-type: none"> By prioritizing Responsible Product and Marketing Practices, we align our products, services and promotional strategies with ethical and societal expectations. Compliance with regulations not only upholds AHB's integrity but also ensures the delivery of safe and effective products that adhere to regulatory standards and safeguard public health. 	Please refer to the "Responsible Product and Marketing Practices" section for more details

Environment Pillar: Advancing Climate Action		
Material Matters and Alignment to the United Nations Sustainable Development Goals ('UN SDGs')	Why Is It Material to AHB Group	How We Manage the Matter
Climate Management and Resilience <ul style="list-style-type: none"> Emissions Management Energy Management  	<ul style="list-style-type: none"> Active emissions and energy management drives our focus on reducing emissions and improving energy efficiency, addressing the growing importance of climate resilience and adaptation strategies. Our focus on these matters emphasizes our determination in confronting climate-related challenges, aligning with evolving environmental expectations, and fostering a resilient response to a changing climate. 	Please refer to the "Climate Management and Resilience" section for more details.
Environmental Impact Management <ul style="list-style-type: none"> Waste Management Water and Effluents Resources and Materials Management Pollution Management Environmental Compliance   	<ul style="list-style-type: none"> Our responsible management of Waste, Water and Effluents, Resources and Materials, Pollution, and Environmental Compliance demonstrates our holistic commitment to environmental stewardship, regulatory adherence, and sustainable resource management as part of our broader dedication to sustainability. 	Please refer to the "Environmental Impact Management" section for more details.

SUSTAINABILITY STATEMENT
(CONT'D)

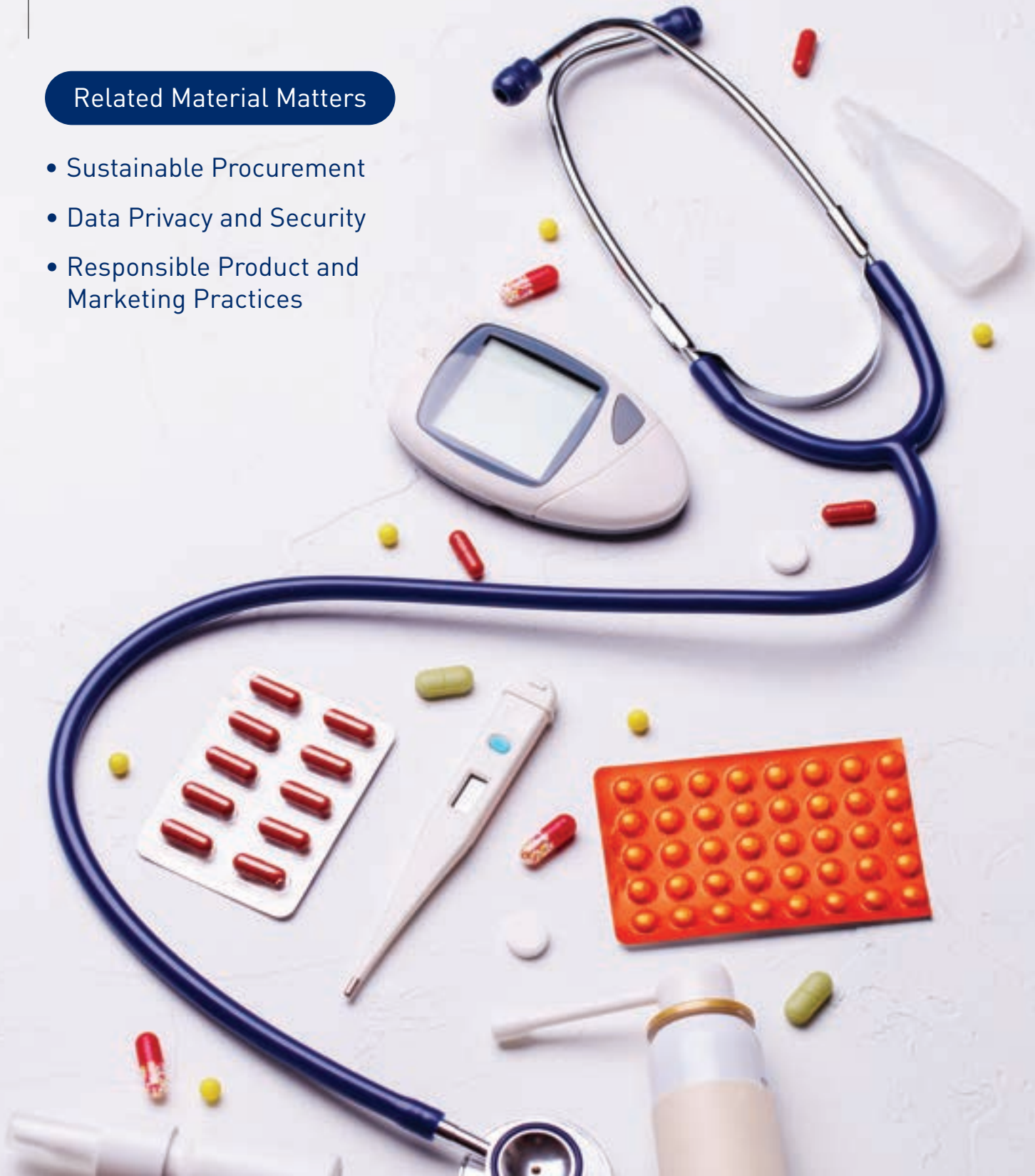
Social Pillar: Delivering Positive Impacts		
Material Matters and Alignment to the United Nations Sustainable Development Goals ('UN SDGs')	Why Is It Material to AHB Group	How We Manage the Matter
Health and Safety <ul style="list-style-type: none"> Occupational Health and Safety Customer Health and Safety 	<ul style="list-style-type: none"> Prioritizing occupational health and safety across all operational aspects is essential to protecting the well-being of our workforce. Integrating customer health and safety into this focus underscores our commitment to delivering products and services that prioritize safety and well-being. This commitment encompasses product safety, occupational health and safety, compliance with building safety standards, and the overall welfare of customers. 	Please refer to the "Health and Safety" section for more details.
Talent Management <ul style="list-style-type: none"> Employment Training and Education Diversity and Equal Opportunity Non-Discrimination Labor Management Relations    	<ul style="list-style-type: none"> Employment, Training and Education, Diversity and Equal Opportunity, Non-discrimination and Labor Management Relations are integral matters supporting our pledge to uphold organizational excellence and sustainable practices. By fostering a diverse and inclusive workplace that prioritizes employee well-being, we position the company as a socially responsible and competitive industry player. 	Please refer to the "Talent Management" section for more details.
Community/Society   	<ul style="list-style-type: none"> Active community engagement enables us to contribute towards fostering health and well-being, advancing education and the arts, empowering underserved communities, and creating meaningful positive impacts in the lives of our beneficiaries—all contributing to a sustainable future. This commitment aligns seamlessly with our mission of 'Restoring health, Enhancing Life'. 	Please refer to the "Community/Society" section for more details.
Governance Pillar: Upholding Integrity and Accountability		
Material Matters and Alignment to the United Nations Sustainable Development Goals ('UN SDGs')	Why Is It Material to AHB Group	How We Manage the Matter
Ethical Business Practices <ul style="list-style-type: none"> Anti-corruption Whistleblowing  	<ul style="list-style-type: none"> Adopting ethical business practices and anti-corruption controls are foundational to driving integrity, accountability and responsible corporate conduct across the Group. Our unwavering commitment to regulatory compliance underscores our dedication to ethical standards, reinforcing the long-term sustainability and resilience of our business in a competitive industry landscape. 	Please refer to the "Ethical Business Practices" section for more details.

Economic Pillar

RESPONSIBLE VALUE CREATION

Related Material Matters

- Sustainable Procurement
- Data Privacy and Security
- Responsible Product and Marketing Practices



SUSTAINABILITY STATEMENT
(CONT'D)

SUSTAINABLE PROCUREMENT

WHY IT MATTERS

Responsible procurement is critical to the sustainability of our operations, ensuring we adopt conscientious practices when sourcing our raw materials, packaging, and other inventory items. In the pharmaceutical industry, where quality and ethics are paramount, responsible sourcing directly contributes to product reliability and business continuity.

Aligned with our Growth Strategy of *Building Robust Business Partnerships*, we prioritize collaborations with partners who demonstrate environmental and social responsibility. We also cultivate meaningful relationships with suppliers to share expertise and drive mutual progress toward long-term objectives. Through this strategic approach, we ensure our procurement practices reflect our Core Tenets and ambitions while addressing the growing importance of sustainability in our industry.

OUR APPROACH

In ensuring sustainable practices, the procurement department adheres to rigorous supplier selection guidelines that align with our corporate objectives and regulatory compliance. This enables us to meet or exceed governing standards, including anti-bribery protocols and pharmaceutical regulations tied to sustainable procurement. At the same time, we mitigate supply chain risks through routine evaluations, strategic diversification and inventory management, while promoting responsible practices across the supply chain to strengthen our foundation for long-term operational sustainability.

Supplier Selection and Evaluation

To ensure alignment with our quality standards and environmental and social priorities, we employ a comprehensive assessment framework for supplier evaluation. This framework assesses key areas critical to maintaining a sustainable and reliable supply chain.

Financial Performance Evaluation	<ul style="list-style-type: none"> Conducting thorough financial assessments to ensure suppliers demonstrate financial stability and reliability.
Production Capacity Assessment	<ul style="list-style-type: none"> Evaluating production capabilities to confirm suppliers can meet required quantity and quality standards.
Environmental, Social and Governance ('ESG') Considerations	<ul style="list-style-type: none"> Assessing suppliers' ESG initiatives to ensure adherence to sustainable practices and ethical standards.
New Product Development Support	<ul style="list-style-type: none"> Reviewing suppliers' track records in supporting new product development and R&D efforts. Evaluating their ability to offer innovative solutions that align with our product expansion goals.

Additionally, we employ comprehensive due diligence protocols to uphold supplier integrity and ensure alignment with our standards. These protocols encompass the verification of supplier credentials and reputation, thorough background checks to identify and mitigate potential risks, and assessments of their compliance with regulatory requirements, particularly concerning technical specifications critical to product registration.

Compliance with Regulations and Ethical Standards

At the core of our procurement practices is a steadfast commitment to regulatory compliance and ethical integrity. We strive to maintain the highest standards throughout our supply chain by implementing robust mechanisms to monitor and verify supplier adherence to these principles. Anti-bribery measures include requiring declarations from external parties and embedding anti-corruption clauses in legal agreements with suppliers and other third parties. Background checks, regular compliance audits and periodic evaluations are also conducted to further reinforce supplier compliance with regulations and statutory requirements.

SUSTAINABILITY STATEMENT
(CONT'D)**Building a Resilient Supply Chain**

We are committed to building a resilient and adaptive supply chain that ensures uninterrupted material availability, upholds regulatory and ethical standards and safeguards business continuity. By integrating strategic evaluations, alternative sourcing, and advanced planning systems, we maintain exceptional quality and operational efficiency even in the face of unforeseen disruptions.

- **Continuous Material Evaluations**

We regularly assess the quality, cost efficiency and regulatory compliance of raw materials and packaging to maintain supply chain integrity.

- **Development of Mitigation Strategies**

We develop contingency plans for high-priority supply chain risks and identify alternative sources for critical materials to reduce dependencies and enhance adaptability.

- **Evaluation of Alternative Suppliers**

Critical suppliers and categories are identified, and alternative sources from diverse regions and manufacturers are considered to reduce reliance on single suppliers. Potential alternatives undergo comprehensive assessments, factoring in financial stability, production capacity and ESG compliance, to diversify risks effectively.

- **Inventory Management (XEPA)**

XEPA leverages its in-house developed material planning software to optimize stock levels. Using technology and data analytics, the system incorporates 12 months of historical data and predefined safety stock levels to streamline purchasing decisions and monitor inventory effectively.

- **Performance Monitoring**

We continuously evaluate supplier performance in areas such as product quality, delivery reliability and adherence to ethical and regulatory standards.

Risk Assessment and Management

To enhance the agility and reliability of our supply chain, we develop and implement risk mitigation strategies informed by evaluations and risk assessments. This proactive approach ensures we are equipped to address potential challenges and uncertainties effectively.

This includes routine evaluations of existing suppliers, focusing on critical factors such as financial stability (for new suppliers), production capacity, service levels, product quality and regulatory compliance. Regular audits are conducted to

85%

of our total procurement
spending in 2024 went to
local suppliers

**RM
578.3
million**
contribution to the
local economy

ensure continued adherence to established standards and best practices. Additionally, comprehensive assessments are carried out for vendors providing services, supporting materials, packaging supplies and delivery logistics, with evaluations performed prior to contract renewals to ensure sustained alignment with our requirements.

Sustainability Across the Value Chain

We are committed to embedding sustainability throughout our value chain by prioritizing local sourcing, recyclability, and responsible disposal practices. By partnering with local suppliers for packaging materials, we minimize transport emissions while contributing to the local economy. In 2024, 85% of our total procurement spending went to local suppliers, contributing RM 578.3 million to the local economy. This exceeds our target of spending at least 70% of our total procurement on local businesses.

Recyclability remains a key priority, and we have established criteria to promote the use of sustainable packaging materials amongst our suppliers. To this end, we regularly collaborate with suppliers to explore and implement eco-friendly packaging solutions. Internally, we promote circularity by recycling pallets and packaging materials, such as carton boxes, and have introduced biodegradable plastic bags for small-load product deliveries to customers.

Additionally, we conduct regular reviews of purchase forecasts to optimize procurement planning and scheduling. This reduces reliance on urgent air freight, thereby reducing associated emissions and aligning our logistics practices with our sustainability goals.

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: SUSTAINABLE PROCUREMENT									
Procurement Practices									
1	GRI 204: Procurement Practices	C7 (a) Supply Chain Management: Proportion of spending on local suppliers	Procurement						
			Total procurement spending	Local & Non-Local	Ringgit Malaysia (RM)	668,140,552	677,250,793		
			Total number of suppliers	Local & Non-Local	Count	311	297		
			Local Suppliers						
			Total local suppliers spending	Local	Ringgit Malaysia (RM)	577,766,661	578,316,866	At least 70% of total procurement spending on local suppliers	Exceeded target
			Number of local suppliers	Local	Count	245	229		
			Percentage of spending on local suppliers	Local	Percentage (%)	86%	85%		
			Non-Local Suppliers						
			Total non-local suppliers spending	Non-Local	Ringgit Malaysia (RM)	90,373,891	98,933,927		
			Number of non-local suppliers	Non-Local	Count	66	68		
Percentage of spending on non-local suppliers	Non-Local	Percentage (%)	14%	15%					

DATA PRIVACY AND SECURITY



WHY IT MATTERS

In today's era of advanced technology and evolving cyber threats, safeguarding data privacy and security is a fundamental aspect of sustainability. At AHB, this entails protecting the sensitive and confidential information of our customers and employees while maintaining a robust security framework to mitigate risks such as data breaches and unauthorized access. By managing data and security systems securely and ethically, we uphold compliance with legal obligations, foster stakeholder trust and ensure operational resilience.

Enhancing data privacy and security is also a cornerstone of our Growth Strategy, *Leveraging Technology*. As we navigate an increasingly digital landscape, leveraging advanced technologies to strengthen our systems—combined with continuous workforce training and a steadfast commitment to improvement—positions us for long-term value creation and provides a competitive edge in the market.

OUR APPROACH

Our commitment to data privacy is anchored in full compliance with the Personal Data Protection Act ('PDPA') 2010. This ensures the secure management of customer and employee data, with robust controls safeguarding the privacy of both internal and external stakeholders. To fortify our digital infrastructure, we have deployed a comprehensive Cybersecurity Action Plan that integrates advanced systems and workflows to protect against cyber threats and prevent unauthorized access, ensuring the resilience and security of our operations.

SUSTAINABILITY STATEMENT
(CONT'D)**Personal Data Protection Act Compliance**

We leverage the seven principles of the PDPA 2010 to guide our approach to managing and processing personal data responsibly and ethically. To foster a culture of responsible data management across the organization, all current employees and prospective candidates are required to review the PDPA Notice and sign both the PDPA Form and Confidentiality Agreement, available in both English and Malay.

The PDPA Notice outlines the purposes for which personal data is collected, how it will be used, and the parties to whom it may be disclosed. Employee data is processed only after consent is explicitly provided via the signed PDPA Form. Additionally, all employees must sign a Confidentiality Agreement, committing to the protection of any confidential data encountered in the course of their duties.

Our stringent approach to data protection has resulted in zero reported complaints of privacy breaches or data loss in 2024. This achievement underscores our dedication to maintaining the highest standards of trust, transparency and compliance in managing personal data.

**ZERO**

substantiated
complaints
concerning breaches
of customer privacy
and losses of
customer data were
recorded in 2024

Cybersecurity Action Plan

We have established a comprehensive Cybersecurity Action Plan to identify, manage, and mitigate the impact of cybersecurity incidents. Recognizing the critical importance of proactively addressing cybersecurity risks, this plan is designed to minimize potential breaches and safeguard sensitive information.

- **Cybersecurity Threats and Vulnerabilities Assessment**

A comprehensive evaluation of potential cybersecurity threats and vulnerabilities has been undertaken, tailored to our operational needs. Insights from this assessment form the foundation of our proactive security measures, ensuring a targeted approach to risk mitigation.

- **Cybersecurity Incident Response Plan**

Clear communication protocols are embedded within the Cybersecurity Incident Response Plan to enable seamless coordination during and after incidents. These protocols ensure the timely and accurate dissemination of information to all relevant stakeholders.

Strengthened Security Measures Against Cyber Threats

We fortify our defenses against cyber threats through continuous monitoring and the adoption of advanced technologies. Our internal IT department conducts regular assessments of emerging cybersecurity technologies to ensure we remain proactive in addressing evolving risks.

Since 2023, we have also subscribed to a Security Operations Centre ('SOC'), which enables early detection of potential threats and identifies possible risks through the analysis of security incident logs. By leveraging SOC insights, we empower our teams to take swift, pre-emptive actions, effectively mitigating potential damage.



SUSTAINABILITY STATEMENT (CONT'D)

Regulated Internal Access to Customer Data on E-commerce Platform

We maintain strict oversight of internal access to customer data on our E-commerce platform by implementing robust authentication and authorization protocols alongside comprehensive data security measures. These efforts ensure that access is restricted to authorized personnel only, effectively preventing data breaches and unauthorized use of customer information.

Safeguarding Employee Data

To ensure employees' information is secured and used strictly for employment purposes, the Human Resource ('HR') department has established the following strict protocols to store and manage their data responsibly.

- Employee files are classified as private and confidential, and kept in locked cabinets.
- Digital documents are protected with passwords and stored in secured folders requiring authorized access.
- Employees must provide explicit consent for the release of their personal information to external parties.
- The HR department ensures secure storage and proper disposal of outdated or invalid documents.
- Employees are responsible for updating any changes to their personal information directly through the Human Resource Information System ('HRIS'), using their personal login credentials.
- Employees can raise concerns regarding their personal data by contacting a dedicated email address, as outlined in the AHB Group Privacy Policy.

These measures collectively ensure that employee data is handled with the utmost care and security, reinforcing our commitment to safeguarding personal information.

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: DATA PRIVACY AND SECURITY									
Data Privacy & Security Practices									
2	GRI 418: Customer Privacy	C8 (a) Data Privacy & Security: Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Substantiated Complaints						
			Total number of substantiated complaints concerning breaches of employee privacy and losses of employee data	Complaints related to breaches of employee privacy and losses of employee data	Count	0	0	Zero substantiated complaints concerning breaches of employee privacy and losses of employee data	Achieved
			Total number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Complaints related to breaches of customer privacy and losses of customer data	Count	0	0	Zero substantiated complaints concerning breaches of customer privacy and losses of customer data	Achieved
			Breakdown of Causes						
			Total number of substantiated complaints due to various causes	Data breaches due to cyberattacks	Count	0	0	Zero substantiated complaints concerning breaches of privacy and losses of data	Achieved
				Unauthorized access to data	Count	0	0		
				Data leaks	Count	0	0		
				Losses of data through physical means (e.g., lost devices or paperwork)	Count	0	0		

SUSTAINABILITY STATEMENT
(CONT'D)

RESPONSIBLE PRODUCT AND MARKETING PRACTICES

WHY IT MATTERS

In the pharmaceutical industry, where consumer health and safety are of utmost importance, responsible product and marketing practices play a vital role in building trust and loyalty among stakeholders. Our commitment to providing clear and accurate product information through precise labelling and ethical promotional practices defines us as a responsible pharmaceutical leader and directly supports our *Growing Group Brands* strategy.

By embedding these conscientious practices into our operations, we prioritize consumer safety, ensure regulatory compliance and reinforce our standing as a trusted organization that places a premium on safeguarding the health and well-being of customers.



OUR APPROACH

Our comprehensive approach to embedding responsible product and marketing practices into our business strategy ensures that this issue is viewed not merely as a compliance requirement but as a strategic commitment that drives our sustainability and corporate objectives. These efforts are guided by our key focus areas, namely safeguarding regulatory compliance, ensuring accurate labelling and engaging with stakeholders to address their needs effectively.

Our internal Quality Management System ('QMS') provides a structured framework to support these objectives. It offers clear guidance on Standard Operating Procedures ('SOPs') and regulatory principles, ensuring that every stage of our processes—from product design to approval and license renewal—meets the highest standards of quality and compliance.

Regulatory Compliance

To ensure strict adherence to regulatory standards, we prepare and submit accurate product labels, formulations, technical specifications, and relevant information for regulatory review, aligning with both national and international regulations. This meticulous approval process upholds industry standards and ensures the safety, quality and efficacy of our products. The key regulations of the various jurisdictions are shown in the following table:

International Regulations	<ul style="list-style-type: none"> • International Council for Harmonization of Technical Requirements for Pharmaceuticals for Human Use ('ICH') Our pharmaceutical products adhere to ICH Guidelines, particularly those outlined in ICH Quality Chapter 8, which governs product design and quality standards.
Malaysian Regulations	<ul style="list-style-type: none"> • Control of Drugs and Cosmetics Regulations ('CDCR') 1984 Governs the manufacture, sale, distribution and importation of drugs and cosmetics. • Poisons Act 1952 and Regulations Regulates the handling, sale, and use of substances listed as poisons. • Medicines (Advertisement and Sale) Act 1956 and Regulations Prohibits certain medical-related advertisements and regulates the sale of medicines. • Medical Device Act 2012 and Regulations Regulates medical devices and its industry and activities.
Singaporean Regulations	<ul style="list-style-type: none"> • Health Products Act 2007 Regulates the manufacturing, importing, supplying, presentation and advertising of health products and their active ingredients. • Poisons Act 1938 Regulates the importation, manufacture, storage and sale of substances defined as poisons.

SUSTAINABILITY STATEMENT (CONT'D)

In 2024, we recorded zero incidents of non-compliance with regulations related to product information, labelling, marketing or advertising communication. This achievement underscores our dedication to maintaining the highest regulatory standards and delivering products that consistently meet stakeholder expectations.

Adapting to Evolving Regulations

In a dynamic regulatory landscape, staying ahead of statutory changes is essential for maintaining compliance and mitigating emerging risks. Our Laboratory Technical Services Taskforce and Regulatory Teams routinely monitor industry publications, regulatory announcements and scientific sources to evaluate the relevance of new regulations and scientific advancements to the organization. This includes assessing the potential impact of risks such as adverse or unintended outcomes associated with molecules and their related regulatory updates.

Leveraging any insights acquired, we develop and implement strategies to address pertinent regulatory changes, integrating them seamlessly into existing processes. This proactive approach ensures we remain ahead of compliance requirements while reinforcing our commitment to operational excellence.



ZERO

incidents of
non-compliance
with regulations
related to product
information,
labelling, marketing
or advertising
communication



SUSTAINABILITY STATEMENT
(CONT'D)

Ensuring Accurate Product Labelling

We are dedicated to ensuring precise and comprehensive product labelling that provides clear and accurate information to consumers. In doing so, we empower consumers and healthcare professionals to make informed decisions while ensuring compliance with all applicable regulatory requirements.

Our approach is anchored in rigorous processes designed to maintain the accuracy and integrity of product labels. All labelling, formulations and product information undergo detailed preparation and review, ensuring alignment with both local and international standards. Additionally, our licensed products are equipped with holograms embedded with security features to enable effective tracking and monitoring. Guided by our internal QMS, we follow well-defined SOPs to ensure regulatory compliance throughout the stages of product design, testing and assessment.

By integrating insights from pharmacovigilance activities and staying responsive to updates from health authorities, we continuously refine our processes to adapt to evolving requirements. Through these initiatives, we aim to set a benchmark for transparency, accountability and excellence in product labelling.

Meaningful Stakeholder Engagement

We actively engage and collaborate with industry associations, healthcare professionals and regulators to gain valuable insights and foster a shared commitment to responsible product development.

XEPA is a member company of the Malaysian Organization of Pharmaceutical Industries ('MOPI'), with Mr Ch'ng Kien Peng, AHB's Chief Operating Officer (Manufacturing Group), currently serving as MOPI's President. Meanwhile, APM is a member company of the Malaysian Association of Pharmaceutical Suppliers ('MAPS'). These memberships enable us to stay informed about industry developments, collaborate with other key players and influence policies and regulations that impact the pharmaceutical sector.

Simultaneously, we engage meaningfully with healthcare professionals to support the development and continuous improvement of our pharmaceutical products, aiming to enhance their efficacy and safety.

Regular interactions with regulatory bodies, including the Malaysian National Pharmaceutical Regulatory Agency ('NPRA'), keep us informed about evolving guidelines, boosting our ability to maintain compliance and adapt to regulatory changes in a timely manner. XEPA actively participates in MOPI-NPRA dialogue sessions, contributing to advancements in pharmaceutical regulation and innovation that drive improvements to public health and social development.

SUSTAINABILITY STATEMENT
(CONT'D)

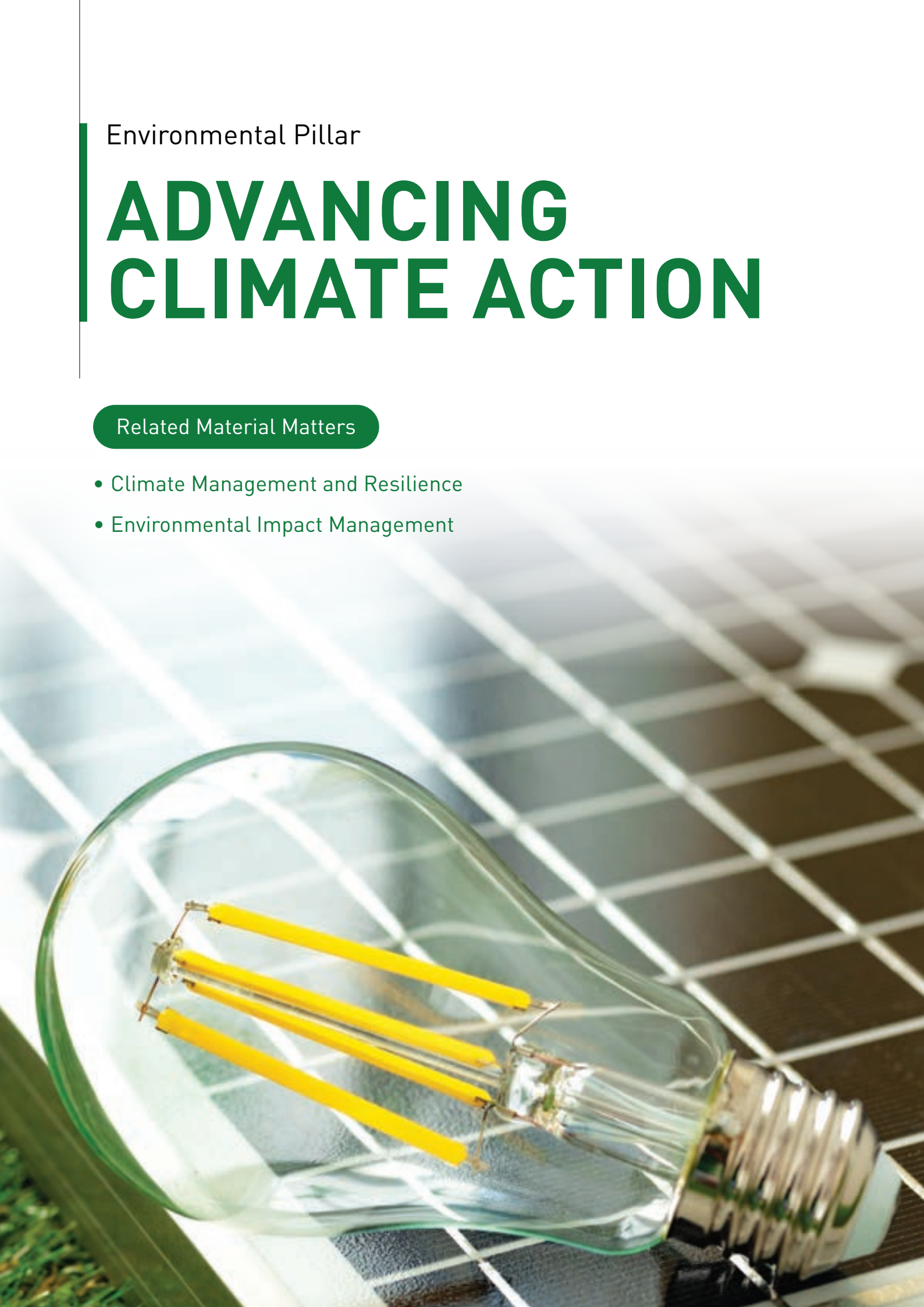
No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: RESPONSIBLE PRODUCT AND MARKETING PRACTICES									
Responsible Product and Marketing Practices									
3	GRI 417: Marketing and Labelling		Products and Services Information and Labeling						
			Total number of incidents of non-compliance with regulations concerning product and service information and labeling	Incidents of non-compliance with regulations resulting in a fine or penalty	Count	0	0	Zero incidents of non-compliance resulting in a fine or penalty or warning	Achieved
				Incidents of non-compliance with regulations resulting in a warning	Count	0	0		
			Marketing Communications						
			Total number of incidents of non-compliance with regulations concerning marketing communications, including advertising, promotion, and sponsorship	Incidents of non-compliance with regulations resulting in a fine or penalty	Count	0	0	Zero incidents of non-compliance resulting in a fine or penalty or warning	Achieved
				Incidents of non-compliance with regulations resulting in a warning	Count	0	0		

Environmental Pillar

ADVANCING CLIMATE ACTION

Related Material Matters

- Climate Management and Resilience
- Environmental Impact Management



SUSTAINABILITY STATEMENT
(CONT'D)

CLIMATE MANAGEMENT AND RESILIENCE
WHY IT MATTERS

Effective emissions and energy management are integral to our sustainability goals and reflect our dedication to addressing both stakeholder expectations and global environmental challenges. Our focus on climate resilience and emissions reduction demonstrates proactive risk management, regulatory compliance and environmental stewardship, while supporting national policies such as the National Energy Transition Roadmap ('NETR').

Responsible energy management not only mitigates climate risks but also enhances operational efficiency, reduces costs and contributes to broader environmental and societal benefits. By embracing these priorities, we reinforce our reputation as a responsible corporate citizen and drive the adoption of sustainable practices that positively impact both the environment and our communities.

While our energy consumption has increased by 8.4% to support business growth, the renewable energy contributions from our three solar projects rose by 75.9%, underscoring our commitment to reducing our carbon footprint.



While our energy consumption has increased by **8.4%** to support business growth, the **renewable energy contributions** from our three solar projects rose by **75.9%**, underscoring our commitment to reducing our carbon footprint.

OUR APPROACH

Resilience to climate change lies at the heart of our business strategy, driving our long-term sustainability and adaptation to evolving regulations and stakeholder demands. To this end, we have implemented a robust governance structure that drives impactful actions while continuously enhancing our framework for managing emissions and energy across all operations.


A Strong Governance Framework


We have established a clear governance structure to oversee our climate-related efforts and ensure alignment with corporate objectives and strategic priorities. At the management level, the GSMC and GSTC play pivotal roles in advancing sustainability-related and climate-related initiatives. The GSTC, composed of key personnel from our main subsidiaries, supports the GSMC by conducting risk assessments and developing emissions reduction and energy conservation strategies across subsidiaries.

The GSMC reports to the RSC, which provides strategic oversight, ensuring all climate-related actions reflect the Board's vision and are integrated into the Group's long-term strategy. This multi-tiered governance structure facilitates systematic and effective management of climate-related challenges.

Emissions Management

Effective management of our Greenhouse Gas ('GHG') emissions is vital to supporting global efforts in reducing carbon emissions and combating climate change. To achieve this, we have implemented comprehensive strategies to measure, mitigate and reduce our carbon footprint while ensuring regulatory compliance and operational sustainability.

SUSTAINABILITY STATEMENT
(CONT'D)

Setting Emissions Reduction Goals	Reducing energy consumption and closely monitoring emissions are central to achieving our sustainability milestones. As part of this commitment, our data collection exercise in 2023 established a baseline for GHG emissions. Building on this foundation, continuous efforts are underway to collect and analyze relevant data. This ongoing process is essential for setting realistic and actionable emission reduction targets in the future.	
Transition to Renewable Energy Sources	<p>Our commitment to reducing Scope 2 carbon emissions has driven investments in renewable energy, particularly for solar energy projects. Solar installations at our premises in Melaka, Singapore and Subang have been successfully operationalized, reflecting significant milestones in our journey toward renewable energy adoption. Additionally, we have conducted an assessment of the Green Electricity Tariff ('GET'). However, upon evaluation, we currently have no plans to subscribe.</p> <p>In 2024, the Group's solar renewable energy project delivered a total of 1,690,828 kWh of solar power, providing benefits in the form of:</p> <ul style="list-style-type: none"> Cost savings of RM 602,887 (XEPA and APM) and SGD 54,567 (APS). An aggregate carbon dioxide avoidance of 955.35 tCO₂e. The carbon dioxide avoidance translates to fossil fuel avoidance of 145.39 tons equivalent, which corresponds to the impact of planting 23,884 trees. 	<p>Our Completed Solar Energy Projects</p>  <p>XEPA (Melaka) Operationalized in June 2021.</p> <p>APS (Singapore) Operationalized in October 2023.</p> <p>APM (Subang) Operationalized in January 2024.</p>
Fugitive GHG Emission Reporting	In alignment with the GHG Protocol, we aim to incorporate fugitive GHG emissions reporting by establishing a baseline and developing a robust methodology to accurately quantify emissions from refrigerant gases.	
Optimized Product Distribution	As part of our Scope 2 emissions reduction efforts, we have implemented optimized route planning and drop consolidation strategies to enhance delivery efficiency. These efforts have improved transportation logistics, resulting in reduced energy consumption and minimized emissions from distribution activities.	

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024	
MATERIAL MATTER: CLIMATE MANAGEMENT AND RESILIENCE										
Emissions										
1	GRI 305: Emissions	C11 (a) Emissions Management: Scope 1 emissions in tonnes of CO2e	Direct (Scope 1) GHG emissions							
			Total Scope 1 GHG emissions	Mobile Combustion Emissions: Emissions from owned or leased mobile sources (both on-road and non-road vehicles) that are within the company's boundaries, including company vehicles and commercial vehicles such as cars, trucks and vans						
				Petrol	Metric tons of CO2e (tCO2e)	73.1	61.3			
				Diesel		17.8	20.7			
				Total Mobile Combustion Emissions:		90.9	82.0			
				Total Scope 1:		90.9	82.0			
		C11 (b) Emissions Management: Scope 2 emissions in tonnes of CO2e	Energy Indirect (Scope 2) GHG Emissions							
			Total Scope 2 GHG emissions	Emissions from Purchased Energy: Indirect emissions generated from purchased energy						
				Electricity purchased from TNB	Metric tons of CO2e (tCO2e)	9,761.1	10,128.6			
				Total Scope 2:		9,761.1	10,128.6			

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024	
MATERIAL MATTER: CLIMATE MANAGEMENT AND RESILIENCE										
Emissions										
		C11 (c) Emissions Management: Scope 3 emissions in tonnes of CO2e	Others Indirect (Scope 3) GHG Emissions							
			Total Scope 3 GHG emissions	Employee Commuting						
				Transportation of employees between their homes and their worksites (in vehicles not owned or operated by the reporting company)	Metric tons of CO2e (tCO2e)	793.9	865.1			
				Business Travel						
				Transportation of employees for business-related activities (in vehicles not owned or operated by the reporting company)	Metric tons of CO2e (tCO2e)	1,007.7	1,237.8			
				Total Scope 3:		1,801.6	2,102.9			
				Overall Total Scope 1, Scope 2 and Scope 3:		11,653.6	12,313.5			
			Emissions Intensity							
		GHG emissions intensity (Scope 1)	GHG emissions (Scope 1) related to financial performance measured in terms of revenue	tCO2e per RM million of revenue	0.1	0.1				
		GHG emissions intensity (Scope 2)	GHG emissions (Scope 2) related to financial performance measured in terms of revenue		10.4	10.5				
		GHG emissions intensity (Scope 3)	GHG emissions (Scope 3) related to financial performance measured in terms of revenue		1.9	2.2				
		Total GHG emissions intensity (Scope 1, 2 and 3)	GHG emissions (Scope 1, 2 and 3) related to financial performance measured in terms of revenue		12.4	12.8				

Energy Management

Energy efficiency initiatives are a core element of our strategy to reduce emissions and strengthen climate change resilience. Our continued efforts to responsibly manage energy resources not only address stakeholder concerns but also serve to improve operational performance and cost efficiency.

SUSTAINABILITY STATEMENT
(CONT'D)

Conducting Energy Audits	Having conducted an Energy Audit under the RMK-12 Energy Audit Conditional Grant ('EACG') in August 2022, we have continued to perform periodic assessments to identify and capitalize on opportunities for improving energy performance across our operations.
Upgrading Equipment for Optimal Efficiency	We have strategically invested in equipment upgrades to enhance energy efficiency. Most recently, the installation of a water-cooled chiller was completed in Q3 2024 as part of our energy conservation efforts.
Implementation of Energy-Efficient Technologies	<p>We have continued to expand the adoption of LED lighting and motion sensors to minimize energy consumption.</p> <ul style="list-style-type: none"> At XEPA, the installation of LED lights and motion sensors at the warehouse and carpark have been completed in December 2024. At APS, 95% of warehouse lights have been converted to LED, while toilets and stairs have been equipped with motion sensors. At APM, all warehouse lights have been converted to LED, while office lights are being progressively replaced as they become faulty. <p>XEPA has introduced a boiler usage schedule to enhance energy efficiency during operations, ensuring energy resources are utilized effectively.</p>

Compliance With Energy Regulations

Our energy management practices fully comply with regulatory standards, including the Efficient Management of Electrical Energy Regulations 2008 under the Electricity Supply Act 1990. To ensure compliance and drive continuous improvement, XEPA has appointed a certified Registered Electrical Energy Manager responsible for monitoring and analyzing energy consumption, identifying inefficiencies and overseeing targeted energy efficiency programs. Additionally, reports are submitted twice a year to the Energy Commission ('EC'), demonstrating our adherence to regulatory requirements.

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024	
MATERIAL MATTER: CLIMATE MANAGEMENT AND RESILIENCE										
Energy										
2	GRI 302: Energy	C4 (a) Energy Management	Energy Consumption							
			Total energy consumption	Non-Renewable Energy						
				Company facilities/buildings						
				Electricity	Gigajoules ("GJ")	60,031.0	62,905.1			
				Total energy for company facilities:		60,031.0	62,905.1			
				Company Vehicles						
				Petrol	Gigajoules ("GJ")	1,037.8	907.0			
				Diesel		241.6	311.0			
				Total energy for company vehicles:		1,279.4	1,218.0			
				Total Non-Renewable Energy:		61,310.4	64,123.1			
				Renewable Energy						
				Solar	Gigajoules ("GJ")	3,461.0	6,087.0			
				Total Renewable Energy:		3,461.0	6,087.0			
				Overall Total Energy Consumption:		64,771.4	70,210.1			
			Energy Intensity							
			Total energy intensity	Energy consumption related to financial performance measured in terms of revenue	GJ per RM million of revenue	69.2	73.0			

SUSTAINABILITY STATEMENT (CONT'D)

CLIMATE-RELATED DISCLOSURE

Climate change poses significant challenges and opportunities for businesses worldwide, and the pharmaceutical industry is no exception. This makes addressing climate change not only a matter of environmental responsibility but also a strategic business imperative. The physical and transitional impacts of climate change, such as extreme weather events and regulatory shifts, can disrupt operations, supply chains and market dynamics. At the same time, the growing demand for sustainable products and services presents avenues for innovation and growth.

By proactively assessing and addressing climate-related risks and opportunities ('R&Os'), we position ourselves as a resilient and forward-thinking leader in the healthcare sector, committed to delivering long-term value to stakeholders while supporting global efforts to combat climate change. In alignment with global climate frameworks, our climate strategy spans across the 4 themes of Governance, Strategy, Risk Management and Metrics and Targets.

Governance

Our sustainability governance framework ensures the integration of climate-related considerations into all levels of decision-making. The Board drives strategic alignment, embedding sustainability into the Group's core purpose and long-term vision while overseeing the approval and monitoring of initiatives. The RSC enhances governance by addressing climate-related R&Os and ensuring alignment with stakeholder priorities. At the management level, the GSMC identifies and manages climate-related R&Os, while the GSTC provides specialized expertise to advance practical implementation.

Risk Management

We employ a structured approach to manage climate-related R&Os by incorporating them into our enterprise risk management framework. This approach includes assessment of physical and transition risks to prioritize mitigation efforts, collaborating with stakeholders to address supply chain vulnerabilities, and implementing robust business continuity plans to ensure resilience against potential climate-related disruptions.

Strategy

We have integrated climate considerations into our strategic planning to enhance resilience and capitalize on emerging opportunities. Key initiatives include conducting a climate R&Os assessment to identify material risks and opportunities, expanding into sustainable markets, investing in green technologies to reduce our operational carbon footprint, and enhancing supply chain resilience. Moving forward, we are committed to developing comprehensive climate mitigation and adaptation strategies to address the challenges of climate change effectively.

Metrics and Targets

To measure progress and demonstrate accountability, we actively monitor and report GHG emissions across Scope 1, Scope 2 and Scope 3. Our decarbonization efforts include reducing GHG emissions by transitioning to renewable energy sources and improving energy efficiency, reducing water usage across operations to address water stress, and adopting sustainable packaging and recycling practices to minimize waste. In the near future, we aim to establish clear metrics and targets related to our environmental footprint, specifically on emissions, energy, waste, water and effluents, and material management.

Climate-related Risks and Opportunities Assessment

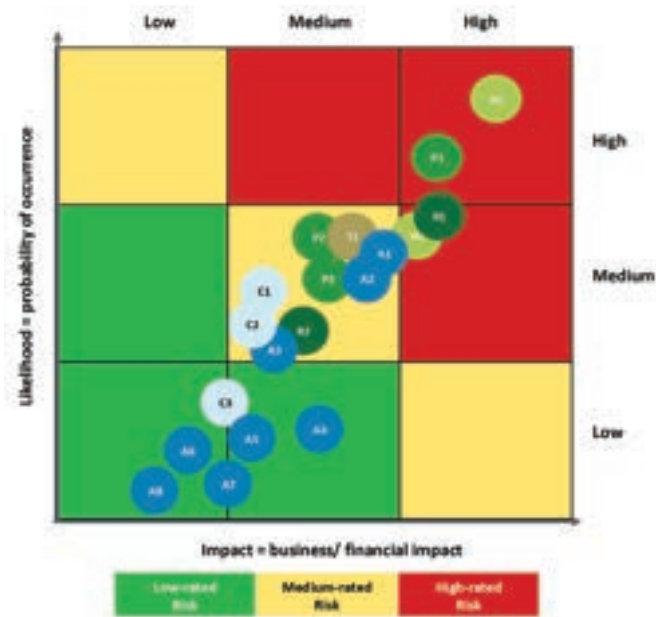
In 2024, we initiated our climate reporting journey by conducting a thorough assessment of climate R&Os in alignment with the ISSB IFRS S2 standard. This effort is aimed at enabling us to embed climate considerations into strategic and operational decision-making. By identifying these climate-related R&Os, we aim to mitigate operational disruptions, adapt to evolving regulations and market dynamics, strengthen resilience against risks and capitalize on sustainable market opportunities.

To further strengthen our assessment procedure, we have implemented a structured prioritization framework. Climate-related risks are ranked based on likelihood (probability of occurrence) and potential business or financial impacts, while climate-related opportunities are evaluated across Desirability, Occurrence, Technical Feasibility and Resource Feasibility factors. This structured approach enables us to focus on the most material risks and the highest-value opportunities, driving informed decision-making and targeted action.

Building on this foundation, we plan to advance our climate reporting through quantitative financial impact assessments, scenario analyses and the development of mitigation and adaptation strategies, ensuring overall alignment with ISSB IFRS S1 and S2 standards, as well as Malaysia's NSRF requirements.

SUSTAINABILITY STATEMENT
(CONT'D)

Climate-related Risks

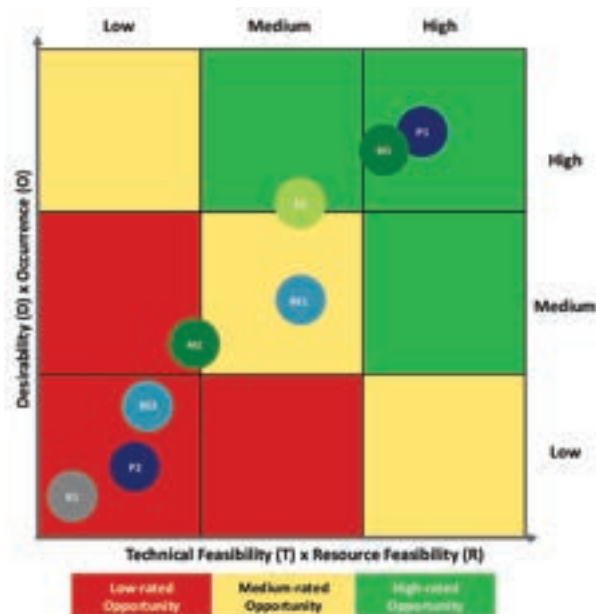


Climate-related Risks Heatmap

Rank	Physical Risks		
	Identified Risks		Impacts to AHB Group
#1	A1	Acute: Flood (e.g., coastal, river, urban)	Flooding can disrupt manufacturing and distribution processes, leading to delays in product delivery.
#2	A2	Acute: Water stress	Pharmaceutical manufacturing requires substantial water use. Limited availability of clean water can increase production costs and impact operational efficiency.
#3	C1	Chronic: Rising mean temperature	High temperatures can compromise the storage and transport of temperature-sensitive products, necessitating enhanced refrigeration measures.
#4	C2	Chronic: Change in precipitation	Erratic rainfall can disrupt supply chains, leading to increased procurement costs and potential production delays.
#5	A3	Acute: Extreme heat	Prolonged heat waves can strain energy systems, increase operational cooling costs and reduce energy efficiency, impacting overall productivity.
#6	A4	Acute: Cyclone	Strong winds and storms can damage facilities, leading to costly repairs and operational disruptions.
#7	C3	Chronic: Sea level rise	Facilities located in coastal areas face long-term risks of flooding and erosion, necessitating costly investments in protective infrastructure and relocation planning.
#8	A5	Acute: Wildfire	Wildfires near key operational sites or supply chain routes can disrupt logistics, pose safety risks to workers, and lead to temporary shutdowns.
#9	A6	Acute: Landslide	Particularly relevant in regions with hilly terrain, landslides can block transportation routes, delaying supply chains.
#10	A7	Acute: Earthquake	While rare, seismic activity can cause significant structural damage to facilities and disrupt operations.
#11	A8	Acute: Tsunami	Operations near coastal areas are at risk of extensive damage from tsunamis, which can result in prolonged operational disruptions.
Rank	Transition Risks		
	Identified Risks		Impacts to AHB Group
#1	M1	Market: Rising Raw Material Costs	Raw material costs are likely to rise due to increased demand for eco-friendly materials and stricter sourcing requirements. This can result in higher production costs and pricing pressures.
#2	P1	Policy & Legal: New Sustainability Reporting Requirements	Adapting our reporting processes to ensure compliance with NSRF involves investing in data collection systems and capacity building. Non-compliance could result in penalties or reputational damage.
#3	R1	Reputation: Changes in Consumer Preferences	Aligning product offerings and practices with evolving consumer preferences is required to maintain brand loyalty and market share. Failure to do so could lead to reputational risks and loss of competitiveness.
#4	M2	Market: Shifting Customer Behaviour	Customers, including healthcare providers and pharmaceutical distributors, are prioritizing suppliers with strong ESG credentials. Meeting these expectations is crucial to secure contracts and sustain revenue streams.
#5	T1	Technology: Transitioning to Low-emission Technologies	Adoption of low-emission technologies is critical to reducing our carbon footprint. This transition involves significant capital expenditure and potential operational disruptions during implementation.
#6	P2	Policy & Legal: Carbon Tax	The introduction of carbon taxes could increase operational costs, particularly for energy-intensive activities. Expanding energy efficiency measures and renewable energy sources may be necessary to mitigate potential financial impact.
#7	P3	Policy & Legal: Exposure to Litigation	Potential litigation risks for non-compliance with environmental regulations or failure to meet sustainability commitments are increasing. Proactive risk management is essential to mitigate this exposure.
#8	R2	Reputation: Greenwashing	Misrepresentation of sustainability initiatives and disclosure could lead to allegations of greenwashing, damaging AHB's reputation and eroding stakeholder trust.

SUSTAINABILITY STATEMENT
(CONT'D)

Climate-related Opportunities



Climate-related Opportunities Heatmap

Rank	Opportunities		
	Identified Opportunities	Impacts to AHB Group	
#1	P1 Products & Services: Increased demand for healthcare products	Climate change can exacerbate health issues such as heat-related, vector-borne and waterborne diseases, driving greater demand for healthcare products. AHB is well-positioned to capitalize on this demand, leveraging our established reputation and operational capabilities to meet emerging healthcare needs in affected regions.	
#2	M1 Market: Expansion into new market	Sustainability trends create opportunities to enter markets prioritizing eco-friendly medical products and services, allowing AHB to grow its presence and diversify revenue streams.	
#3	E1 Energy Sources: Use of lower emission sources of energy	Transitioning to renewable energy, such as solar helps reduce carbon emissions and operational costs, while also addressing regulatory pressures and carbon tax exposure.	
#4	RE1 Resource Efficiency: Sustainable packaging and waste reduction	Using eco-friendly packaging materials and reducing waste can lower environmental impact, appeal to eco-conscious consumers and improve compliance with regulations.	
#5	M2 Market: Sustainable supply chain	Developing a sustainable supply chain enhances resilience to disruptions, supports regulatory compliance and strengthens relationships with eco-conscious external stakeholders.	
#6	RE2 Resource Efficiency: Improving energy and operation efficiency	Adopting energy-efficient technologies and streamlining processes can cut costs and reduce emissions, supporting AHB's competitiveness while advancing sustainability goals.	
#7	P2 Products & Services: Green pharmaceuticals	Developing and marketing environmentally friendly pharmaceutical products provides AHB with a competitive edge in a market increasingly driven by sustainability values.	
#8	R1 Resilience: Improvements to the Business Continuity Planning ('BCP')	Strengthening BCP by integrating proactive measures such as climate scenario planning and risk mitigation strategies will enhance protection against supply chain interruptions, extreme weather events and other climate-driven challenges.	

ENVIRONMENTAL IMPACT MANAGEMENT

WHY IT MATTERS

In addressing our environmental impact, we take a proactive and comprehensive approach focused on four key areas: waste management, water and effluents, resources and materials, and environmental compliance. These efforts ensure we meet or exceed regulatory requirements while strengthening our reputation for responsibility and accountability among our stakeholders.

Beyond compliance, our environmental stewardship initiatives drive operational efficiency, optimize processes and contribute to the preservation of natural resources. These efforts not only protect the environment for future generations but also align with stakeholder expectations and support our organizational vision of sustainable growth.

SUSTAINABILITY STATEMENT
(CONT'D)

OUR APPROACH



Waste Management

Our waste management approach delivers dual benefits by advancing our sustainability objectives while supporting corporate goals. Through initiatives focused on waste reduction, regulatory compliance and recycling practices, we effectively mitigate risks linked to improper waste management, while enhancing operational and cost efficiencies. Additionally, responsible waste practices protect the environment, minimize public health risks from hazardous materials, and promote cleaner environments that benefit society as a whole.

Our waste management initiatives, as detailed below, features practices designed to minimize waste generation during the manufacturing process, strengthen recycling efforts across our operations, ensure full regulatory compliance, and contribute to the reduction of pharmaceutical waste.

Our Waste Management Initiatives

Initiative	Practices
Waste Categorization and Effective Inventory Planning	<ul style="list-style-type: none"> • Waste Categorization Procedures: Our waste categorization processes efficiently differentiate between scheduled and non-scheduled waste. • Effective Inventory Planning: System technologies are used to streamline inventory planning, preventing excessive stock and minimizing write-offs.
Reject Management and Variance Analysis	<ul style="list-style-type: none"> • Reject Management and Approval Process: We systematically manage and record rejections during production and Quality Control ('QC') phases. • Variance Analysis: Production variances are thoroughly analyzed to identify improvement opportunities and minimize waste during the manufacturing process.
Regulatory Framework Adherence and eSWIS Implementation	<ul style="list-style-type: none"> • Regulatory Compliance: We strictly adhere to frameworks such as the Environmental Quality Act ('EQA') 1974 and Environmental Quality (Scheduled Wastes) Regulations 2005. • Electronic Schedule Waste Information System ('eSWIS'): The implementation of eSWIS ensures accurate segregation, handling and reporting of hazardous waste.
Recycling Practices for Sustainable Operations	<ul style="list-style-type: none"> • Manufacturing Site Recycling: We prioritize recycling plastic materials and packaging, including wooden pallets. • Tracking and Monitoring: Recycling efforts are tracked, materials quantified, and detailed records maintained. • Distribution Site Recycling: Recycling practices are integrated into delivery processes, focusing on materials like paper, plastic and metal. • Total Waste Diverted from Disposal in 2024: 126.2 metric tons or 56% of total waste.
Regular Waste Audits for Continuous Improvement	<ul style="list-style-type: none"> • Waste Monitoring: Specific targets and thresholds are set to address deviations proactively. • Annual Review: Yearly evaluations of waste management practices help identify improvements and set future targets. • ISO 14001:2015 Standards: Efforts are underway to secure ISO 14001:2015 Environmental Management Systems by 2025. • In 2024, we reduced the total amount of waste generated by 27.4 metric tons, representing an 11% reduction.

SUSTAINABILITY STATEMENT
(CONT'D)

Initiative	Practices
Industry Collaboration	<ul style="list-style-type: none"> Partnerships: We collaborate with Kualiti Alam Sdn Bhd for pharmaceutical waste incineration and landfill management. Certification: We are actively working to achieve full compliance with the EQA by certifying competent personnel under the Environmental Professional Certification Program by the Department of Environment ('DOE').
Responding to Incidents and Disposal of Expired Drugs	<ul style="list-style-type: none"> Incident Response: Robust processes ensure quick identification and resolution of incidents such as spills or violations. In 2024, no such incidents were recorded. Safe Disposal of Expired Drugs: Partnering with certified contractors ensures responsible disposal of expired drugs, supporting regulatory compliance and preventing potential environmental harm or misuse of expired drugs.

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024		
MATERIAL MATTER: ENVIRONMENTAL IMPACT MANAGEMENT											
Waste											
3	GRI 306: Waste	C10 (a) Waste Management: Total waste generated	Waste Generated								
			Total weight of waste generated	Scheduled and non-scheduled waste	Metric Tonnes (t)	251.0	223.6				
			Waste Diverted from Disposal								
			Total weight of waste diverted from disposal	Non-Scheduled Waste							
				Paper Waste	Metric Tonnes (t)	106.0	83.5				
				Plastic Waste		27.0	24.2				
				Plastic Drum		20.7	18.5				
				Metal Waste		0.03	0.00				
			Total Non-Scheduled Waste:		153.7	126.2					
			Waste Directed to Disposal								
			Total weight of waste directed to disposal	Scheduled Waste							
				Electronic waste	Metric Tonnes (t)	0.4	0.9				
				Dry sludge		30.3	41.0				
				Oil & sludge		6.9	7.5				
				Discarded drugs (on-site)		55.1	9.1				
				Discarded drugs (off-site)			33.9				
				Used activated carbon		0.4	0.0				
				Used ink/toner cartridges		0.1	0.2				
				Used lab chemical		4.0	4.8				
			Total Scheduled Waste:		97.2	97.4					
			Waste Disposal Method								
			Total weight of waste disposed using the following disposal methods	Non-Scheduled Waste							
				Recycling	Metric Tonnes (t)	153.7	126.2				
				Total Non-Scheduled Waste:		153.7	126.2				
				Scheduled Waste							
				Incineration	Metric Tonnes (t)	97.2	97.4				
			Landfill								
			Total Scheduled Waste:		97.2	97.4					

SUSTAINABILITY STATEMENT
(CONT'D)

Water and Effluents Management

As a vital resource in our manufacturing processes, we recognize that responsible sourcing, consumption, treatment, and discharge of water and effluents are matters of crucial importance. These practices go beyond mere compliance, playing a key role in enhancing operational efficiency, reducing costs, mitigating risks and optimizing resources. Additionally, responsible water management benefits society by supporting environmental sustainability, safeguarding public health and preserving water resources for future generations.

We are committed to continually expanding our initiatives in water and effluent management, improving our practices annually and collaborating with stakeholders to promote sustainable water stewardship. A summary of our ongoing initiatives is provided below.

Our Water and Effluent Management Initiatives

Water Consumption Monitoring and Efficiency	<ul style="list-style-type: none"> • Establishment of Key Performance Indicators ('KPIs'): We have developed KPIs aimed at improving water efficiency, with clear targets designed to drive collective action across the organization. • Monitoring and Reviews: Regular monitoring of water usage and periodic reviews of collected data enable us to refine our water management strategies. This iterative approach ensures continuous improvement in water efficiency practices.
Effluent Quality Assurance	<ul style="list-style-type: none"> • Weekly Monitoring Checks: XEPA's in-house technician conducts weekly checks to monitor critical effluent quality parameters, ensuring consistent compliance with environmental regulations and standards. The results are submitted via the DOE's Online Environmental Reporting application. • In-House Lab Enhancement: We continue to invest in enhancing our in-house laboratory capabilities for effluent quality analysis. This enables precise monitoring of key parameters and allows for swift corrective actions in the event of any deviations. • External Sampling Audits: Through collaboration with an external contractor, we conduct monthly sampling audits to independently assess effluent quality, ensuring adherence to environmental standards.
Water Recycling	<ul style="list-style-type: none"> • Diverting Water Discharge to HVAC Cooling Tower: During our year-end maintenance shutdown, we implemented a system to redirect concentrate water discharge from the purified water system to the HVAC cooling tower. This initiative reduces water consumption, while effectively increasing the percentage of water recycled within our operations.

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: ENVIRONMENTAL IMPACT MANAGEMENT									
Water and Effluents									
4	GRI 303: Water and Effluents	C9(a) Water: Total volume of water used	Water Consumption						
			Total volume of water consumption broken down by property	XEPA	Megaliters (ML)	103.2	136.3		
				APS		0.9	0.9		
				APM/ABIO		5.5	5.6		
				Total Water Consumption:		109.6	142.8		
			Water Withdrawal						
			Total volume of water withdrawal broken down by source	Municipal water	Megaliters (ML)	109.6	142.8		
				Total Water Withdrawal:		109.6	142.8		
			Water Intensity						
			Total volume of water withdrawal intensity	Water withdrawal related to financial performance measured in terms of revenue	ML per RM million of revenue	0.1	0.1		
S8 (a) Effluents: Total volume of water (effluent) discharge over the reporting period	Water (Effluents) Discharge								
	Total volume of wastewater/ effluents discharge	Waste water / effluents discharged into treatment facilities	Megaliters (ML)	9.7	12.2				
		Total Water (Effluents) Discharge:		9.7	12.2				

Resources and Materials Management

In driving responsible utilization of materials, we focus on the sustainable procurement and sourcing of essential raw materials for our business, including Active Pharmaceutical Ingredients ('APIs'), Non-Active Pharmaceutical Ingredients (Excipients) and packaging materials. These materials are crucial to the quality, reliability and sustainability of our products. We remain committed to addressing stakeholder concerns around ethical sourcing, environmental impact and supply chain sustainability.

Our rigorous supplier approval processes ensure that only reliable, quality-focused suppliers are selected. We further support the continuous improvement of their practices through collaborative learning initiatives. Alongside this, we prioritize yield monitoring, recall analysis and waste reduction to promote efficient resource use and minimize our environmental footprint. Our key efforts in optimizing the management of materials are listed below.

Sustainable Sourcing and Efficient Resource Management

Consistently Advancing Sustainable Sourcing Practices	<ul style="list-style-type: none"> Regular Assessments of Industry Best Practices: We stay updated on industry trends and periodically evaluate how other organizations in the industry approach sustainable raw material sourcing, enabling us to stay at the forefront of developments. This practice helps us identify and adopt innovative and effective strategies to enhance our sourcing practices.
Alternative Material Evaluation	<ul style="list-style-type: none"> Active Evaluation of Alternative Materials: Our procurement team conducts ongoing assessments to identify and evaluate alternative materials. These efforts prioritize sustainable sources that align with environmental and ethical standards. Engagement with Suppliers Offering Eco-friendly Raw Materials: We are exploring engagements with new and existing suppliers who provide eco-friendly and sustainably sourced raw materials, forging partnerships to promote sustainable practices and achieve top environmental standards. Integration of Sustainable Sources into the Supply Chain: We endeavor to integrate sustainable sources into our raw material supply chain. By doing so, we aim to enhance and diversify our procurement processes, ultimately supporting our long-term sustainability goals.

SUSTAINABILITY STATEMENT
(CONT'D)

Aligning Market Demand, Production Planning and Product Expiry	<ul style="list-style-type: none"> • Market Demand Coordination: We regularly assess market demand for our products and collaborate closely with sales and marketing teams to gather accurate and up-to-date demand forecasts. Additionally, we utilize historical data and market trends to effectively project future demand. • Production Planning Alignment: We coordinate with the production department to align manufacturing schedules with market demand. By adjusting production quantities based on forecasted demand, we prevent overproduction while prioritizing the production of high-demand items, ensuring that resources are used efficiently. • Expiry Date Prioritization: We implement the First Expired First Out ('FEFO') concept in our distribution process to ensure the timely shipment of products based on their expiry dates. This approach optimizes the utilization of our products and reduces pharmaceutical waste. • Efficient Inventory Management: We manage inventory levels to prevent excess stock accumulation and minimize the risk of stock obsolescence. By leveraging market demand insights, we adjust inventory levels to avoid wastage.
Production Yield Monitoring	<ul style="list-style-type: none"> • Emphasizing Yield Monitoring in Production: To promote resource conservation and minimize waste, we prioritize rigorous yield monitoring throughout our production processes to ensure production batches consistently meet efficiency standards. When yields fall outside specified parameters, incidents are thoroughly analyzed, and corrective actions are implemented to optimize production efficiency.

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: ENVIRONMENTAL IMPACT MANAGEMENT									
Materials									
5	GRI 301: Materials	S5 (a) Materials: Total weight or volume of materials that are used to produce and package products and services	Materials Used (by weight or volume)						
			Total weight or volume of materials that are used to produce and package products and services	Weight of raw materials used	kilograms (kg)	-	1,345,403		
				Weight of packaging materials used		-	1,397,076		
				Total Weight of Materials Used:		-	2,742,479		

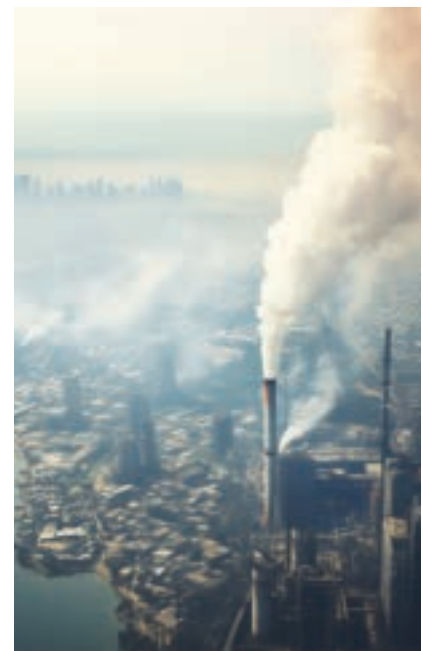
Note: - denotes that data was not tracked or disclosed in FY 2023

Pollution Management

We are dedicated to managing pollution in all its forms to minimize our environmental impact while ensuring compliance with all regulatory requirements. In terms of liquid pollutants, effluent water discharge from our Industrial Effluent Treatment System ('IETS') is rigorously analyzed, monitored, and reported to the DOE via the Online Environmental Reporting System. This process includes maintaining detailed internal measurement records and conducting external laboratory analyses, with robust audit trails to ensure no harmful substances are released into the environment. For more information, please refer to the *Water and Effluents Management* section.

Solid pollutants, such as expired drugs, discarded pharmaceutical products and dry sludge from the IETS, are responsibly managed through collaboration with licensed vendors in Malaysia and Singapore. These scheduled wastes are disposed of through incineration or landfill, depending on their classification, ensuring compliance with environmental regulations and preventing adverse impacts. Please refer to the *Waste Management* section for further details.

Our operations are free from gas pollutants, as our manufacturing processes are smoke-free and do not generate any gaseous byproducts. Our responsible approach to effectively managing pollution underscores our commitment to protecting air quality and maintaining environmentally sustainable practices across our operations.



SUSTAINABILITY STATEMENT (CONT'D)

Environmental Compliance

We are dedicated to achieving environmental compliance and promoting sustainability across all aspects of our operations, from manufacturing to distribution. By adhering to regulatory frameworks designed to protect the environment and advance sustainable practices, we safeguard natural resources and contribute to societal and economic well-being. Notably, in 2024, we recorded zero incidents of non-compliance with environmental regulations, underscoring the effectiveness of our efforts.

Our commitment to environmental compliance is reflected in the involvement of skilled personnel and the implementation of initiatives to ensure continuous monitoring and adherence to regulations. XEPA's pursuit of ISO 14001:2015 Environmental Management Systems ('EMS') certification further underscores our dedication to meeting international standards and enhancing our environmental performance.

Driving Environmental Compliance

Pursuit of ISO 14001:2015 EMS certification	<ul style="list-style-type: none"> • Achieving ISO 14001:2015 certification by 2025: As the internationally recognized standard for EMS, ISO 14001:2015 will provide us with a framework for managing and improving our environmental performance. From resource usage and waste management to monitoring environmental performance and stakeholder engagement, ISO 14001:2015 ensures we take proactive steps to minimize our environmental footprint while ensuring legal compliance and the achievement of our environmental objectives. XEPA is actively pursuing the achievement of ISO 14001:2015 certification by 2025.
Ongoing Compliance Tracking	<ul style="list-style-type: none"> • Internal Assessment Protocols: Following ISO 14001:2015 certification, we will implement systematic processes to continuously monitor and track environmental compliance throughout our operations. These protocols will include tracking key environmental indicators, setting criteria for evaluating adherence to regulatory standards and identifying opportunities for continuous improvement.



Social Pillar:

DELIVERING POSITIVE IMPACTS

Related Material Matters

- Health and Safety
- Talent Management
- Community/Society



SUSTAINABILITY STATEMENT
(CONT'D)

HEALTH AND SAFETY

WHY IT MATTERS

Health and safety are fundamental principles that align closely with our mission, *'Restoring Health, Enhancing Life'*. As a pharmaceutical organization, we understand the profound significance of ensuring the well-being of our workforce while also acknowledging the responsibility we bear for those who entrust their health to our products.

Through our prioritization of safety and health within our organization and beyond, we enhance the security and productivity of our workforce, strengthen our reputation as a trusted corporate entity among stakeholders, and contribute to the overall well-being of the communities we serve.

OUR APPROACH



Diverse workforce
of **988** employees

OCCUPATIONAL SAFETY AND HEALTH ('OSH')

Upholding robust occupational safety and health amongst our diverse workforce of 988 employees is vital for fostering a positive and productive work environment. By enforcing stringent workplace safety protocols and complying with relevant safety and health laws, we enhance employee morale and productivity. A safe work environment reduces the risk of work-related injuries, providing employees with peace of mind while minimizing downtime caused by illness or accidents. This, in turn, diminishes disruptions to our operations and improves business efficiency.

Our commitment spans every aspect of workplace safety, from ensuring legal compliance and maintaining top industry standards to effective risk identification, comprehensive training and robust employee support systems. We leave no stone unturned in our pursuit of creating safe and healthy working conditions across all our operations.

Fostering a Robust OSH Culture

Our commitment to fostering a safety-centric culture is aimed at embedding a strong focus on health and safety across our organization, ensuring compliance with safety regulations to prevent accidents, injuries and health hazards. Our practices include the proper use of protective equipment, regular maintenance of machinery to avoid malfunctions, maintaining cleanliness and providing proper ventilation, lighting and ergonomic furniture to prevent strain and injury. We have also implemented comprehensive fire safety measures, including accessible extinguishers, functional alarms and well-practiced evacuation plans.

We provide regular safety training to equip employees with the knowledge and skills needed to operate equipment safely, identify hazards and respond to emergencies, alongside offering relevant information, instruction and supervision to ensure safe work practices. In support of mental health, our wellness initiatives provide resources such as counselling and wellness programs to help employees manage stress and maintain their overall well-being.

Additionally, we actively encourage employee participation in health and safety activities, inviting them to contribute ideas, assist in hazard identification and propose innovative solutions. This inclusive approach values workforce contributions, ensuring continuous improvement in safety standards and reinforcing a strong OSH culture. In 2024, we achieved our target of zero fatalities, while recording a Lost Time Incident Rate ('LTIR') of 0.5, well below our target of 1.

Upholding Compliance

The implementation of a wide range of initiatives, as outlined below, ensures continuous compliance with all relevant safety and health regulations:

- **Medical Surveillance Program:** We periodically track employees' health to detect potential work-related illnesses or exposure to hazardous substances during their duties, ensuring a proactive approach to upholding a safe workplace environment.

SUSTAINABILITY STATEMENT
(CONT'D)

- **Hazard Identification, Risk Assessment and Risk Control ('HIRARC'):** Our approach to HIRARC fosters collaboration between employers and employees to jointly identify and assess workplace health and safety risks, driving the effective implementation of mitigation measures. Our robust HIRARC framework includes:
 - Reviewing and updating safety policies and procedures;
 - Monitoring regulatory compliance across operations;
 - Promoting safety awareness through targeted training programs;
 - Conducting investigations and reporting of workplace accidents;
 - Recommending and implementing safety improvements;
 - Enhancing emergency preparedness and response mechanisms; and
 - Routine health monitoring and medical surveillance.
- **Permit to Work for Contractors:** We issue permits to contractors before they begin work to control and monitor safety-related activities. This formal process ensures contractors follow internal safety guidelines and address health and safety concerns during their tasks.
- **Meeting New Regulations:** In line with the Occupational Safety and Health (Plants Requiring Certificate of Fitness) Regulations 2024, we ensure all applicable equipment, such as electric boilers, air receiver tanks, autoclaves and lifts, meet certification requirements.
- **Fire Safety:** We maintain our Fire Certificate, which is renewed annually as required by the Fire Services Act 1988. Additionally, we conduct regular fire drills to ensure employees remain informed and prepared for emergencies.
- **OSH Coordinator:** In addition to XEPA's Safety and Health Officer, we have appointed OSH Coordinators at APM and ABIO to monitor safety and health performance while implementing initiatives to enhance existing practices and ensure continuous improvement.

ISO 45001:2018 Occupational Health and Safety Management Systems Certification for XEPA

We are proud to announce that in 2024, XEPA successfully secured accreditation for ISO 45001:2018 Occupational Health and Safety Management Systems for the Manufacturing and Distribution of Pharmaceutical Products and Medical Devices from both the Department of Standards Malaysia and the United Kingdom Accreditation Service (UKAS). ISO 45001:2018 provides an internationally recognized framework for managing occupational health and safety risks, enabling organizations to systematically assess hazards and implement effective risk control measures. This leads to reduced workplace injuries, illnesses, and incidents, underscoring our strong commitment to maintaining a safe and healthy work environment, protecting our employees, and continually improving our occupational health and safety practices.

As we continuously enhance our safety and health policies and practices, we remain dedicated to upholding this prestigious certification by meeting the requirements of mandatory annual surveillance and full compliance audits every three years.

Health and Safety Teams

To strengthen the leadership, management and oversight of health and safety matters, we have instituted various committees and teams to address key challenges and drive continuous improvements.

- **XEPA Safety and Health Committee:** Chaired by the Executive Director of XEPA, this committee comprises the Safety and Health Officer, along with employer and employee representatives to ensure balanced representation. The committee is tasked with addressing workplace health and safety issues, ensuring compliance with regulations and developing strategies to mitigate hazards and risks effectively.
- **Emergency Response Team ('ERT'):** XEPA's ERT is led by the Safety and Health Officer, who serves as the Incident Commander. The team comprises members from various departments, each adequately trained on topics such as objectives, structure, duties, competencies, communication protocols and resource management. This comprehensive training equips ERT members to handle roles such as Firefighter, Fire Rescuer, First Aider, Evacuation Coordinator and Traffic Controller, ensuring preparedness for emergencies.
- **Occupational Health and Safety Management Systems ('OHSMS') Committee:** Following the achievement of ISO 45001:2018 OHSMS certification, XEPA has established the OHSMS Committee to oversee the documentation, implementation, and maintenance of health and safety management systems in alignment with ISO 45001:2018 standards.

SUSTAINABILITY STATEMENT (CONT'D)

Training, Education and Awareness

Our commitment to workplace safety begins with ensuring that all employees are well-informed, competent and prepared to uphold health and safety standards. New hires participate in comprehensive safety briefings as part of their induction, while periodic refresher training keeps existing employees updated on policies, protocols and the consequences of non-compliance. In 2024, a total of 986 employees underwent health and safety training, denoting an impressive participation rate of 99.8%. This high level of engagement reflects our dedication to fostering a strong safety culture and ensuring a well-prepared workforce.

To support employee well-being, we regularly organize health and wellness talks. In 2024, two notable sessions were held: *Fatty Liver – The Silent Epidemic* by Dr Mohd Hanizam from Oriental Medical Centre on 3rd August 2024, and *Back Pain and How to Manage It* by Encik Muhammad Shahril from Mahkota Medical Centre on 3rd October 2024.

We also prioritize competency certifications for selected employees, ensuring they possess the skills and qualifications necessary to perform specific tasks safely and effectively. These certifications are earned through structured training programs, assessments, and adherence to regulatory or industry benchmarks. Key certifications within our workforce include:

- Safety and Health Officer Certification
- Registered Electrical Energy Manager
- Certified Environmental Professional in Scheduled Waste Management

To further enhance employee awareness, we held our Annual Safety, Health and Environment Week from 5th to 9th August 2024. This event featured a range of engaging activities, including health talks, insurance briefings and general safety awareness sessions. Highlights included a special briefing on occupational health and safety and a presentation on the *Contribution Obligations & Benefits of PERKESO*.



a total of
986 employees
underwent health
and safety training,
denoting an impressive
participation rate of
99.8%



No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: HEALTH AND SAFETY									
Occupational Health and Safety									
1	GRI 403: Occupational Health and Safety	C5 (a) Health and Safety: Number of work-related fatalities	Work-related Fatalities						
			Total number of work-related fatalities	Total number of hours worked	Hours	1,836,384	2,271,285	Zero work-related fatalities	Achieved
				Number of fatalities	Count	0	0		
				Rate of fatalities	Rate per 200,000 hours	0	0		
		C5 (b) Health and Safety: Lost time incident rate	Lost Time Incident Rate						
			Lost time incident rate	Lost Time Incident Rate (LTIR)	Rate per 200,000 hours	0	0.5	LTIR not exceeding 1	Achieved
		C5 (c) Health and Safety: Employees trained on health and safety standards	Employees Trained on Health and Safety Standards						
			Total number of employees trained on health and safety standards	Total number of employees	Count	841	986	100% of employees trained on health and safety standards	We achieved participation rate of 99.8% in 2024. Measures are being implemented to ensure full participation in future training sessions.

SUSTAINABILITY STATEMENT
(CONT'D)**CUSTOMER HEALTH AND SAFETY**

With our business focused on delivering pharmaceuticals, consumer healthcare products and medical devices, ensuring customer health and safety is a top priority for building trust and loyalty, meeting regulatory standards and addressing stakeholder expectations. In line with the Group's Growth Strategy of adopting a *Customer-Centric Approach*, we actively monitor evolving customer needs to develop innovative solutions that meet their health and safety expectations.

Our commitment is underpinned by robust policies, stringent processes and continuous vigilance in product safety. Central to this effort is our Electronic Quality Management System ('EQMS'), which streamlines and enhances our quality and safety protocols. This comprehensive approach ensures business continuity, mitigates compliance and reputational risks, and reinforces our reputation as a responsible and trusted pharmaceutical organization.

Product Quality Assurance

Our dedication to product quality is woven into every stage of the product lifecycle, from design and development to manufacturing, storage and transportation. We conduct comprehensive evaluations of design and development processes to ensure alignment with pharmaceutical quality systems, International Council for Harmonization of Technical Requirements for Pharmaceuticals for Human Use ('ICH'), and Pharmaceutical Inspection Co-operation Scheme ('PIC/S') requirements. These evaluations also support the implementation of continuous improvement strategies.

Throughout manufacturing, stringent quality checks are conducted at every stage. These include laboratory-based QC testing of raw materials and packaging components based on health authority-approved specifications, independent checks by the in-process quality assurance team, as well as in-house testing. The culmination of these processes results in the creation of a Certificate of Analysis ('COA'). Our quality assurance team only releases products that comply with specifications in line with Good Manufacturing Practice ('GMP') standards.

Beyond manufacturing, SOPs have been implemented to uphold quality during product storage and transportation, safeguarding the integrity of pharmaceuticals during delivery to customers across hospitals, clinics and pharmacies. By integrating pharmaceutical quality systems and adhering to ICH guidelines and PIC/S requirements, we maintain the highest standards of quality, ensuring our products meet or exceed regulatory requirements.

**Supply Chain Safety**

Ensuring safety across the entire supply chain is a critical priority, and we have implemented a range of measures to achieve this objective. A key initiative is the introduction of tamper-evident packaging for pharmaceutical products. This packaging provides a clear visual indication if the product has been compromised or tampered with, protecting the safety and integrity of the medication and instilling confidence in our customers and consumers.

To maintain the highest standards of product quality, we have established SOPs to outline recommended storage conditions for pharmaceutical products. These SOPs act as reference guides for external parties, enabling them to maintain optimal storage conditions and preserve the quality of medicines during storage. Complementing this, we have developed and implemented SOPs for environmental monitoring in storage and distribution areas, controlling factors such as temperature and humidity. These measures ensure product stability and minimize contamination risks throughout the supply chain.

SUSTAINABILITY STATEMENT (CONT'D)

Our unwavering commitment to supply chain safety is further emphasized by strict adherence to pertinent standards and guidelines, including Good Distribution Practice ('GDP') and Good Distribution Practice for Medical Devices ('GDPMD'). These internationally recognized standards guarantee the quality, safety and efficacy of our products at every stage of the supply chain, from manufacturing to delivery to hospitals, clinics, and pharmacies.

Customer Education

At the core of our commitment to customer well-being is ensuring that customers fully understand the safe and effective use of our pharmaceutical products. To achieve this, we provide comprehensive product information through pack inserts or leaflets, explicitly detailing indications and usage instructions. Additionally, our brand websites act as accessible resources, offering guidance on product use and safety.

A robust governance and oversight framework underpins the development of promotional materials, ensuring accuracy, transparency, and strict compliance with regulatory standards. Regulatory personnel meticulously review marketing materials for alignment with guidelines, with final approval granted by our key regulatory personnel and the head of commercial divisions. This multi-layered review process ensures the integrity and reliability of communications.

To enhance internal capabilities, we conduct continuous training for our sales team, focusing on critical topics such as product safety, pharmacovigilance, complaint handling and regulatory updates. These sessions empower our team to effectively communicate product benefits and safety measures to customers.

Our commitment extends to healthcare professionals, to whom we facilitate knowledge-sharing through webinars, seminars, and expert-led educational programs. These initiatives, especially during new product launches, provide valuable insights into product applications and disease state management, reinforcing our role as a trusted partner in the healthcare industry.

Product Recall Protocols

Safeguarding consumer health and safety is paramount, which is why we have implemented comprehensive product recall protocols designed to address potential health risks while maintaining strict compliance with relevant laws and regulations. These protocols, which outline clear procedures tailored to the severity of potential health impacts, are developed in alignment with various regulatory frameworks, including the Drug Registration Guidance Document issued by Malaysia's NPRA. Regular reviews of regulatory requirements ensure our recall procedures remain aligned with industry standards and best practices.

To maintain operational readiness, we conduct periodic mock recall exercises that simulate diverse scenarios,



In 2024, there were
ZERO incidents
of regulatory non-
compliance related
to customer health
and safety that
resulted in a fine,
penalty or warning.

training our teams to respond swiftly and effectively during actual recalls. These exercises are regularly evaluated to identify areas for improvement, ensuring our processes remain robust and adaptable to evolving challenges.

In 2024, there were zero incidents of regulatory non-compliance related to customer health and safety that resulted in a fine, penalty or warning. The 14 products recalled in 2024 involved non-Group branded items that we distribute on behalf of external suppliers. These recalls were initiated by the suppliers. Our distribution business segment renders full support to our suppliers and, through close collaboration, we are able to respond effectively to safeguard customer health and safety.

Electronic Quality Management System ('EQMS')

Since its introduction in 2020, our EQMS has been pivotal in driving operational efficiency, streamlining quality management processes and ensuring compliance with health and safety standards.

A standout feature of the EQMS is the digitalization of change control processes. This enables a systematic approach to assessing, approving and implementing changes, ensuring alignment with pertinent aspects of GMP and GDP to safeguard product quality. Additionally, this process facilitates transparent communication to relevant stakeholders, reinforcing accountability and trust.

The EQMS also incorporates a digitalized incident reporting system, providing a standardized platform for logging quality, manufacturing and distribution-related incidents. This system enables efficient root cause analysis and the implementation of corrective actions, ensuring timely and effective responses that reinforce our commitment to the highest regulatory and quality standards.

SUSTAINABILITY STATEMENT (CONT'D)

While the EQMS has been implemented at XEPA, efforts are underway to expand its deployment to other subsidiaries, including APS. This expansion reflects our dedication to strengthening quality management systems across the Group, ensuring consistent application of best practices and further bolstering customer safety and confidence in our operations.

Our Pharmacovigilance System

In line with our strong commitment to customer health and safety, we have implemented a comprehensive pharmacovigilance system designed to capture, investigate and manage safety-related issues promptly. Crafted in strict compliance with regulatory requirements, the system integrates seamlessly with our feedback channels, ensuring accessibility and responsiveness to safety concerns.

Our pharmacovigilance team undergoes rigorous and ongoing training focused on proper handling and interpretation of safety data, with an emphasis on accurate documentation and reporting. Annual training sessions incorporate the latest regulations and industry best practices, with additional learning resources provided to ensure the team remains updated and capable of handling emerging challenges.

To enhance monitoring and responsiveness, we have developed a streamlined mechanism for receiving feedback on pharmaceutical products. Procedures are established to assess the urgency of feedback, with prioritization based on the severity of reported adverse events in accordance with health authority guidelines. This ensures timely acknowledgement and swift response to safety concerns.

We have established SOPs for adverse event reporting, along with KPIs to monitor compliance and ensure effective handling of safety data and record-keeping. Regular evaluations of the team's performance against these KPIs drive continuous improvement and ensure alignment with regulatory standards.

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: HEALTH AND SAFETY									
Customer Health and Safety									
2	GRI 416: Customer Health and Safety	S3 (a) Customer Health & Safety / Product Responsibility	Product Assessed for Health and Safety Impacts						
			Total number of products assessed for health and safety impacts	Products for which health and safety impacts are assessed for improvement	Count	123	123		
		S3 (b) Customer Health & Safety / Product Responsibility	Non-Compliance Incidents						
			Total number of non-compliance concerning the health and safety impacts of products and services	Incidents of non-compliance with regulations resulting in a fine or penalty	Count	0	0	Zero incidents of non-compliance resulting in a fine or penalty or warning	Achieved
				Incidents of non-compliance with regulations resulting in a warning		0	0		
		S3 (c) Customer Health & Safety / Product Responsibility	Product Recalls						
			Total number of products that have been recalled for health and safety reasons	Group-branded products	Count	13	0	Zero product recalls for Group-branded products	Achieved
				Non-Group branded products			14		
Total:				13	14				

SUSTAINABILITY STATEMENT
(CONT'D)

TALENT MANAGEMENT

WHY IT MATTERS

By fostering a high-performing and satisfied team, we not only sustain our operational excellence but also equip our business with the collective capabilities to achieve long-term growth and performance objectives. Recognizing the pivotal role employees play in driving progress, we have embedded this matter within the 'Commitment of a Career' element of the Group's Growth Strategies, emphasizing the development of a competent and agile workforce fortified with the right talent for a future-ready organization.

Our approach to talent management prioritizes employee engagement, training and education, diversity and inclusion and safeguarding employee rights. These holistic efforts ensure our alignment with relevant labor regulations and the growing expectations of our diverse stakeholders, fostering a work environment where employees thrive, and the organization continues to grow.

OUR APPROACH

EMPLOYMENT

At the core of our employment strategy is the commitment to attracting, empowering and retaining the right talent to drive our organizational goals. We focus on a structured recruitment, development and retention process to ensure that we not only fill vacancies but do so with highly qualified candidates that may contribute to the success of the business. Our efforts in talent retention have yielded positive results, with our 2024 employee turnover rate of 16.5%, reflecting the successful achievement of our target to maintain annual turnover below 20%.

In tandem with recruitment efforts, we implement various development programs and initiatives to nurture talent and align their competencies with our organization's strategic goals. These include internships, management trainee programs and cross-functional/job rotation schemes, which broaden employees' skills, foster growth and prepare them to meet the organization's evolving needs.



Our efforts in talent retention have yielded **positive results**, with a 2024 **employee turnover rate of 16.5%**, achieving **our target** of maintaining annual turnover below **20%**



ZERO
complaints
concerning human
rights violations,
demonstrating our
strong commitment
to fair labor
practices, employee
well-being and
compliance with
ethical standards

Ethical Employment Practices

Our commitment to ethical employment is embedded in our Human Resource Employment Policy, which defines clear and transparent employment terms in compliance with all applicable laws and regulations. These terms cover key aspects such as contract types, minimum wage requirements, remuneration, working hours, probation periods and procedures for resignation or termination. The policy guides the provision of fair and timely compensation, with employees offered competitive wages and benefits such as overtime pay, allowances, health insurance, retirement contributions and paid leave.

We maintain a zero-tolerance approach to child and forced labor, strictly prohibiting the employment of individuals under the age of 18. Compliance is rigorously enforced through verification of valid documentation, ensuring that all employment contracts are willingly entered into without coercion or the withholding of personal identification documents. Additionally, we uphold clearly defined job scopes and safeguard employees' rights, including their freedom of movement and protection from unfair labor practices.

In 2024, we recorded zero complaints concerning human rights violations, demonstrating our strong commitment to fair labor practices, employee well-being and compliance with ethical standards.

SUSTAINABILITY STATEMENT (CONT'D)

Recruitment Practices

Our recruitment process is structured to identify and hire the best candidate for each job opening while leveraging diverse channels to attract a wide pool of qualified applicants. These channels include our Staff Referral Scheme, participation in career fairs, online job search platforms and the engagement of recruitment consultants.

While we prioritize promoting or internally transferring existing employees based on their qualifications, experience, potential and track record, all internal candidates undergo the same interview process as external applicants. This ensures our recruitment practices remain impartial, effective and aligned with our organizational objectives.

XEPA's Pharmacist Recruitment Program

In line with our commitment to social responsibility and talent development, XEPA offers a comprehensive Pharmacist Recruitment Program for Provisionally Registered Pharmacists ('PRPs'). Recognized by the Pharmacy Board Malaysia as a designated Training Premise for PRPs, this initiative provides pharmacy graduates with hands-on work experience over a structured two-year contract.

The program immerses PRPs in both manufacturing and commercial settings, equipping them with a well-rounded understanding of the pharmaceutical business and preparing them for potential permanent roles within the company. Participants rotate across key departments, including Production, Quality and Regulatory Affairs, Research & Development, Sales & Marketing, Supply Chain and Logistics.

At the end of the program, a performance review evaluates participants' suitability for available roles at XEPA. High-performing candidates are offered permanent employment, ensuring a seamless transition into the organization and enriching the talent pool at XEPA. Currently, the program accepts four PRPs annually.

Management Trainee and Internship Programs

APM's Management Trainee Program is a comprehensive two-year initiative aimed at nurturing and developing young talents and fresh graduates by offering a holistic understanding of the business. Participants gain practical experience through rotations across key departments, including Sales and Marketing, Distribution and Logistics, HR, IT, and Finance. Each department's manager leverages defined competencies to identify areas for improvement and growth, setting performance expectations and creating tailored development plans that support both personal and professional development.

We also offer an Internship Program for degree or diploma undergraduates, providing 3 to 6 months of hands-on

experience in specific departments aligned with their field of study. This program equips students with valuable workplace exposure, preparing them for future careers in the business.

Upon completion of both the Management Trainee and Internship Programs, participants undergo a thorough review process to assess their performance, acquired skills and overall suitability for permanent roles within the company. These initiatives play a crucial role in building a robust pipeline of talented individuals, strengthening the foundation of our workforce.

Cross-Functional Posting and Job Rotation

Our Cross-Functional Posting and Job Rotation program is designed to broaden employees' skill sets and enhance their versatility for future placements within the organization. This initiative allows employees to gain valuable experience in different roles or departments through attachments lasting between 6 to 12 months.

Participation is based on mutual agreement between the employee and their superior, ensuring alignment with career goals and organizational needs. By fostering adaptability and expanding expertise, this program supports the development of a versatile workforce, preparing employees for dynamic roles and future opportunities within the company.

SYNERGIZING WELL-BEING AND PRODUCTIVITY

Enhancing Health and Well-Being

We are deeply committed to promoting the well-being of our employees and cultivating a healthy workplace culture. Through a variety of health talks and engaging recreational activities, we enhance the overall employee experience while fostering a strong sense of community within the organization.

Regular health talks on topics, including mental health, provide valuable insights and resources, helping our employees stay informed on health awareness and preventive measures. We also provide periodic health screenings, easing the financial burden of routine check-ups and ensuring early detection of health concerns.

In addition to health-focused initiatives, we organize recreational and social activities such as sports, team-building exercises, festive celebrations and an annual dinner to further strengthen team camaraderie and promote work-life balance.

SUSTAINABILITY STATEMENT
(CONT'D)

Elevating Workplace Facilities for Enhanced Productivity

Recognizing the importance of a conducive work environment, we introduced two employee-focused facilities at XEPA in 2023. The Xphilia Café offers a welcoming canteen space filled with natural light, comfortable seating and outdoor areas, fostering a positive and collaborative atmosphere for our growing team.

Meanwhile, the Conoscenz Office is a purpose-built space designed to support teams in Innovation & Development, Regulatory Affairs, Business Pipeline and Quality Assurance. This office is designed to inspire collaboration and creative problem-solving, driving progress and innovation for the organization. We also prioritize upgrading workplace facilities, ensuring that our physical spaces and amenities meet the evolving needs of our workforce and contribute to a comfortable and productive environment. In 2024, the Conoscenz Office was expanded to accommodate additional workstations, facilitating improved collaboration and productivity.

Bolstering Employee Engagement and Satisfaction

Our commitment to fostering a positive workplace culture is evident in the continuous initiatives we undertake to enhance employee engagement and satisfaction. These include regular surveys, team huddles, learning lunches, staff gatherings, games and competitions, sports tournaments, training sessions, and reward and recognition programs. These activities serve to motivate employees and inspire dedication to organizational success.

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: TALENT MANAGEMENT									
Employment									
3	GRI 401: Employment		Employee Distribution by Gender						
			Total number of employees broken down by gender	Female	Count	523	540		
				Male		453	448		
				Total:		976	988		
			Percentage of employees broken down by gender	Female	Percentage (%)	54%	55%		
				Male		46%	45%		
				Total:		100%	100%		
			Employee Distribution by Age						
			Total number of employees broken down by age	Under 20-29 years old	Count	341	320		
				30 - 39 years old		299	327		
				40 - 49 years old		203	204		
				50 - 59 years old		107	105		
				Above 60 years old		26	32		
				Total:		976	988		
			Percentage of employees broken down by age	Under 20-29 years old	Percentage (%)	35%	32%		
				30 - 39 years old		30%	33%		
				40 - 49 years old		21%	21%		
				50 - 59 years old		11%	11%		
				Above 60 years old		3%	3%		
				Total:		100%	100%		

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024	
MATERIAL MATTER: TALENT MANAGEMENT										
Employment										
		C6 (a) Labor Practices & Standards: Percentage of employees that are contractors or temporary staff	Employee Distribution by Category							
			Total number of employees broken down by employee category	Manager	Count	93	99			
				Executive		220	248			
				Non-executive		663	641			
				Total:		976	988			
			Percentage of employees broken down by employee category	Manager	Percentage (%)	10%	10%			
				Executive		22%	25%			
				Non-executive		68%	65%			
				Total:		100%	100%			
			C6 (b) Labor Practices & Standards: Percentage of employees that are contractors or temporary staff	Employee Distribution by Type						
				Total number of employees broken down by type	Contract/ temporary staff	Count	59	40		
					Permanent staff		917	948		
		Total:			976	988				
		Percentage of employees broken down by type		Contract/ temporary staff	Percentage (%)	6%	4%			
				Permanent staff		94%	96%			
				Total:		100%	100%			
		C6 (c) Labor Practices & Standards: Percentage of employees that are contractors or temporary staff		Employee Distribution by Ethnicity						
				Total number of employees broken down by ethnicity	Malay	Count	471	492		
					Chinese		439	429		
					Indian		30	33		
					Others		36	34		
			Total:		976	988				
			Percentage of employees broken down by ethnicity	Malay	Percentage (%)	48%	50%			
				Chinese		45%	43%			
				Indian		3%	3%			
				Others		4%	4%			
				Total:		100%	100%			
			Employee Distribution by Nationality							
			Total number of employees broken down by nationality	Malaysia	Count	904	915			
				Singapore		71	70			
				Others		1	3			
				Total:		976	988			
			Percentage of employees broken down by nationality	Malaysia	Percentage (%)	93%	93%			
				Singapore		7%	7%			
				Others		0%	0%			
				Total:		100%	100%			

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024		
MATERIAL MATTER: TALENT MANAGEMENT											
Employment											
		C6 (c) Labor Practices & Standards: Total number of employee turnover by employee category	New Hires								
			Total number of new hires broken down by gender	Female	Count	117	105				
				Male		113	79				
				Total:		230	184				
			Percentage of new hires broken down by gender	Female	Percentage [%]	51%	57%				
				Male		49%	43%				
				Total:		100%	100%				
			Total number of new hires broken down by age	Under 20 - 29 years old	Count	151	98				
				30 - 39 years old		44	51				
				40 - 49 years old		22	21				
				50 - 59 years old		8	6				
				Above 60 years old		5	8				
				Total:		230	184				
			Percentage of new hires broken down by age	Under 20 - 29 years old	Percentage [%]	66%	53%				
				30 - 39 years old		19%	28%				
				40 - 49 years old		10%	12%				
				50 - 59 years old		3%	3%				
				Above 60 years old		2%	4%				
				Total:		100%	100%				
			Employee Turnover								
			Employee turnover rate	Employee turnover rate	Percentage [%]	17.5%	16.5%			Not more than 20% annually	Achieved
		Total employee turnover broken down by gender	Female	Count	82	79					
			Male		89	84					
			Total:		171	163					
		Percentage of employee turnover broken down by gender	Female	Percentage [%]	48%	48%					
			Male		52%	52%					
			Total:		100%	100%					
		Total number of employee turnover broken down by age	Under 20 - 29 years old	Count	89	78					
			30 - 39 years old		46	41					
			40 - 49 years old		22	26					
			50 - 59 years old		7	11					
			Above 60 years old		7	7					
			Total:		171	163					
		Percentage of employee turnover broken down by age	Under 20 - 29 years old	Percentage [%]	52%	48%					
			30 - 39 years old		27%	25%					
			40 - 49 years old		13%	16%					
			50 - 59 years old		4%	7%					
			Above 60 years old		4%	4%					
			Total:		100%	100%					

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024	
MATERIAL MATTER: TALENT MANAGEMENT										
Employment										
			Total number of employee turnover broken down by employee category	Manager	Count	13	12			
				Executive		34	41			
				Non-executive		124	110			
				Total:		171	163			
			Percentage of employee turnover broken down by employee category	Manager	Percentage [%]	8%	7%			
				Executive		20%	25%			
				Non-executive		72%	68%			
				Total:		100%	100%			
		C6 (d) Labor Practices & Standards: Number of substantiated complaints concerning human rights violations	Human Rights Violations							
			Total number of substantiated complaints concerning human rights violations	Number of substantiated complaints concerning human rights violations	Count	0	0	Zero complaints concerning human rights violations	Achieved	

TRAINING AND EDUCATION

Training and education are essential to maintaining our competitive edge in the industry, ensuring our workforce remains skilled, knowledgeable, and competitive. We recognize the importance of upskilling and reskilling employees to bridge skill gaps, improve performance and boost overall productivity. This, in turn, enhances morale and supports talent retention.

Our approach involves assessing employees' aptitudes and career goals to align their development with the company's strategic objectives, providing opportunities for meaningful contributions and advancement. By fostering a culture of continuous learning, we build a workforce that is adaptable to evolving industry demands, while supporting key corporate objectives such as innovation, operational efficiency and employee satisfaction.

Enhancing Skills and Professional Development

We take a comprehensive approach to enhancing employee skills and functional professional development, ensuring continuous growth throughout their journey with AHB Group. Our structured training and development plan encompasses a broad range of focus areas, from compliance-based topics to leadership development, with a strong emphasis on practical application and the value of soft skills in fostering well-rounded employee growth.

Training programs are guided by training needs analysis, annual performance appraisals and evolving requirements to ensure our workforce possesses the skills needed to excel in their current roles and adapt to future challenges. These initiatives incorporate a variety of programs aimed at enhancing employees' skills, knowledge and competencies, including:

- **External and Internal Training:** Providing access to external and internal training opportunities to develop expertise and stay aligned with industry advancements.
- **On-the-Job Training:** Learning through hands-on tasks under the supervision of experienced workers or trainers.
- **Technical and Hard Skills Training:** Focusing on specific technical skills required for particular roles or tasks.
- **Soft Skills Training:** Enhancing personal and interpersonal skills such as communication, teamwork, leadership and problem-solving.
- **Compliance Training:** Ensuring adherence to industry regulations, laws and company policies, including topics such as anti-corruption and cybersecurity.

SUSTAINABILITY STATEMENT (CONT'D)

- **Safety Training:** Promoting workplace health and hazard response awareness.
- **Management and Leadership Training:** Preparing employees for leadership roles and strengthening management capabilities.
- **Cross-Training and Job Rotation:** Providing exposure to various roles within or across departments to foster versatility and broaden skills.
- **E-Learning and Online Training:** Interactive online platforms such as LinkedIn enable flexible learning.
- **Induction Training:** Onboarding program designed to integrate new employees into the organization's culture.
- **Team Building:** Group activities that strengthen team cohesion, collaboration and group dynamics.
- **Chemistry Think Tank:** Driving innovation and enhancing problem-solving in pharmaceutical processes.
- **Welfare Talks:** Addressing safety, health, financial planning and staff welfare topics, including sexual harassment awareness.

We recorded a total of 52,624 training hours in 2024, marking an increase of 16% from 2023.

XEPA's Certification Programs and Compliance-Based Training

XEPA ensures that employees appointed to highly regulated responsibilities are equipped with the necessary competencies and qualifications, meeting standards set by authorities such as the DOE, EC and Department of Occupational Safety and Health ('DOSH').

Our programs also focus on supporting employees in obtaining key certifications, including:

Safety and
Health Officer
Certification



Registered
Electrical
Energy Manager
Certification



Certified
Environmental
Professional in
Scheduled Waste
Management



Confined Space
Certification



Chargeman
Certification



XEPA's Mentee-Mentorship Program

The Mentee-Mentorship Program fosters professional and personal development by building supportive, collaborative relationships between executive and manager-level employees. Mentors focus on areas such as personal growth, confidence building, leadership development and increased engagement through regular meetings and structured interactions.

Local Industry Visits and Overseas Exposure

Local and overseas engagements provide our executive and manager-level employees with practical insights into industry operations and global perspectives, complementing their theoretical knowledge. These experiences enhance networking, drive innovation, cultivate cultural competency and support personal and professional growth through participation in conferences, expos and manufacturing plant visits.

We recorded a total of **52,624** training hours in 2024, marking an increase of **16%** from 2023.

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: TALENT MANAGEMENT									
Training and Education									
4	GRI 404: Training and Education	C6 (a) Labor Practices & Standards: Total hours of training by employee category	Training Hours						
			Total training hours	Training hours	Hours	45,520	52,624		
			Average training hours per employee	Training hours	Hours	47	53	40 training hours per employee	Exceeded target
			Total Training Hours by Gender						
			Total training hours by gender	Female	Hours	-	29,722		
				Male		-	22,902		
			Total Training Hours by Employee Category						
			Total training hours by employee category	Manager	Hours	6,636	7,745		
				Executive		15,620	18,590		
				Non-executive		23,264	26,289		
			Average Training Hours by Gender						
			Average training hours by gender	Female	Hours	-	55		
				Male		-	51		
			Average Training Hours by Employee Category						
		Average training hours by employee category	Manager	Hours	76	78			
			Executive		71	75			
			Non-executive		35	41			
			Performance and Career Development Reviews						
			Percentage of employees receiving regular performance and career development reviews	Percentage of employees receiving regular performance and career development reviews (permanent employees)	Percentage (%)	-	100%	100% of employees to receive performance and career development reviews (permanent employees)	Achieved

Note: - denotes that data was not tracked or disclosed in FY 2023

DIVERSITY AND EQUAL OPPORTUNITY

Our commitment to diversity and equal opportunity encompasses leadership and employee diversity, with a strong emphasis on impartiality and strict non-discriminatory practices. Our initiatives foster an inclusive workplace culture that ensures equity and aligns with stakeholder expectations for ethical and progressive business practices.

This commitment drives our business forward by harnessing diverse talents to encourage innovation and fresh perspectives, while broadening the pool of candidates for roles critical to business growth. Moreover, fair and inclusive treatment enhances employee morale and productivity, improves retention, ensures regulatory compliance and strengthens our reputation among future industry talent.

Diversity in Board Leadership

The AHB Board embraces diversity among its members, ensuring a well-rounded representation of relevant skills, knowledge and experience for the effective discharge of its duties. Its diversity policy adopts a non-discriminatory stance, prioritizing qualifications, ability and commitment while disregarding gender, race or religion when proposing candidates for shareholders' approval. While the Board values diversity, its primary focus remains on selecting directors based on their qualifications, experience and synergy with the overall composition of the Board.

AHB recognizes that the participation of women on the Board enriches decision-making processes by offering diverse perspectives and insights. To this end, the AHB Board is committed to ensuring female representation on the Board at any one time, in compliance with Bursa's MMLR.

SUSTAINABILITY STATEMENT
(CONT'D)

Board Succession Planning Policy	The Board Succession Planning Policy promotes diversity and inclusivity, fosters better decision-making, enhances corporate performance and instils a positive organizational culture. It addresses critical matters such as board size, number and tenure of Independent Directors, terms of appointment and diversity guidelines, ensuring sustainable performance and compliance with good governance practices. The policy undergoes regular reviews to maintain its relevance and effectiveness.
Directors' Fit and Proper Policy	This policy outlines the principles for appointing and re-electing Directors to the AHB Board and its subsidiaries. The Nomination Committee evaluates candidates based on criteria such as character and integrity, experience and competence, as well as time and commitment. By considering candidates from diverse backgrounds, the policy ensures the Board upholds high governance standards while embracing varied perspectives.
Board Assessment and Evaluation	The Annual Board Assessment and Evaluation process is conducted through self-assessment questionnaires. The results are reviewed by the Nomination Committee, with findings, recommendations and action plans presented to the Board. This evaluation identifies skill and perspective gaps, guiding the inclusion of diverse candidates for a balanced and effective board composition.

Employee Diversity and Equal Opportunity

We are an equal opportunity employer, committed to fostering a diverse and inclusive workplace. We ensure that employment decisions are based on merit, free from biases related to race, religion, gender, age, disability or other protected characteristics. At the heart of our operations is a strong commitment to fostering diversity and equal opportunity, which drives our ethical standards and ensures fair treatment for all employees. A diverse workforce brings unique talents, fosters innovation and expands the pool of candidates for succession planning, all of which contribute to the achievement of our corporate goals.

Standardized benefits are provided to both permanent and contract employees in line with the company guidelines, and compensation is impartially tied to performance, productivity and the achievement of specific goals. We conduct annual and off-cycle assessments to evaluate employee performance, with KPIs aligned to the company's strategic objectives. Performance appraisals are conducted without any discriminatory behavior, supported by a structured performance management system. This system enables personal and professional growth by identifying and addressing development needs, setting goals, aligning expectations and facilitating fair compensation and reward decisions. Pay adjustment decisions are merit-based, recognizing individual achievements and their impact, both qualitatively and quantitatively. These practices help us retain top talent and remain competitive in the market. In 2024, 100% of permanent employees received performance and career development reviews, and we are committed to maintaining this practice moving forward.

All employees, irrespective of their background, have equal access to training, development programs and career advancement opportunities. Decisions regarding training participation are based on merit, needs and role requirements, free from bias or favoritism. This ensures fairness, supports career progression and maximizes each employee's potential, contributing to a more inclusive and capable workforce. Training plans may be ad hoc or pre-planned, tailored to the needs of specific functions or departments.

As of 31st December 2024, our workforce has maintained a mostly even gender split with a ratio of 45% male and 55% female employees.

As of 31st
December 2024,
our workforce has
maintained
a mostly even
gender split
with a ratio of
45% male and
55% female
employees.



SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024		
MATERIAL MATTER: TALENT MANAGEMENT											
Diversity and Equal Opportunity											
5	GRI 405: Diversity and Equal Opportunity	C3 (b) Diversity: Percentage of directors by gender and age group	Board Diversity								
			Board diversity by gender	Female Director	Count	1	1				
				Male Director		7	6				
				Total:		8	7				
			Percentage of Board diversity by gender	Female Director	Percentage [%]	13%	14%				
				Male Director		87%	86%				
				Total:		100%	100%				
			Board diversity by age	20 - 29 years old	Count	0	0				
				30 - 39 years old		0	0				
				40 - 49 years old		0	0				
				50 - 59 years old		2	2				
				Above 60 years old		6	5				
				Total:		8	7				
			Percentage of Board diversity by age	20 - 29 years old	Percentage [%]	0%	0%				
				30 - 39 years old		0%	0%				
				40 - 49 years old		0%	0%				
				50 - 59 years old		25%	29%				
				Above 60 years old		75%	71%				
				Total:		100%	100%				
		C3 (a) Diversity: Percentage of employees by gender and age group, for each employee category	Employee Diversity								
			Percentage of employee category (Manager) by age	Under 20 - 29 years old	Percentage [%]	4%	5%				
				30 - 39 years old		18%	19%				
				40 - 49 years old		49%	48%				
				50 - 59 years old		23%	21%				
				Above 60 years old		6%	7%				
				Total:		100%	100%				
			Percentage of employee category (Executive) by age	Under 20 - 29 years old	Percentage [%]	32%	32%				
				30 - 39 years old		33%	35%				
				40 - 49 years old		23%	22%				
				50 - 59 years old		10%	9%				
				Above 60 years old		2%	2%				
				Total:		100%	100%				
			Percentage of employee category (Non-Executive) by age	Under 20 - 29 years old	Percentage [%]	40%	37%				
				30 - 39 years old		32%	34%				
				40 - 49 years old		16%	16%				
				50 - 59 years old		10%	10%				
				Above 60 years old		2%	3%				
				Total:		100%	100%				

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: TALENT MANAGEMENT									
Diversity and Equal Opportunity									
			Percentage of employee category (Manager) by gender	Female	Percentage (%)	57%	58%		
				Male		43%	42%		
				Total:		100%	100%		
			Percentage of employee category (Executive) by gender	Female	Percentage (%)	70%	70%		
				Male		30%	30%		
				Total:		100%	100%		
			Percentage of employee category (Non-Executive) by gender	Female	Percentage (%)	48%	48%		
				Male		52%	52%		
				Total:		100%	100%		

Non-Discrimination

As outlined in our Employment Policy, we are committed to ensuring all employees, regardless of race, religion, gender, age or disability, are treated with fairness and equality across recruitment, promotion, rewards, training, and internal policies. This commitment to non-discrimination not only fosters an inclusive workplace but also enhances employee morale and productivity, strengthening retention and positioning us as an employer of choice among prospective talent. Behaviors such as harassment, bullying, discrimination, substance abuse, or conflicts of interest are strictly prohibited and will result in disciplinary action. We successfully recorded zero incidents of discrimination, meeting our commitment to maintaining an inclusive and respectful workplace.

This inclusive and supportive workplace not only benefits our employees but also fuels outstanding efficiency and productivity, earning recognition across the industry. At the MOPI Pharma Industry Awards 2024, XEPA was named the runner-up for the Most Productive Company 2023 award based on the revenue per employee among member pharmaceutical companies of MOPI.

Job vacancies are openly advertised on job portals or internal bulletin boards without bias towards gender or background, ensuring equal opportunity for all interested candidates. Recruitment and promotion decisions are based solely on merit, with both internal and external candidates undergoing the same rigorous process. Our Recruitment Guidelines explicitly emphasize non-discrimination and equal employment opportunities, evaluating candidates solely on their qualifications and experience in relation to job requirements.



ZERO
incidents of
discrimination,
meeting our
commitment
to maintaining
an inclusive
and respectful
workplace

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: TALENT MANAGEMENT									
Non-Discrimination									
6	GRI 406: Non-Discrimination		Incidents of Discrimination						
			Total number of incidents of discrimination	Number of incidents of discrimination	Count	-	0	Zero incidents of discrimination	Achieved
			Employees with Disability						
			Total number of employees with disability	Number of employees with disability	Count	-	2		

Note: - denotes that data was not tracked or disclosed in FY 2023

SUSTAINABILITY STATEMENT
(CONT'D)**LABOR MANAGEMENT RELATIONS**

Within the context of our business, labor relations primarily involve addressing and resolving grievances, misconduct and redundancies within the organization. We prioritize strict adherence to industrial relations and employment legislation, supported by internal processes and procedures aligned with applicable laws, principles, and best practices.

Since the Group does not have employee unions or collective bargaining agreements, we emphasize direct communication and clear policies to manage workplace issues effectively. These policies provide fair and appropriate options for employees and management to seek remedial action when necessary.

Conflicts are addressed through a structured process that includes thorough investigations and appropriate corrective actions. This approach enhances transparency and fairness, strengthening our labor management practices. In turn, this positively impacts employee well-being, organizational productivity and our reputation among stakeholders.



Policies and Procedures	We utilize a range of policies to ensure a fair and supportive work environment, including Grievance Policy, Sexual Harassment Policy and Whistleblowing Procedures. These policies provide employees with clear avenues to raise concerns affecting their employment or well-being, and are detailed in the Employee Handbook and regularly communicated through Memo Boards, Notice Boards or on-site TVs. Additionally, a Flexi-Work Arrangement Policy is available for employees with valid requests, subject to management approval.
Disciplinary Process	We have established disciplinary processes to address employee misconduct and poor performance. Each case undergoes impartial investigation and analysis to ensure that issues are handled fairly while protecting the interests of both employees and the Company.
Employee Communication Channels	Transparent communication fosters trust and ensures employees are informed about organizational changes, decisions and strategies. Communication channels such as on-site TVs, emails, huddles, the HR portal, notice boards, and corporate briefings are used to share updates, announcements and important information efficiently across the organization.

SUSTAINABILITY STATEMENT
(CONT'D)

COMMUNITY/SOCIETY

WHY IT MATTERS

Community investment is a cornerstone of our sustainability efforts as a responsible pharmaceutical company. We recognize the significant impact our operations have on the communities we serve and place utmost emphasis on safeguarding the health and well-being of these communities. Our community engagement efforts are integral to our business strategy, designed to create a positive impact and align with our commitment to public health. These efforts aim to foster a sustainable future in harmony with our mission of *'Restoring Health, Enhancing Life'*.

OUR APPROACH

Our efforts to support communities and society focus on three key areas of contribution. In Education and Arts, we address various educational needs and support the development of arts programs. For Disadvantaged Groups, we provide assistance to the needy, marginalized, disabled and underserved communities, including refugees and migrants. We also contribute to other General Causes, encompassing social development initiatives and responses to catastrophe-related situations.

In 2024, we contributed a total of RM 307,455 to 54 organizations, benefiting an estimated 19,121 individuals. The amount contributed exceeds our annual commitment to allocate 0.3% of the previous year's Profit After Tax, excluding one-off gains, to community initiatives. This strategic commitment enables us to make a consistent and meaningful contribution to society.



SUSTAINABILITY STATEMENT
(CONT'D)

Community Initiatives During 2024

Our contributions to the community/society in 2024 include the following:

Initiative	Description
Social Media Public Health Support	In 2023, we launched Hennson Care's "Bladder Care & Help Community MY/SG" platform as part of the Group's commitment to supporting public health. Operating through a dedicated Facebook group, the initiative connects and provides support to individuals facing incontinence challenges. Notable 2024 posts include "How is incontinence treated?", "How to cope with caregiver fatigue?", "Travel across continents with incontinence", and "Struggling in silence. It's not just you."
Providing Medicines to the Marginalized	Endorsed by the United Nations High Commissioner for Refugees ('UNHCR') Malaysia, the ElShaddai Centre provides compassionate services to refugee, asylum-seeker, stateless and marginalized diaspora communities in Malaysia. It supports students and families with primary health care, healthy lifestyle promotion and counselling. We contribute medicines to the center and will continue to review requests on a case-by-case basis.
Helping Underprivileged Youths	The UOB Heartbeat Run is United Overseas Bank (Malaysia) Berhad Group's annual fundraising event, supporting SOLS Foundation to sponsor underprivileged youths in the Solar Academy vocational program. A cash contribution was made to this cause.
Promoting Sustainable Development in Melaka	Melaka Industrial Night 2024, organized by Melaka Corporation, recognizes contributions to sustainable development and socio-economic growth in Melaka. Alongside networking opportunities and brand exposure, our cash contribution supported sustainable development in the region where XEPA, our wholly-owned manufacturing subsidiary operates.
MOPI Regulatory Plus Conference & Dinner 2024	XEPA was a Platinum Sponsor for the MOPI Regulatory Plus Conference & Dinner 2024, held in September. MOPI has been advocating for quality and affordable medicines in Malaysia since 1981, representing local manufacturers and supporting the well-being of all Malaysians. As a member company of MOPI, XEPA's contributions have driven advancements in pharmaceutical regulation and innovation, ultimately leading to improved public health and social development.
Supporting Montfort Youth Development	A cash donation was made to support Montfort Youth Centre which provides residential care to orphans and youths from underprivileged families as well as vocational training, equipping them with industrial skills and fostering character development.
Raising Blood and Organ Donation Awareness	We sponsored the "Blood and Organ Donation Awareness Campaign – A Gift of Life", co-organized by SEGi Pharmacy Students Association, Malaysian Pharmacy Students' Association, and the Ministry of Health. Held in May 2024 at Atria Shopping Gallery, the campaign educated the public and addressed stigmas around blood and organ donation.
Recognizing Students' Achievement	The Xepa-Soul Pattinson Award – Pharmaceutical Technology and Xepa-Soul Pattinson Award – Pharmaceutical Life Science were presented during Universiti Malaya's Pharmnight in May 2024. Meanwhile, Xepa-Soul Pattinson Awards were also presented to Pharmacy students of UCSI University in September 2024. These awards recognize and celebrate outstanding student achievements, fostering a culture of excellence among recipients.

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: COMMUNITY / SOCIETY									
Local Communities									
7	GRI 413: Local Communities	C2 (a) Community/ Society: Total amount invested in the community where the target beneficiaries are external to the listed issuer	Community Contributions and Investment						
			Total amount invested in the community	Total amount invested	Ringgit Malaysia (RM)	397,995	307,455	At least 0.3% of the previous year's Group Profit After Tax, excluding one-off gains	Exceeded target
		C2 (b) Community/ Society: Total number of beneficiaries of the investment in communities	Beneficiary Organizations of the Investment in Communities						
			Total number of beneficiary organizations of the investment in communities	Total number of beneficiary organizations	Count	44	54		
			Beneficiary Individuals of the Investment in Communities						
			Total number of beneficiary individuals of the investment in communities	Total number of beneficiary individuals	Count	32,885	19,121		

Governance Pillar:

UPHOLDING INTEGRITY AND ACCOUNTABILITY

Related Material Matters

- Ethical Business Practices



SUSTAINABILITY STATEMENT (CONT'D)

ETHICAL BUSINESS PRACTICES

WHY IT MATTERS

Upholding ethical business practices is a bedrock of our sustainability framework, reflecting our commitment to integrity and responsible conduct across all operations. As a leading pharmaceutical company, we recognize that maintaining the highest ethical standards is essential for fostering trust among customers and stakeholders, particularly in an industry intricately tied to public health and well-being.

Our adherence to compliance ensures alignment with evolving regulatory requirements, demonstrating accountability and mitigating reputational risks. Embedding ethical principles into our operations helps us build lasting trust with customers and stakeholders, fortify our credibility and establish a culture of transparency and responsibility. This commitment to ethical conduct directly supports our ability to deliver high-quality pharmaceutical products while fostering operational excellence and long-term financial resilience.

OUR APPROACH

The Group's Anti-Corruption Policy is a cornerstone of our commitment to responsible business practices, ensuring compliance with regulatory requirements while strengthening stakeholder trust and safeguarding our corporate reputation.

This policy facilitates the integration of anti-corruption measures into our overall business strategy and practices, providing a robust framework to combat corruption and uphold ethical standards. It encompasses training programs, internal and external audits, and whistleblowing mechanisms to uphold integrity and accountability throughout the organization.

Anti-Corruption Training

Our anti-corruption training program is a critical component of our commitment to maintaining ethical business practices and ensuring compliance with anti-corruption policies and regulations. This program equips all employees, including new hires, with the knowledge and tools necessary to identify, prevent and address corruption risks effectively.

In 2024, close to 100% of employees participated in anti-corruption training programs, with only two employees out of our entire workforce being unable to attend due to personal and administrative circumstances. The sessions, delivered by a combination of in-house experts and external specialists, provided employees with a deep understanding of anti-corruption measures, industry best practices and regulatory requirements, while reinforcing our expectations for ethical conduct at all levels of the organization.

Anti-Corruption Audit and Review

To ensure Group-wide adherence to anti-corruption standards, we have established a robust audit system. Periodic in-house internal audits are conducted to assess and evaluate the effectiveness of anti-corruption measures within the organization. These audits focus on various aspects of our policies and practices, ensuring they remain relevant and robust in sustaining compliance across the organization.

To enhance oversight and objectivity, our Anti-Corruption Policy and procedures are reviewed by an outsourced internal auditor at least once every three years. This independent assessment identifies opportunities for improvement, benchmarks our practices against industry standards and ensures alignment with evolving best practices.

Corruption risks are systematically revisited each year during the Group's annual risk assessment exercise, providing leadership with insights and guidance on implementing targeted initiatives to mitigate potential risks. In line with our committed target, 100% of our operations were assessed for corruption risks during 2024.

Whistleblowing Policy and Procedure

The Group's Whistleblowing Policy and Procedure provides employees and external stakeholders, such as suppliers, customers, contractors and other parties, with a secure and confidential platform to report concerns or complaints. These may include issues such as questionable accounting or auditing matters, internal controls, disclosure matters, conflicts of interest, insider trading, collusion with competitors, serious breaches of Group policy, unsafe work practices, fraud, corruption, or improper employee conduct, including violations of the Malaysian Anti-Corruption Commission Act 2009.

SUSTAINABILITY STATEMENT
(CONT'D)

Our Whistleblowing Policy and Procedure outlines a transparent process for reporting improper conduct, including corruption and fraud. To maintain its effectiveness, this policy is reviewed periodically; at least once every three years, by the Company's outsourced internal auditor. Additionally, the Company's external auditor conducts an annual evaluation to assess the effectiveness of our whistleblowing mechanism. Based on these evaluations, the policy may be updated to maintain compliance with legal requirements or to reflect organizational changes.

In 2024, we continued to raise employee awareness through training sessions and communication channels, including posters, which highlighted the whistleblowing mechanisms and the protections provided to whistle-blowers. Secure and confidential reporting channels, such as dedicated hotlines and online platforms, have been established to facilitate the reporting process.

The Anti-Corruption Policy and Whistleblowing Policy and Procedure are published on the Company's website.

In 2024, we preserved our track record of zero incidents of bribery or corruption.

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: ETHICAL BUSINESS PRACTICES									
Anti-Corruption									
1	GRI 205: Anti-corruption	C1 (a) Anti-Corruption: Percentage of employees who have received training on anti-corruption by employee category	Anti-Corruption Training						
			Total number of employees who have received training on anti-corruption by employee category	Manager	Count	93	99	100% of employees trained on anti-corruption	We achieved a participation rate of 99.8% in 2024. Measures are being implemented to ensure full participation in future training sessions.
				Executive		220	246		
				Non-Executive		663	641		
			Total:		976	986			
			Percentage of employees who have received training on anti-corruption by employee category	Manager	Percentage [%]	100%	100%		
				Executive		100%	99%		
				Non-Executive		100%	100%		
			Total:		100%	100%			
			Total number of anti-corruption training programs	Anti-corruption training programs organized	Count	2	2		
		C1 (b) Anti-Corruption: Percentage of operations assessed for corruption-related risks	Operations Assessed for Corruption-related Risks						
			Total number of operations assessed for corruption-related risks	Corruption-related risks assessed across business units	Count	13	13	100% of operations assessed for corruption-related risks	Achieved
			Percentage of operations assessed for corruption-related risks	Corruption-related risks assessed across business units	Percentage [%]	100%	100%		
		C1 (c) Anti-Corruption: Confirmed incidents of corruption and action taken	Confirmed Incidents of Corruption and Action Taken						
			Total number of confirmed incidents of corruption	Number of corruption incidents	Count	0	0	Zero incidents involving bribery/ corruption	Achieved

SUSTAINABILITY STATEMENT
(CONT'D)

SUSTAINABILITY PERFORMANCE TABLE

ECONOMIC

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: SUSTAINABLE PROCUREMENT									
Procurement Practices									
1	GRI 204: Procurement Practices	C7 (a) Supply Chain Management: Proportion of spending on local suppliers	Procurement						
			Total procurement spending	Local & Non-Local	Ringgit Malaysia (RM)	668,140,552	677,250,793		
			Total number of suppliers	Local & Non-Local	Count	311	297		
			Local Suppliers						
			Total local suppliers spending	Local	Ringgit Malaysia (RM)	577,766,661	578,316,866	At least 70% of total procurement spending on local suppliers	Exceeded target
			Number of local suppliers	Local	Count	245	229		
			Percentage of spending on local suppliers	Local	Percentage (%)	86%	85%		
			Non-local Suppliers						
			Total non-local suppliers spending	Non-Local	Ringgit Malaysia (RM)	90,373,891	98,933,927		
			Number of non-local suppliers	Non-Local	Count	66	68		
			Percentage of spending on non-local suppliers	Non-Local	Percentage (%)	14%	15%		
MATERIAL MATTER: DATA PRIVACY AND SECURITY									
Data Privacy & Security Practices									
2	GRI 418: Customer Privacy	C8 (a) Data Privacy & Security: Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Substantiated Complaints						
			Total number of substantiated complaints concerning breaches of employee privacy and losses of employee data	Complaints related to breaches of employee privacy and losses of employee data	Count	0	0	Zero substantiated complaints concerning breaches of employee privacy and losses of employee data	Achieved
			Total number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Complaints related to breaches of customer privacy and losses of customer data	Count	0	0	Zero substantiated complaints concerning breaches of customer privacy and losses of customer data	Achieved

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: DATA PRIVACY AND SECURITY									
Data Privacy & Security Practices									
			Breakdown of Causes						
			Total number of substantiated complaints due to various causes	Data breaches due to cyberattacks	Count	0	0	Zero substantiated complaints concerning breaches of privacy and losses of data	Achieved
				Unauthorized access to data	Count	0	0		
				Data leaks	Count	0	0		
				Losses of data through physical means (e.g., lost devices or paperwork)	Count	0	0		
MATERIAL MATTER: RESPONSIBLE PRODUCT AND MARKETING PRACTICES									
Responsible Product and Marketing Practices									
3	GRI 417: Marketing and Labelling		Products and Services Information and Labeling						
			Total number of incidents of non-compliance with regulations concerning product and service information and labeling	Incidents of non-compliance with regulations resulting in a fine or penalty	Count	0	0	Zero incidents of non-compliance resulting in a fine or penalty or warning	Achieved
				Incidents of non-compliance with regulations resulting in a warning	Count	0	0		
			Marketing Communications						
			Total number of incidents of non-compliance with regulations concerning marketing communications, including advertising, promotion, and sponsorship	Incidents of non-compliance with regulations resulting in a fine or penalty	Count	0	0	Zero incidents of non-compliance resulting in a fine or penalty or warning	Achieved
				Incidents of non-compliance with regulations resulting in a warning	Count	0	0		

SUSTAINABILITY STATEMENT
(CONT'D)

SUSTAINABILITY PERFORMANCE TABLE

ENVIRONMENTAL

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024			
MATERIAL MATTER: CLIMATE MANAGEMENT AND RESILIENCE												
Emissions												
1	GRI 305: Emissions	C11 (a) Emissions Management: Scope 1 emissions in tonnes of CO2e	Direct (Scope 1) GHG emissions									
			Total Scope 1 GHG emissions	Mobile Combustion Emissions: Emissions from owned or leased mobile sources (both on-road and non-road vehicles) that are within the company's boundaries, including company vehicles and commercial vehicles such as cars, trucks and vans								
				Petrol	Metric tons of CO2e (tCO2e)	73.1	61.3					
				Diesel		17.8	20.7					
				Total Mobile Combustion Emissions:		90.9	82.0					
				Total Scope 1:		90.9	82.0					
		C11 (b) Emissions Management: Scope 2 emissions in tonnes of CO2e	Energy Indirect (Scope 2) GHG Emissions									
			Total Scope 2 GHG emissions	Emissions from Purchased Energy: Indirect emissions generated from purchased energy								
				Electricity purchased from TNB	Metric tons of CO2e (tCO2e)	9,761.1	10,128.6					
				Total Scope 2:		9,761.1	10,128.6					
		C11 (c) Emissions Management: Scope 3 emissions in tonnes of CO2e	Others Indirect (Scope 3) GHG Emissions									
			Total Scope 3 GHG emissions	Employee Commuting								
				Transportation of employees between their homes and their worksites (in vehicles not owned or operated by the reporting company)	Metric tons of CO2e (tCO2e)	793.9	865.1					
				Business Travel								
				Transportation of employees for business-related activities (in vehicles not owned or operated by the reporting company)	Metric tons of CO2e (tCO2e)	1,007.7	1,237.8					
				Total Scope 3:		1,801.6	2,102.9					
				Overall Total Scope 1, Scope 2 and Scope 3:		11,653.6	12,313.5					
		Emissions Intensity										
		GHG emissions intensity (Scope 1)	GHG emissions (Scope 1) related to financial performance measured in terms of revenue	tCO2e per RM million of revenue	0.1	0.1						

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024			
MATERIAL MATTER: CLIMATE MANAGEMENT AND RESILIENCE												
Emissions												
			Emissions Intensity									
			GHG emissions intensity (Scope 2)	GHG emissions (Scope 2) related to financial performance measured in terms of revenue	tCO2e per RM million of revenue	10.4	10.5					
			GHG emissions intensity (Scope 3)	GHG emissions (Scope 3) related to financial performance measured in terms of revenue		1.9	2.2					
			Total GHG emissions intensity (Scope 1, 2 and 3)	GHG emissions (Scope 1, 2 and 3) related to financial performance measured in terms of revenue		12.4	12.8					
Energy												
2	GRI 302: Energy	C4 (a) Energy Management	Energy Consumption									
			Total energy consumption	Non-Renewable Energy								
				Company facilities/buildings								
				Electricity	Gigajoules ("GJ")	60,031.0	62,905.1					
				Total energy for company facilities:		60,031.0	62,905.1					
				Company Vehicles								
				Petrol	Gigajoules ("GJ")	1,037.8	907.0					
				Diesel		241.6	311.0					
				Total energy for company vehicles:		1,279.4	1,218.0					
				Total Non-Renewable Energy:		61,310.4	64,123.1					
				Renewable Energy								
				Solar	Gigajoules ("GJ")	3,461.0	6,087.0					
				Total Renewable Energy:		3,461.0	6,087.0					
				Overall Total Energy Consumption:		64,771.4	70,210.1					
			Energy Intensity									
			Total energy intensity	Energy consumption related to financial performance measured in terms of revenue	GJ per RM million of revenue	69.2	73.0					

SUSTAINABILITY STATEMENT
(CONT'D)

SUSTAINABILITY PERFORMANCE TABLE

ENVIRONMENTAL

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024	
MATERIAL MATTER: ENVIRONMENTAL IMPACT MANAGEMENT										
Waste										
3	GRI 306: Waste	C10 (a) Waste Management: Total waste generated	Waste Generated							
			Total weight of waste generated	Scheduled and non-scheduled waste	Metric Tonnes (t)	251.0	223.6			
			Waste Diverted from Disposal							
			Total weight of waste diverted from disposal	Non-Scheduled Waste						
				Paper Waste	Metric Tonnes (t)	106.0	83.5			
				Plastic Waste		27.0	24.2			
				Plastic Drum		20.7	18.5			
				Metal Waste		0.03	0.00			
				Total Non-Scheduled Waste:		153.7	126.2			
			Waste Directed to Disposal							
			Total weight of waste directed to disposal	Scheduled Waste						
				Electronic waste	Metric Tonnes (t)	0.4	0.9			
				Dry sludge		30.3	41.0			
				Oil & sludge		6.9	7.5			
				Discarded drugs (on-site)		55.1	9.1			
				Discarded drugs (off-site)			33.9			
				Used activated carbon		0.4	0.0			
				Used ink/toner cartridges		0.1	0.2			
				Used lab chemical		4.0	4.8			
				Total Scheduled Waste:		97.2	97.4			
			Waste Disposal Method							
			Total weight of waste disposed using the following disposal methods	Non-Scheduled Waste						
				Recycling	Metric Tonnes (t)	153.7	126.2			
				Total Non-Scheduled Waste:		153.7	126.2			
				Scheduled Waste						
				Incineration	Metric Tonnes (t)	97.2	97.4			
				Landfill						
				Total Scheduled Waste:		97.2	97.4			

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: ENVIRONMENTAL IMPACT MANAGEMENT									
Water and Effluents									
4	GRI 303: Water and Effluents	C9(a) Water: Total volume of water used	Water Consumption						
			Total volume of water consumption broken down by property	XEPA	Megaliters (ML)	103.2	136.3		
				APS		0.9	0.9		
				APM/ABIO		5.5	5.6		
			Total Water Consumption:		109.6	142.8			
			Water Withdrawal						
			Total volume of water withdrawal broken down by source	Municipal water	Megaliters (ML)	109.6	142.8		
				Total Water Withdrawal:		109.6	142.8		
		Water Intensity							
		Total volume of water withdrawal intensity	Water withdrawal related to financial performance measured in terms of revenue	ML per RM million of revenue	0.1	0.1			
S8 (a) Effluents: Total volume of water (effluent) discharge over the reporting period	Water (Effluents) Discharge								
	Total volume of wastewater/ effluents discharge	Waste water / effluents discharged into treatment facilities	Megaliters (ML)	9.7	12.2				
		Total Water (Effluents) Discharge:		9.7	12.2				
Materials									
5	GRI 301: Materials	S5 (a) Materials: Total weight or volume of materials that are used to produce and package products and services	Materials Used (by weight or volume)						
			Total weight or volume of materials that are used to produce and package products and services	Weight of raw materials used	kilograms (kg)	-	1,345,403		
				Weight of packaging materials used		-	1,397,076		
			Total Weight of Materials Used:		-	2,742,479			

Note: - denotes that data was not tracked or disclosed in FY 2023

SUSTAINABILITY STATEMENT
(CONT'D)

SUSTAINABILITY PERFORMANCE TABLE

SOCIAL

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: HEALTH AND SAFETY									
Occupational Health and Safety									
1	GRI 403: Occupational Health and Safety	C5 (a) Health and Safety: Number of work-related fatalities	Work-related Fatalities						
			Total number of work-related fatalities	Total number of hours worked	Hours	1,836,384	2,271,285	Zero work-related fatalities	Achieved
				Number of fatalities	Count	0	0		
				Rate of fatalities	Rate per 200,000 hours	0	0		
		C5 (b) Health and Safety: Lost time incident rate	Lost Time Incident Rate						
			Lost time incident rate	Lost Time Incident Rate (LTIR)	Rate per 200,000 hours	0	0.5	LTIR not exceeding 1	Achieved
		C5 (c) Health and Safety: Employees trained on health and safety standards	Employees Trained on Health and Safety Standards						
			Total number of employees trained on health and safety standards	Total number of employees	Count	841	986	100% of employees trained on health and safety standards	We achieved participation rate of 99.8% in 2024. Measures are being implemented to ensure full participation in future training sessions.
Customer Health and Safety									
2	GRI 416: Customer Health and Safety	S3 (a) Customer Health & Safety / Product Responsibility	Product Assessed for Health and Safety Impacts						
			Total number of products assessed for health and safety impacts	Products for which health and safety impacts are assessed for improvement	Count	123	123		
		S3 (b) Customer Health & Safety / Product Responsibility	Non-Compliance Incidents						
			Total number of incidents of non-compliance concerning the health and safety impacts of products and services	Incidents of non-compliance with regulations resulting in a fine or penalty	Count	0	0	Zero incidents of non-compliance resulting in a fine or penalty or warning	Achieved
				Incidents of non-compliance with regulations resulting in a warning		0	0		
			S3 (c) Customer Health & Safety / Product Responsibility	Product Recalls					
	Total number of products that have been recalled for health and safety reasons			Group-branded products	Count	13	0	Zero product recalls for Group-branded products	Achieved
				Non-Group branded products			14		
Total:		13	14						

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: TALENT MANAGEMENT									
Employment									
3	GRI 401: Employment		Employee Distribution by Gender						
			Total number of employees broken down by gender	Female	Count	523	540		
				Male		453	448		
				Total:		976	988		
			Percentage of employees broken down by gender	Female	Percentage (%)	54%	55%		
				Male		46%	45%		
				Total:		100%	100%		
			Employee Distribution by Age						
			Total number of employees broken down by age	Under 20-29 years old	Count	341	320		
				30 - 39 years old		299	327		
				40 - 49 years old		203	204		
				50 - 59 years old		107	105		
				Above 60 years old		26	32		
				Total:		976	988		
			Percentage of employees broken down by age	Under 20-29 years old	Percentage (%)	35%	32%		
				30 - 39 years old		30%	33%		
				40 - 49 years old		21%	21%		
				50 - 59 years old		11%	11%		
				Above 60 years old		3%	3%		
				Total:		100%	100%		
			Employee Distribution by Category						
			Total number of employees broken down by employee category	Manager	Count	93	99		
				Executive		220	248		
				Non-executive		663	641		
				Total:		976	988		
			Percentage of employees broken down by employee category	Manager	Percentage (%)	10%	10%		
				Executive		22%	25%		
				Non-executive		68%	65%		
				Total:		100%	100%		

SUSTAINABILITY STATEMENT
(CONT'D)

SUSTAINABILITY PERFORMANCE TABLE

SOCIAL

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024	
MATERIAL MATTER: TALENT MANAGEMENT										
Employment										
		C6 (b) Labor Practices & Standards: Percentage of employees that are contractors or temporary staff	Employee Distribution by Type							
			Total number of employees broken down by type	Contract/ temporary staff	Count	59	40			
				Permanent staff		917	948			
				Total:		976	988			
			Percentage of employees broken down by type	Contract/ temporary staff	Percentage [%]	6%	4%			
				Permanent staff		94%	96%			
				Total:		100%	100%			
			Employee Distribution by Ethnicity							
			Total number of employees broken down by ethnicity	Malay	Count	471	492			
				Chinese		439	429			
				Indian		30	33			
				Others		36	34			
				Total:		976	988			
			Percentage of employees broken down by ethnicity	Malay	Percentage [%]	48%	50%			
		Chinese		45%		43%				
		Indian		3%		3%				
		Others		4%		4%				
		Total:		100%	100%					
		Employee Distribution by Nationality								
		Total number of employees broken down by nationality	Malaysia	Count	904	915				
			Singapore		71	70				
			Others		1	3				
			Total:		976	988				
		Percentage of employees broken down by nationality	Malaysia	Percentage [%]	93%	93%				
			Singapore		7%	7%				
			Others		0%	0%				
			Total:		100%	100%				
		New Hires								
		Total number of new hires broken down by gender	Female	Count	117	105				
			Male		113	79				
			Total:		230	184				
		Percentage of new hires broken down by gender	Female	Percentage [%]	51%	57%				
			Male		49%	43%				
			Total:		100%	100%				

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024		
MATERIAL MATTER: TALENT MANAGEMENT											
Employment											
			Total number of new hires broken down by age	Under 20 - 29 years old	Count	151	98	Not more than 20% annually	Achieved		
				30 - 39 years old		44	51				
				40 - 49 years old		22	21				
				50 - 59 years old		8	6				
				Above 60 years old		5	8				
				Total:	230	184					
			Percentage of new hires broken down by age	Under 20 - 29 years old	Percentage [%]	66%	53%				
				30 - 39 years old		19%	28%				
				40 - 49 years old		10%	12%				
				50 - 59 years old		3%	3%				
				Above 60 years old		2%	4%				
				Total:	100%	100%					
		C6 (c) Labor Practices & Standards: Total number of employee turnover by employee category	Employee Turnover								
			Employee turnover rate	Employee turnover rate	Percentage [%]	17.5%	16.5%	Not more than 20% annually	Achieved		
			Total employee turnover broken down by gender	Female	Count	82	79	Not more than 20% annually	Achieved		
				Male		89	84				
				Total:	171	163					
			Percentage of employee turnover broken down by gender	Female	Percentage [%]	48%	48%				
				Male		52%	52%				
				Total:	100%	100%					
			Total number of employee turnover broken down by age	Under 20 - 29 years old	Count	89	78				
				30 - 39 years old		46	41				
				40 - 49 years old		22	26				
				50 - 59 years old		7	11				
				Above 60 years old		7	7				
				Total:	171	163					
			Percentage of employee turnover broken down by age	Under 20 - 29 years old	Percentage [%]	52%	48%				
				30 - 39 years old		27%	25%				
				40 - 49 years old		13%	16%				
				50 - 59 years old		4%	7%				
				Above 60 years old		4%	4%				
				Total:	100%	100%					

SUSTAINABILITY STATEMENT
(CONT'D)

SUSTAINABILITY PERFORMANCE TABLE

SOCIAL

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024	
MATERIAL MATTER: TALENT MANAGEMENT										
Employment										
			Total number of employee turnover broken down by employee category	Manager	Count	13	12			
				Executive		34	41			
				Non-executive		124	110			
				Total:		171	163			
			Percentage of employee turnover broken down by employee category	Manager	Percentage (%)	8%	7%			
				Executive		20%	25%			
				Non-executive		72%	68%			
				Total:		100%	100%			
		C6 (d) Labor Practices & Standards: Number of substantiated complaints concerning human rights violations	Human Rights Violations							
			Total number of substantiated complaints concerning human rights violations	Number of substantiated complaints concerning human rights violations	Count	0	0	Zero complaints concerning human rights violations	Achieved	
Training and Education										
4	GRI 404: Training and Education	C6 (a) Labor Practices & Standards: Total hours of training by employee category	Training Hours							
			Total training hours	Training hours	Hours	45,520	52,624			
			Average training hours per employee	Training hours	Hours	47	53	40 training hours per employee	Exceeded target	
			Total Training Hours by Gender							
			Total training hours by gender	Female	Hours	-	29,722			
				Male		-	22,902			
			Total Training Hours by Employee Category							
			Total training hours by employee category	Manager	Hours	6,636	7,745			
				Executive		15,620	18,590			
				Non-executive		23,264	26,289			
			Average Training Hours by Gender							
			Average training hours by gender	Female	Hours	-	55			
				Male		-	51			
			Average Training Hours by Employee Category							
			Average training hours by employee category	Manager	Hours	76	78			
Executive	71	75								
Non-executive	35	41								

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: TALENT MANAGEMENT									
Training and Education									
			Performance and Career Development Reviews						
			Percentage of employees receiving regular performance and career development reviews	Percentage of employees receiving regular performance and career development reviews (permanent employees)	Percentage [%]	-	100%	100% of employees to receive performance and career development reviews (permanent employees)	Achieved
Diversity and Equal Opportunity									
5	GRI 405: Diversity and Equal Opportunity	C3 (b) Diversity: Percentage of directors by gender and age group	Board Diversity						
			Board diversity by gender	Female Director	Count	1	1		
				Male Director		7	6		
				Total:		8	7		
			Percentage of Board diversity by gender	Female Director	Percentage [%]	13%	14%		
				Male Director		87%	86%		
				Total:		100%	100%		
			Board diversity by age	20 - 29 years old	Count	0	0		
				30 - 39 years old		0	0		
				40 - 49 years old		0	0		
				50 - 59 years old		2	2		
				Above 60 years old		6	5		
				Total:		8	7		
			Percentage of Board diversity by age	20 - 29 years old	Percentage [%]	0%	0%		
				30 - 39 years old		0%	0%		
				40 - 49 years old		0%	0%		
				50 - 59 years old		25%	29%		
				Above 60 years old		75%	71%		
				Total:		100%	100%		
		C3 (a) Diversity: Percentage of employees by gender and age group, for each employee category	Employee Diversity						
			Percentage of employee category (Manager) by age	Under 20 - 29 years old	Percentage [%]	4%	5%		
				30 - 39 years old		18%	19%		
				40 - 49 years old		49%	48%		
				50 - 59 years old		23%	21%		
				Above 60 years old		6%	7%		
				Total:		100%	100%		

SUSTAINABILITY STATEMENT
(CONT'D)

SUSTAINABILITY PERFORMANCE TABLE

SOCIAL

GOVERNANCE

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: TALENT MANAGEMENT									
Diversity and Equal Opportunity									
			Percentage of employee category (Executive) by age	Under 20 - 29 years old	Percentage (%)	32%	32%		
				30 - 39 years old		33%	35%		
				40 - 49 years old		23%	22%		
				50 - 59 years old		10%	9%		
				Above 60 years old		2%	2%		
				Total:		100%	100%		
			Percentage of employee category (Non-Executive) by age	Under 20 - 29 years old	Percentage (%)	40%	37%		
				30 - 39 years old		32%	34%		
				40 - 49 years old		16%	16%		
				50 - 59 years old		10%	10%		
				Above 60 years old		2%	3%		
				Total:		100%	100%		
			Percentage of employee category (Manager) by gender	Female	Percentage (%)	57%	58%		
				Male		43%	42%		
				Total:		100%	100%		
			Percentage of employee category (Executive) by gender	Female	Percentage (%)	70%	70%		
				Male		30%	30%		
				Total:		100%	100%		
			Percentage of employee category (Non-Executive) by gender	Female	Percentage (%)	48%	48%		
				Male		52%	52%		
				Total:		100%	100%		
Non-Discrimination									
6	GRI 406: Non-Discrimination		Incidents of Discrimination						
			Total number of incidents of discrimination	Number of incidents of discrimination	Count	-	0	Zero incidents of discrimination	Achieved
			Employees with Disability						
			Total number of employees with disability	Number of employees with disability	Count	-	2		
MATERIAL MATTER: COMMUNITY / SOCIETY									
Local Communities									
7	GRI 413: Local Communities	C2 (a) Community/ Society: Total amount invested in the community where the target beneficiaries are external to the listed issuer	Community Contributions and Investment						
			Total amount invested in the community	Total amount invested	Ringgit Malaysia (RM)	397,995	307,455	At least 0.3% of the previous year's Group Profit After Tax, excluding one-off gains	Exceeded target

SUSTAINABILITY STATEMENT
(CONT'D)

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: COMMUNITY / SOCIETY									
		C2 (b) Community/Society: Total number of beneficiaries of the investment in communities	Beneficiary Organizations of the Investment in Communities						
			Total number of beneficiary organizations of the investment in communities	Total number of beneficiary organizations	Count	44	54		
			Beneficiary Individuals of the Investment in Communities						
			Total number of beneficiary individuals of the investment in communities	Total number of beneficiary individuals	Count	32,885	19,121		

Note: - denotes that data was not tracked or disclosed in FY 2023

No.	GRI	Bursa Malaysia	Indicators	Breakdown	Units	FY 2023	FY 2024	Targets	Progress for FY 2024
MATERIAL MATTER: ETHICAL BUSINESS PRACTICES									
Anti-Corruption									
1	GRI 205: Anti-corruption	C1 (a) Anti-Corruption: Percentage of employees who have received training on anti-corruption by employee category	Anti-Corruption Training						
			Total number of employees who have received training on anti-corruption by employee category	Manager	Count	93	99	100% of employees trained on anti-corruption	We achieved a participation rate of 99.8% in 2024. Measures are being implemented to ensure full participation in future training sessions.
				Executive		220	246		
				Non-Executive		663	641		
			Total:		976	986			
			Percentage of employees who have received training on anti-corruption by employee category	Manager	Percentage (%)	100%	100%		
				Executive		100%	99%		
				Non-Executive		100%	100%		
			Total:		100%	100%			
			Total number of anti-corruption training programs	Anti-corruption training programs organized	Count	2	2		
		C1 (b) Anti-Corruption: Percentage of operations assessed for corruption-related risks	Operations Assessed for Corruption-related Risks						
			Total number of operations assessed for corruption-related risks	Corruption-related risks assessed across business units	Count	13	13	100% of operations assessed for corruption-related risks	Achieved
			Percentage of operations assessed for corruption-related risks	Corruption-related risks assessed across business units	Percentage (%)	100%	100%		
		C1 (c) Anti-Corruption: Confirmed incidents of corruption and action taken	Confirmed Incidents of Corruption and Action Taken						
			Total number of confirmed incidents of corruption	Number of corruption incidents	Count	0	0	Zero incidents involving bribery/ corruption	Achieved

SUSTAINABILITY STATEMENT
(CONT'D)**Disclaimer**

During our data analysis and entry into the Bursa Malaysia ESG Reporting Platform, we identified a discrepancy in terms of unit of measurement that is not possible to be changed within the system. In this regard, for the indicator "Bursa C4(a) Total energy consumption" bearing "Megawatt" as the unit of measurement, we have reported zero, underscoring our commitment to accurate reporting. The data will be restated upon addressing the unit discrepancy in subsequent reporting. We take note that the unit of measurement prescribed in Bursa Malaysia Sustainability Reporting Guide (3rd Edition) page 84 for energy consumption is "Megajoules" or "Gigajoules". On this basis, for the said indicator we have adopted "Gigajoules" in our disclosure.

SUSTAINABILITY STATEMENT
(CONT'D)

Indicator	Measurement Unit	2023	2024
Bursa (Anti-corruption)			
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category			
Managers	Percentage	100.00	100.00
Executives	Percentage	100.00	98.00
Non-Executives	Percentage	100.00	100.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100.00	100.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0
Bursa (Community/Society)			
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	307,989.00	307,486.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	52,885	16,121
Bursa (Diversity)			
Bursa C3(a) Percentage of employees by gender and age group, for each employee category			
Age Group by Employee Category			
Managers Under 20 - 29 years old	Percentage	4.00	0.00
Managers 30 - 39 years old	Percentage	16.30	16.00
Managers 40 - 49 years old	Percentage	46.40	48.00
Managers 50 - 59 years old	Percentage	22.60	21.00
Managers Above 60 years old	Percentage	6.40	7.00
Executives Under 20 - 29 years old	Percentage	31.80	32.00
Executives 30 - 39 years old	Percentage	33.20	35.00
Executives 40 - 49 years old	Percentage	22.79	22.00
Executives 50 - 59 years old	Percentage	10.00	9.00
Executives Above 60 years old	Percentage	1.80	2.00
Non-Executives Under 20 - 29 years old	Percentage	40.30	37.00
Non-Executives 30 - 39 years old	Percentage	31.30	34.00
Non-Executives 40 - 49 years old	Percentage	16.30	16.00
Non-Executives 50 - 59 years old	Percentage	8.00	10.00
Non-Executives Above 60 years old	Percentage	2.40	3.00
Gender Group by Employee Category			
Managers Male	Percentage	49.00	42.00
Managers Female	Percentage	57.00	58.00
Executives Male	Percentage	30.00	30.00
Executives Female	Percentage	70.00	70.00
Non-Executives Male	Percentage	52.30	52.00
Non-Executives Female	Percentage	47.70	48.00
Bursa C3(b) Percentage of directors by gender and age group			
Male	Percentage	97.00	86.00
Female	Percentage	10.00	14.00
20 - 29 years old	Percentage	0.00	0.00
30 - 39 years old	Percentage	0.00	0.00
40 - 49 years old	Percentage	0.00	0.00
50 - 59 years old	Percentage	29.00	29.00
Above 60 years old	Percentage	70.00	71.00
Bursa (Energy management)			
Bursa C4(a) Total energy consumption	Integervat	0.00	0.00
Bursa (Health and safety)			
Bursa C5(a) Number of work-related fatalities	Number	0	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00	0.00

Internal assurance

External assurance

No assurance

(*Protested)

SUSTAINABILITY STATEMENT (CONT'D)

Indicator	Measurement Unit	2023	2024
Bursa C5(c) Number of employees trained on health and safety standards	Number	841	888
Bursa (Labour practices and standards)			
Bursa C5(a) Total hours of training by employee category			
Managers	Hours	8,638	7,745
Executives	Hours	18,820	18,580
Non-Executives	Hours	23,284	25,289
Bursa C5(b) Percentage of employees that are contractors or temporary staff	Percentage	6.00	6.00
Bursa C5(c) Total number of employee turnover by employee category			
Managers	Number	18	12
Executives	Number	34	41
Non-Executives	Number	124	110
Bursa C5(d) Number of substantiated complaints concerning human rights violations	Number	0	0
Bursa (Supply chain management)			
Bursa C7(a) Proportion of spending on local suppliers	Percentage	85.00	85.00
Bursa (Data privacy and security)			
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0
Bursa (Water)			
Bursa C9(a) Total volume of water used	Megalitres	106,000,000	142,800,000
Bursa (Waste management)			
Bursa C10(a) Total waste generated	Metric tonnes	261.00 *	221.80
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	153.75 *	128.20
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	97.25 *	97.40
Bursa (Emissions management)			
Bursa C11(a) Scope 1 emissions in tonnes of CO ₂ e	Metric tonnes	90.90 *	82.00
Bursa C11(b) Scope 2 emissions in tonnes of CO ₂ e	Metric tonnes	8,761.10 *	10,126.80
Bursa C11(c) Scope 3 emissions in tonnes of CO ₂ e (at least for the categories of business travel and employee commuting)	Metric tonnes	1,804.60 *	2,432.90

SUSTAINABILITY STATEMENT
(CONT'D)

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GRI 2: General Disclosures 2021	THE ORGANIZATION AND ITS REPORTING PRACTICES	
	2-1	Organizational details <i>Corporate Structure, 4</i>
	2-2	Entities included in the organization's sustainability reporting <i>Scope and Boundary, 51</i>
	2-3	Reporting period, frequency and contact point <i>About This Sustainability Statement, 50</i>
	2-4	Restatements of information Not Applicable
	2-5	External assurance <i>Assurance Statement, 51</i>
	ACTIVITIES AND WORKERS	
	2-6	Activities, value chain and other business relationships <i>Management Discussion & Analysis, 9 - 23</i>
	2-7	Employees 94 - 97
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	GOVERNANCE	
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	STRATEGY, POLICIES AND PRACTICES	
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	2-29	Approach to stakeholder engagement 56 - 57
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GRI 3: Material Topics 2021	3-1	Process to determine material topics 58
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GRI Standard		Disclosure	Page reference
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GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	64
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GRI 3: Material Topics 2021	3-3	Management of material topics	64 - 66
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	66
MARKETING AND LABELLING			
GRI 3: Material Topics 2021	3-3	Management of material topics	67 - 69
GRI 417: Marketing and Labelling	417-1	Requirements for product and service information and labelling	67 - 69
	417-2	Incidents of non-compliance concerning product and service information and labelling	70
	417-3	Incidents of non-compliance concerning marketing communications	70
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GRI 3: Material Topics 2021	3-3	Management of material topics	82 - 83
GRI 301: Materials 2016	301-1	Materials used by weight or volume	83
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GRI 303: Water and Effluents 2018	303-3	Water withdrawal	82
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GRI 306: Waste 2020	306-3	Waste generated	80
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GRI 3: Material Topics 2021	3-3	Management of material topics	92 - 94
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	96 - 97
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	100
	401-3	Parental leave	92
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	92
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