9 Managing Social Impact

Workforce Management and Social Responsibility

GRI 2-7, 2-8, 2-23, 2-24, 3-3, 401-1, 401-2, 401-3

EMPLOYMENT

Why It Matters

Responsible employment practices are fundamental to operational stability, productivity, and sustainable growth across AGB's Manufacturing (ALCOM & ANSC), Property Development and Construction segments.

The Group's ability to attract and retain competent talent directly affects:
- Production continuity and project delivery;
- Technical capability and innovation;
- Workforce morale and engagement; and
- Long-term business resilience.

Turnover trends, salary competitiveness, workforce planning, and employee benefits require structured oversight to mitigate operational disruption and strengthen organisational capability. Ethical labour practices and regulatory compliance further safeguard the Group's social licence to operate.

AGB acknowledges that workforce stability is a key enabler of sustainable value creation.

> "AGB acknowledges that workforce stability is a key enabler of sustainable value creation."

How It Is Managed

Employment practices are managed at subsidiary level and consolidated at Group level through Human Resources ("HR") oversight and management reporting structures. Policies are guided by the Employment Act 1955 and other applicable Malaysian labour regulations. Across all three segments, employment practices emphasise:
- Equal opportunity;
- Non-discriminatory hiring;
- Fair compensation aligned with market conditions; and
- Compliance with statutory employment standards.

The Manufacturing segment (ALCOM & ANSC) adopts a structured and data-driven approach to workforce management.

Recruitment and retention strategies are informed by:
- Turnover analysis by job level;
- Exit interview findings;
- Labour market benchmarking; and
- Workforce planning aligned with production expansion.

Past reviews identified salary competitiveness as a key driver of resignations, particularly among short-term engineers. In response, starting salaries were revised and benchmarked against market percentiles to enhance retention. Hiring levels also increased to support operational expansion initiatives.

How It Is Managed

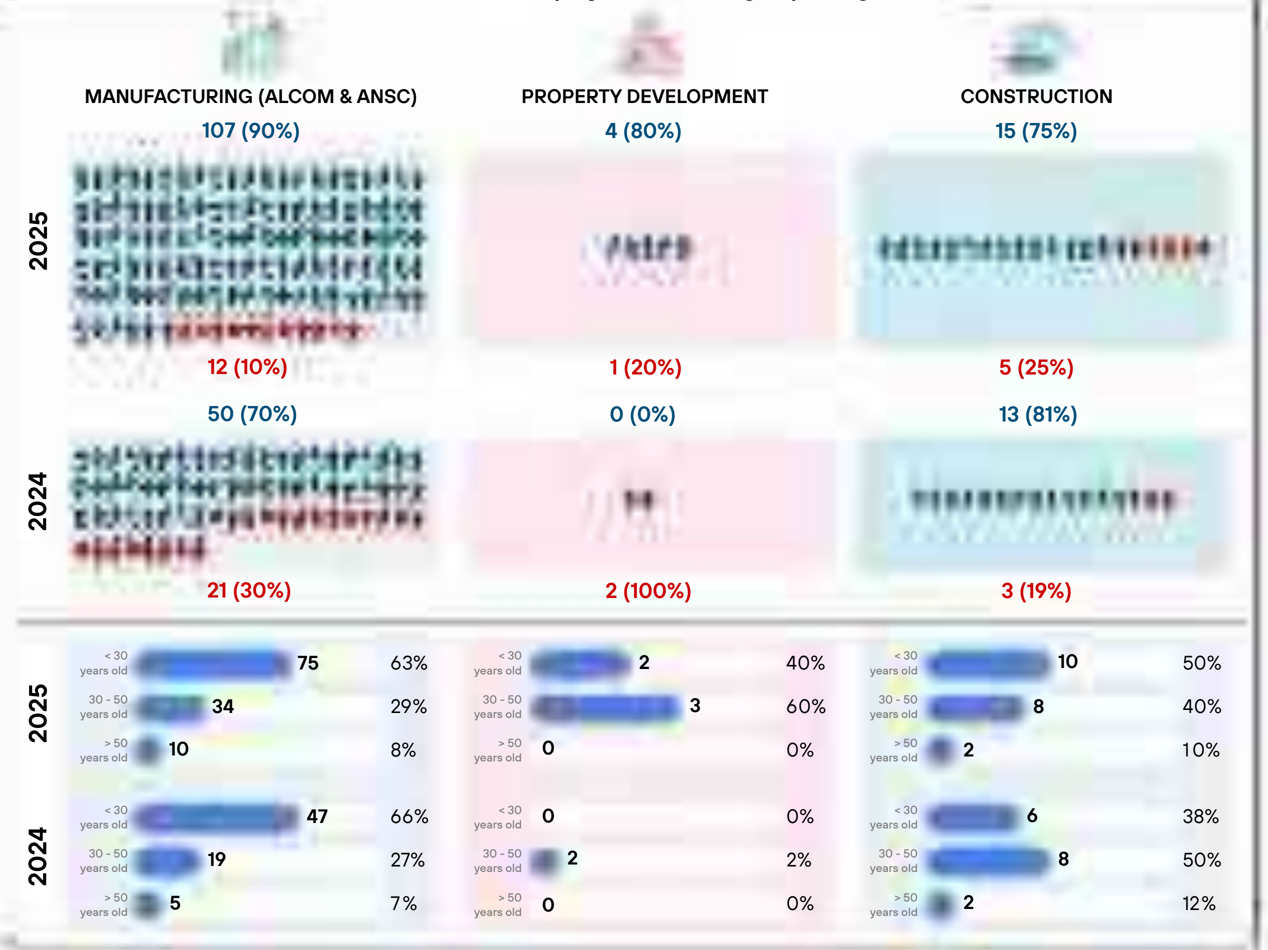
Retention measures include structured incentives such as production bonuses and the Annual Incentive Plan. Career development pathways support long-term workforce stability.

Working hours follow a standard 45-hour workweek, with overtime regulated in compliance with statutory requirements. Ethical labour practices are enforced, with a strict stance against forced or compulsory labour.

Workforce management approach is based on project-based operational model. Recruitment practices are operationally driven to meet project timelines. While formal hiring standard operating procedures are evolving, existing internal recruitment processes help ensure workforce continuity. To enhance retention, salary adjustments and additional incentives have been introduced. However, low participation in exit interview remains a challenge, limiting deeper insight into the underlying drivers of employee turnover.

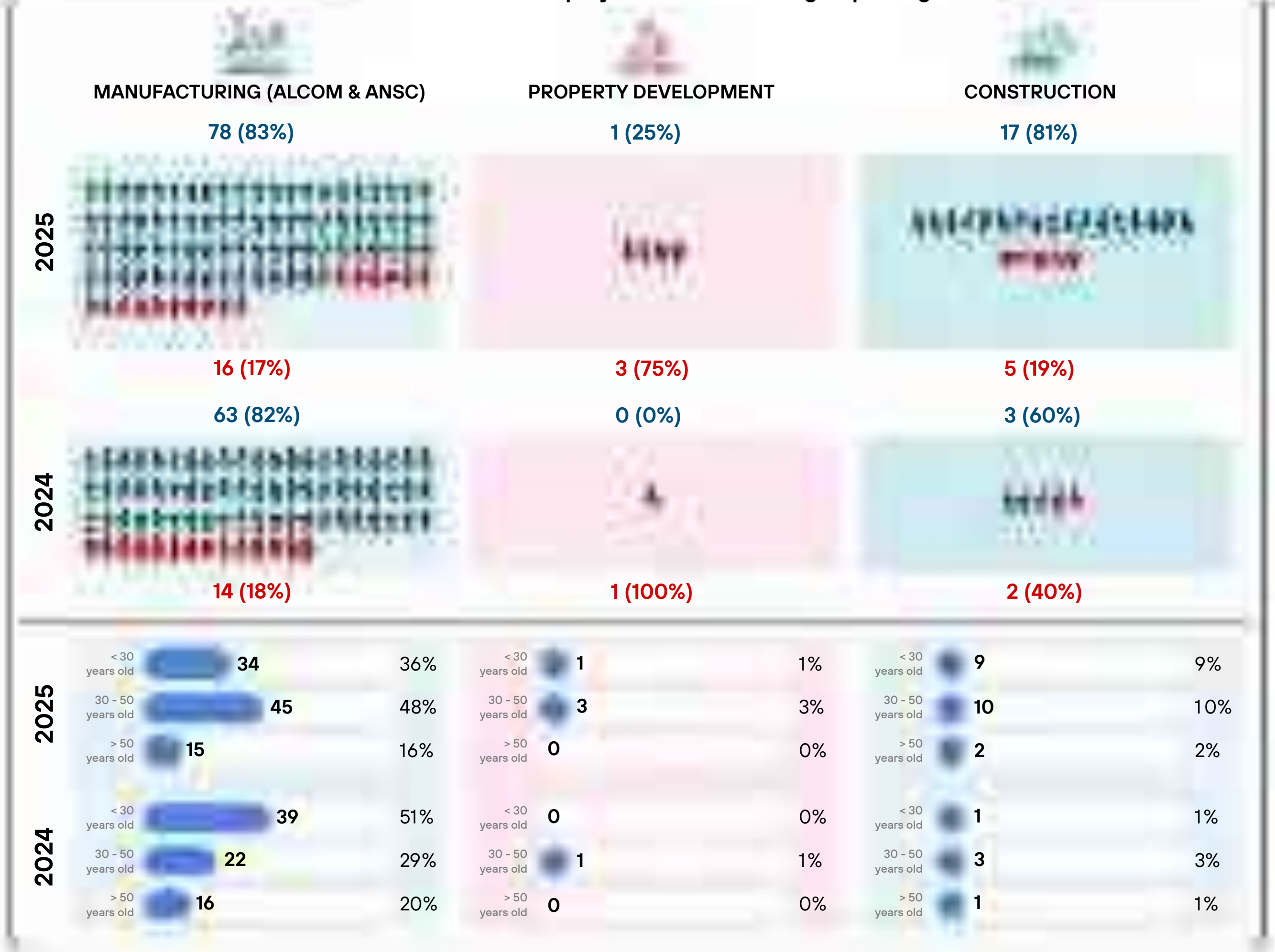
Workforce management approach is based on project-based operational model. A structured, merit-based recruitment process is outlined within the Employee Handbook to ensure fairness, inclusivity, and non-discrimination. Salary structures are benchmarked against industry standards to maintain competitiveness. Benefits benchmarking exercises are conducted periodically to enhance employee value propositions.

Number of New Employee Hire During Reporting Period



Workforce Management and Social Responsibility

Number of New Employee Turnover During Reporting Period



Number of Employee Turnover During Reporting Period (Employee Category)

How It Is Managed

EMPLOYEE BENEFITS

AGB provides employee benefits designed to support well-being, retention, and workforce stability. Benefits are reviewed periodically to ensure competitiveness and alignment with regulatory requirements.

Employees are covered under:

- Medical, life, and hospitalisation insurance;
- Group Personal Accident protection;
- General Accident Scheme;
- Dental and surgical coverage;
- Structured bonus system separating contractual salary from discretionary incentives; and
- Marriage leave and bereavement leave.

Foreign workers are housed in Centralised Labour Quarters certified by Department of Labour (JTK), in compliance with regulatory requirements. Medical benefit enhancements were implemented following employee feedback to improve overall coverage.

The Manufacturing segment (ALCOM & ANSC) organised a Long Service Award session to recognise employees for their loyalty, dedication, and long-term contributions to the organisation. Certificates were presented to employees upon reaching service milestones, acknowledging their role in supporting the Group's continued operations and growth. The programme also provided an opportunity for employees and management to share experiences and reflect on their professional journeys within the company.

A benchmarking exercise led to enhancements in medical and financial benefits. Employees receive:

- Life and medical insurance;
- Parental leave;
- Marriage benefit;
- Compassionate support; and
- Biennial benefit review to maintain competitiveness.

Employees receive:

- Life and medical insurance coverage;
- Hospitalisation leave;
- Marriage and compassionate leave; and
- Performance-based incentives.

Structured HR engagement initiatives, including policy roadshows and reinforcing awareness of employee entitlements.

Workforce Management and Social Responsibility

How It Is Managed

EMPLOYEE BENEFITS

Parental Leave

AGB provides parental leave in compliance with Malaysian labour law and, in certain cases, exceeding statutory requirements. The following table outlines parental leave statistics for 2025.

Parental Leave	Manufacturing (ALCOM & ANSC)	Property Development	Construction
Total number of employees that were entitled to parental leave	307	9	40
Total number of employees that took parental leave	15	2	2
Total number of employees that returned to work in the reporting period after parental leave ended	15	1	1

Future Outlook

AGB will continue to strengthening employment management across all segments. The Group remains committed to maintaining ethical, compliant, and responsible employment practices that support long-term workforce resilience and sustainable business growth.

Closing Gaps in Policies

Standardise human resources policies where gaps remain.

Workforce Planning Tools

Enhance workforce planning tools and turnover analytics for better management decisions and actions.

Benchmarking for Competitiveness

Conduct continuous salary benchmarking to address market competitiveness.

Retention Framework:

Structured retention frameworks aligned with segment-specific operational needs

Periodic Reviews

Periodic review of employee benefits to ensure fairness and sustainability.

Workforce Management and Social Responsibility

GRI 2-23,2-30, 2-24, 3-3, 402-1

LABOUR-MANAGEMENT RELATIONS

Why It Matters

Constructive labour-management relations are essential to maintaining operational stability, workforce engagement, and business continuity across AGB's segments.

Clear communication mechanisms, defined notice periods, and structured employee representation frameworks reduce the risk of workplace disputes, operational disruptions, and reputational exposure. Transparent engagement also strengthens employee trust and supports informed workforce transitions during organisational or operational changes.

Given the operational intensity of manufacturing facilities and the project-based nature of construction and property development activities, structured labour-management practices are critical to ensuring timely information flow and maintaining workforce morale.

How It Is Managed

Labour-management relations are managed at subsidiary level, with oversight embedded within the Group's governance structure. Approaches vary by segment to reflect operational requirements, workforce composition, and regulatory context.

The Manufacturing segment (ALCOM & ANSC) maintains a formal Collective Agreement with the Metal Industry Employees' Union, which provides a structured framework governing wages, benefits, and working conditions.

Key management practices include:
- Formal engagement with union representatives;
- Structured negotiation processes under the Collective Agreement; and
- Defined communication protocols for operational changes.

A minimum notice period is observed for significant operational changes. In emergencies requiring immediate action, shorter notice periods may apply to ensure operational responsiveness.

Communication channels include:
- Written notices;
- Electronic communication;
- Verbal briefings; and
- Reinforcement through supervisory channels.

Quarterly Town Hall sessions provide an additional platform for workforce engagement, enabling employees to raise concerns and receive updates directly from management.

How It Is Managed

Labour-management practices within these segments reflect project-driven operational models and varying workforce dynamics.

Notice periods and communication methods are determined based on:
- Nature and scale of operational changes;
- Project timelines; and
- Workforce composition.

There is no single uniform notice period applied across all operational scenarios. Major operational changes, such as project transfers or site-related transitions, may involve longer communication lead times, while minor changes may be communicated within shorter timeframes.

Communication methods include:
- Direct supervisor briefings;
- Departmental meetings; and
- Written or electronic notifications.

Across the segments, management emphasises flexibility while maintaining clear communication channels to reduce uncertainty and support workforce adaptation.

Minimum number of weeks' notice typically provided to employees and their representatives	
Manufacturing (ALCOM & ANSC)	2
Property Development	NA
Construction	4

Future Outlook

The Group will continue strengthening labour-management frameworks and remains committed to maintaining respectful, transparent, and compliant labour relations practices that support workforce stability and long-term operational resilience.

Ongoing Engagement
Regular and ongoing engagement with union representatives within the Manufacturing segment.

Structured Communication Channels
Continued use of structured communication platforms such as Town Hall sessions.

Closing Gaps In Protocols
Progressive standardisation of notice and communication protocols where operationally feasible.

Improved Documentation
Improved documentation of communication practices across the Property Development and Construction segment.

Workforce Management and Social Responsibility

GRI 2-7, 2-8, 2-23, 2-24, 3-3, 405-1

DIVERSITY AND EQUAL OPPORTUNITY

Why It Matters

A diverse and inclusive workforce strengthens decision-making, enhances innovation, and supports sustainable business performance. Diversity across gender, age group, experience, and professional background contributes to balanced leadership perspectives and improved organisational resilience.

For AGB, workforce diversity is relevant to:
- Long-term talent sustainability;
- Fair and merit-based career progression;
- Compliance with labour and governance expectations; and
- Stakeholder confidence in responsible employment practices.

Given the technical nature of manufacturing operations and the traditionally male-dominated construction industry, structured diversity oversight is necessary to ensure equal opportunity and mitigate unconscious bias in hiring, promotion, and leadership development.

How It Is Managed

Diversity and equal opportunity are embedded within the Group's employment practices, guided by non-discrimination principles and merit-based recruitment standards. Oversight is maintained through HR functions at subsidiary level, with reporting consolidated at Group level.

The Manufacturing segment (ALCOM & ANSC) enforces a non-discrimination approach in recruitment, compensation, and promotion practices. Employment decisions are based on qualifications, competency, and performance requirements.

Management practices include:
- Structured recruitment procedures;
- Equal access to career development opportunities;
- Periodic review of workforce composition by gender and age group; and
- Monitoring of representation at different job levels.

While the operational workforce remains male-dominated due to industry characteristics, representation across gender and age categories is tracked to ensure fair employment practices. Leadership composition is also reviewed to assess diversity at decision-making levels.

No wage disparity is identified for employees performing similar roles and responsibilities. Compensation structures are standardised according to job grade and function.

Workforce Management and Social Responsibility

How It Is Managed

The Property Development and Construction segments apply merit-based hiring principles supported by documented recruitment procedures and employee handbook guidelines.

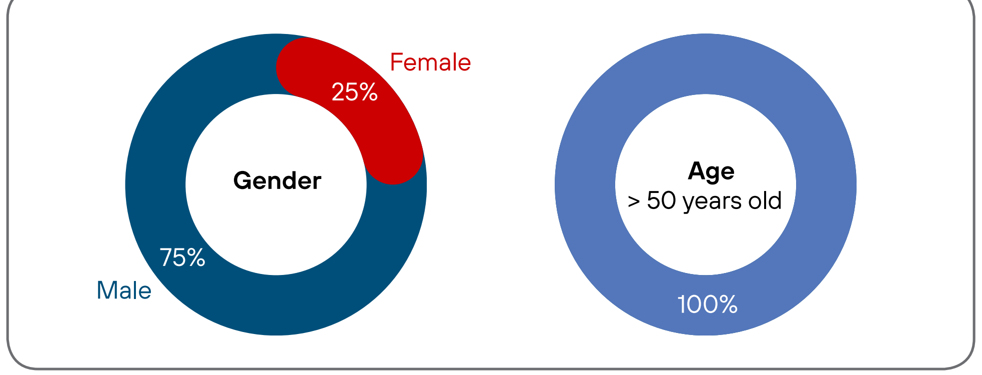
Management controls include:

- Fair and inclusive recruitment standards;
- Transparent promotion criteria;
- Periodic review of workforce demographics; and
- Monitoring of leadership representation.

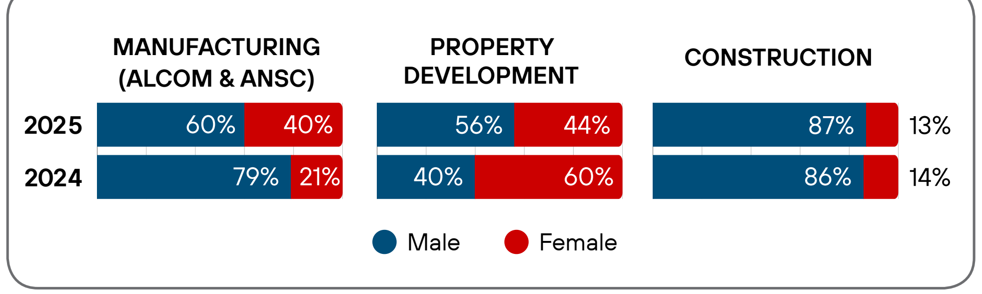
Workforce composition reflects prevailing industry dynamics, particularly within construction operations. However, management emphasises fairness in hiring, career progression, and access to development opportunities.

Although formal Diversity, Equity and Inclusion frameworks are evolving within certain subsidiaries, current practices are aligned with non-discrimination principles and statutory employment requirements.

Gender and Age Diversity Among Governance Body

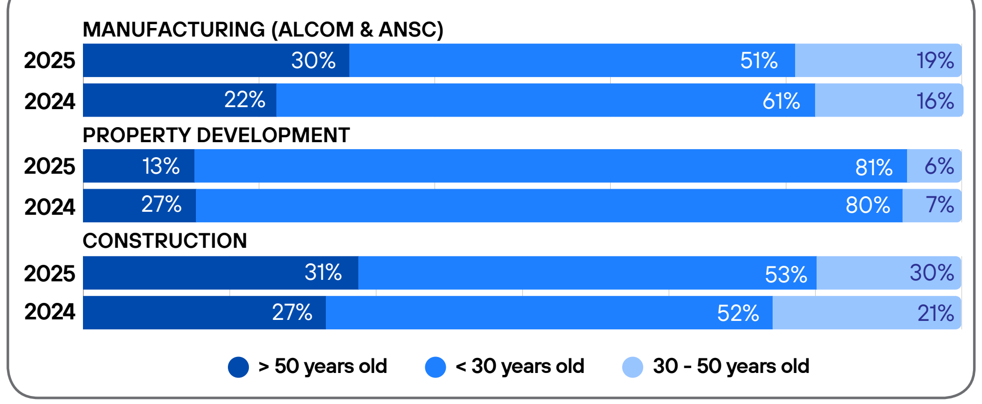


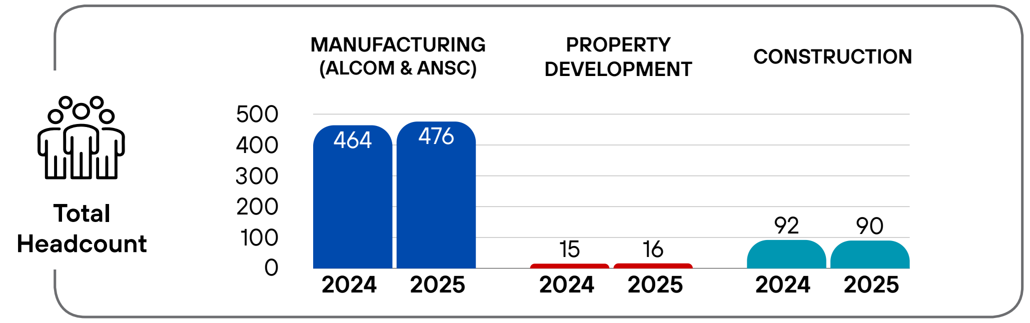
Gender Diversity Among Employee



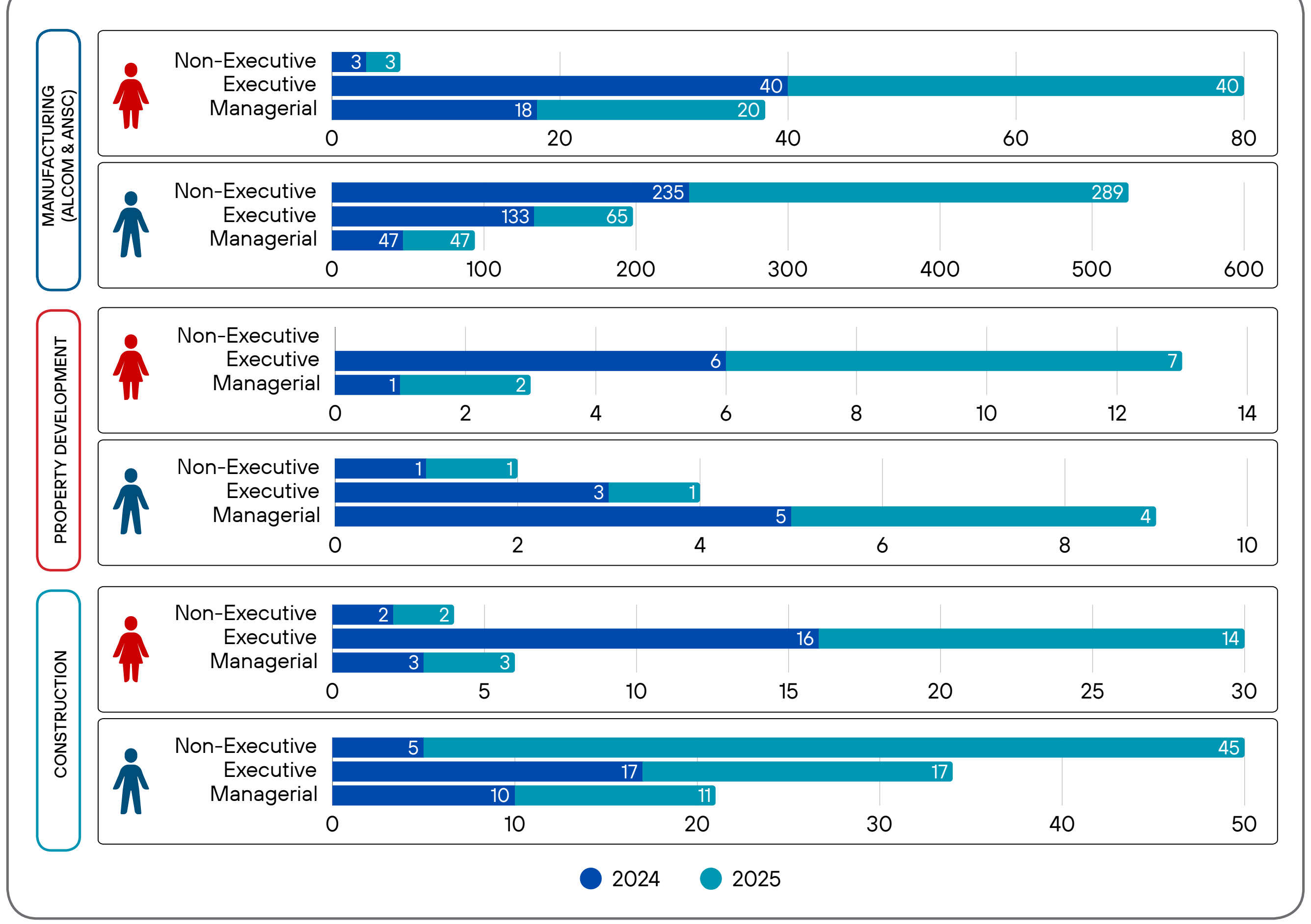
How It Is Managed

Age Diversity Among Employee

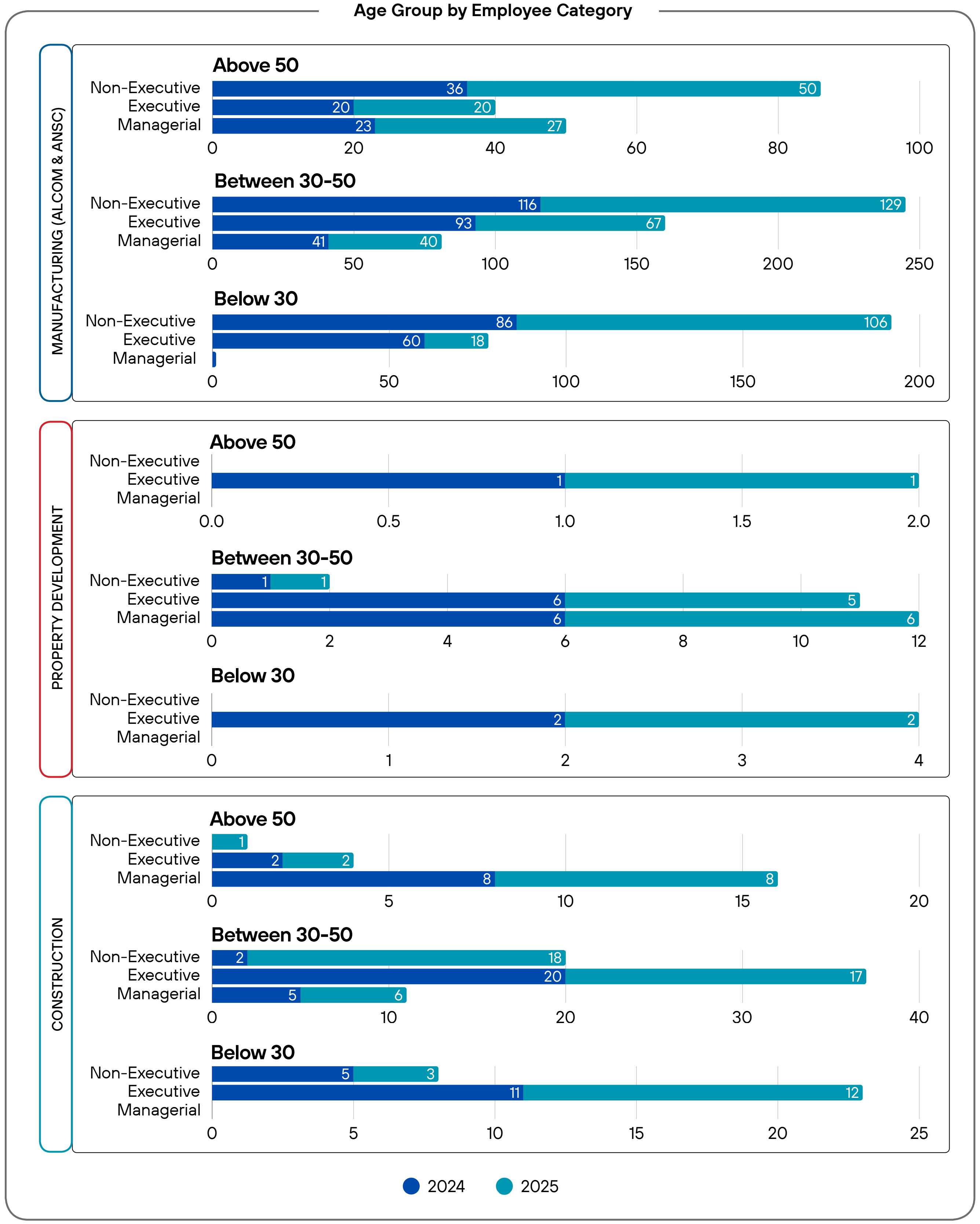




Gender Group by Employee Category



Workforce Management and Social Responsibility



Future Outlook

AGB will continue to strengthening diversity governance and remains committed to ensuring equal opportunity, fair treatment, and merit-based advancement across all levels of employment, while recognising that workforce composition may reflect industry-specific characteristics.

Monitoring Demographics

Enhanced monitoring of workforce demographics across segments.

Improved Transparency

Improved reporting transparency on gender and age representation.

Leadership Trends

Review of leadership diversity trends.

Enhance DEI Frameworks

Progressive formalisation of Diversity, Equity and Inclusion frameworks where appropriate.

Workforce Management and Social Responsibility

GRI 2-23, 2-24, 3-3, 202-1, 405-2

SALARY AND REMUNERATION

Why It Matters

Fair, competitive, and transparent remuneration practices are fundamental to employee retention, workforce motivation, and long-term organisational stability. A structured salary framework supports:

- Attraction of qualified talent;
- Reduction of turnover risk;
- Reinforcement of merit-based culture;
- Compliance with labour regulations; and
- Protection against pay discrimination risks.

In Manufacturing (ALCOM & ANSC), Property Development and Construction segments, where workforce composition and technical requirements vary significantly, structured salary governance ensures consistency across subsidiaries while allowing operational flexibility.

Equal pay for work of equal value remains a core principle underpinning AGB's remuneration philosophy. Compensation decisions are guided by job scope, responsibilities, qualifications, experience, and performance and not gender or background.

How It Is Managed

Salary and remuneration practices are governed by HR functions at subsidiary level, with oversight from senior management. Frameworks are designed to align with statutory requirements, internal job grading structures, and industry benchmarks.

The Group applies role-based compensation structures to promote internal equity and market competitiveness.

The Manufacturing segment (ALCOM & ANSC) applies a structured job grading and salary framework aligned with operational complexity and technical skill requirements.

Management practices include:

- Standardised job classification and grading system;
- Performance-based salary increments;
- Annual incentive structures linked to operational performance;
- Periodic salary benchmarking against market data; and
- Review of remuneration across employee categories.

Compensation decisions incorporate:

- Technical competency requirements;
- Productivity expectations;

How It Is Managed

- Performance appraisal outcomes; and
- Years of service and role scope.

The segment monitors internal pay consistency across comparable roles to ensure alignment with equal pay principles. Where remuneration gaps are identified, reviews are conducted to assess whether differences are attributable to role scope, tenure, or performance-related factors.

The Property Development and Construction segments apply remuneration frameworks that reflect project-based operational structures and professional role diversity.

Management controls include:

- Defined salary bands aligned with job grade;
- Performance-based increment mechanisms;
- Market benchmarking exercises; and
- Periodic review of financial and non-financial benefits.

Remuneration is determined based on:

- Project responsibility and accountability;
- Professional qualifications and experience;
- Performance evaluation outcomes; and
- Industry market conditions.

Salary structures are standardised within job categories to maintain fairness and consistency. Internal review mechanisms support alignment with non-discrimination and equal opportunity principles.

Across all segments, grievance mechanisms are available for employees to raise concerns relating to salary and benefits. Compliance is supported through internal controls and periodic review of payroll practices.

Ratio of basic salary and remuneration of women to men	Manufacturing (ALCOM & ANSC)	Property Development	Construction
Executive-Technical	1.05 : 1	🔺	0.66 : 1
Executive-Non-technical	0.59 : 1	1.08 : 1	0.45 : 1
Non-executive-Technical	N/A	N/A	0.48 : 1
Non-executive-non-technical	▲	▲	0.45 : 1

LEGENDS

▲ : There are no women in that category within the subsidiary.
🔺 : There are no men in that category within the subsidiary.
N/A : There are no men or women in that category within the subsidiary.

Workforce Management and Social Responsibility

How It Is Managed

Ratio of the Entry Level Wage by Gender to the Minimum Wage

In FY2025, the entry-level wage across AGB subsidiaries remained compliant with Malaysia's national minimum wage requirements. The ratios of standard entry-level wage to the minimum wage by gender are shown in the table below. All reported values are based on actual hires made within the reporting period:

Ratios of standard entry level wage by gender compared to local minimum wage	Manufacturing (ALCOM & ANSC)	Property Development	Construction
Male	1 : 1	1.5 : 1	1 : 1
Female	1 : 1	N/A	1 : 1

The entry-level wage ratios across AGB subsidiaries reflect the Group's adherence to fair compensation practices, with some variations observed due to hiring patterns and role types.

LIVING WAGE

The Living Wage assessment conducted by Manufacturing segment (ALCOM & ANSC) for the period from September 2023 to August 2024 remains the Group's most recent comprehensive wage adequacy review. As the assessment is performed on a biennial basis, the findings continue to serve as the reference benchmark for FY2025 monitoring.

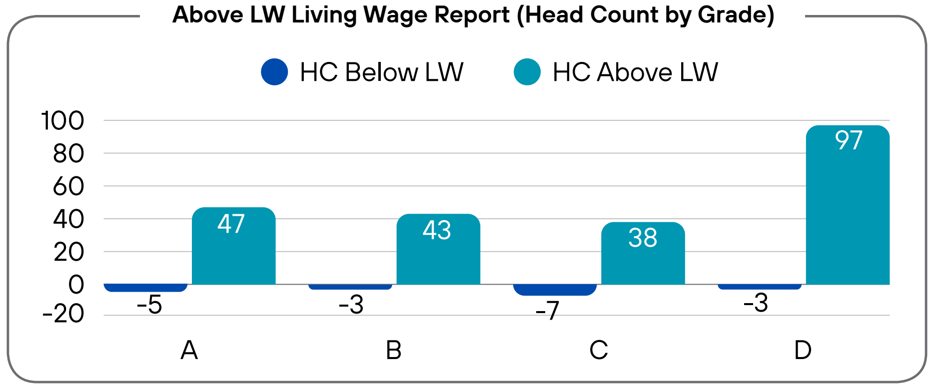
The analysis applied an individual-based benchmarking methodology using Klang-area living wage thresholds adjusted for household composition. Annual gross salary and benefits were compared against tailored living wage benchmarks to assess adequacy across shop floor grades.

The assessment covered shop floor employees across ALCOM and ANSC, representing a substantial portion of the manufacturing workforce. Results indicated that the majority of employees earned above the living wage benchmark, while a smaller segment remained below threshold.

Although total remuneration paid exceeded the aggregate benchmark value, a limited wage gap was identified within specific grades. The shortfall represented a minor proportion of total wage cost exposure and was linked primarily to structural wage band positioning rather than systemic inequity.

Living Wage Baseline Position by Grade

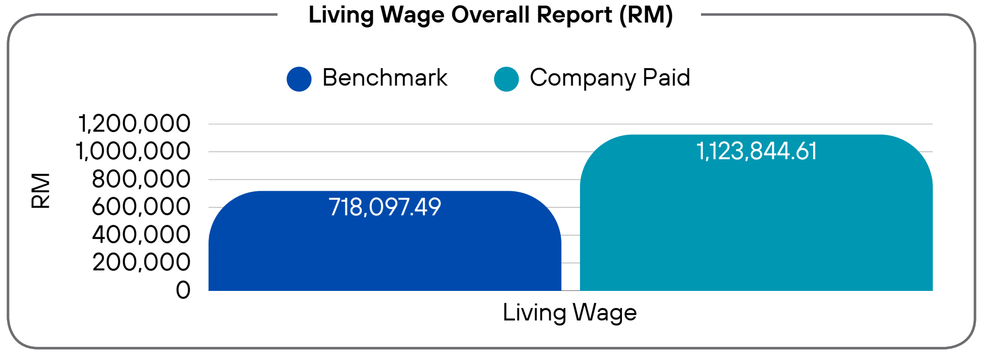
The grade-level distribution highlights that most employee categories exceed benchmark thresholds, with only isolated shortfalls within specific bands.



How It Is Managed

Aggregate Living Wage Comparison

Overall remuneration exceeded the total living wage benchmark, reinforcing the Group's commitment to responsible wage practices.

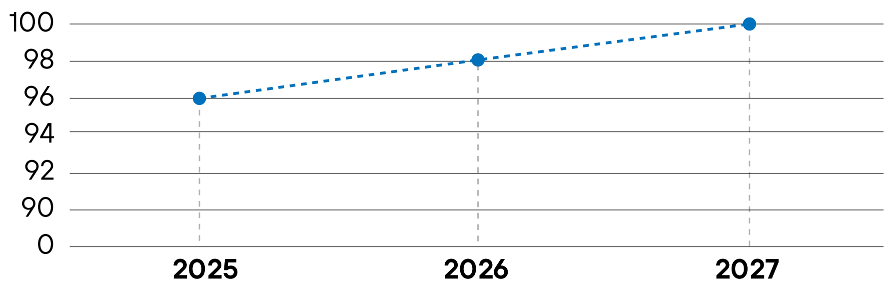


Living Wage Improvement Progression Plan

Following the baseline assessment, a structured Living Wage Improvement Progression Plan was established with staged milestones toward full alignment.

The roadmap remains as follows:

- Year 1: Progressive increase in coverage
- Year 2: Further gap narrowing
- Year 3: Full alignment target



Year 1 (2025): Raise living wage coverage to 96%	
Year 2 (2026): Reach 98% compliance	
Year 3 (2027): Achieve 100% compliance	

The implementation strategy includes:

- Annual salary increment exercises;
- Targeted market-based adjustments;
- Skill-based progression initiatives; and
- Continuous monitoring through wage data review.

FY2025 monitoring confirms that the roadmap remains achievable within the planned timeframe.

Future Outlook

AGB will continue to strengthening remuneration governance and remains committed to maintaining fair, competitive, and sustainable remuneration practices that support workforce stability and long-term business resilience.

- *Enhanced pay equity monitoring across employee categories*
- *Refinement of salary benchmarking methodologies*
- *Improved transparency in salary grading frameworks*
- *Integration of remuneration analysis within broader diversity oversight*

GRI 2-23, 2-24, 3-3, 406-1, 407-1, 408-1, 409-1

RESPONSIBLE LABOUR PRACTICES AND HUMAN RIGHTS

Why It Matters

Respect for fundamental labour rights is central to AGB's social responsibility commitments and long-term operational stability. Non-discrimination, freedom of association, and prohibition of child and forced labour are core human rights principles recognised under international labour standards and Malaysian law.

For AGB, safeguarding these rights is essential to:

- Maintaining a safe and respectful workplace;
- Protecting employee dignity;
- Ensuring regulatory compliance;
- Preserving stakeholder trust and social licence to operate; and
- Mitigating legal and reputational risks.

As AGB operates primarily in Malaysia within regulated sectors, the risk exposure to child labour and forced labour is inherently low. Nevertheless, formal governance controls remain necessary to ensure continued compliance and oversight.

How It Is Managed

Human rights and labour standards are governed under AGB's Human Rights, Diversity, Equity and Inclusivity Policy. The policy outlines commitments relating to non-discrimination, prevention of harassment, prohibition of child and forced labour, fair working conditions, and whistleblower protection.

Oversight responsibilities are clearly assigned to:

- CEO/President for overall policy application;
- Head of HR for policy maintenance and review; and
- Heads of Department for implementation within respective functions.

The Group applies these controls across all operational segments.

The Manufacturing (ALCOM & ANSC) maintains structured labour governance through:

- A formal Collective Agreement with the Metal Industry Employees' Union;
- Defined communication and consultation channels;
- Non-discrimination principles in hiring, promotion, and termination decisions; and
- Grievance and whistleblowing mechanisms.

The Human Rights, Diversity, Equity and Inclusivity Policy explicitly prohibits discrimination based on age, sex, race, religion, nationality, disability, or other protected characteristics.

Child and forced labour controls include:

- Minimum employment age requirement of 18 years;
- Mandatory verification of identification documents during recruitment;
- No recruitment fee policy; and
- Prohibition of coercion, intimidation, debt bondage, or retention of identity documents.

Workforce Management and Social Responsibility

How It Is Managed

Number of substantiated complaints concerning human rights *Manufacturing (ALCOM & ANSC) and Property Development & Construction segments*
0

Employees are provided with access to grievance procedures through:

- Direct supervisor reporting;
- HR escalation; and
- Whistleblower Protection Code.

Working conditions are regulated through compliance with statutory labour standards, including controlled working hours and fair overtime compensation

The Property Development and Construction segments apply the same Group-wide Human Rights, Diversity, Equity and Inclusivity Policy framework.

Management practices include:

- Merit-based recruitment standards
- Equal opportunity principles
- Prohibition of harassment and retaliation
- Clear disciplinary consequences for policy violations

Minimum age verification and documentation requirements are enforced during hiring. All employees are engaged voluntarily, and no recruitment-related fees are imposed on workers.

Freedom of association is respected in accordance with Malaysian labour law. Where no formal union structure exists, employees retain the right to raise concerns through management channels and established grievance mechanisms.

Based on operational review and internal risk assessment, no operations or suppliers within the AGB's operation are considered at risk of child labour or forced labour.

Freedom of Association and Collective Bargaining

AGB recognises employees' right to freedom of association and collective bargaining in accordance with Malaysian labour laws and international labour principles. Employees are free to form, join, or refrain from joining trade unions without fear of intimidation, discrimination, or retaliation.

In the Manufacturing segment (ALCOM & ANSC), a formal Collective Agreement is maintained with the recognised union, providing a structured mechanism for collective bargaining on wages, benefits, and working conditions.

Within the Property Development and Construction segments, while union representation structures may differ, employees retain the right to raise concerns, organise, and engage management through established communication and grievance mechanisms.

Based on internal review, no operations or suppliers were identified as having significant risk related to restrictions on freedom of association or collective bargaining during the reporting period.

Future Outlook

AGB will continue to strengthening its human rights governance. Although current risk exposure remains low, the Group acknowledges that vigilance and structured oversight are necessary to maintain compliance and uphold ethical labour standards.

Periodic Reviews
Conduct periodic review of the Human Rights, Diversity, Equity and Inclusivity Policy

Recruitment Verification
Reinforce recruitment verification procedures

Continued Monitoring
Continued monitoring of labour practices across segments

Supply Chain Assessments
Integrate human rights considerations within supply chain assessments

Workforce Management and Social Responsibility

GRI 2-23, 2-24, 3-3, 410-1

SECURITY PRACTICES

Why It Matters

Security practices are essential to safeguarding employees, contractors, visitors, and company assets across AGB's operational sites. As security personnel operate at the frontline of access control and site monitoring, their conduct directly influences workplace safety, human rights protection, and corporate reputation.

Improper security practices may expose the Group to risks including:
- Human rights violations;
- Excessive use of force;
- Discriminatory treatment; and
- Reputational and legal liabilities.

As AGB primarily outsources security services to third-party providers, structured oversight is necessary to ensure that security personnel act in accordance with the Group's human rights, ethics, and anti-corruption policies. Security governance therefore forms part of AGB's broader commitment to responsible labour practices and human rights protection.

How It Is Managed

AGB outsources security services to licensed third-party providers across its operational sites. Security providers are required to comply with applicable laws and with AGB's internal policies, including its DEI section within the AGB's Social Policy.

Oversight mechanisms are embedded within operational management structures and vendor engagement processes.

Within the Manufacturing segment (ALCOM & ANSC), third-party security personnel are deployed at plant facilities to manage site access, asset protection, and perimeter control.

Management controls include:
- Contractual requirements for compliance with company policies;
- Communication of human rights expectations to service providers;
- Defined roles and responsibilities for security personnel; and
- Escalation procedures for non-compliance.

Security personnel operate under standing operational instructions that outline conduct expectations and disciplinary consequences for misconduct.

While oversight mechanisms are primarily vendor-driven, no security-related human rights incidents were reported during the reporting period. The segment continues to evaluate opportunities to strengthen monitoring and formalise oversight processes where appropriate.

How It Is Managed

The Property Development and Construction segments also engages outsourced security providers for project sites and property developments.

Security arrangements are determined based on:
- Site scale and risk profile;
- Operational requirements; and
- Project duration.

Service providers are contractually required to comply with company policies, including ethical and human rights standards.

Management oversight includes:
- Site-level supervision;
- Defined communication channels; and
- Escalation procedures for misconduct.

No security-related human rights violations were reported within either of these segments during the reporting period. However, management recognises that the absence of formalised monitoring frameworks may present improvement opportunities in strengthening human rights-based security oversight.

Training for Security Personnel

	Manufacturing (ALCOM & ANSC)	Property Development	Construction
2024	100%	0%	0%
2025	0%	100%	0%

For the Manufacturing segment (ALCOM & ANSC), the reported value is 0 as training for security personnel was completed in FY2024. The training cycle is presently under review to establish an appropriate frequency, whether on an annual or multi-year basis.

Future Outlook

AGB will continue enhancing its security governance framework. Although no incidents were recorded, the Group acknowledges that proactive oversight remains necessary to ensure continued compliance with human rights standards across all operational sites.

Strengthen Contracts

Strengthen contractual clauses relating to human rights compliance;

Monitoring Mechanisms

Review monitoring mechanisms for outsourced security providers;

Ethical Conduct

Reinforce expectations on ethical conduct and proportional response; and

Security Oversight

Align security oversight with broader human rights governance practices.

Learning and Development

GRI 2-23, 2-24, 3-3, 404-1, 404-2, 404-3

Why It Matters

AGB recognises that employee capability and leadership strength are fundamental to operational resilience, product quality, safety performance, and long-term competitiveness. As a diversified group operating across segments, workforce competence directly influences productivity, compliance, innovation, and customer satisfaction.

Learning and development also supports:
- Compliance with regulatory and industry standards;
- Safe operations, particularly within manufacturing environments;
- Ethical conduct and governance awareness;
- Talent retention and succession continuity; and
- Equal access to growth opportunities across gender and employee categories.

From a stakeholder perspective, employees expect fair access to skills enhancement and career progression, while investors and regulators expect structured human capital development practices that are measurable and systematically managed.

AGB acknowledges Training and Education as a material topic and manages it through structured governance, documented procedures, and performance monitoring.

How It Is Managed

Learning and development practices are guided by AGB's Social Policy and internal Human Resource procedures. Oversight resides with Management, supported by the Human Resources function at segment level.

Learning and development management follows a structured approach:
- Identification of competency requirements by function and role;
- Annual training planning aligned to operational and compliance needs;
- Delivery of internal and external training programmes;
- Monitoring of training participation and hours; and
- Integration of training outcomes into performance evaluation.

Learning and Development

How It Is Managed

TRAINING AND EDUCATION PROGRAMS

AGB manages training and education at segment level to ensure alignment with operational requirements and workforce competency needs. Governance oversight is supported by Human Resources, while implementation is carried out within the respective segments.

In Manufacturing segment (ALCOM & ANSC), employee training is guided by a formal Training Needs Analysis ("TNA") process, which identifies competency gaps and operational training requirements. The assessment considers operational needs, safety requirements, regulatory compliance obligations, and outcomes of the annual performance appraisal process.

Based on the TNA findings, departments propose relevant training programmes. These are consolidated and coordinated by Human Resources to ensure structured implementation and appropriate resource allocation.

Training in this segment typically covers:

- Technical and operational competencies;
- Health and safety requirements;
- Compliance and governance awareness; and
- Leadership and supervisory capability, where applicable.

Training records and participation are maintained to ensure traceability and monitoring.

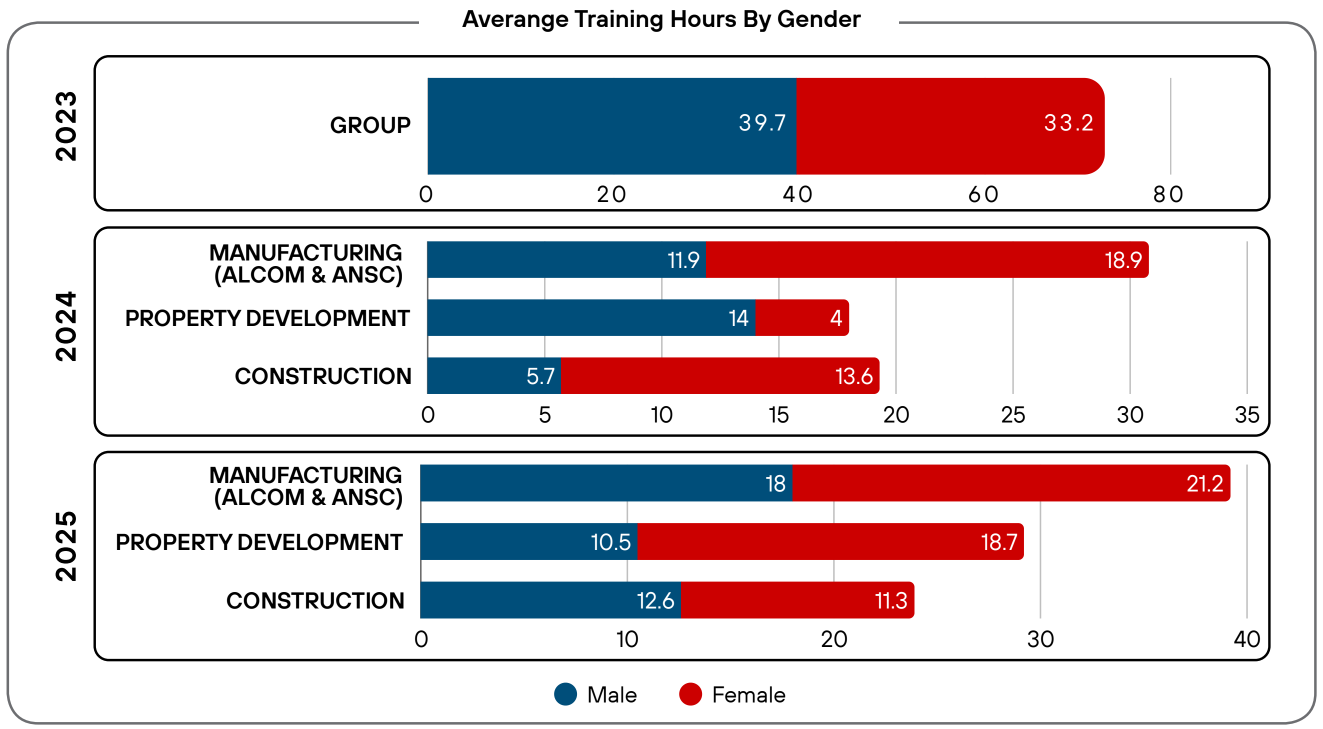
For the Property Development and Construction segments, training initiatives are implemented in alignment with project and operational requirements.

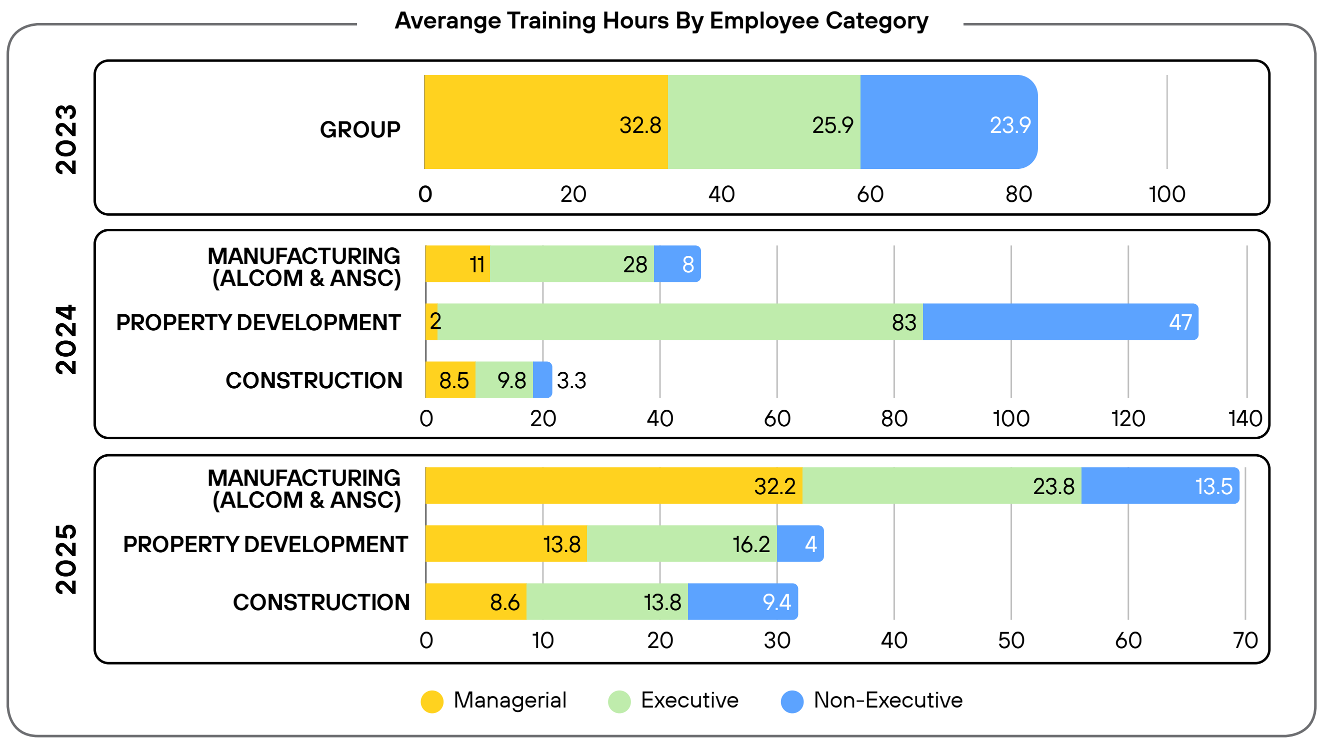
Training needs are identified based on business and project demands, regulatory requirements, and employee development considerations. Unlike the manufacturing segment, a formal TNA framework is not applied, and training is planned and implemented according to operational needs.

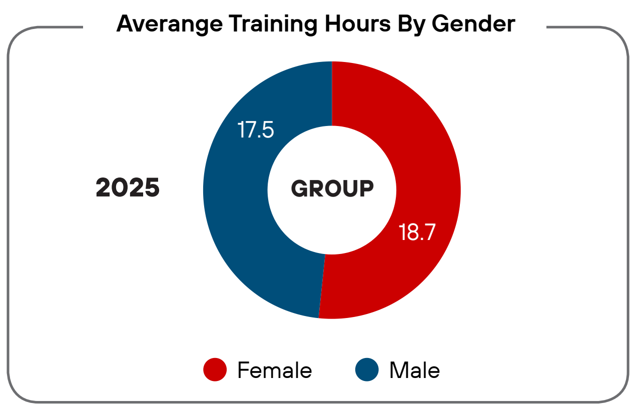
Training programmes may include areas relevant to project management, site operations, regulatory compliance, and professional development, consistent with prior reporting.

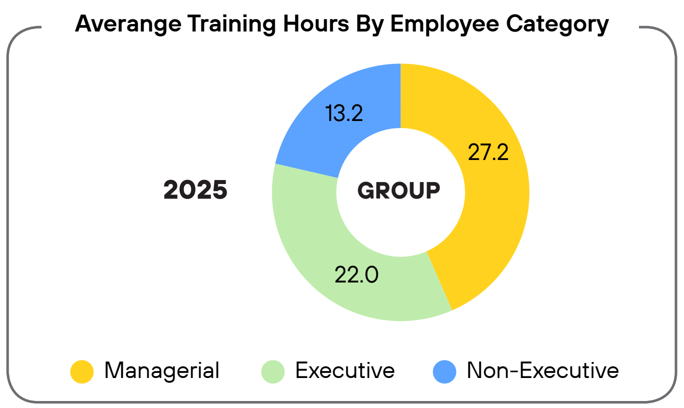
Participation and training hours are recorded and monitored.

Access to training across all segments is based on role relevance and operational requirements. There is no differentiation based on gender.









Learning and Development

How It Is Managed

PERFORMANCE EVALUATION AND CAREER DEVELOPMENT

Performance evaluation and career development processes are implemented at segment level, reflecting operational structure and management practices.

Manufacturing segment (ALCOM & ANSC) adopts an annual **Performance Appraisal** process. The appraisal evaluates employee performance for the year under review. Outcomes of the appraisal process are used to:

- Support remuneration review;
- Identify training and development needs; and
- Facilitate career progression considerations.

The process is documented and monitored by Human Resources to ensure completion and consistency.

Career advancement within the manufacturing segment is merit-based and linked to performance outcomes and business requirements.

Employee performance is assessed through a Key Performance Indicator ("KPI") - based evaluation framework, consistent with prior reporting practice.

Performance outcomes are formally reviewed and documented. The results are used to:

- Support remuneration considerations;
- Identify development needs; and
- Inform career progression discussions.

Similar to the Manufacturing segment, progression decisions are based on performance outcomes and organisational requirements.

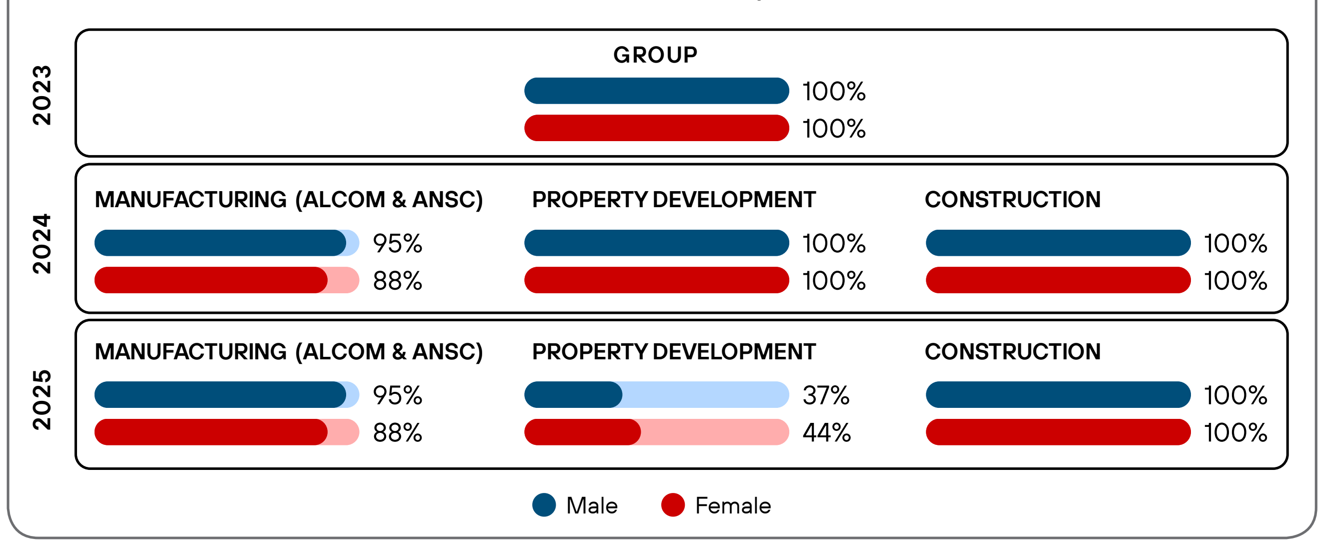
How It Is Managed

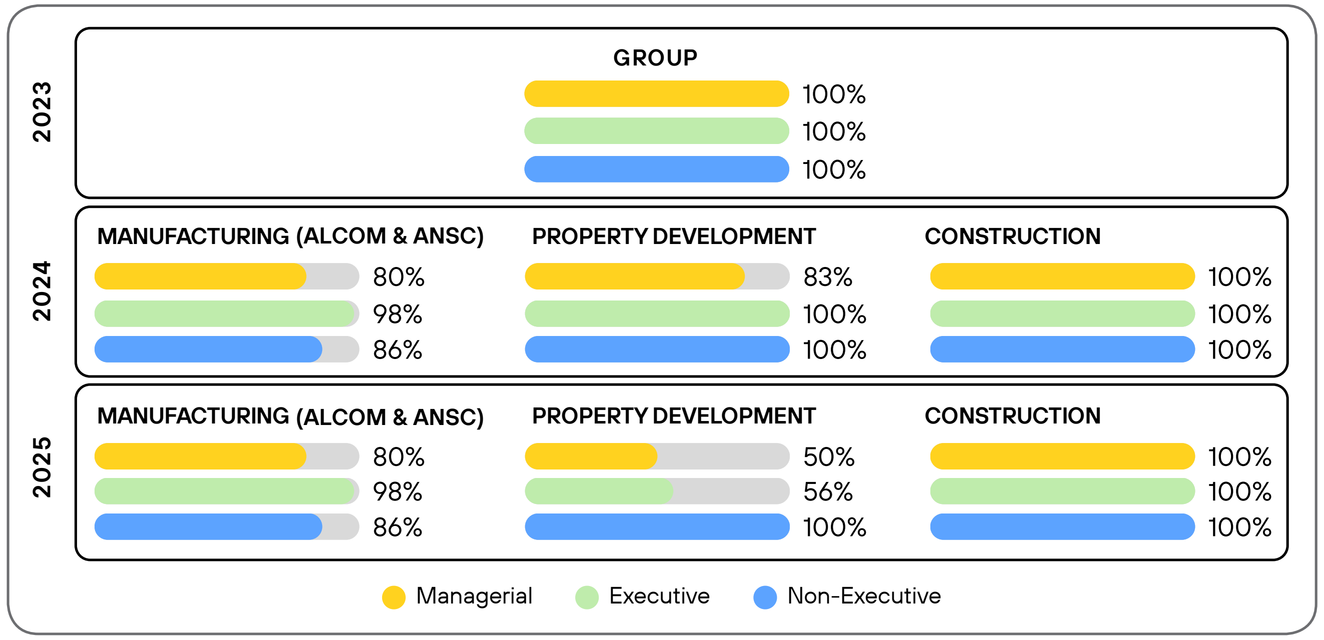
Governance and Monitoring

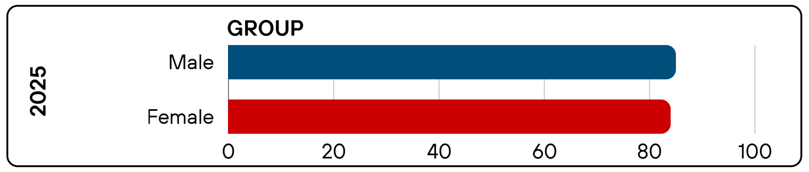
Human Resources monitors completion rates of performance reviews across all segments to ensure coverage of eligible employees.

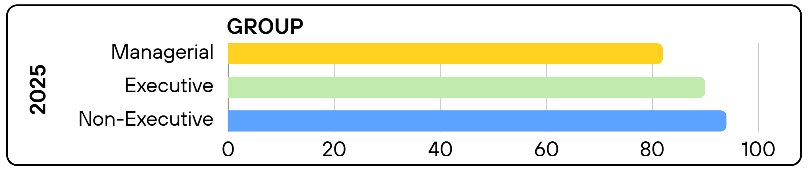
Performance evaluation processes are applied consistently without differentiation based on gender.

Percentage of Employes Receiving Regular Performance and Career Development Reviews









Learning and Development

How It Is Managed

HIGH PERFORMANCE ORGANISATION AND CULTURE TRANSFORMATION

Organisational culture plays a critical role in sustaining operational performance, leadership effectiveness, and employee engagement. Recognising the importance of aligning employee mindset and behaviour with organisational goals, AGB introduced a High Performance Organisation ("HPO") initiative in 2025 as part of a broader transformation programme titled *"Disruptive by Design – Driving Culture Change: High Performance Organisation."*

The initiative focuses on strengthening leadership alignment, fostering a performance-driven mindset, and encouraging behaviours that support operational excellence and long-term organisational sustainability.

Leadership Alignment and Organisational Transformation

The HPO initiative was formally introduced through the High Performing Organisation Workshop, conducted on 24 and 25 June 2025. The workshop involved 30 management employees nominated by Heads of Department and served as the initial stage of the transformation programme.

The session introduced the HPO concept and aligned management employees with the organisation's transformation direction. It also aimed to strengthen leadership capability in driving organisational performance and reinforce the role of leaders in shaping organisational culture.

How It Is Managed

Strengthening Mindset and Behaviour

To support the development of a high-performance culture across operational levels, the organisation conducted a Mindset and Behaviour Series – 8 Habits of Highly Effective People. The sessions were held on 28 May and 18 June 2025 and involved 25 participants comprising Crew Leaders and Senior Operators Grade A.

This programme focused on strengthening employee mindset, personal effectiveness, and collaborative behaviour to support a culture of accountability and continuous improvement.

Change Advocate Engagement

Following the launch of the HPO initiative, we conducted a series of Change Advocate engagement sessions to sustain momentum and strengthen alignment across the organisation.

The first phase consisted of CEO-led sessions, held on 1 October, 9 October, and 16 October 2025, focusing on reinforcing the organisation's transformation agenda and encouraging advocates to champion HPO principles within their teams.

This was followed by HR Director engagement sessions on 5 November, 12 November, and 19 November 2025, which aimed to equip advocates with the necessary structures, tools, and frameworks to support consistent implementation of the initiative and translate HPO principles into practical workplace actions.

Learning and Development

How It Is Managed

Embedding Core Values Into Daily Practices

As part of the culture transformation journey, we introduced a revised core values framework comprising Respect, Teamwork, Accountability, Proactive, and Well-being. These values are promoted under the internal campaign concept "WE-PART."

To support the transition, a Transforming Core Values into Action Workshop was conducted on 3 December 2025 to guide employees in translating organisational values into practical workplace behaviours.

Prior to the official launch, an eight-day pre-launch internal campaign was implemented to build awareness and engagement among employees. The campaign utilised internal communication channels including daily messages, posters, desktop wallpapers, and workplace displays.

Long-Term Culture Embedding

To ensure sustained adoption of the new values, the organisation developed a 15-month master campaign calendar to progressively embed the values within the workplace.
Each value is promoted through a three-month cycle consisting of awareness, engagement, and reinforcement activities, supported by internal communication and employee participation initiatives.

The campaign themes were:
- **Well-being** – "Caring for Self, Caring for Each Other"
- **Proactive** – "Step Ahead, Make It Happen"
- **Accountability** – "Own It, Deliver It"
- **Respect** – "Respect in Action: Every Voice Matters"
- **Teamwork** – "Together We Achieve More"

Through the HPO initiative and the core values activation programme, AGB aims to progressively strengthen leadership alignment, employee engagement, and a shared culture that supports sustainable organisational performance.

How It Is Managed

ENHANCING LEARNING BEYOND THE WORKPLACE

AGB recognises the importance of contributing to industry knowledge development and supporting the growth of future technical talent. Beyond internal workforce development, the Group also engages with educational institutions to provide industry exposure and share practical insights with students.

These engagements provide opportunities for students to better understand industry expectations, technological developments, and potential career pathways within the manufacturing sector.

Industrial Exposure Through Plant Visit – Institut Latihan Perindustrian

In July 2025, ALCOM hosted a plant visit for students and lecturers from Institut Latihan Perindustrian (ILP) as part of their industrial exposure programme. The visit provided participants with the opportunity to observe manufacturing operations and gain first-hand understanding of industry practices.

During the visit, students were introduced to ALCOM's operational environment and engaged in discussions with employees on potential career pathways within the industry. The session also included interviews conducted to explore recruitment opportunities. While no candidates were selected during this engagement, the visit provided valuable exposure for the students and strengthened ALCOM's engagement with future technical talent.

The programme also served as part of the Group's employer branding efforts, enhancing awareness of career opportunities within the aluminium manufacturing sector among vocational students.

Site visit by students and lecturers from ILP

Learning and Development

How It Is Managed

Industry Engagement with Vocational Students – Kolej Vokasional Shah Alam

In July 2025, ALCOM representatives participated in an Industrial Talk programme organised by Kolej Vokasional Shah Alam (KVSA) for final-year students under the Industrial Machining Technology programme.

The session aimed to introduce students to industry perspectives and career opportunities in the manufacturing sector. Speakers from ALCOM shared insights on workplace expectations, industry developments, and potential career pathways for vocational graduates.

The engagement provided students with exposure to practical industry knowledge while allowing ALCOM to connect with emerging technical talent entering the workforce.

Industrial Talk at KVSA

TRANSITION ASSISTANCE AND CAREER PROGRESSION

AGB supports structured career progression and managed employment transitions in accordance with established Human Resource policies and procedures. Career development and transition matters are handled systematically to ensure fairness, regulatory compliance, and workforce stability.

Career Progression Framework

Career progression within AGB is merit-based and guided by:

- Annual performance evaluation outcomes;
- Demonstrated competency and capability;
- Relevant experience; and
- Organisational and operational requirements.

How It Is Managed

For the Manufacturing segment (ALCOM & ANSC), progression considerations are linked to the annual Performance Appraisal process and demonstrated operational competency.

For the Property Development and Construction segments, progression considerations are aligned with KPI-based evaluation outcomes and project performance.

Advancement may include role progression, expanded responsibilities, supervisory appointments, or salary adjustment, subject to management approval and business requirements.

All progression decisions are formally documented and communicated through established human resourse processes. There is no differentiation in advancement opportunities based on gender.

Succession and Internal Capability Development

AGB recognises the importance of leadership continuity and operational stability. Succession considerations are supported through:

- Identification of employees with readiness for greater responsibilities;
- Development through relevant training programmes; and
- Exposure to broader job scope, where appropriate.

This approach strengthens internal talent pipelines and supports continuity across key functions.

Employment Transition and Retirement

AGB manages employment transitions, including retirement, in accordance with internal human resourse procedures and applicable labour regulations.

Retirement is administered based on statutory retirement age requirements and company policy. Employees approaching retirement are managed through established HR processes to ensure:

- Compliance with employment regulations;
- Proper documentation and communication; and
- Orderly workforce planning and knowledge continuity.

Where applicable, management may plan workforce adjustments to ensure operational continuity following employee retirement.

In cases of role restructuring or operational adjustments, transition matters are handled in accordance with internal procedures, which may include role reassignment or redeployment consideration where suitable positions are available.

All transition processes are conducted in a structured and compliant manner to ensure fairness and consistency.

Remuneration Linkage

Career progression and transition matters are aligned with remuneration governance as outlined in internal policies. Salary adjustments and performance-related bonuses are determined based on performance outcomes and approved remuneration structures.

Future Outlook

AGB will continue strengthening its learning governance framework, where future improvements will focus on data quality, measurable impact of training on performance, and structured succession planning across the manufacturing and property development segments. AGB remains committed to maintaining a workforce that is competent, adaptable, and aligned with the Group's long-term sustainability objectives.

Competency Mapping
Enhance competency mapping across critical roles.

Leadership Pipeline
Strengthen leadership pipeline development.

Digital Data Tracking
Improve digital tracking of training data.

Training Needs Alignment
Enhance alignment between training investments and operational risk management.

Disclousre Transparency
Improve disclosure transparency through multi-year performance trend reporting.

Workplace Safety

GRI 2-23, 2-24, 2-27, 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8, 403-9, 403-10

Why It Matters

AGB recognises that manufacturing operations involve inherent occupational risks that may lead to injuries, operational disruption and regulatory exposure if not properly managed. Workplace safety is therefore integral to operational continuity, workforce protection and effective risk management.

AGB implements an Occupational Safety and Health (OSH) management system aligned with ISO 45001:2018, encompassing hazard identification, risk assessment, operational controls and incident management processes. The Group complies with key Malaysian regulatory requirements, including:

- Occupational Safety and Health Act 1994
- Factories and Machinery (Repeal) Act 2022 (Act 835)

Compliance extends to requirements governing scheduled waste management and industrial effluent discharge, where applicable. This reflects AGB's disciplined regulatory management and commitment to safe, responsible and compliant operations.

How It Is Managed

Hazard Identification, Risk Assessment and Incident Investigation

AGB adopts a structured, risk-based approach to occupational safety management. Workplace hazards are systematically identified across Manufacturing, Property Development and Construction segments through formal risk assessments, including Job Hazard Analysis and documented risk control procedures. These assessments evaluate mechanical, ergonomic and environmental exposures to determine appropriate preventive and mitigation measures.

Work-related incidents and near misses are recorded and investigated to identify root causes and strengthen existing controls. Corrective actions are tracked to completion, and risk assessments are reviewed periodically or when operational changes occur, ensuring that safety controls remain effective and responsive to evolving risks.

Hazard Indentification Risk Assessment (HIRACH) Approach to Workplace Safety Management

Workplace Safety

How It Is Managed

Occupational Health Services and Worker Well-being

AGB has in place measures to support preventive health management, workforce protection and compliance with occupational health requirements.

OCCUPATIONAL HEALTH SERVICES

- Annual medical examinations to support early identification of occupational health conditions
- Ergonomic evaluations to minimise risks of musculoskeletal disorders
- Provision of personal protective equipment aligned with operational exposure risks
- Workplace mental health awareness initiatives to promote psychological well-being

EMERGENCY PREPAREDNESS

- On-site emergency response teams across operational facilities
- Trained personnel equipped to manage medical incidents
- Accessible first-aid stations to ensure timely response to workplace emergencies

Worker Participation, Consultation and Training

AGB recognises that effective occupational safety management requires active worker involvement. Employees participate in safety and health committees where workplace conditions, hazard reporting and corrective actions are discussed. These consultation platforms facilitate structured communication between management and workers, reinforcing accountability and continuous safety improvement.

Training remains a core component of our occupational safety framework to ensure employees possess the competencies required to manage workplace risks. Safety programmes conducted across operations include:

- Sustainability Leadership Environment, Health and Safety (EHS) Training 2025
- Systematic Occupational Health Enhancement Level Programme
- Basic Occupational First Aid, CPR and AED Training
- Crane Training (practical)
- Hot Work Permit (HWP) and Logout Tagout (LOTO)

Ergonomic Awareness Training

HIRARC Awareness Training

How It Is Managed

- Self-Contained Breathing Apparatus and Basic Fit Test Quantitative Training
- Forklift Skills, Safety and Daily Maintenance Course
- Hearing Prevention Loss and Chemical Safety Training
- Ergonomic Awareness Training
- EHS Training on Incident Reporting
- EHS Awareness Training (HIRARC)
- Safety Induction for Construction Workers (SICW) Green Card Class3 under Construction Industry Development Board (CIDB)

Training remains a central component of our occupational health and safety framework. During the financial year, AGB conducted a total of 4,662 safety training hours across operational segments.

Training Hours

Manufacturing	Construction
4,618 hours	44 hours

No. of Employees Trained

Manufacturing	Construction
292	15

Training programmes are structured according to operational risk exposures within the Manufacturing and Construction segments to ensure alignment with regulatory requirements and internal safety standards.

Performance Data

Occupational Health and Safety Audit Coverage

AGB maintains full Occupational Health and Safety (OHS) coverage across its workforce based on total headcount. In FY2025, all employees were subject to structured OHS audits under either internal or external review mechanisms.

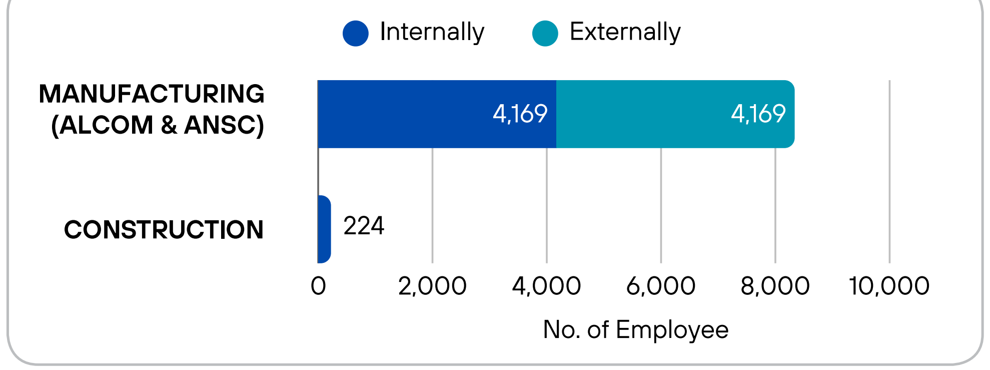
The Manufacturing segment continues to undergo external certification and third-party audits, with 4,169 employees and non-employees on site covered under both internal and external OHS audits. The Construction segment applies structured internal audits, covering 224 employees and non-employees on site during FY2025.

While audit approaches differ by segment, both operate under established safety monitoring frameworks to ensure regulatory compliance and ongoing oversight of workplace safety performance.

Workplace Safety

Performance Monitoring

OSH Audit Coverage



Segment	Employees and Non-Employees Covered by Internal Audit	Employees and Non-Employees Covered by External Audit	Total Employees and Non- Employees Covered
Manufacturing	4,169	4,169	4,169
Property Development	NA	NA	NA
Construction	224	0	224

Work Related Injuries and Ill Health

AGB monitors and reports work-related injuries and occupational ill health across employees and workers whose activities are under the Group's operational control. Incident data is reviewed by management to identify root causes and strengthen preventive measures.

In FY2025, the following incidents were recorded:

Segment	Fatalities	Non-Fatal Injuries
Manufacturing	0	4
Property Development	0	0
Construction	1	0

In FY2025, no cases of work-related ill health were reported across the Group.

One fatal incident was recorded within the Construction segment, involving a non-employee worker. The incident was investigated in accordance with regulatory requirements and internal procedures, and corrective actions were implemented to address identified control gaps.

All non-fatal injuries occurred within the manufacturing segment and were subject to formal investigation and follow-up measures. Lessons learned were incorporated into ongoing risk assessments and safety control enhancements.

AGB remains focused on strengthening contractor safety oversight and preventive controls to minimise workplace incidents across all operations.

Future Outlook

AGB will strengthen its OHS framework to reduce workplace risks and prevent recurrence of serious incidents. Following the fatal incident in FY2025 involving a non-employee worker, the Group will enhance contractor safety oversight, reinforce supervision and review high-risk operational controls across all segments.

Improvements will be made in hazard reporting, strengthening preventive risk assessments and reinforcing safety leadership accountability. Ongoing efforts include continuous safety training, periodic audits and closer monitoring of corrective actions.

AGB remains committed to maintaining full workforce coverage under its OSH management system while fostering a proactive safety culture focused on achieving zero fatalities and reducing injury frequency over time.

Community Engagement and Social Impact

GRI 2-23, 2-24, 3-3, 413-1, 413-2

Why It Matters

AGB acknowledges that its operations in the Manufacturing and Property Development segments interact directly and indirectly with local communities, where our business activities may influence communities economically, socially and environmentally through employment generation, local procurement, land use and environmental performance.

Sustained community engagement supports the Group's social licence to operate, enhances stakeholder trust and contributes to long-term business resilience. Failure to engage meaningfully with communities may result in operational disruptions, reputational risk or stakeholder grievances. Conversely, structured community development initiatives create shared value by strengthening local capacity and supporting inclusive growth.

How It Is Managed

Policy and Governance

Community engagement and development are guided by the Group's Social Policy and Human Rights, Diversity, Equity and Inclusivity Policy.

AGB'S SOCIAL POLICY COMMITMENTS

- Engaging actively with community members to understand local needs;
- Conducting its operations in a manner that is respectful of and beneficial to local communities;
- Implementing structured community programmes; and
- Assessing social impact through a defined methodology.

Governance oversight for sustainability matters, including community engagement, rests with the Board of Directors. Management implementation is coordinated through the Sustainability Working Committee, which reviews community investments and monitors programme implementation.

Responsibilities are cascaded operationally through relevant department heads to ensure compliance with approved policies and internal controls.

How It Is Managed

Community Programmes Framework

AGB's Social Policy outlines a structured approach to community engagement, comprising:

1. PROGRAMME DESIGN AND BASELINE ASSESSMENT

Prior to initiating community programmes, baseline assessments are conducted to understand the current condition of the targeted community issue. This enables measurable objectives to be established.

2. PROGRAMME IMPLEMENTATION AND MONITORING

During implementation, progress is monitored against predefined objectives. Data collection is conducted on relevant indicators to assess programme performance.

3. POST-IMPLEMENTATION REVIEWS

Upon programme completion, outcomes are evaluated against baseline data to assess effectiveness and identify areas for improvement.

4. COMMUNITY FEEDBACK MECHANISM

Feedback is gathered from community members and stakeholders to assess perception and direct impact.

5. REPORTING AND MANAGEMENT REVIEW

Findings from impact assessments are compiled into reports for management review. This supports decisions regarding continuation, scaling or adjustment of programmes.

This structured methodology ensures that community initiatives are systematically planned, implemented and evaluated, consistent with GRI 413 requirements for local community engagement and impact assessment.

Scope of Community Investment

Community investment typically focuses on:

- Community health and welfare;
- Environmental conservation;
- Education and social support initiatives; and
- Local stakeholder collaboration.

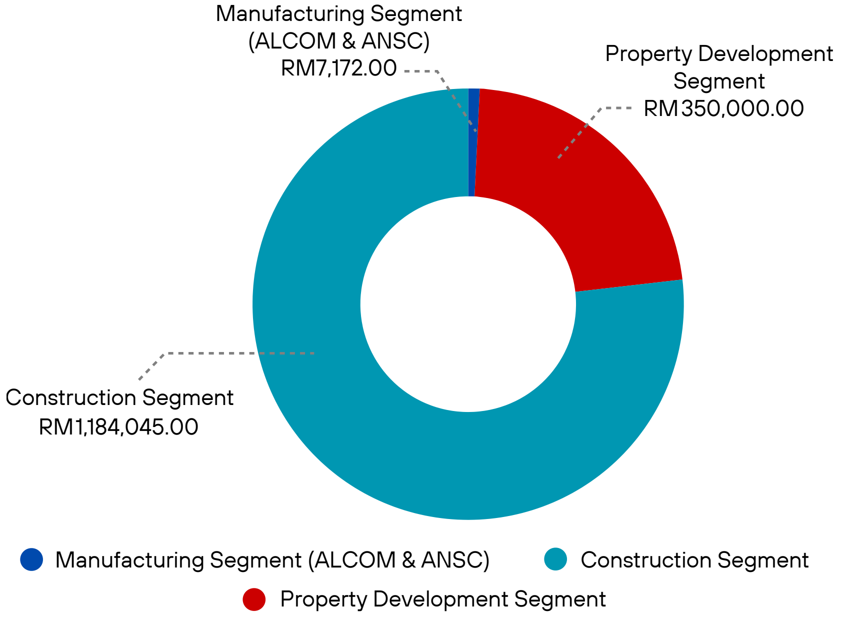
Contributions may be monetary or in-kind. All expenditures are subject to internal approval and financial controls.

Community Engagement and Social Impact

How It Is Managed

During the reporting period, the Group did not identify any operations with significant actual or potential negative impacts on local communities.

AGB Investments in the Community



Initiatives

Mangrove Tree Planting Programme

In October 2025, AGB organised a mangrove tree planting programme at Hutan Simpan Banjar Utara, Sungai Yu, Kuala Selangor, Selangor as part of its environmental conservation and community engagement efforts. The initiative brought together employees and volunteers to support mangrove ecosystem restoration in coastal areas.

During the programme, approximately 2,000 mangrove saplings were planted within the designated conservation area. Mangrove forests play an important role in coastal protection, biodiversity conservation and carbon sequestration. The initiative therefore contributes to long-term environmental resilience while also promoting environmental awareness among employees and local stakeholders.

The activity was conducted in collaboration with local stakeholders responsible for managing the mangrove conservation area. Through this initiative, AGB aims to support local environmental protection efforts while encouraging employee participation in sustainability-related activities.

Participation in the programme reflects the Group's commitment to responsible environmental stewardship and community collaboration.

Mangrove Planting 2025

Community Engagement and Social Impact

Initiatives

Blood Donation Programme

In July 2025, AGB organised a blood donation programme at its operational premises in collaboration with a recognised healthcare partner. The programme aimed to support national blood supply needs while promoting community health and employee volunteerism.

A total of 80 individuals registered for the programme, of which 61 participants successfully donated blood. The initiative provided employees with an opportunity to contribute directly to healthcare support for patients in need of blood transfusions.

The programme also served as an awareness platform to encourage regular blood donation and highlight the importance of maintaining adequate blood reserves for hospitals and medical institutions.

Through this initiative, AGB continues to encourage employee participation in social contribution activities while supporting public health efforts within the broader community.

Blood Donation 2025

Financial Contribution to Yayasan Canone Kianjoo

Initiated in FY2024, the Property Development and Construction segments continued their contributions in FY2025, providing a total of RM 1.53 million to Yayasan Canone Kianjoo to support initiatives in education, healthcare and social welfare.

These funds were channelled into community development programmes, scholarships, and health support initiatives.

Donation to Pusat Penjagaan Kanak-Kanak Cacat Taman Megah

AGB Builders contributed RM4,045 to Pusat Penjagaan Kanak-Kanak Cacat Taman Megah as part of its community support efforts during the reporting period. The donation was intended to assist the centre in its ongoing care for children with disabilities, reflecting the Group's commitment to contributing positively to the wellbeing of vulnerable communities.

Future Outlook

AGB will continue strengthening its community engagement practices, and remains committed to responsible growth and constructive engagement with local communities, ensuring that business activities contribute positively to long-term social and economic development.

Strengthen Documentation

Enhance documentation of baseline studies and post-implementation reviews;

Standardise Methodology

Standardise beneficiary measurement methodology across operating segments;

Data Tracking For Impact

Improve data tracking for community impact assessments in line with GRI 413; and

Strengthen Collaboration

Strengthen collaboration with local stakeholders to ensure programmes remain relevant and responsive.

Responsible Product and Customer Well-being

GRI 2-23, 2-24, 3-3, 416-1, 416-2, 417-1, 417-2, 417-3

Why It Matters

Responsible Product and Customer Well-being are integral to AGB's commitment to responsible manufacturing and long-term business sustainability. As a producer of aluminium-based products for industrial applications, including finstock, coils, sheets, and coated aluminium products, the Group recognises that product quality, safety, regulatory compliance, and transparent communication directly influence customer trust, market access, and corporate reputation.

Failure to ensure product safety or accurate product information may result in:
- Operational and legal risks arising from non-compliance with product standards;
- Reputational damage and erosion of customer confidence; and
- Supply chain disruptions and potential liability claims.

For FY2025, Responsible Product and Customer Well-being has been identified as a material topic for the Group, applicable only to the Manufacturing segment (ALCOM & ANSC). While no product-related safety incidents or regulatory non-compliance were recorded during the reporting year, AGB acknowledges the importance of strengthening product safety governance and formalising assessment processes in line with GRI 416 and GRI 417 requirements.

How It Is Managed

Product Quality and Safety Governance

The Manufacturing segment (ALCOM & ANSC) operates under established quality management systems, including the ISO 9001:2015 Quality Management System and Product Carbon Footprint certification under ISO 14067:2018. These systems provide structured controls over product design, production processes, quality inspection, traceability, and corrective actions.

Product specifications are developed in accordance with customer requirements and relevant industry standards, while quality control checkpoints are embedded throughout the manufacturing process to ensure:
- Conformance to agreed technical specifications;
- Mechanical and physical property validation;
- Surface and coating integrity checks; and
- Dimensional and tolerance verification.

Any non-conformance identified during production or post-delivery is managed through internal corrective and preventive action procedures.

How It Is Managed

Product Health and Safety Information

As part of the process, the Manufacturing segment (ALCOM & ANSC) prepares Safety Data Sheets ("SDS") for relevant products in accordance with applicable chemical safety regulations and customer requirements. The SDS provides information on:
- Material composition;
- Hazard identification;
- Handling and storage requirements;
- Exposure control and personal protective measures; and
- Disposal considerations.

While SDS exists, no formal product health and safety impact assessment was conducted during the reporting period. As part of its future improvement efforts, AGB will evaluate the feasibility of implementing a structured product safety impact assessment framework covering the full product life cycle.

Customer Communication and Labelling Practices

Product information is communicated to customers through:
- Technical datasheets;
- Product specifications;
- Delivery documentation; and
- SDS (where applicable).

All marketing and technical information is reviewed internally prior to release to ensure accuracy, consistency, and compliance with contractual and regulatory requirements. AGB does not engage in misleading marketing practices. Claims relating to product performance, environmental attributes, or carbon footprint certification are supported by verifiable documentation and third-party certification where applicable.

Customer Feedback and Complaint Handling

Number of significant product-related safety incidents or regulatory breaches recorded in FY2025
0

The Manufacturing segment (ALCOM & ANSC) maintains formal channels for receiving and managing customer feedback, including:
- Direct communication with sales representatives;
- Quality complaint reporting mechanisms; and
- Investigation and root cause analysis procedures.

All complaints are documented, investigated, and resolved in accordance with internal quality management procedures. Where necessary, corrective actions are implemented to prevent recurrence.

Future Outlook

As it is a newly prioritised material topic for FY2025, AGB will progressively strengthen its approach towards strengthening the governance of Customer Responsibility and Product Stewardship. While no product-related incidents have occurred, the Group recognises that proactive governance is essential to maintaining customer trust and long-term competitiveness. The Group remains committed to continuous improvement in product safety, transparency, and responsible manufacturing practices.

Aligning Implementation

Evaluate the implementation of structured product health and safety impact assessments aligned with GRI 416;

Internal Tracking and Documentation

Enhance internal documentation and tracking of product safety coverage;

Review SDS Process

Review existing SDS management processes to ensure completeness and accessibility; and

Strengthen Traceability

Strengthen traceability and post-market monitoring practices.

10

Bursa Malaysia's Common Indicators Index

Alcom Group Berhad

BMLR Transition Period

Date & Time: 2026-04-24 16:47:23

FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Managerial	Percentage	9	-	External (Reasonable)
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Executives	Percentage	19	-	External (Reasonable)
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Non-Executives	Percentage	4	-	External (Reasonable)
Anti-corruption	Percentage of operations assessed for corruption-related risks	Percentage	0	-	External (Reasonable)
Anti-corruption	Confirmed incidents of corruption and action taken	Number	0	-	External (Reasonable)
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	1,541,218	-	External (Reasonable)
Community/Society	Total number of beneficiaries of the investment in communities	Number	3	-	External (Reasonable)
Diversity	Percentage of Managerial positions by the age group below 30 years old	Percentage	1	-	External (Reasonable)
Diversity	Percentage of Managerial positions by the age group between 30 to 50 years old	Percentage	62	-	External (Reasonable)
Diversity	Percentage of Managerial positions by the age group above 50 years old	Percentage	37	-	External (Reasonable)
Diversity	Percentage of Executive positions by the age group below 30 years old	Percentage	34	-	External (Reasonable)

Alcom Group Berhad
BMLR Transition Period
Date & Time: 2026-04-24 16:47:23
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Diversity	Percentage of Executive positions by the age group between 30 to 50 years old	Percentage	55	-	External (Reasonable)
Diversity	Percentage of Executive positions by the age group above 50 years old	Percentage	11	-	External (Reasonable)
Diversity	Percentage of Non-Executive positions by the age group below 30 years old	Percentage	37	-	External (Reasonable)
Diversity	Percentage of Non-Executive positions by the age group between 30 to 50 years old	Percentage	48	-	External (Reasonable)
Diversity	Percentage of Non-Executive positions by the age group above 50 years old	Percentage	15	-	External (Reasonable)
Diversity	Percentage of Managerial positions by gender - Male	Percentage	74	-	External (Reasonable)
Diversity	Percentage of Managerial positions by gender - Female	Percentage	26	-	External (Reasonable)
Diversity	Percentage of Executive positions by gender - Male	Percentage	71	-	External (Reasonable)
Diversity	Percentage of Executive positions by gender - Female	Percentage	29	-	External (Reasonable)
Diversity	Percentage of Non-Executive positions by gender - Male	Percentage	98	-	External (Reasonable)
Diversity	Percentage of Non-Executive positions by gender - Female	Percentage	2	-	External (Reasonable)
Diversity	Percentage of Directors by gender - Male	Percentage	75	-	External (Reasonable)
Diversity	Percentage of Directors by gender - Female	Percentage	25	-	External (Reasonable)

Alcom Group Berhad
BMLR Transition Period

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FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Diversity	Percentage of Directors by the age group below 30 years old	Percentage	0	-	External (Reasonable)
Diversity	Percentage of Directors by the age group between 30 to 50 years old	Percentage	0	-	External (Reasonable)
Diversity	Percentage of Directors by the age group above 50 years old	Percentage	100	-	External (Reasonable)
Energy Management	Total energy consumption	GJ	426,336	-	External (Reasonable)
Health and Safety	Number of work-related fatalities	Number	0	-	External (Reasonable)
Health and Safety	Lost time incident rate	Rate	0	-	External (Reasonable)
Health and Safety	Number of employees trained on health and safety standards	Number	307	-	External (Reasonable)
Labour Practices and Standards	Total hours of training by employee category - Managerial	Hours	2,285.8	-	External (Reasonable)
Labour Practices and Standards	Total hours of training by employee category - Executives	Hours	4,722.1	-	External (Reasonable)
Labour Practices and Standards	Total hours of training by employee category - Non-Executives	Hours	3,294.2	-	External (Reasonable)
Labour Practices and Standards	Percentage of employees that are contractors or temporary staff	Percentage	6	-	External (Reasonable)
Labour Practices and Standards	Total number of employee turnover by employee category - Managerial	Number	17	-	External (Reasonable)
Labour Practices and Standards	Total number of employee turnover by employee category - Executive	Number	38	-	External (Reasonable)
Labour Practices and Standards	Total number of employee turnover by employee category - Non-Executive	Number	65	-	External (Reasonable)
Labour Practices and Standards	Number of substantiated complaints concerning human right violations	Number	0	-	External (Reasonable)

Alcom Group Berhad
BMLR Transition Period

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Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Supply Chain Management	Proportion of spending on local suppliers	Percentage	74.33	-	External (Reasonable)
Data Privacy and Security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	-	External (Reasonable)
Water	Total volume of water used	Megalitres	109	-	External (Reasonable)
Waste Management	Total waste generated	Metric tonnes	3,648	-	External (Reasonable)
Waste Management	Total waste diverted from disposal	Metric tonnes	3,269	-	External (Reasonable)
Waste Management	Total waste diverted to disposal	Metric tonnes	331	-	External (Reasonable)
Emissions Management	Scope 1 emissions in tonne of CO2e	Metric tonnes	16,399	Commitment for Manufacturing Segment (ALCOM & ANSC) to achieve net zero emissions by 2035.	External (Reasonable)
Emissions Management	Scope 2 emissions in tonne of CO2e	Metric tonnes	22,442	Commitment for Manufacturing Segment (ALCOM & ANSC) to achieve net zero emissions by 2035.	External (Reasonable)
Emissions Management	Scope 3 emissions in tonne of CO2e [Category 1: Purchased goods and services]	tonnes CO2e	413,578	-	External (Reasonable)
Emissions Management	Scope 3 emissions in tonne of CO2e [Category 2: Capital goods]	tonnes CO2e	6,744	-	External (Reasonable)
Emissions Management	Scope 3 emissions in tonne of CO2e [Category 4: Upstream transportation and distribution]	tonnes CO2e	1,600	-	External (Reasonable)
Emissions Management	Scope 3 emissions in tonne of CO2e [Category 5: Waste generated in operations]	tonnes CO2e	664	-	External (Reasonable)
Emissions Management	Scope 3 emissions in tonne of CO2e [Category 6: Business travel]	tonnes CO2e	222	-	External (Reasonable)

Alcom Group Berhad

BMLR Transition Period

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FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Emissions Management	Scope 3 emissions in tonne of CO2e [Category 7: Employee commuting]	tonnes CO2e	727	-	External (Reasonable)
Emissions Management	Scope 3 emissions in tonne of CO2e [Category 8: Upstream leased assets]	tonnes CO2e	5	-	External (Reasonable)
Emissions Management	Scope 3 emissions in tonne of CO2e [Category 9: Downstream transportation and distribution]	tonnes CO2e	2,906	-	External (Reasonable)

11 Sustainability Performance Index

11 Sustainability Performance Index SUSTAINABILITY REPORT 2025 ALCOM GROUP BERHAD

Sustainability Performance Index

Governance and Economic Performance

ECONOMIC PERFORMANCE	2023				2024					2025			
	ALCOM & ANSC	AD&W	AGB BUILDER	AGB LAND	GROUP	ALCOM & ANSC	AD&W	AGB BUILDER	AGB LAND	GROUP	MANUFACTURING (ALCOM & ANSC)	PROPERTY DEVELOPMENT	CONSTRUCTION
Direct Economic Value Generated and Distributed													
Revenues (RM)	Data Started Disclosed In FY2024				619,629,325	587,872,185	14,584,347	19,621,804	19,561,280	550,090,166	527,316,509	5,496,679	127,892,233
Operating Cost (RM)					(495,037,940)	(477,292,507)	(13,659,405)	(17,615,820)	(9,532,226)	455,195,489	444,276,052	(2,388,427)	(108,827,918)
Employee Wages and Benefits (RM)					(43,051,581)	(35,665,536)	(1,544,915)	(1,731,998)	(3,554,093)	(42,485,267)	(35,844,732)	(2,213,938)	(3,843,674)
Payment to Providers of Capital (RM)					(14,878,015)	(10,808,611)	(307,681)	(11,327)	(4,104,229)	16,197,382	(12,132,555)	308,020	452,952
Payment to Government by Country (RM)					(3,181,991)	(1,173,644)	(70,259)	(453,958)	(1,468,180)	(3,940,134)	(1,211,383)	(1,416,770)	(1,294,866)
Economic Value Retained (RM)					128,031,456	112,011,760	11,874,671	4,190,505	2,498,104	94,894,677	83,040,457	3,108,252	19,064,315
Financial Implications and Other Risks and Opportunities Due to Climate Change													
Costs of Action Taken to Manage the Risk or Opportunity (RM)	Data Started Disclosed in FY2024				60,000#	0	0	0	0	(190,648)	(30,108)	0	0
Defined Benefit Plan Obligations and Other Retirement Plans													
Liabilities Estimated Value (RM)	Data Started Disclosed In FY2024				(4,738,301)	(4,375,634)	(25,241)	(204,287)	(133,140)	(7,642,792)	(4,831,415)	(86,093)	(190,831)
Percentage of Salary Contributed by Employee (%)					11%					11%			
Percentage of Salary Contributed by Employer (Below RM5k Salary) (%)					13%					13%			
Percentage of Salary Contributed by Employer (Above RM5k Salary) (%)					12%					12%			

Note(s) :

1. ***Consolidation of Group Accounts under MFRS 10***
   *The totals for individual subsidiaries may not add up to the Group total due to the application of **Malaysian Financial Reporting Standard (MFRS) 10: Consolidated Financial Statements.** MFRS 10 requires the elimination of all intercompany transactions and balances during consolidation to present the financial position and performance of the Group as a single economic entity. This includes the elimination of intercompany revenues, expenses, receivables, and payables to avoid duplication and ensure accurate representation of the Group's economic value.*
2. ***Accounting for Property Rental under MFRS 16***
   *Property rental expenses are not presented as part of operating costs. Instead, in accordance with **MFRS 16: Leases**, lease contracts with a minimum duration of 12 months are accounted for under the lessee model. This requires recognition of:*
   - *A **Right-of-Use (ROU) Asset** representing the right to use the leased asset, and*
   - *A **Lease Liability** representing the obligation to make lease payments.*

   *As a result, rental-related costs are reflected as **depreciation** of the ROU asset and **interest expense** on the lease liability, replacing the previous straight-line rental expenses under MFRS 117.*
3. ***Payments to Government – Included in Value Provided***
   This item represents corporate income tax paid, net of any tax refunds received during the reporting period.
4. ***Payments to Government – Excluded from Value Provided***
   The following are excluded from the reported values:
   - ***Withholding Tax :** A tax withheld by the payer on specific payments made to residents or non-residents, as per Malaysian tax laws. These include service contract payments, royalty payments, and interest, among others, which are remitted directly to the Inland Revenue Board of Malaysia (IRBM).*
   - ***Imported Service Tax :** Effective 1 January 2019, imported taxable services are subject to service tax under the Service Tax Act 2018. This includes services acquired from foreign service providers. Both SST-registered and non-SST-registered businesses must declare and remit the tax accordingly. Certain exemptions apply, including intra-group services and services related to foreign goods or land.*
5. ***Financial Assistance Received from Government***
   - ***Included** : Financial assistance such as wage subsidies received under **PENJANA** or **PERKESO** initiatives.*
   - ***Excluded** : Indirect benefits such as **customs duty** or **SST exemptions** obtained through the Licensed Manufacturing Warehouse (LMW) scheme.*
6. ***Costs of Action to Manage Climate Risks or Opportunities (refer #)***
   The disclosed figure represents investments made under the Group's investment arm that contribute to managing climate-related risks or seizing related opportunities.
7. ***Employer Contributions to Retirement Plans** (refer *)*
   *For employees who have served the company for more than two years, the **employer's contribution increases to 15%** of the employee's salary.*

MARKET PRESENCE	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
Ratio of the Entry Level Wage by Gender to The Minimum Wage (Male | Employee)	Data started being disclosed in FY2024			NA	NA	1:1	1:1	1:1	1.5:1	1:1
Ratio of the Entry Level Wage by Gender to the Minimum Wage (Female | Employee)				1:1	1.5:1	1:1	1:1	1:1	NA	1:1
Ratio of the Entry Level Wage by Gender to the Minimum Wage (Male | Non-Employee/Worker)				N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ratio of the Entry Level Wage by Gender to the Minimum Wage (Female | Non-Employee/Worker)				N/A	N/A	N/A	N/A	N/A	N/A	N/A
Percentage of Local Senior Management (%)	100%			80%	100%	100%	89%	85%	100%	100%

SUSTAINABLE AND ETHICAL SUPPLY CHAIN *(Procurement Practice, Supplier Social Assessment & Supplier Environmental Assessment)*	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
Proportion of Spending on Local Suppliers (%)	36%			20%	100%	100%	-	23%	100%	100%
New Suppliers That Were Screened Using Social Criteria (%)	Data Started Disclosed in FY2024			5%	0%	N/A	-	48%	0%	0%
Total Suppliers Assessed For Social Impacts During the Reporting Period (Number)				302	5	0	0	0	0	0
Suppliers Identified as Having Significant Actual and Potential Negative Social Impacts (Number)				156	0	0	0	0	0	0
Suppliers With Significant Social Impacts With Whom Improvements Were Agreed Upon as a Result of the Assessments (%)				52%	0%	0%	0%	0%	0%	0%
Suppliers With Significant Social Impacts With Which Relationships Were Terminated as a Result of the Assessments (%)				48%	0%	0%	0%	0%	0%	0%
New Suppliers that Were Screened Using Environmental Criteria (%)	Data Started Disclosed in FY2024			Data Started Disclosed in FY2024			N/A	N/A	N/A	N/A
Total Suppliers Assessed for Environmental Impacts During the Reporting Period (Number)							N/A	N/A	N/A	N/A
Suppliers Identified as Having Significant Actual and Potential Negative Environmental Impacts (Number)							N/A	N/A	N/A	N/A
Suppliers with significant environmental impacts with whom improvements were agreed upon as a result of the assessments (%)							N/A	N/A	N/A	N/A
Suppliers with significant environmental impacts with which relationships were terminated as a result of the assessments (%)							N/A	N/A	N/A	N/A

Notes :

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4. *In FY2023, most data were reported at the Group level. Beginning in FY2024, we enhanced the transparency of our reporting by disclosing at the segmental level within the Group. This improvement aligns with our commitment to greater accountability and enables more granular analysis of each segment's contribution to the Group's overall performance.*

ETHICS, ANTI-CORRUPTION AND FAIR BUSINESS PRACTICES *(Anti-Corruption)*	**2023**			**2024**			**2025**			
	MANUFACTURING	**PROPERTY DEVELOPMENT**	**CONSTRUCTION**	**MANUFACTURING**	**PROPERTY DEVELOPMENT**	**CONSTRUCTION**	**GROUP**	**MANUFACTURING**	**PROPERTY DEVELOPMENT**	**CONSTRUCTION**
ANTI-CORRUPTION										
Operation Assessed for Risks Related to Corruption										
Operations Assessed for Corruption-Related Risks (%)	100%			100%	100%	100%	0%	0%	0%	0%
COMMUNICATION AND TRAINING ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES										
Total Governance Body Members Informed About Anti-Corruption Policies *(Number | %)*	1 | 1.35%			8 | 100%			8 | 100%			
Total Employees Informed About Anti-Corruption Policies *(Number | %)*	3 | 0.56%			71 | 100%	1 | 100%	51 | 100%	172 | 32%	119 | 25%	10 | 67%	43 | 81%
Total Business Partners Informed About Anti-Corruption Policies *(Number | %)*	-			90 | 100%	7 | 100%	38 | 100%	26 | 100%	NA	12 | 100%	14 | 100%
Total Governance Body Member That Have Received Training on Anti-Corruption *(Number | %)*	1 | 1.35%			2 | 9%	0 | 0%	0 | 0%	0 | 0%	0 | 0%	0 | 0%	0 | 0%
Total Employees That Have Received Training on Anti-Corruption *(Number | %)*	3 | 0.56%			50 | 10%	8 | 80%	51 | 100%	0 | 0%	0 | 0%	0 | 0%	32 | 60%
NUMBER OF EMPLOYEES WHO HAVE RECEIVED TRAINING ON ANTI-CORRUPTION BY EMPLOYEE CATEGORY										
Managerial *(Number)*	13			18	5	14	9	0	0	9
Executive *(Number)*	33			31	7	31	19	0	0	14
Non-executive *(Number)*	0			1	0	6	4	0	0	4
CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN										
Confirmed Incidents of Corruption and Action Taken *(Number)*	0			0	0	0	0	0	0	0

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WORKFORCE MANAGEMENT AND SOCIAL RESPONSIBILITY	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
NEW HIRE										
Gender										
Male (Number)	Data Started Being Disclosed in FY2024			50	0	13	126	107	4	15
Female (Number)				21	2	3	18	12	1	5
Age Group										
Below 30 Years Old (Number)	Data Started Being Disclosed in FY2024			47	0	6	87	75	2	10
Between 30 to 50 Years Old (Number)				19	2	8	45	34	3	8
More Than 50 Years Old (Number)				5	0	2	12	10	0	2
EMPLOYEE TURNOVER										
Gender										
Male	Data Started Being Disclosed in FY2024			63	0	3	96	78	1	17
Female				14	1	2	23	16	3	4
Age Group										
Below 30 Years Old (Number)	Data Started Being Disclosed in FY2024			39	0	1	44	34	1	9
Between 30 to 50 Years Old (Number)				22	1	3	58	45	3	10
More Than 50 Years Old (Number)				16	0	1	17	15	0	2
EMPLOYEE CATEGORY										
Managerial (Number)	1			6	0	1	17	11	2	4
Executive (Number)	23			16	1	4	38	21	2	15
Non-Executive (Number)	21			55	0	0	65	61	0	4
PARENTAL LEAVES										
Employees That Were Entitled to Parental Leave (Number)	Data Started Being Disclosed in FY2024			326	11	39	356	307	9	40
Employees That Took Parental Leave (Number)				21	0	2	18	15	2	2
Employees That Returned to Work in the Reporting Period After Parental Leave Ended (Number)				21	N/A	2	18	15	1	1
Employment Status										
Permanent (Number | %)	512 | 96%			367 | 80%	15 | 100%	51 | 55%	464 | 80%	399 | 84%	16 | 100%	49 | 54%
Contract (Number | %)	19 | 4%			92 | 20%	0 | 0%	42 | 45%	118 | 20%	77 | 16%	0 | 0%	41 | 46%
LABOUR/MANAGEMENT RELATIONS										
Minimum Number of Weeks' Notice Typically Provided to Employees and Their Representatives Prior to the Implementation of Significant Operational Changes (Number)	4			2	0	4	*	2	N/A	4
BOARD DIVERSITY										
Gender										
Male *(Number | %)*	6 | 75%			6 | 75%			6 | 75%			
Female *(Number | %)*	2 | 25%			2 | 25%			2 | 25%			
Age Group										
Below 30 Years Old *(Number | %)*	0 | 0%			0 | 0%			0 | 0%			
Between 30 to 50 Years Old *(Number | %)*	0 | 0%			0 | 0%			0 | 0%			
More Than 50 Years Old Female (Number | %)	8 | 100%			8 | 100%			8 | 100%			

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WORKFORCE MANAGEMENT AND SOCIAL RESPONSIBILITY	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
EMPLOYEE DIVERSITY										
Gender										
Male *(%)*	84%			86%	35%	79%	84%	90%	50%	60%
Female *(%)*	16%			14%	66%	21%	16%	10%	50%	40%
Age Group										
Below 30 Years Old *(%)*	29%			27%	11%	22%	30%	34%	18%	30%
Between 30 to 50 Years Old *(%)*	*			53%	78%	61%	53%	54%	73%	51%
More Than 50 Years Old (%)				20%	11%	17%	17%	12%	9%	19%
Minority Group										
Employees Are From Minority Groups (%)	N/A			N/A						
Vulnerable Group										
Employees Are From Vulnerable Groups (%)	N/A			N/A						
GENDER (Employee Category)										
Managerial *(Number | %)*										
Male	51 | 69%			47 | 70%	4 | 67%	11 |79%	62 | 74%	47 | 72%	5 | 83%	10 | 77%
Female	23 | 31%			20 | 30%	2 | 33%	3 | 21%	22 | 26%	18 | 28%	1 | 17%	3 | 23%
Executives *(Number | %)*										
Male	89 | 60%			65 | 62%	1 | 13%	17 | 55%	153 | 71%	133 | 77%	3 | 33%	17 | 52%
Female	59 | 40%			40 | 38%	7 | 88%	14 | 45%	62 | 29%	40 | 23%	6 | 67%	16 | 48%
Non-Executives *(Number | %)*										
Male	306 | 99%			289 | 99%	1 | 100%	45 | 96%	241 | 98%	235 | 99%	1 | 100%	5 | 71%
Female	1 | 1%			3 | 1%	0 | 0%	2 | 4%	5 | 2%	3 | 1%	0 | 0%	2 | 29%
Age Group (Employee Category)										
Managerial *(Number | %)*										
Below 30 Years Old	0 | 0%			0 | 0%	0 | 0 %	0 | 0%	1 | 1%	1 | 2%	0 | 0%	0 | 0%
Between 30 to 50 Years Old	*			40 | 60 %	6 | 100%	6 | 43%	52 | 62%	41 | 63%	6 | 100%	5 | 38%
More Than 50 Years Old				27 | 40 %	0 | 0 %	8 | 58%	31 | 37%	23 | 35%	0 | 0%	8 | 62%
Executives *(Number | %)*										
Below 30 Years Old	34 | 23%			18 | 17 %	2 | 25 %	12 | 39%	73 | 34%	60 | 35%	2 | 22%	11 | 33%
Between 30 to 50 Years Old	*			67 | 64 %	5 | 63 %	17 | 55%	119 | 55%	93 | 54%	6 | 67%	20 | 61%
More Than 50 Years Old				20 | 19 %	1 | 12%	2 | 6%	23 | 11%	20 | 12%	1 | 11%	2 | 6%
Non-Executive *(Number | %)*										
Below 30 Years Old	120 | 39%			106 | 37 %	0 | 0 %	3 | 14%	91 | 37%	86 | 36%	0 | 0%	5 | 71%
Between 30 to 50 Years Old	*			129 | 45 %	1 | 100%	18 | 82%	119 | 48%	116 | 49%	1 | 100%	2 | 29%
More Than 50 Years Old				50 | 18 %	0 | 0 %	1 | 4%	36 | 15%	36 | 15%	0 | 0%	0 | 0%

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WORKFORCE MANAGEMENT AND SOCIAL RESPONSIBILITY	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
Ratio of Basic Salary and Renumeration of Women to Men										
Average Basic Salary and Renumeration of (Executive-Technical)	Data Started Being Disclosed in FY2024			0.69:1	N/A	0.56: 1	1.10:1	1.07:1	-	0.66:1
Average Basic Salary and Renumeration of (Executive-Non Technical)				0.45:1	0.9:1	0.88: 1	0.56:1	0.56:1	1.08:1	0.45:1
Average Basic Salary and Renumeration of (Non-Executive-Technical)				N/A	N/A	N/A	0.33:1	-	-	0.48:1
Average Basic Salary and Renumeration of (Non-Executive-Non-Technical)				0.78:1	N/A	N/A	0.29:1	-	-	0.45:1
Non-Discrimination										
Total Number of Incidents of Discrimination During the Reporting Period	Data Started Being Disclosed in FY2024			Data started being disclosed in FY2025			0	0	0	0
Forced or Compulsory Labour										
Number of Substantiated Complaints Concerning Human Rights Violations (Number)	0			0	0	0	0	0	0	0
Security Practices										
Security Personnel Trained in the Organization's Human Rights Policies and Specific Procedure Related to Security (%)	Data Started Being Disclosed in FY2024			100%	0%	0%	-	0%	100%	0%

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LEARNING, DEVELOPMENT AND WORKPLACE SAFETY	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
WORKER COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM										
Employees That is Controlled by the Organization and Covered by an Occupational Health and Safety Management System (Number | %)	Data Started Being Disclosed in FY2024			1,370 | 100%	0 | 0%	73 |	4,323	4,169 | 100%	0 | 0%	154 | 100%
All Employees and Workers Covered by an Occupational Health and Safety Management System That has Been **Internally Audited** (Number | %)	Data Started Being Disclosed in FY2024			1,370 | 100%	0 | 0%	57 |	4,393	4,169 | 100%	0 |0%	224 | 100%
All Employees and Workers Covered by an Occupational Health and Safety Management System That has Been Audited or Certified by an External Party (Number | %)	Data Started Being Disclosed in FY2024			1,370 | 100%	0 | 0%	0 | 0%	4,169	4,169 | 100%	0 | 0%	0 | 0%
WORK-RELATED INJURIES										
Employees										
Fatalities (Number)	0	0	0	0	0	0	0	0	0	0
Rate of Fatalities	0	0	0	0	0	0	0	0	0	0
High-Consequence Work-Related Injuries (Number)	Data Started Being Disclosed in FY2024			0	0	0	0	0	0	0
Rate of High-Consequence Work-Related Injuries				0	0	0	0	0	0	0
Work-Related Injuries (Number)				0	0	0	4	4	0	0
Rate of Work-Related Injuries				0	0	0	0.01	0.79	0	0
Total Number of Hours Work	902,917	-	-	927,269	23,952	151,232	1,268,076	1,017,920	25,856	224,300
Non-Employee Workers										
Fatalities (Number)	Data Started Being Disclosed in FY2024			1	0	0	1	0	0	1
Rate of Fatalities				0.73	0	0	0	0	0	0.01
High-Consequence Work-Related Injuries (Number)				0	0	0	0	0	0	0
Rate of High-Consequence Work-Related Injuries				0	0	0	0	0	0	0
Work-Related Injuries (Number)				0	0	0	0	0	0	0
Rate of Work-Related Injuries				0	0	0	0	0	0	0
Total Number of Hours Work				272,440	7,855	140,300	943,204	207,391	7,855	727,958
WORK-RELATED ILLNESS										
Employees										
Fatalities (Number)	Data Started Being Disclosed in FY2024			0	0	0	0	0	0	0
Recordable Work-Related Ill Health (Number)				0	0	0	0	0	0	0
Non-Employees										
Fatalities (Number)	Data Started Being Disclosed in FY2024			0	0	0	0	0	0	0
Recordable Work-Related Ill Health (Number)				0	0	0	0	0	0	0
Training on Health and Safety										
Number of Employees Trained on Health and Safety Standards	Data Started Being Disclosed in FY2024			92	0	92	307	292	0	15
Number of Hour Employees Trained on Health and Safety Standards				3,265	0	119	4661.5	4,618	0	43.5

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LEARNING, DEVELOPMENT AND WORKPLACE SAFETY	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
AVERAGE TRAINING HOURS										
Gender										
Male (Hour(s))	33.2			11.9	14	5.7	17.47	18.0	10.5	12.6
Female (Hour(s))	39.7			18.9	4	13.6	18.66	21.1	18.7	11.4
Employee Category										
Managerial (Hour(s))	32.8			11	83	8.5	27.21	31.5	13.8	8.6
Executive (Hour(s))	25.9			28	47	9.8	21.96	26.8	16.2	13.8
Non-Executive (Hour(s))	23.9			8	2	3.3	13.39	14.3	4.0	9.4
PERFORMANCE REVIEW										
Gender										
Male (%)	100%			95%	100%	100%	85%	95%	37%	100%
Female (%)	100%			88%	100%	100%	84%	88%	44%	100%
Employee Category										
Managerial (%)	100%			80%	83%	100%	82%	80%	50%	100%
Executive (%)	100%			98%	100%	100%	90%	98%	56%	100%
Non-Executive (%)	100%			86%	100%	100%	94%	86%	100%	100%

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COMMUNITY ENGAGEMENT AND SOCIAL IMPACT	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
COMMUNITY INVESTMENT										
Amount Invested in the Community Where the Target Beneficiaries Are External to the Listed Issuer (RM)	2,019,990			45,336	670,000	-	1,541,218	7,172	350,000	1,184,045
Total Number of Beneficiaries of the Investment in Communities (Number)	5,588			2			3	1	2	3

RESPONSIBLE PRODUCTS AND CUSTOMER WELLBEING	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
ASSESSMENT OF THE HEALTH AND SAFETY IMPACTS OF PRODUCT AND SERVICE CATEGORIES										
Product and Service Categories for Which Health and Safety Impacts are Assessed for Improvement	Data Started Being Disclosed in FY2024			Data Started Being Disclosed in FY2024			*	0	N/A	N/A
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 (Number)	Data Started Being Disclosed in FY2024			Data Started Being Disclosed in FY2024			*	0	N/A	N/A
Incidents of Non-Compliance With Regulations Resulting in a Warning (Number)							*	0	N/A	N/A
Incidents of Non-Compliance With Voluntary Code (Number)							*	0	N/A	N/A
REQUIREMENTS FOR PRODUCT AND SERVICE INFORMATION AND LABELLING										
Percentage of Significant Products/Service Categories Covered by and Assessed for Compliance With Such Procedures.	Data Started Being Disclosed in FY2024			Data Started Being Disclosed in FY2024			*	0	N/A	N/A
TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS AND/OR VOLUNTARY CODES CONCERNING PRODUCT AND SERVICE INFORMATION AND LABELING, BY:										
Incidents of Non-Compliance With Regulations Resulting in a Fine or Penalty *(Number)*	Data Started Being Disclosed in FY2024			Data Started Being Disclosed in FY2024			*	0	N/A	N/A
Incidents of Non-Compliance With Regulations Resulting in a Warning *(Number)*							*	0	N/A	N/A
Incidents of Non-Compliance With Voluntary Codes *(Number)*							*	0	N/A	N/A
TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS AND/OR VOLUNTARY CODES CONCERNING MARKETING COMMUNICATIONS, INCLUDING ADVERTISING, PROMOTION, AND SPONSORSHIP, BY:										
Incidents of Non-Compliance With Regulations Resulting in a Fine or Penalty *(Number)*	Data Started Being Disclosed in FY2024			Data Started Being Disclosed in FY2024			*	0	N/A	N/A
Incidents of Non-Compliance With Regulations Resulting in a Warning *(Number)*							*	0	N/A	N/A
Incidents of Non-Compliance With Voluntary Codes *(Number)*							*	0	N/A	N/A

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SUSTAINABILITY REPORT 2025 ALCOM GROUP BERHAD

CLIMATE CHANGE	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
Just Transition										
TOTAL NEW EMPLOYEES RECRUITED BY :										
Gender										
Male	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Female							-	-	-	-
Employee Type										
Managerial	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Executive							-	-	-	-
Non-Executive							-	-	-	-
TOTAL EMPLOYEES TERMINATED BY :										
Gender										
Male	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Female							-	-	-	-
Employee Type										
Managerial	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Executive							-	-	-	-
Non-Executive							-	-	-	-
TOTAL REDEPLOYED EMPLOYEES BY :										
Gender										
Male	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Female							-	-	-	-
Employee Type										
Managerial	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Executive							-	-	-	-
Non-Executive							-	-	-	-
TOTAL EMPLOYEES WHO RECEIVED TRAINING FOR UP-AND RE-SKILLING BY :										
Gender										
Male	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Female							-	-	-	-
Employee Type										
Managerial	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Executive							-	-	-	-
Non-Executive							-	-	-	-

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CLIMATE CHANGE	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
TOTAL NEW WORKERS WHO ARE NOT EMPLOYEES RECRUITED BY :										
Gender										
Male	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Female							-	-	-	-
TOTAL WORKERS WHO ARE NOT EMPLOYEES THAT TERMINATED BY :										
Gender										
Male	GRI 102 Climate Change was introduced in 2025			GRI 102 Climate Change was introduced in 2025			-	-	-	-
Female							-	-	-	-
Basic Pay of New Employees Recruited Whose at or Above the Cost-of-Living Estimate (Number | %)							-	-	-	-
SCOPE 1 GHG EMISSIONS										
Gross Scope 1 GHG Emissions *(Metric Tons CO_2e)*	21,114			18,037	13.8	8.7	16,399	16,346	3.5	50.1
SCOPE 2 GHG EMISSIONS										
Gross Scope 2 GHG Emissions *(Metric Tons CO_2e)*	25,056			25,834	0	23.6	22,442	22,311	81	49.1
SCOPE 3 GHG EMISSIONS										
Category 1 : Purchased Goods and Services *(Metric Tons CO_2e)*	513,004	-	-	535,540	0.17	2,461	413,578	402,580	0.4	10997.9
Category 2 : Capital Goods *(Metric Tons CO_2e)*	Data Started Being Disclosed in FY2025			Data Started Being Disclosed in FY2025			6,744	6,744	NA	NA
Category 4 : Upstream transportation and distribution *(Metric Tons CO_2e)*	-	-	-	-	-	-	1,600	1,600	NA	NA
Category 5 : Waste Generated in Operations *(Metric Tons CO_2e)*	-	-	-	282	N/A	837	664	97	NA	567
Category 6 : Business Travel *(Metric Tons CO_2e)*	767	-	-	770	-	110	222	102	4	116
Category 7 : Employee Commuting *(Metric Tons CO_2e)*	229	-	-	675	24	121	727	624	24	79
Category 8 : Upstream Leased Assets *(Metric Tons CO_2e)*	Data Started Being Disclosed in FY2025			Data Started Being Disclosed in FY2025			4.8	4.8	NA	NA
Category 9 : Downstream Transportation and Distribution *(Metric Tons CO_2e)*	2,969	-	-	2,600	N/A	-	2,906	2,906	NA	NA
GHG EMISSIONS INTENSITY										
GHG Emissions Intensity Ratio(s) *(Metric Tons CO_2e/ Organization-Specific Metric)*	Data Started Being Disclosed in FY2025					0.5 (AD&W) 168 *(AGB Builder)*	*	9.13	0.32	92.73
The Organization-Specific Metric *(The Denominator)*				Metric Tons CO_2e of Production, Metric Tons	Metric Tons CO_2e of Floor Space, m^2	Metric Tons CO_2e of Floor Space, m^2 *(AD&W)* Metric Tons CO_2e of Mil Revenue, RM *(AGB Builder)*	*	Metric Tons CO_2e of Production, Metric Tons	Metric Tons CO_2e of Floor Space, m^2	Metric Tons CO_2e of Mil Revenue, m^2

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ENERGY	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
Energy Consumption and Self-Generation Within the Organization										
Fuel Consumption Within the Organization From Renewable Energy Sources *(Gigajoule)*	-			-	-	-	-	-	-	-
Fuel Consumption Within the Organization From Non-Renewable Energy Sources *(Gigajoule)*	359,920			356,525	195	117	321,961	320,988	299	673
Purchased Electricity Consumption Within the Organization From Renewable Energy Sources *(Gigajoule)*	-			-	-	-	-	-	-	-
Purchased Electricity Consumption Within the Organization From Non-Renewable Energy Sources *(Gigajoule)*	115,642			120,159	0.02	110	104,375	103,771	375	228
Total Self-Generated Renewable Electricity Consumption Within Organization *(Gigajoule)*	GRI 103 Energy was Introduced in 2025			GRI 103 Energy was Introduced in 2025			75	75	-	-
Total Self-Generated Electricity Sold From Renewable Sources *(Gigajoule)*							-	-	-	-
Total Self-Generated Electricity Sold From Non-Renewable Sources *(Gigajoule)*							-	-	-	-
Upstream and Downstream Energy Consumption										
Total Significant Energy Consumption in its Upstream and Downstream Value Chain *(Gigajoule)*	GRI 103 Energy was Introduced in 2025			GRI 103 Energy was Introduced in 2025			-	-	-	-
Energy Intensity										
Energy Intensity Ratio(s) *(Gigajoule / Organization-Specific Metric)*	Data Started Being Disclosed in Fy2024			13.7	0.2	0.2 *(AD&W)* 7.3 *(AGB Builder)*	*	8.56	1.91	7.05
The Organization-Specific Metric *(The Denominator)*				GJ of production	GJ of floor space	GJ of Floor Space (AD&W) GJ of Mil Revenue (AGB Builder)	*	GJ of production	GJ of floor space	GJ of Mil revenue
Reduction in Energy Consumption										
Reduction in Energy Consumption Achieved From **Organization's Conservation and Efficiency Initiatives** *(Megajoule)*	GRI 103 Energy was Introduced in 2025			GRI 103 Energy was introduced in 2025, replacing GRI 302 Energy 2016. Data started being disclosed in FY2025			-	-	-	-
Reduction in Energy Consumption Achieved From Other Factor *(Megajoule)*	GRI 103 Energy was Introduced in 2025			GRI 103 Energy was Introduced in 2025			-	-	-	-

MATERIALS	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
Materials Used by Weight or Volume										
Total Weight or Volume of Non-Renewable Materials Used to Produce/Package Primary Product *(Tonnes)*	Data started being disclosed in FY2024			33,207	NA	7,113	95,183	32,116	N/A	63,067
Total Weight or Volume of Renewable Materials Used to Produce/Package Primary Product *(Tonnes)*	Data started being disclosed in FY2024			30,373	NA	53	1292	857	N/A	435
Recycled Input Materials Used										
Percentage of Recycled Input Materials Used (%)	Data started being disclosed in FY2024			-	-	-	-	-	-	-
Reclaimed Products and Their Packaging Materials										
Percentage of Reclaimed Products and Their Packaging Materials for Each Product Category (%)	Data started being disclosed in FY2024			-	-	-	-	-	-	-

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WATER AND EFFLUENTS	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
Total Water Withdrawal										
Groundwater *(Megaliters)*	Data Started Being Disclosed in FY2024			27.9	N/A	N/A	13.1	13.1	N/A	N/A
Third-Party Water *(Megaliters)*	Data Started Being Disclosed in FY2024			79.6	0.3	0.2	96.2	79.3	1.0	15.9
Water Discharge										
Groundwater *(Megaliters)*	Data Started Being Disclosed in FY2024			N/A	N/A	N/A	N/A	N/A	N/A	N/A
Third-Party Water *(Megaliters)*	Data Started Being Disclosed in FY2024			7.9	N/A	N/A	63.1	63.1	N/A	N/A
Incidents of Non-Compliance With Discharge Limits *(Number)*	Data Started Being Disclosed in FY2024			0	0	0	0	0	0	0
Water Consumption										
Total Water Consumption From All Areas *(Megaliters)*	134.60			107.6	0.3	0.2	46.2	29.3	1.0	15.9

WASTE	2023			2024			2025			
	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION	GROUP	MANUFACTURING	PROPERTY DEVELOPMENT	CONSTRUCTION
Waste Generated										
Total Weight Waste and Breakdown of This Total *(Metric Tons)*	3360			2605	N/A	10,325	3,648	2,432	N/A	1,216
Waste Diverted From Disposal										
Total Weight Waste and Breakdown of This Total *(Metric Tons)*	1,850	-	-	2404	N/A	32.7	3,269	2,205	N/A	126
Total Weight Hazardous Waste and Breakdown by Recovery Operation *(Metric Tons)*	1,277	-	-	1,729	N/A	0	1,637	1,637	N/A	0
Total Weight Non-Hazardous Waste and Breakdown by Recovery Operation *(Metric Tons)*	573	-	-	675	N/A	32.7	1,634	570	N/A	126
Waste Directed From Disposal										
Total Weight Waste and Breakdown of This Total *(Metric Tons)*	163	-	-	201	N/A	10,292	331	227	N/A	1,090
Total Weight Hazardous Waste and Breakdown by Incineration (Without Energy Recovery) Operation *(Metric Tons)*	18	-	-	27.3	N/A	0	100	100	N/A	0
Total Weight Hazardous Waste and Breakdown by Landfilling Operation *(Metric Tons)*	81	-	-	88.5	N/A	0	42	42	N/A	0
Total Weight Non-Hazardous Waste and Breakdown by Landfilling Operation *(Metric Tons)*	64	–	-	84.7	N/A	10,292	190	86	N/A	1,090

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GRI Content Index

GRI Content Index

Statement of use	Alcom Group Berhad (AGB) has reported in accordance with the GRI Standards for the period 01 January 2025 to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	Not applicable

GRI Standard	Disclosure	Description	Page Number(s)	Omissions and Explanations
GRI 2: General Disclosures 2021	2-1	Organisational details	16	
	2-2	Entities included in the organisation's sustainability reporting	6	
	2-3	Reporting period, frequency and contact point	6	
	2-4	Restatements of information	-	
	2-5	External assurance	7	
	2-6	Activities, value chain and other business relationships	16-19	
	2-7	Employees	114-119, 123-127	
	2-8	Workers who are not employees	114-119, 123-127	
	2-9	Governance structure and composition	28-30	
	2-10	Nomination and selection of the highest governance body	34-35	
	2-11	Chair of the highest governance body	28	
	2-12	Role of the highest governance body in overseeing the management of impacts	31-33	
	2-13	Delegation of responsibility for managing impacts	31-33	
	2-14	Role of the highest governance body in sustainability reporting	31-33	
	2-15	Conflicts of interest	33	
	2-16	Communication of critical concerns	33	
	2-17	Collective knowledge of the highest governance body	35	
	2-18	Evaluation of the performance of the highest governance body	35	
	2-19	Remuneration policies	36-39	
	2-20	Process to determine remuneration	36-39	

GRI Standard	Disclosure	Description	Page Number(s)	Omissions and Explanations
	2-21	Annual total compensation ratio	39	
	2-22	Statement on sustainable development strategy	20	
	2-23	Policy commitments	59-164	
	2-24	Embedding policy commitments	59-164	
	2-25	Processes to remediate negative impacts	76	
	2-26	Mechanisms for seeking advice and raising concerns	76	
	2-27	Compliance with laws and regulations	151	
	2-28	Membership associations	-	Not Applicable
	2-29	Approach to stakeholder engagement	44-45	
	2-30	Collective bargaining agreements	44-45	
GRI 3: Material Topic 2021	3-1	Process to determine material topics	46-47	
	3-2	List of materials topics	50-52	

Disclosure	Description	Page Number(s)	Omissions and Explanations
	GRI 201: Economic Performance 2016		
3-3	Management approach	60-62	
201-1	Direct economic value generated and distributed	61-62	
201-2	Financial implications and other risks and opportunities due to climate change	61-62	
201-3	Defined benefit plan obligations and other retirement plans	61-62	
201-4	Financial assistance received from government	61-62	
	GRI 202: Market Presence 2016		
3-3	Management approach	128	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	128	
202-2	Proportion of senior management hired from the local community	34	
	GRI 203: Indirect Economic Impact 2016		
3-3	Management approach	65-67	
203-1	Infrastructure investments and services supported	65-67	
203-2	Significant indirect economic impacts	65-67	
	GRI 204: Procurement Practice 2016		
3-3	Management approach	68-74	
204-1	Proportion of spending on local suppliers	69	

GRI Content Index

Disclosure	Description	Page Number(s)	Omissions and Explanations
GRI 205: Anti-Corruption 2016			
3-3	Management approach	75-78	
205-1	Operations assessed for risks related to corruption	76	
205-2	Communication and training about anti-corruption policies and procedures	76-77	
205-3	Confirmed incidents of corruption and actions taken	76	
GRI 207: Tax 2019			
3-3	Management approach	63-64	
207-1	Approach to tax	63-64	
207-2	Tax governance, control, and risk management	63-64	
207-3	Stakeholder engagement and management of concerns related to tax	63-64	
207-4	Country-by-country reporting	-	Not Applicable
GRI 102: Climate Change 2025			
3-3	Management approach	81	
102-1	Transition plan for climate change mitigation	-	Not Available
102-2	Climate change adaptation plan	-	Not Available
102-3	Just transition	-	Not Available
102-4	GHG emissions reduction targets and progress	89	
102-5	Scope 1 GHG emissions	83	
102-6	Scope 2 GHG emissions	83	
102-7	Scope 3 GHG emissions	84	
102-8	GHG emission intensity	86	
102-9	GHG removals in the value chain	-	Not Available
102-10	Carbon credits	-	Not Available
GRI 103: Energy 2025			
3-3	Management approach	90	
103-1	Energy policies and commitments	90	
103-2	Energy consumption and self-generation within the organisation	90-92	
103-3	Upstream and downstream energy consumption	-	Not Applicable
103-4	Energy intensity	92	
103-5	Reduction in energy consumption	93	

Disclosure	Description	Page Number(s)	Omissions and Explanations
GRI 301: Materials 2016			
3-3	Management approach	95	
301-1	Materials used by weight or volume	96	
301-2	Recycled input materials used	97	
301-3	Reclaimed products and their packaging materials	-	Not Available
GRI 302: Energy 2016			
3-3	Management approach	90	
302-1	Energy consumption within the organization	90-92	
302-2	Energy consumption outside of the organization	-	Not Available
302-3	Energy intensity	92	
302-4	Reduction of energy consumption	93	
302-5	Reductions in energy requirements of products and services	93	
GRI 303: Water and Effluents 2018			
3-3	Management approach	106	
303-1	Interactions with water as a shared resources	106	
303-2	Management of water discharge-related impacts	109	
303-3	Water withdrawal	108	
303-4	Water discharge	109	
303-5	Water consumption	109	
GRI 305: Emissions 2016			
3-3	Management approach	81	
305-1	Direct (Scope 1) GHG emissions	83	
305-2	Energy indirect (Scope 2) GHG emissions	83	
305-3	Other indirect (Scope 3) GHG emissions	84	
305-4	GHG emissions intensity	86	
305-5	Reduction of GHG emissions	93	
305-6	Emissions of ozone-depleting substances (ODS)	-	Not Applicable
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	-	Not Applicable
GRI 306: Waste 2020			
3-3	Management approach	100	
306-1	Waste generation and significant waste-related impacts	100	

GRI Content Index

Disclosure	Description	Page Number(s)	Omissions and Explanations
306-2	Management of significant waste related impacts	100	
306-3	Waste generated	101	
306-4	Waste diverted from disposal	102-103	
306-5	Waste directed to disposal	102-103	
GRI 308: Supplier Environmental Assessment 2016			
3-3	Management approach	68-69	
308-1	New suppliers that were screened using environmental criteria	-	Not Available
308-2	Negative environmental impacts in the supply chain and actions taken	69	
GRI 401: Employment 2016			
3-3	Management approach	114-119	
401-1	New employee hires and employee turnover	1156-116	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	117-118	
401-3	Parental leave	118	
GRI 402: Labour/Management Relations 2016			
3-3	Management approach	120-122	
402-1	Minimum notice periods regarding operational changes	121	
GRI 403: Occupational Health & Safety 2018			
3-3	Management approach	151	
403-1	Occupational health and safety management system	151	
403-2	Hazard identification, risk assessment, and incident investigation	151	
403-3	Occupational health services	152	
403-4	Worker participation, consultation, and communication on occupational health and safety	152	
403-5	Worker training on occupational health and safety	152	
403-6	Promotion of worker health	153	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-	
403-8	Workers covered by an occupational health and safety management system	154	
403-9	Work-related injuries	154	
403-10	Work-related ill health	154	

Disclosure	Description	Page Number(s)	Omissions and Explanations
GRI 404: Training and Education 2016			
3-3	Management approach	139-150	
404-1	Average hours of training per year per employee	141	
404-2	Programs for upgrading employee skills and transition assistance programs	144-146	
404-3	Percentage of employees receiving regular performance and career development reviews	143	
GRI 405: Diversity and Equal Opportunity 2016			
3-3	Management approach	123-127	Not Available
405-1	Diversity of governance bodies and employees	124-126	
405-2	Ratio of basic salary and remuneration of women to men	129	
GRI 406: Non-discrimination 2016			
3-3	Management approach	133-135	
406-1	Incidents of discrimination and corrective action taken	133-135	
GRI 407: Freedom of Association and Collective Bargaining 2016			
3-3	Management approach	133-135	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	133-135	
GRI 408: Child Labour 2016			
3-3	Management approach	133-135	
408-1	Operations and suppliers at significant risk for incidents of child labour	133-135	
GRI 409: Forced or Compulsory Labour 2016			
3-3	Management approach	133-135	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	133-135	
GRI 410: Security Practices 2016			
3-3	Management approach	136-138	
410-1	Security personnel trained in human rights policies or procedures	136-138	
GRI 413: Local Communities 2016			
3-3	Management approach	156-161	
413-1	Operations with local community engagement, impact assessments, and development programs	156-157	
413-2	Operations with significant actual and potential negative impacts on local communities	156-157	

GRI Content Index

Disclosure	Description	Page Number(s)	Omissions and Explanations
GRI 414: Supplier Social Assessment			
3-3	Management approach	68-69	
414-1	New suppliers that were screened using social criteria	68-69	
414-2	Negative social impacts in the supply chain and actions taken	68-69	
GRI 415: Public Policy 2016			
3-3	Management approach	-	Not Available
415-1	Political contributions	-	Not Available
GRI 416: Customer Health and Safety 2016			
3-3	Management approach	162-164	
416-1	Assessment of the health and safety impacts of product and service categories	162-164	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	162-164	
GRI 417: Marketing and Labelling 2016			
3-3	Management approach	162-164	
417-1	Requirements for product and service information and labelling	162-164	
417-2	Incidents of non-compliance concerning product and service information and labelling	162-164	
417-3	Incidents of non-compliance concerning marketing communications	162-164	

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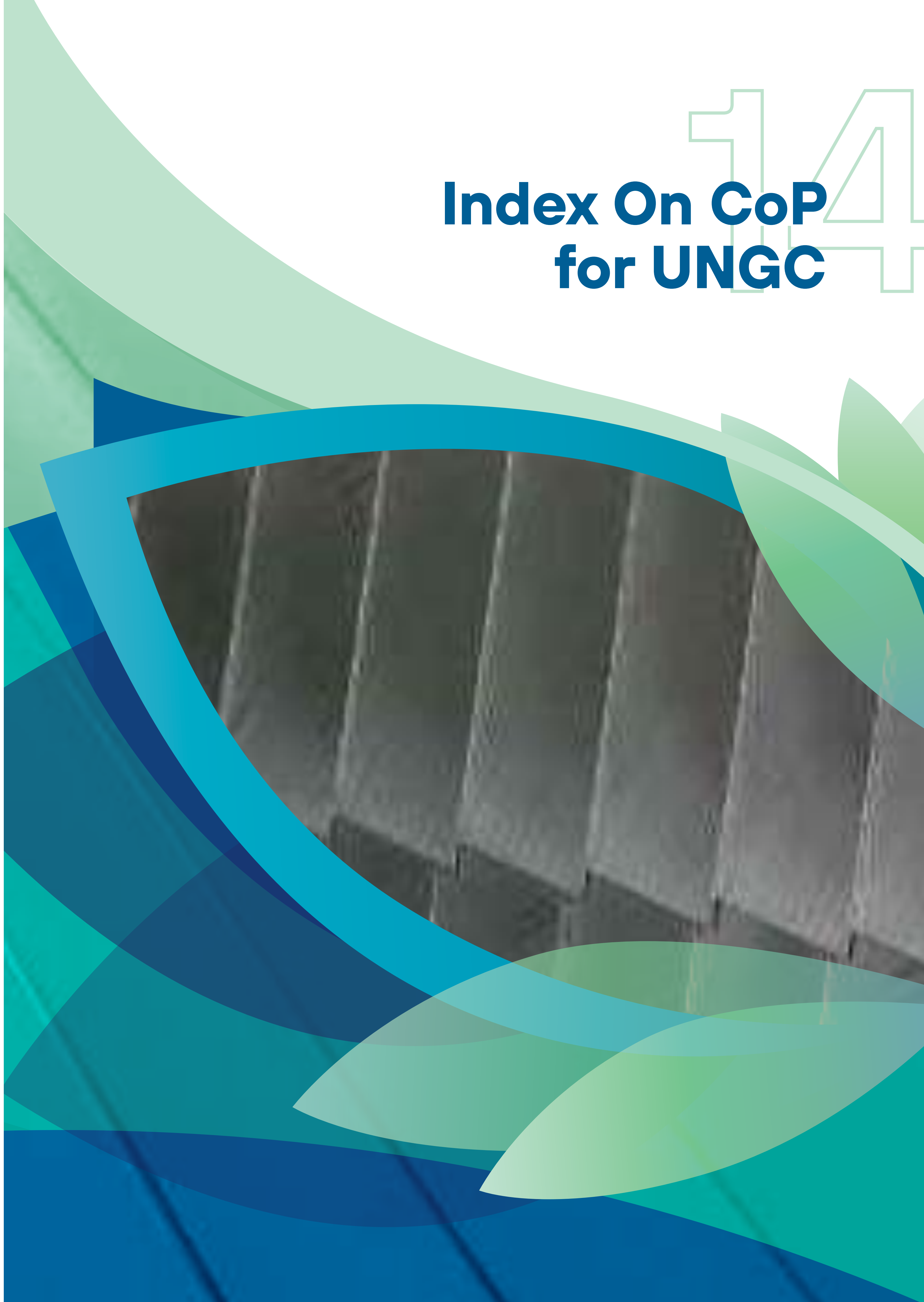
TCFD Index

TCFD Index

TCFD Pillars	Recommended Disclosures	Page Reference
Governance Disclose the organisation's governance around climate-related risks and opportunities.	a) Describe the board's oversight of climate-related risks and opportunities.	55
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	32-33
Strategy Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses strategy, and financial planning where such information is material.	a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	55
	b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning.	56
	c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenario.	57
Risk Management Disclosure how the organisation identifies, assesses, and manages climate-related risks.	a) Describe the organisation's processes for identifying and assessing climate-related risks.	54
	b) Describe the organisation's processes for managing climate-related risks.	56
	c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management.	32-33
Metrics and Targets Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities.	82-84
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks.	82-84
	c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	88-89



14 Index On CoP for UNGC

Statement of Continued Support for The UN Global Compact

UNGC Communication of Progress (CoP) Index Table

CoP No.	UNGC Principle	Commitment / Topic	Disclosure or Response in SR	Page Number
G1	Governance	Board/highest governance body or senior executive sustainability oversight and statements	Board of Directors is the highest governing body and holds ultimate accountability for sustainability. Board/ARMC oversee sustainability strategies, risks/opportunities (including climate), reporting integrity and ethical conduct; Chairman and President cum CEO provide sustainability statements.	10-13; 28-33
G2	Governance	Code of conduct on sustainability topics	Alcom Charter of Corporate Behaviour and Code of Conduct embeds ethical and regulatory compliance. Related policies include Supplier Code of Conduct, Integrity and Anti-Corruption Policy, Human Rights, Diversity, Equity and Inclusivity Policy, and procurement SOPs.	62; 68-69; 75-78; 132-135
G3	Governance	Appointed responsibility for sustainability topics	Responsibility is assigned to the Board, ARMC, President cum CEO, Sustainability Manager and Sustainability Working Committees. The Sustainability Manager coordinates initiatives and reports to the CEO/ senior management; committees execute programmes and provide updates.	31-33
G3.1	Governance	Formal governance structures for sustainability oversight	Formal ESG governance structure disclosed: Board to ARMC to President cum CEO to Sustainability Manager to Sustainability Working Committees/ESG Working Group across subsidiaries.	31-33
G4	Governance	Process to identify, assess and mitigate sustainability risks	AGB identifies ESG risks and impacts through materiality assessment (at least every three years with annual review), stakeholder engagement, scoring of business/stakeholder significance and validation by ESG Working Group, senior management and ARMC; climate risks are mapped by time horizon and managed through strategic priorities.	42-43; 54-58
G4.1	Governance	Identification of high-risk business partners and external stakeholders	Stakeholders are mapped by relationship, influence and affectedness; suppliers/vendors are assessed through ESG Risk Analysis Framework, maturity self-assessment, contractual compliance, audits and engagement to identify higher-risk business relationships.	44-45; 68-73
G5	Governance	Due diligence process for actual and potential negative impacts	Due diligence processes include materiality/impact assessment, supplier onboarding with SCOC and ESG clauses, vendor ESG self-assessments/audits, HIRARC workplace risk assessments, community baseline assessments and escalation of critical concerns.	31-33; 42-43; 68-73; 151-157
G5.1	Governance	Identification of high-risk suppliers and business relationships through due diligence	Suppliers and business partners are identified through supplier selection SOPs, ESG risk analysis, supplier self-assessments, performance grading and targeted audits; no formal negative social impact assessment of existing suppliers was conducted in FY2025 and no significant supplier impacts were reported.	68-73; 172-173
G6	Governance	Workforce process to raise concerns on sustainability topics	Employees can raise concerns through supervisors, HR escalation, union/town halls, departmental meetings, grievance channels and whistleblowing mechanisms; stakeholders also have channels to raise concerns.	33; 75-78; 120-122; 132-135
G6.1	Governance	Accessibility and safeguards of grievance / whistleblowing processes	Whistleblowing and grievance channels allow confidential reporting by employees and external stakeholders; procedures include assessment, escalation and corrective/disciplinary action where needed. No confirmed corruption incidents and no substantiated human-rights complaints were recorded in FY2025.	75-78; 132-135
G7	Governance	Tracking effectiveness of actions on sustainability impacts	Effectiveness is tracked through action-plan progress, operational performance metrics, management/Board reporting, OHS audits, supplier monitoring and reasonable assurance of selected sustainability disclosures.	70-73; 80-111; 151-155; 166-167; 212-219
G8	Governance	Executive pay linked to sustainability performance	Remuneration framework is performance-oriented and considers responsible conduct, risk management, compliance/governance integrity and environmental/social consequences. The SR does not disclose a quantified sustainability-linked executive pay KPI.	36-39
G9	Governance	Board/highest governance body composition	Board composition disclosed: Independent Non-Executive Chairman, Independent Non-Executive Directors, Non-Independent Non-Executive Directors, Executive Directors including President cum CEO, and Alternate Director; Board diversity disclosed as 75% male/25% female and 100% above 50.	28-29; 34-35; 176-177
G10	Governance	Percentage of women in managerial positions	FY2025 Group managerial positions: 74% male and 26% female (62 male; 22 female).	166; 178-179

CoP No.	UNGC Principle	Commitment / Topic	Disclosure or Response in SR	Page Number
G11	Governance	Gender representation in C-suite / executive leadership	Specific C-suite gender representation is not separately disclosed. Related leadership disclosures show Board gender representation at 75% male/25% female and executive employee category at 71% male/29% female.	34-35; 166; 178-179
G12	Governance	Sustainability in financing and investment strategies	Climate and sustainability considerations are reflected in strategy and financial planning, including renewable energy, energy efficiency, process improvement, circularity, water/waste management, climate-related expenditure and GITE solar tax incentive applications.	54-58; 60-64; 90-94
G13	Governance	Sustainability reporting frameworks / regulations used	SR prepared with reference to GRI Standards, Bursa Securities Main Market Listing Requirements and Bursa Sustainability Reporting Guide (3rd Edition); also considers UN SDGs and TCFD; GHG reporting applies ISO 14064-1:2018 and GHG Protocol.	6-7
G14	Governance	Third-party assurance of questionnaire information	Selected sustainability disclosures received reasonable assurance from Bureau Veritas Certification (M) Sdn. Bhd. under ISAE 3000 (Revised); GHG assurance applied ISO 14064-3:2019 and GHG Protocol.	6-7; 212-219
HR/L1	Human Rights and Labour	Material human rights and labour rights topics identified	Material social/human-rights/labour topics identified include Employment, Labour/Management Relations, OHS, Training and Education, Diversity and Equal Opportunity, Non-discrimination, Freedom of Association and Collective Bargaining, Child Labour, Forced/ Compulsory Labour, Security Practices, Local Communities and Supplier Social Assessment.	20-21; 50-52
HR/L1.1	Human Rights and Labour	Most material human rights and labour rights topics selected for reporting	Selected and reported material human-rights/labour topics cover workforce management, labour-management relations, diversity and equal opportunity, salary/remuneration/living wage, responsible labour practices/human rights, security practices, learning and development, OHS and supplier social assessment.	68-73; 114-155
HR/L2	Human Rights and Labour	Policy commitment on human rights and labour rights topics	AGB's Human Rights, Diversity, Equity and Inclusivity Policy commits to non-discrimination, prevention of harassment, prohibition of child and forced labour, fair working conditions and whistleblower protection.	132-135
HR/L2.1	Human Rights and Labour	Features of human rights and labour rights policy commitments	Policy features include assigned responsibilities (CEO/President, Head of HR and Heads of Department), minimum age verification, no recruitment fee, prohibition of coercion/debt bondage/retention of identity documents, grievance access and disciplinary consequences for violations.	132-135
HR/L2.2	Human Rights and Labour	Policy content on freedom of association and collective bargaining	Freedom of association is respected under Malaysian law. Manufacturing maintains a formal Collective Agreement with the Metal Industry Employees' Union covering wages, benefits and working conditions; no significant risk of restrictions was identified.	120-121; 134
HR/L2.3	Human Rights and Labour	Policy content on wages and living wages	Salary/remuneration policy is role-based, fair and benchmarked; entry-level wages comply with minimum wage. Manufacturing conducted a living-wage assessment and has a progression plan: 96% coverage in 2025, 98% in 2026 and 100% in 2027.	128-131
HR/L3	Human Rights and Labour	Engagement with potentially affected stakeholders on human rights and labour topics	Human-rights/labour engagement occurs through employee/ management channels, union engagement, Town Hall sessions, surveys/ materiality exercises, grievance/whistleblowing channels and supplier engagement.	44-45; 68-73; 120-122; 132-135
HR/L4	Human Rights and Labour	Actions taken to prevent or mitigate human rights and labour risks/impacts	Preventive actions include non-discriminatory hiring, regulated working hours/overtime, employee benefits, JTK-certified labour quarters for foreign workers, collective bargaining, minimum age/document checks, no recruitment fees, grievance channels and supplier SCOC/ESG clauses.	68-73; 114-122; 132-135
HR/L4.1	Human Rights and Labour	Assessment of progress in preventing or mitigating human rights and labour risks/impacts	Progress is assessed through workforce/turnover/benefit data, parental leave data, diversity/pay-ratio disclosures, human-rights complaint tracking and OHS metrics. FY2025 recorded 0 substantiated human-rights complaints and no security-related human-rights violations.	114-138; 166-167
HR/L4.1.1	Human Rights and Labour	Timebound human rights and labour targets set	Timebound labour target disclosed for living wage: 96% coverage in 2025, 98% in 2026 and 100% in 2027. Other human-rights targets are described qualitatively in future outlooks but not quantified.	119; 130-131; 135
HR/L5	Human Rights and Labour	Remedy provided or enabled for adverse human rights and labour impacts	No adverse human-rights impacts requiring remedy were disclosed in FY2025. Remedy/enabling mechanisms include HR escalation, grievance procedures and the Whistleblower Protection Code.	132-135
HR/L6	Human Rights and Labour	Average gender pay gap	Average gender pay gap is not disclosed as a single Group-wide figure. SR discloses ratios of basic salary and remuneration of women to men by employee category and segment.	128-129; 180-181
HR/L7	Human Rights and Labour	Rate of recordable work-related accidents for employees	FY2025 OHS data: 4 non-fatal employee injuries in Manufacturing, 0 employee fatalities, 0 work-related ill-health cases; recordable/work-related injury rate for Manufacturing employees disclosed as 0.79, and Group LTIR reported as 0.	154-155; 166-167; 182-183

UNGC Communication of Progress (CoP) Index Table

CoP No.	UNGC Principle	Commitment / Topic	Disclosure or Response in SR	Page Number
HR/L8	Human Rights and Labour	Additional practical actions on human rights and labour principles	Additional practical actions include enhanced benefits, long-service recognition, parental leave, Collective Agreement/town halls, diversity monitoring, HPO/culture transformation, vocational student engagements, OHS training and contractor safety improvements.	117-122; 123-127; 139-155
E1	Environment	Policy commitment on environmental topics	Environmental commitments are embedded in the Sustainability Framework and Driving Environmental Responsibility pillar, with vision to achieve Net Zero by 2035 and sustainable Net Gain by 2050; topics cover climate change, energy, water/effluents, materials, waste and supplier environmental assessment.	20-21; 80-111
E1.1	Environment	Features of environmental policy commitments	Commitment features include GHG inventory, energy efficiency, renewable energy, low-carbon/recycled aluminium, water recycling, waste segregation/recycling, licensed waste contractors and regulatory compliance.	80-111
E2	Environment	Engagement with potentially affected stakeholders on environmental topics	Potentially affected stakeholders are engaged through materiality assessment, ESG awareness sessions, questionnaires, supplier/customer/regulator/community outreach and vendor engagement; environmental topics are validated as material.	42-45; 68-73
E3	Environment	Actions taken to prevent or mitigate environmental risks/impacts	Actions include GHG monitoring, solar deployment, process and energy efficiency, Scope 3 supplier engagement, low-carbon ingots, recycled aluminium/material recovery, waste segregation/recycling, landfill reduction, IETS water reuse and groundwater compliance monitoring.	54-58; 80-111
E3.1	Environment	Assessment of progress in preventing or mitigating environmental risks/impacts	Progress assessed through emissions, energy, materials, waste and water metrics. FY2025 examples: lower total GHG vs FY2024, energy consumption 426,336 GJ, landfill intensity 2.15 kg/mt vs 2.99 target, water intensity 1.22 m3/MT vs 1.47 target, and 64% waste recycled.	82-86; 90-93; 100-110
E3.1.1	Environment	Timebound environmental targets set	Timebound environmental targets include Net Zero by 2035, hydrogen adoption replacing 50% of natural gas by 2030, near full renewable/alternative energy transition by 2040, net-negative carbon by 2050, plus FY2025 landfill and water-intensity targets.	57; 87-89; 104; 110
E3.1.2	Environment	Tracking progress against environmental targets	Progress is tracked through annual GHG/energy/material/waste/water disclosures, target-vs-actual landfill and water intensity, emissions intensity and renewable-energy commissioning updates.	82-86; 90-94; 95-111
E4	Environment	Remedy provided or enabled for adverse environmental impacts	No adverse environmental impacts requiring remedy were specifically disclosed. Controls include IETS wastewater treatment/reuse, licensed waste contractors, groundwater licensing, monitoring and 0 incidents of non-compliance with discharge limits.	100-110; 194-195
E5	Environment	Measurement of Scope 1 and Scope 2 GHG emissions	FY2025 Scope 1 and Scope 2 measured and disclosed: Scope 1 = 16,399 tCO2e; Scope 2 = 22,441 tCO2e (location-based purchased electricity).	81-83; 166-167; 190-191
E6	Environment	Measurement of Scope 3 GHG emissions	FY2025 Scope 3 emissions measured and disclosed as 426,445 tCO2e, with purchased goods and services being the dominant category.	82; 84-85; 166-167; 190-191
E6.1	Environment	Scope 3 categories included in emissions calculation	Scope 3 categories disclosed: purchased goods and services, capital goods, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, upstream leased assets and downstream transportation and distribution.	84-85; 166-167
E7	Environment	Third-party validated GHG reduction targets	The SR discloses assurance of GHG emissions data, but does not state that GHG reduction targets are third-party validated.	212-219
E7.1	Environment	Net-zero targets	AGB's Net Zero Transformation Plan targets Net Zero by 2035 and net-negative carbon status by 2050 through renewable energy, VPPA, CCU, hydrogen and offsets.	20; 87-89
E8	Environment	Climate change adaptation plan	Climate adaptation/resilience is addressed through climate risk and opportunity mapping, scenario view (1.5C, 2C, 4C), acute/chronic physical risk assessment, water stewardship, logistics continuity and site resilience; a standalone adaptation plan is not disclosed.	54-58; 106-111
E9	Environment	Targets to phase out fossil fuels	Fossil-fuel transition targets disclosed include hydrogen adoption to replace 50% of natural gas in industrial applications by 2030, near full renewable/alternative energy transition by 2040 and full hydrogen integration by 2050.	57; 87-89
E10	Environment	Transition plan to limit global warming	Transition pathway disclosed to support lower-carbon operations: 2026 emissions reduction via expanded solar/process efficiency; 2030 hydrogen adoption; 2040 renewable/alternative energy transition; 2050 net-negative carbon. Scenario analysis references IEA Net Zero 2050 and IPCC pathways.	56-58; 87-89

CoP No.	UNGC Principle	Commitment / Topic	Disclosure or Response in SR	Page Number
E11	Environment	Material environmental topics identified	Material environmental topics identified: Climate Change, Energy, Water and Effluents, Materials, Waste and Supplier Environmental Assessment. Biodiversity was reassessed as not material for FY2025.	20-21; 46-52
E12	Environment	Water withdrawal and consumption details	FY2025 water data disclosed: total withdrawal 109.3 ML (13.1 ML groundwater; 96.2 ML third-party water), discharge 63.1 ML, consumption 46.2 ML, recycled water 2.44 ML.	106-110; 194-195
E13	Environment	Water basins of highest priority for engagement	Priority water basins are not disclosed. SR identifies municipal water from Air Selangor and licensed groundwater use by ALCOM manufacturing facilities.	106-108
E14	Environment	Active nature action plan and business coverage	No formal nature action plan/business coverage disclosed this year. Nature-related action includes the 2025 mangrove planting programme at Hutan Simpan Banjar Utara, with approximately 2,000 saplings planted.	158-159
E15	Environment	Air pollutant emissions reported	Air pollutants such as NOx/SOx/ODS are not quantitatively disclosed. SR reports Scope 1, 2 and 3 GHG emissions and related GHG methodology.	80-86; 198-204
E16	Environment	Circular economy practices implemented	Circular economy practices include Buy-Back Guarantee for returned scrap, aluminium scrap recovery/recycled input materials, low-carbon ingots, material recovery, waste recycling/resource recovery and water recycling.	54; 95-107
E17	Environment	Additional practical actions on environmental principles	Additional environmental actions include PMHA environmental performance recognition, MyHIJAU product certification, EcoVadis Silver Medal, solar carpark installation, landfill/water-intensity targets and supplier environmental engagement.	24-26; 68-73; 90-111
AC1	Anti-Corruption	Anti-corruption compliance programme	AGB maintains a zero-tolerance anti-corruption framework guided by the Integrity and Anti-Corruption Policy, with Board oversight, senior management implementation, internal controls and whistleblowing channels.	75-78
AC1.1	Anti-Corruption	Features and scope of anti-corruption compliance programme	The programme applies to employees, directors and relevant third parties and covers bribery, improper advantages, conflict of interest, gifts/hospitality/entertainment, political contributions, facilitation payments, record-keeping/financial controls and whistleblowing.	75-78
AC1.2	Anti-Corruption	Monitoring of anti-corruption compliance programme	Monitoring includes biennial Corruption Risk Management assessment, procurement/financial SOPs and approval controls, conflict-of-interest declarations, whistleblowing review, contractual expectations for business partners and ongoing compliance monitoring.	75-78
AC2	Anti-Corruption	Policies and recommendations on conflict of interest, gifts, donations, sponsorship, and public officials	Integrity and Anti-Corruption Policy includes requirements on conflict of interest, gifts, hospitality and entertainment, political contributions, facilitation payments, record-keeping and financial controls.	75-78
AC3	Anti-Corruption	Collective action against corruption	Collective action against corruption is not specifically disclosed in the SR 2025.	N/A
AC4	Anti-Corruption	Recipients of anti-corruption and integrity training	FY2025 anti-corruption training recipients disclosed by employee category: 9 managerial, 14 executive and 4 non-executive; new employees were informed/trained during onboarding and required to sign the Anti-Corruption Pledge.	77; 166; 174-175
AC4.1	Anti-Corruption	Frequency of anti-corruption and integrity training	Group-wide anti-corruption training was conducted in FY2024. In FY2025 no refresher training was conducted; onboarding training was provided to newly joined staff. Future outlook refers to periodic training cycles.	77-78
AC5	Anti-Corruption	Mechanisms to detect incidents of corruption	Detection mechanisms include whistleblowing channel, biennial corruption risk assessment, delegated authority limits, segregation of duties, documented approval processes, financial reviews and procurement/contract/payment controls.	75-76
AC5.1	Anti-Corruption	Actions taken to address suspected incidents of corruption	Suspected misconduct reports are assessed under established procedures with disciplinary or corrective action where necessary. FY2025 recorded 0 confirmed corruption incidents and no actions taken.	75-76; 78
AC6	Anti-Corruption	Additional practical actions on anti-corruption principle	Additional actions include strengthening internal controls/financial oversight, maintaining whistleblowing access and confidentiality, reinforcing ethical conduct through onboarding and periodic training, and monitoring corporate-liability/governance regulatory developments.	75-78

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Assurance Statement from Bureau Veritas

INDEPENDENT ASSURANCE STATEMENT

To: The Board of Directors and Stakeholders of ALCOM GROUP BERHAD

Introduction and Objectives of Work

ALCOM Group Berhad (“ALCOM” or “the Group”) reaffirms its unwavering dedication to upholding the highest standards of transparency, accountability, and excellence in its environmental, social, and governance (ESG) disclosures. In alignment with its strategic imperative to advance sustainable development and foster stakeholder trust, ALCOM has appointed **Bureau Veritas Certification (M) Sdn. Bhd.** (“Bureau Veritas”) to conduct an independent, reasonable assurance engagement on the sustainability information disclosed within its 2025 Sustainability Report (“the Disclosure").

This assurance engagement encompasses ALCOM and its subsidiaries – **Aluminium Company of Malaysia Berhad, Alcom Nikkei Speciality Coatings Sdn. Bhd., Alcom Dach&Wand Sdn. Bhd., AGB Builders Sdn. Bhd., and AGB Land Sdn. Bhd.** – collectively representing the Group’s integrated value chain and operational footprint. The scope of assurance is designed to evaluate the adherence of disclosed information to internationally recognised frameworks, including but not limited to the Global Reporting Initiative (GRI) Standards, the Sustainability Accounting Standards Board (SASB), and Bursa Malaysia’s Sustainability Reporting Requirements within the scope of work described below for the period from 1 January 2025 to 31 December 2025.

Responsibilities

The preparation and presentation of the Sustainability Report is the sole responsibility of the management of ALCOM and its subsidiaries. Bureau Veritas was not involved in the preparation of any part of the Disclosure. Our responsibilities were to:

- Perform **reasonable assurance** reviews to determine whether the selected information has been prepared accurately and appropriately;
- Establish an independent conclusion based on the evidence gathered and the assurance procedures that were conducted; and
- Communicate our findings to the management of ALCOM and its subsidiaries.

Scope of Assurance Work

The scope of this assurance engagement covered the following sustainability indicators disclosed in ALCOM’s 2025 Sustainability Report:

- **Environmental:**
  - **Greenhouse Gas (GHG) Emissions**: This encompasses Scopes 1, 2, and 3 emissions. Scope 1 includes direct GHG emissions, Scope 2 involves location-based energy indirect emissions, and Scope 3 covers purchased goods and services, waste generated in operations, business travel, employee commuting, and downstream transportation and distribution. ALCOM’s GHG emissions intensity and other significant air emissions were also verified in this engagement.
  - **Energy Consumption & Intensity**: The total amount of fuel consumed within the organisation, total electricity consumption, ratio of energy intensity for the organisation during the reporting period.
  - **Effluents & Waste**: The total amount of weight waste and breakdown of waste generated, waste diverted from disposal, and waste directed to disposal during the reporting period.
  - **Water**: The total amount of water withdrawal, water discharge, and water consumption during the reporting period.
  - **Materials**: The total amount of materials used by weight or volume during the reporting period.

- **Social:**
  - **Supplier Social Assessment:** The total number of suppliers undergoing social assessments during the reporting period.
  - **Diversity & Equal Opportunity:** The total number of employees across different employee categories (diversity groups, turnover rates, employment status) during the reporting period.
  - **Forced or Compulsory Labour:** The total number of substantiated complaints concerning human rights violations during the reporting period.
  - **Security Practices:** The proportion of security personnel trained in the organisation’s human rights policies and specific procedures related to security during the reporting period.
  - **Training & Education:** The average number of training hours and amount of performance reviews provided to ALCOM employees across gender and employee categories (Managerial, Executive, Non-executive) during the reporting period.
  - **Occupational Health & Safety:** The total number of work-related fatalities, lost time injury (LTI), training hours, and total number of workers covered by an Occupational Health and Safety Management System for ALCOM employees and non-employees during the reporting period.

- Local Communities: The amount of community investment where the target beneficiaries are external to the listed issuer during the reporting period.
- **Data & Customer Privacy:** The total number of substantiated complaints concerning breaches of customer privacy or losses of customer during the reporting period.

- **Governance:**
  - **Economic Performance:** This encompasses the direct economic value generated and distributed, financial implications and other risks and opportunities, and defined benefit plan obligations and other retirement plans during the reporting period.
  - **Market Presence:** The ratio of entry level wage to the minimum wage for male and female employees during the reporting period.
  - **Anti-corruption:** The total number of ALCOM employees receiving training on anti-corruption across different employee categories (Managerial, Executives, Non-executives) during the reporting period.
  - **Procurement Practice:** The total amount of spending on local suppliers during the reporting period.
  - **Anti-competitive Behaviour:** The total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices during the reporting period.

Assessment Standard

This assurance engagement was conducted in accordance with the following standards:

- **ISAE 3000 (Revised):** *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*. This standard was applied for the assurance of the non-GHG indicators listed.
- **ISO 14064-3: 2019:** *Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.* This standard was applied for the assurance of GHG emissions (Scope 1, 2, and 3).
- **GHG Protocol:** *A Corporate Accounting and Reporting Standard*. This protocol provided the framework for the quantification and reporting of GHG emissions.
- **Global Reporting Initiative (GRI) Standards:** The principles and indicators from these standards were referenced for the assurance of the relevant indicators.

Methodology

Bureau Veritas' assurance procedures for the Disclosure included the following:

- Developed an assurance plan that outlined the scope, objectives, and criteria for the engagement. This included identifying key risks of material misstatement and determining the nature, timing, and boundaries of our procedures.
- Reviewed relevant documentation provided by ALCOM and its subsidiaries including data collection methodologies, internal policies and procedures, and supporting evidence for the reported data. The data management systems used to capture and compile the reported metrics were also investigated.
- Performed procedures to verify the accuracy and completeness of the reported data. This included:
  - **Environmental:**
    - **GHG Emissions:** Reviewed the GHG emissions inventory, emission factors, activity data, and methodologies for collecting, maintaining, and calculating data. Emphasised on the Scope 3 emission sources and the robustness of the data collection methodologies employed including estimations and assumptions. Challenged assumptions used and sought corroborating evidence where possible. Verified the accuracy of reported energy consumption and evaluated energy efficiency initiatives undertaken by ALCOM and its subsidiaries.
    - **Energy Consumption & Intensity:** Randomly examined the fuel and electricity consumption data as the sources of the Disclosure. Evaluated the data collection and aggregation methods used.
    - **Effluents & Waste:** Reviewed the methodology used to calculate the amount of waste and generated waste breakdown. Performed sample testing of waste data to verify the accuracy of the total waste breakdown.
    - **Water:** Analysed the water bills and discharge meter readings as the sources of the Disclosure. Evaluated the data collection and aggregation methods used.
    - **Materials:** Evaluated the data for materials used as the only source for the Disclosure. Evaluated the data collection and aggregation methods used.

  - **Social:**
    - **Supplier Social Assessment:** Analysed the resultant social impacts for suppliers and performed sample tests of social impact data to verify the accuracy of the social criteria information.

- **Diversity & Equal Opportunity:** Reviewed the methodology used to calculate the number of employees across different categories. Performed sample testing of the employee data to verify the accuracy of the underlying diversity information.
- **Labour / Management Relations:** Examined the number of weeks' notice data provided to employees and representatives. Performed a randomly aggregated methodology to verify the accuracy of the information.
- **Forced or Compulsory Labour:** Evaluated supporting documentation of the treatment of substantiated complaints concerning human rights violations. Performed sample testing of provided data to verify the accuracy of the information.
- **Security Practices:** Analysed supporting documentation as policy framework and training records across security personnel. Tested the aggregation of training hours to ensure accuracy.
- **Training & Education:** Reviewed supporting documentation such as training records across different categories of employees. Evaluated the aggregation of training hours to ensure accuracy.
- **Occupational Health and Safety:** Examined OSH policies and procedural framework for data collection of number of work-related injuries, lost-time injury, and training records including number of employees trained. Performed sample testing of provided data to verify the accuracy of the information.
- **Local Communities:** Analysed the community investment data including the total number of beneficiaries of the investment in communities. Performed a random assessment of the data presented to ensure accuracy.
- **Data & Customer Privacy:** Examined the data privacy and security protocol including the total number of substantiated complaints concerning breaches of customer privacy. Analysed the customer data presented to ensure accuracy.

- **Governance:**
  - **Economic Performance:** Examined supporting documentation such as financial statements of direct economic value generated and distributed and defined benefit plan obligations and other retirement plans. Evaluated the data collection and aggregation methods used and performed sample testing of retirement data to verify the accuracy of the underlying retirement benefits information.

  - **Market Presence:** Reviewed the methodology used to calculate the gender pay ratio of the entry level wage to the minimum wage, including the definition of each employee category. Performed sample testing of payroll data to verify the accuracy of the underlying salary information.
  - **Anti-corruption:** Examined supporting documentation such as anti-corruption training records against different categories of employees. Evaluated the aggregation of training hours to ensure accuracy.
  - **Procurement Practice:** Evaluated the data on responsible sourcing and supply chain management for local suppliers, including the strategic management of the supply chain.
  - **Anti-competitive Behaviour:** Reviewed the legal actions for anti-competitive behaviour, anti-trust, and monopoly practices. Evaluated the legal evidence and data collection methods used to verify the validity of the information.
- Conducted interviews with management and relevant personnel (data owners) responsible for collecting, processing, and reporting the selected sustainability disclosures.
- Performed analytical procedures to identify any unusual trends or discrepancies in the reported data. This included comparing the reported data to prior periods and industry benchmarks, where available.

Limitations and Exclusions

This assurance engagement is subject to certain inherent limitations:

- The accuracy and completeness of the reported data depend on the quality of the underlying data management systems and internal controls implemented by ALCOM and its subsidiaries. Our assurance does not extend to the design or effectiveness of these systems and controls, though we may offer observations where weaknesses are noted.
- The quantification of some sustainability indicators, particularly Scope 3 GHG emissions, involves estimations and judgments.
- Our assurance is designed to detect material misstatements. A misstatement is considered material if it could reasonably influence the decisions of a user of the Disclosure. The determination of materiality involves our professional judgment.

- For GHG, the assurance was designed to provide a reasonable assurance whether the GHG emissions are presented fairly, in all material aspects, and in accordance with the reporting criteria. It was not intended to provide assurance of ALCOM and its subsidiaries' ability to achieve its climate-related targets, expectations, or ambitions.

Conclusion

Based on our reasonable assurance procedures, ALCOM and its subsidiaries' 2025 sustainability disclosures are **fairly stated** and **materially accurate** within the scope of this engagement. We found no evidence to suggest the information is materially misstated, providing a credible basis for stakeholder review in accordance with the reporting criteria.

This reasonable assurance engagement relies on a risk-based selected sample of data and the associated limitations that it entails. This independent statement should not be relied upon to detect all errors, omissions, or misstatements that may exist.

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in Quality, Health, Safety, Social and Environmental management with almost 200 years history in providing independent assurance services.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities. We are particularly vigilant in the prevention of conflicts of interest. No member of the assurance team has a business relationship with ALCOM Group Berhad and its subsidiaries, its directors or managers beyond that required of this assignment. We have conducted this assurance engagement independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, health and safety information, systems, and processes and an excellent understanding of the Bureau Veritas Group's standard methodology for the assurance of sustainability reports and greenhouse gas emissions data.

For and on behalf of Bureau Veritas Certification (M) Sdn. Bhd, Kuala Lumpur, Malaysia
Issue Date: 21 April 2026

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