ENVIRONMENTAL SUSTAINABILITY

EMISSION MANAGEMENT

Why It Matters

At D&O, emission management is an integral part of ensuring compliance with regulatory requirements while supporting the effective operation of our business. As a semiconductor company specialising in automotive LED manufacturing, our activities require energy and resource inputs, which contribute to higher levels of emissions. Within Malaysia, where renewable energy supply remains limited, electricity is largely sourced from a coal-powered national grid, creating ongoing challenges in managing both energy costs and environmental impact.

Emission management is essential in reducing exposure to regulatory risks and meeting customer requirements. In parallel, reducing energy consumption plays a role in lowering operational costs while contributing to the reduction of greenhouse gas (GHG) emissions, making energy efficiency a key consideration in managing our carbon footprint.

Air emission management is also required to ensure compliance with local environmental regulations, supporting operational continuity and alignment with applicable industry standards.

At the same time, investors and financial institutions are placing increasing emphasis on ESG practices, reinforcing the need for effective environmental management. The management of energy consumption, emissions and regulatory obligations contributes to improved cost efficiency, strengthens stakeholder confidence and supports D&O's position as a responsible industry participant.

Our Approach

At D&O, we comply with the Environmental Quality Act (EQA), Standard B regulations and ISO 14001:2015 Environmental Management Systems in managing emissions to improve resource efficiency and to ensure waste is properly managed across our operations. These requirements support responsible environmental practices and contribute to the sustainability of our operations. Our manufacturing processes also comply with RoHS, REACH and customer-specific requirements, including halogen restrictions to ensure hazardous substances are properly managed.

Environmental performance is monitored monthly and reported to management to maintain consistency in performance tracking and transparency in environmental reporting. A dedicated team oversees risk and compliance to ensure regulatory requirements and internal sustainability targets are met. Discharge limits are monitored regularly to ensure compliance with local environmental laws and support efficient operations.

During the year under review, we recorded zero incidents of environmental non-compliance. We will continue to maintain these practices moving forward.

Met Scope 2 neutralisation. Moving forward, we will focus on further optimising CO_2 emissions intensity in the future

Aim to further improve energy intensity in the future

Reducing water withdrawal where possible and educating employees on water efficiency

Our Initiatives

Built-in carbon-saving products for customers

SpicePlus 2520 LEDs are applied in rear combination lamps and turn signals, where their reduced size supports both product performance and material efficiency. We developed the product with a form factor of 2.75x2.0x0.7mm, making it smaller and slimmer than its predecessor. Based on FY2025 sales, this reduction resulted in estimated savings of approximately 11 tonnes of copper and 10 tonnes of plastic and contributed to the avoidance of 76 tCO_2e. The product maintains low thermal resistance and high luminous flux, allowing vehicles to sustain brightness while operating with lower power consumption.

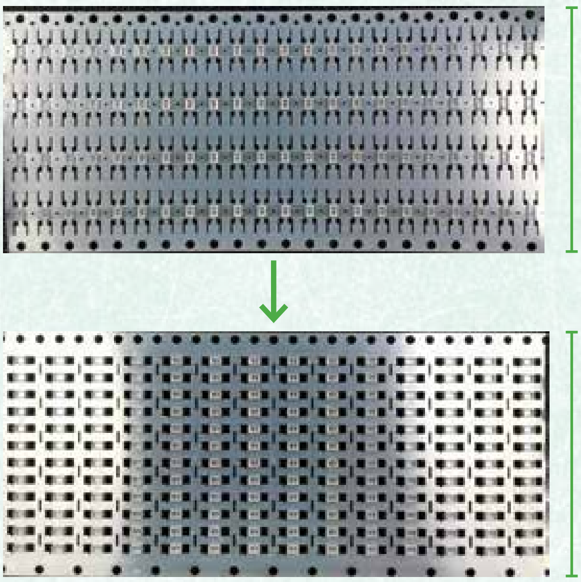
seddLED simplifies lighting application connectivity and reducing cable requirements compared to conventional RGB LED systems by approximately 50% generally. seddLED combines RGB LED, LED Driver and the ISELED communication protocol in a single package. The phase shift function regulates energy distribution across RGB LEDs over time and reduces peak energy demand. In 2025, seddLED contributed to the avoidance of 80 tCO_2e emissions.

Built-in carbon savings on machines/materials from suppliers

We also refine our operational processes to reduce emissions, focusing on efficiency and resource optimisation:

Switching to high-density leadframes

We redesigned leadframes to increase density and enables a higher number of “LED bases” to be incorporated without expanding the leadframes dimensions during supplier production. By optimising the internal layout, it reduces material consumption and supports waste reduction. In 2025, the use of higher density leadframes contributed to the avoidance of approximately 17.6 tonnes of copper.



40.2 mm

4 units per row

40.2 mm

12 units per row

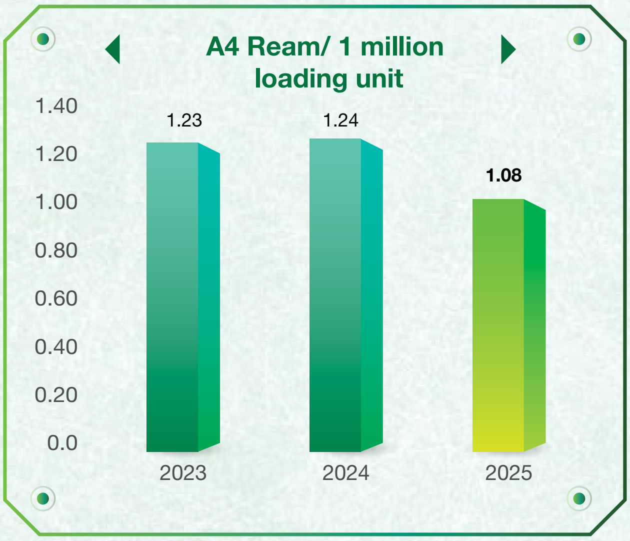
ENVIRONMENTAL SUSTAINABILITY

Built-in Decarbonisation target

In addition to improving our products and manufacturing processes, we also implemented the follow initiatives to reduce emissions:

A4 Paper Consumption

We continue to closely monitor A4 paper usage and remind employees to print only when necessary, resulting in reduced paper consumption.



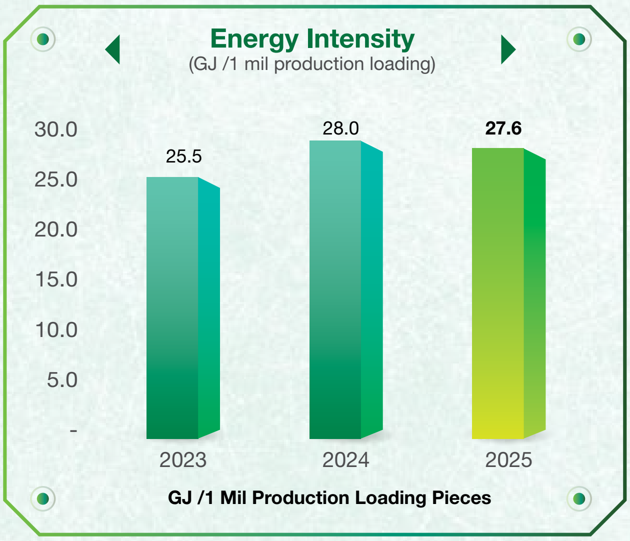
Solar

We installed a rooftop solar system at Plant 2 Lobby in July 2022 with a capacity of 82 kWp to support sustainable energy consumption. In 2025, the system generated 104,000 kWh and avoided 81 tCO_2e of emissions. In addition, we have entered into a power purchase agreement (PPA) to expand our solar usage. The PPA provides for the installation of additional solar panels at Plant 2 with a capacity of 1,286 kWp, expected to generate approximately 1.6 million kWh of electricity annually. Testing and commissioning are expected to be completed in the second quarter of 2026.

Energy

We manage energy use as part of our sustainability commitments and in meeting customer expectations. Our focus on energy efficiency also supports our position in a market where sustainability increasingly influences decision-making while contributing to lower energy intensity and reinforcing our standing as a socially responsible and progressive organisation.

Following the feasibility study, the initial plan to shut down one air compressor was revised to optimise usage by transferring load from an older unit to a newer compressor with an optimiser function. This allows output to be scaled based on demand. The revised approach is estimated to achieve energy savings of 66,000 kWh per month.



In a targeted effort to improve energy efficiency and reduce operational overhead, we have phased out twelve split-unit air conditioning systems previously serving non-critical walkway and storage areas. This initiative achieved an estimated energy saving of 27,000 kWh per month, allowing the resulting energy surplus to be reallocated to high-demand production zones, ensuring that climate control is prioritised where it directly impacts operational requirements.

ENVIRONMENTAL SUSTAINABILITY

Complementing this, we have further rezoned our facility's cooling footprint by installing partitioning within our store offices. This structural optimisation creates a thermal barrier that confines air conditioning to occupied workspaces while fans are placed in other areas within the store, effectively eliminating energy waste in unoccupied transit or storage zones and capturing a further estimated 22,000 kWh in monthly energy reductions. Furthermore we controlled all airconditioned area temperature at 25°C to prevent excessive energy usage.

Plating Tin concentration

In 2025, our plating process team conducted a feasibility study aimed at optimising tin concentration within our standard production workflows. The primary objective of this initiative was to identify the ideal balance of chemical solutes to minimise material wastage and operational costs. Preliminary findings and data analysis from the study indicate that improved calibration of tin concentration could reduce overall tin consumption by approximately 30% while maintaining the quality and thickness uniformity required for our plated products.

Air Emissions

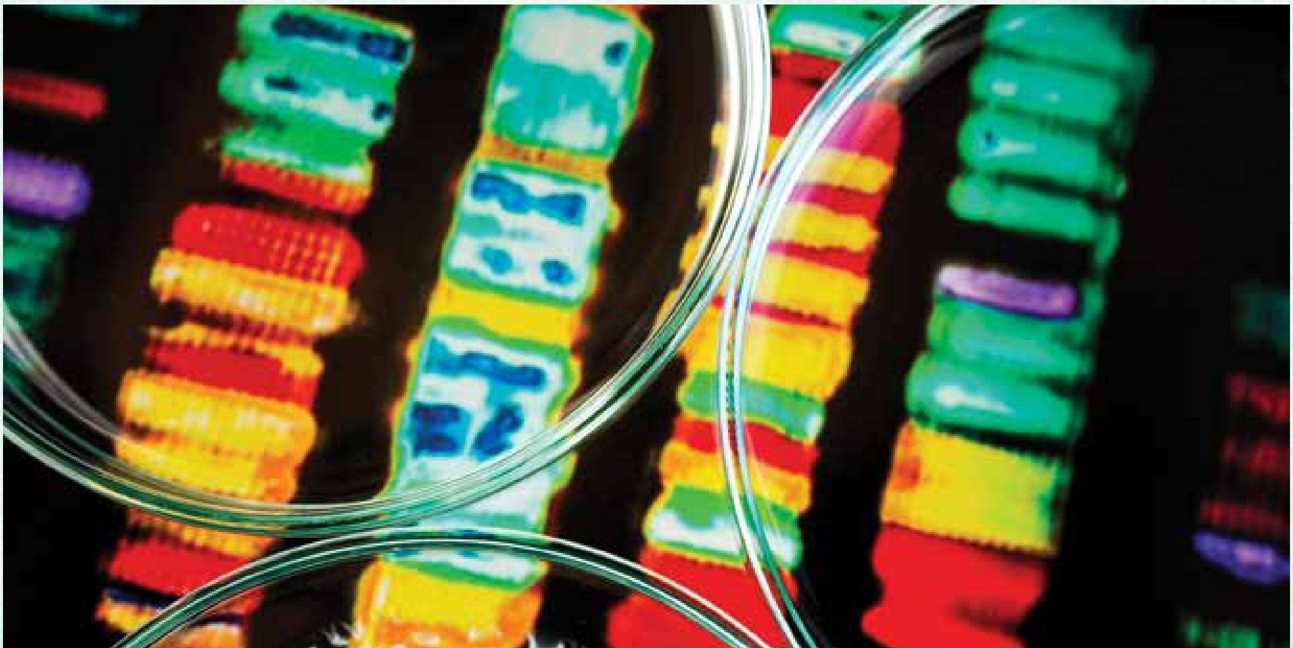
We continue to engage independent third-party laboratories for scrubber air emission testing in line with local laws and regulations. Over the last three years, all parameters tested complied with limits defined by local authorities and no sanctions were imposed on D&O. The summarised key parameter is detailed below:

Key Parameter	DOE limit (mg/m^3)*	2023	2024	2025
Total Particulate Matter (TPM)	50	4.55-5.24	2.38-3.54	2.21-2.75
Sulfuric Acid Mist (including SO_3) as SO_2	5	0.035-0.051	0.033-0.050	0.035-0.048
Nitric Acid	30	0.180-0.244	0.208-0.358	0.008-0.011
Toluene	100	0.017-0.061	<0.001	0.024-0.025
Trisiloxane with Acetone	150	0.043-0.158	0.025-0.190	0.721-1.018
1-Chloro-2, 3-epoxypropane	5	<0.001	<0.001	<0.001
Metals (Tin, Potassium Hydroxide, Sodium Hydroxide, Barium)	5	0.199-0.821	0.152-0.471	0.069-0.110

** DOE limit refers to Malaysian Environmental Quality (Clean Air) Regulations 2014, under the Fifth Schedule, Regulation 15.*

Going Forward

Moving forward, we will continue to explore options on improving energy efficiency to manage emissions, reduce operational costs and support the reduction of our carbon footprint. We will also continue to strengthen air emission management to maintain compliance with local environmental regulations and support operational continuity. At the same time, we will optimise energy consumption across our operations while increasing the use of renewable energy to reduce reliance on the national grid.



WATER MANAGEMENT

Why It Matters

Water is integral to D&O's semiconductor manufacturing processes, including sawing, plating and surface treatment. While our production plant in Melaka is not located in a water-stressed region, we still treat water stewardship as an operational priority because water availability and water quality directly influence production continuity, cost efficiency and our relationship with the surrounding community and ecosystem.

Our focus is to reduce reliance on fresh city water, increase reuse within operations and strengthen monitoring so we can manage water responsibly as business needs evolve.

Our Approach

We manage water under the guidance of our Sustainability Policy that incorporates Sustainable Environment Principle, which direct responsible resource use across our operations. Our approach prioritises:

Efficiency	Reduce water demand per unit of output through process optimisation
Reuse and recycling	Increase internal recirculation where water quality requirements allow
Measurement and control	Track withdrawals and usage to support consistent monitoring and decision making
Compliance	Manage water discharge through established internal controls and applicable regulatory requirements

Our Initiatives

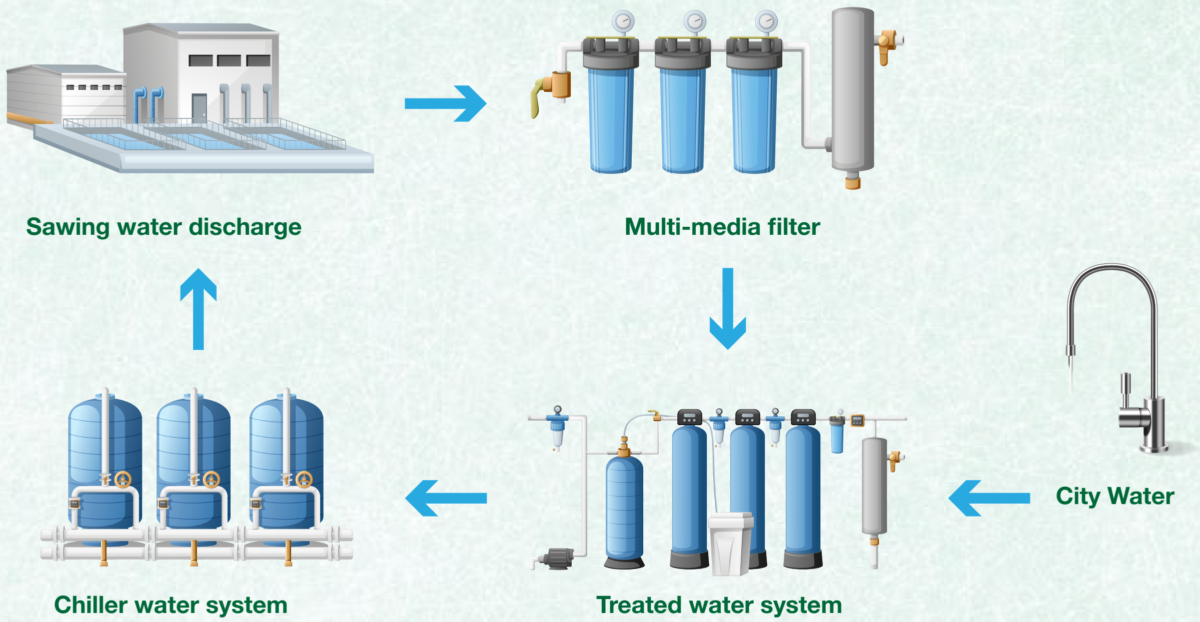
Multi-Media Filtration System

Building on the commissioning of the Multi Media Filtration (MMF) system in 2024, D&O continued applying the system in 2025 as a core control to reduce reliance on fresh city water in the sawing process. The MMF system supports water reuse for up to 22 hours within a 24-hour cycle, with fresh city water introduced as required to maintain system performance and water quality.

Discharged water from the sawing process is collected and stored in a dedicated reservoir tank. The collected water is channelled through the MMF system to remove impurities. It is then transferred to the treated water system to further reduce contaminants. The treated water is chilled before being recirculated back into the sawing process.

Prior to the implementation of MMF, the water withdrawal recorded in 2023 was 316,400 m^3. Following a full year of MMF operation in 2025, water withdrawal decreased to approximately 207,500 m^3, while maintaining a similar production volume.

This reduction is mainly attributed to the implementation of the MMF system, while overall water withdrawal is also influenced by operational factors such as production volume, product mix and maintenance cycles.

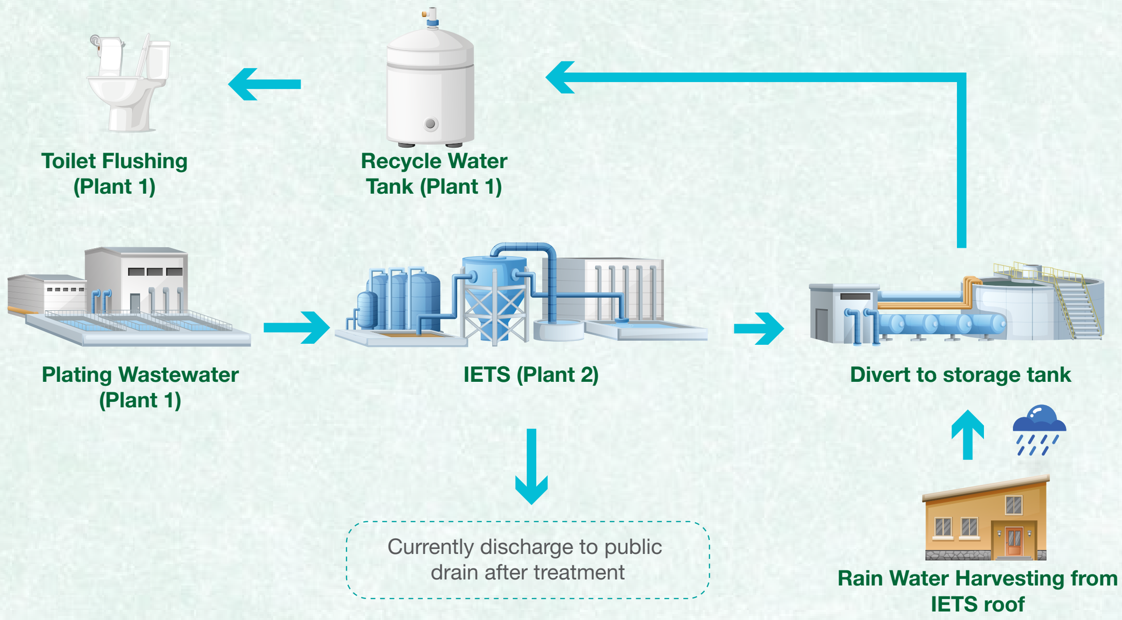


D&O monitors water performance within our operational control, with focus on water withdrawal, reuse and intensity. Where data is available and consistently measurable, we disclose year-on-year performance to support comparability and internal decision making.

Going Forward

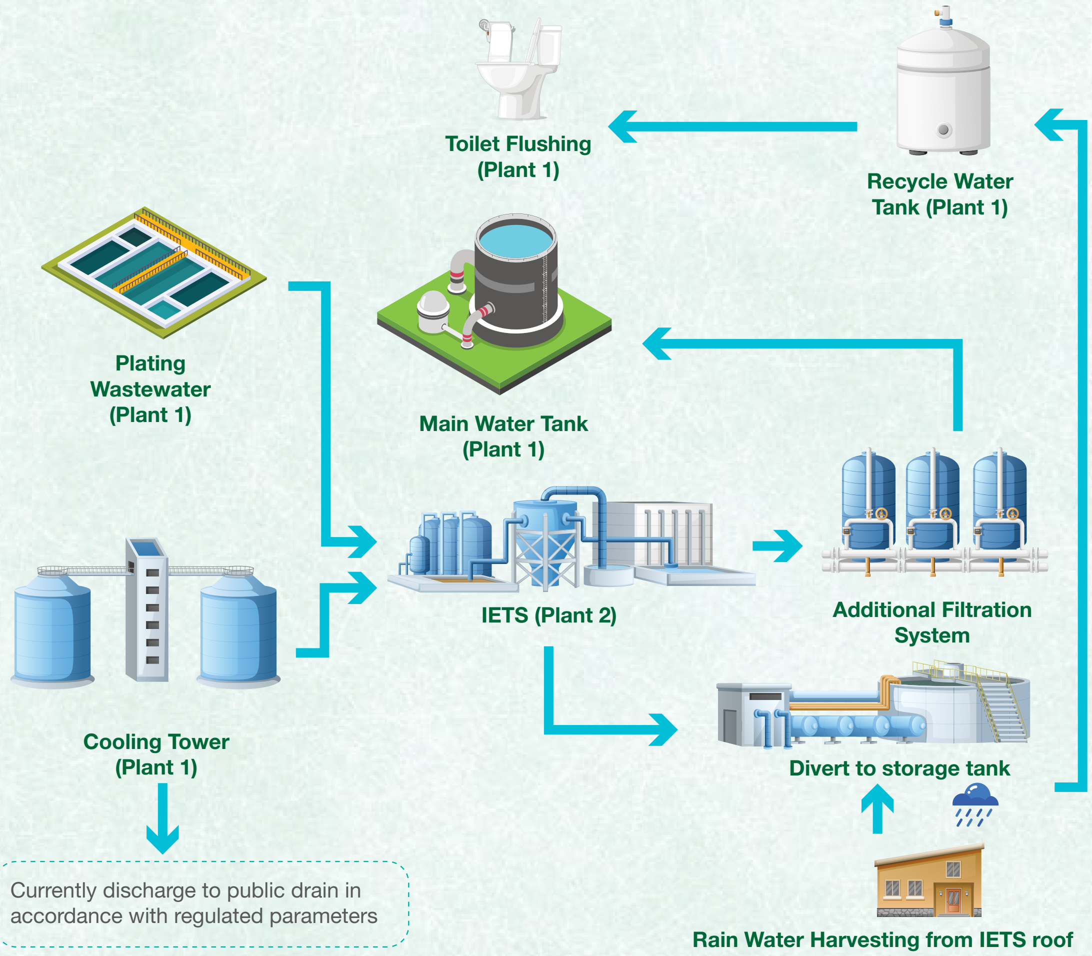
We will continue to monitor water withdrawal and recycling initiatives across key processes by sustaining MMF performance and operational controls that support stable reuse outcomes. Furthermore, we shall have a further 2 stage assessment with the objective of reducing potable water consumption through further water recycling proposals. Under Stage 1, we are assessing the feasibility of diverting plating wastewater after treatment in the Industrial Effluent Treatment System (IETS) for sanitation purposes, with implementation targeted by early 2027, subject to feasibility.

ENVIRONMENTAL SUSTAINABILITY



Stage 1: Plating Wastewater Recycling Proposal

Upon completion of Stage 1, we will embark on Stage 2 by further assessing the viability of enhancing the filtration system to recycle wastewater from the cooling tower system by 2028.



Stage 2: Cooling Tower Wastewater Recycling Proposal

WASTE AND EFFLUENT MANAGEMENT

Why It Matters

D&O operates in an environment where guiding principles and environmental discipline sits at the centre of operational control. Our processes generate multiple waste streams, from hazardous waste and chemical effluents to general waste. If unmanaged, these waste streams can create environmental and health impacts, disrupt operations and expose the business to regulatory non-compliance risk.

At D&O, waste and effluent management underpins environmental protection and business resilience. Through disciplined waste handling practices and compliant effluent treatment systems, we mitigate environmental risks, protect surrounding ecosystems and uphold our regulatory obligations as a responsible semiconductor manufacturer. This approach safeguards our licence to operate by ensuring waste handling, treatment and disposal remain disciplined, traceable and compliant across our operations.

Our Approach

Our waste and effluent management practices are anchored in D&O's Sustainability Policy, which incorporates the Sustainable Environment Principle. This principle shapes how waste is managed across operations, reinforcing disciplined resource use and embedding a 'Reuse, Reduce and Recycle' mindset throughout our operations and along the value chain.

Waste generated from plant operations is managed through segregation processes that distinguish recyclable waste from general waste at source. All recyclable waste is collected by waste collector for reuse or recovery by other industry. Non-recyclable general waste is disposed accordingly in accordance with local statutory requirements. For all hazardous waste, licensed hazardous waste contractors are engaged to collect, transport and manage waste in accordance with regulatory requirements. This approach ensures traceability, accountability and consistent compliance with environmental regulations.

Beyond disposal, waste segregation enables the recovery of valuable materials, including precious metals from production waste. Resource recovery reduces reliance on landfill disposal and improves material efficiency, reinforcing responsible resource management within day-to-day operations.

Material sourcing practices are governed by strict compliance with the RoHS Directive, REACH regulations, halogen standards and specific customer requirements. Controls are in place to ensure that hazardous or toxic substances in final products remain within allowable limits.

Industrial Effluent Treatment System (IETS) Assessment

Industrial effluent generated from operations is managed through D&O's Industrial Effluent Treatment System (IETS), which is designed to ensure compliance with Standard B of the Malaysian Environmental Quality (Industrial Effluent Regulations 2009). The IETS serves as a critical control point for managing effluent quality prior to discharge.

Effluent monitoring is strengthened through the use of a real-time Chemical Oxygen Demand (COD) monitoring system, which enables continuous tracking of effluent parameters. The system is configured to automatically halt industrial effluent discharge upon detection of COD levels at the internal limit of 170 mg/L. In addition, effluent samples are submitted to an independent third-party accredited laboratory for monthly analysis to verify that discharged effluent complies with applicable environmental regulations.

ENVIRONMENTAL SUSTAINABILITY

IETS Assessment

Key Parameter	Unit measurement	Standard B	2023	2024	2025
pH Value	mg/L	5.5-9.0	6.3-8.2	5.7-8.3	6.9-8.7
BOD*5days at 20°C	mg/L	50	6-33	7-22	6-35
COD	mg/L	200	32-152	26-105	20-160
Suspended Solids	mg/L	100	6-23	3-31	7-38
Oil & Grease	mg/L	10	<1-3	<1-3	<1-4
Colour	ADMI	200	10-32	3-24	9-30

Note: Standard B refers to parameter limits for industrial effluent discharged into any other inland waters or Malaysian water, in accordance with Malaysia Environmental Quality (Industrial Effluent Regulations 2009).

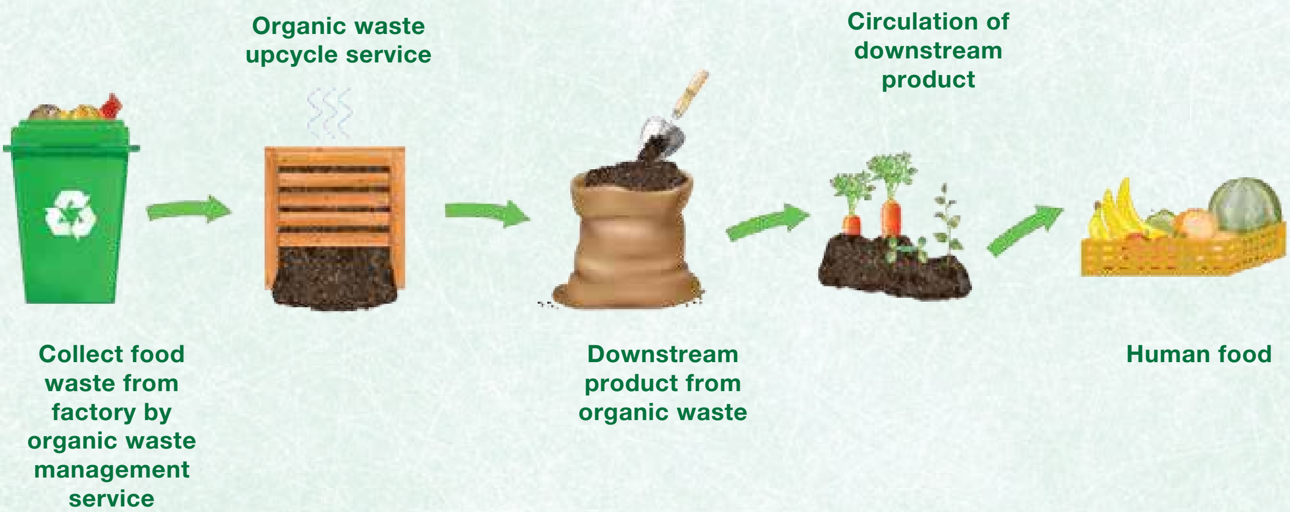
Our Initiatives

Circular Solutions for Food Waste

Building on the food waste management initiative introduced in 2024, D&O continued to strengthen its waste reduction efforts in 2025 through improved staff discipline, coordination and awareness. Food waste collected in 2025 amounted to 49.0 tonnes, compared to 36.0 tonnes in 2024.

Collected food waste was processed by a licensed organic waste recycling vendor using a black soldier fly treatment process. The larvae produced generate nutrient-rich manure that can be further processed into organic fertiliser or animal feed, supporting a circular waste pathway.

In 2025, food waste collection practices were reinforced through sustained segregation efforts, including within office cafeteria operations. These measures supported more effective collection and utilisation of food waste and aligned with the longer-term objective of enabling circular use of organic waste, including the potential application of organic fertiliser within factory premises.



	2023	2024	2025
Food waste collected (tonnes)	23.2	36.0	49.0

ENVIRONMENTAL SUSTAINABILITY

Waste Performance

We record our waste data based on the category of waste generated. For general waste sent to landfills, data is documented by licensed waste collectors, ensuring accurate tracking and monitoring of waste-related information.

In 2025, total waste generation amounted to 765.9 tonnes, comprising both hazardous and non-hazardous waste, compared to 806.5 tonnes in 2024. This represents a decrease year-on-year change relative to the prior reporting period.

Hazardous waste generated in 2025 totalled 300.2 tonnes, of which 288 tonnes were recovered and 12.1 tonnes were reused, compared to 280.5 tonnes generated in 2024. The year-on-year change in hazardous waste reflects increased production volumes, including changes in recovery and reuse volumes relative to the prior year.

For non-hazardous waste, 63.2 tonnes were recycled in 2025, compared to 64.2 tonnes in 2024. The remaining 402.6 tonnes were managed and disposed of by licensed waste management vendors at landfill sites.

Waste Generation (Tonnes)	2023	2024	2025
Hazardous Waste			
Recovery	255.5	264.0	288.0
Reuse	13.2	16.5	12.1
Incinerate	-	-	-
Total hazardous waste	268.7	280.5	300.1
Non-Hazardous Waste			
Recycle	54.5	64.2	63.2
Landfill	536.8	461.8	402.6
Total non-hazardous waste	591.3	526.0	465.8
Total Waste	860.0	806.5	765.9

Going Forward

Looking ahead, we are determined to maintain compliance with applicable environmental laws and regulations, including the RoHS Directive and REACH regulations. We will continue to focus on the effective management of hazardous waste streams and chemical effluents arising from manufacturing activities, while exploring opportunities for recycling and reuse across key waste streams, including plastic, paper and food waste, in line with operational and regulatory requirements.

GROUP PERFORMANCE DATA 2023 – 2025

Performance Data – Governance

Anti-Corruption

	2023	2024	2025
Confirmed incidents of corruption and actions taken	0	0	0
Confirmed incidents of non-compliance with laws and regulations	0	0	0
Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	0	0	0

Percentage of Board of Directors and Employees who have received training on anti-corruption							
		2023		2024		2025	
		No	%	No	%	No	%
Board of directors		0	0	0	0	0	0
Employee categories	Senior managers	13	86.7	0	0	0	0
	Managers	14	13.1	0	0	0	0
	General staff	1	<0.1	0	0	1	<0.1

	2023	2024	2025
Percentage (%) of operations assessed for risks related to corruption	100	100	100

Supply Chain Management

	2023	2024	2025
Percentage (%) & RM (million) spent on local suppliers	18% (RM165.0 million)	20% (RM184.4 million)	15% (RM116.9 million)

Performance Data – Social

Diversity

Board Diversity

Board Members			
Total Governance Body by Gender and Age Group	**2023**	**2024**	**2025**
	Number	**Number**	**Number**
Gender			
Male	8	8	7
Female	2	2	2
Age Group			
30 years and below	3	1	0
31-40 years	0	2	2
41-50 years	0	0	0
51 years and above	7	7	7

GROUP PERFORMANCE DATA 2023-2025

Performance Data – Social

Diversity

Total Number of Employees

Total Workforce by Employment Type and Status	2023		2024		2025	
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Total number of employees	2,681	100.0	2,916	100.0	2,511	100.0
Employment type						
Full-time	2,681	100.0	2,916	100.0	2,511	100.0
Part-time	0	0.0	0	0.0	0	0.0
Employee status						
Local	1,814	67.7	1,743	59.8	1,504	59.9
Foreign	867	32.3	1,173	40.2	1,007	40.1

Total Workforce by Gender and Age Group at Year End

Total Workforce by Gender and Age Group at Year End	2023		2024		2025	
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Aged 30 years and below						
Male	681	25.4	593	20.3	428	17.0
Female	821	30.6	1,059	36.3	853	34.0
Aged 31-40 years						
Male	406	15.1	437	15.0	382	15.2
Female	374	14.0	383	13.1	363	14.4
Aged 41-50 years						
Male	167	6.2	185	6.3	203	8.1
Female	156	5.8	175	6.0	188	7.5
Aged 51 years and above						
Male	51	1.9	57	2.0	62	2.5
Female	25	0.9	27	0.9	32	1.3
Total male	**1,305**	**48.7**	**1,272**	**43.6**	**1,075**	**42.8**
Total female	**1,376**	**51.3**	**1,644**	**56.4**	**1,436**	**57.2**
Total Workforce	**2,681**		**2,916**		**2,511**	

GROUP PERFORMANCE DATA 2023-2025

Performance Data – Social

Diversity

Total Workforce by Gender and Employment Category at Year End

Total Workforce by Gender and Employment Category at Year End	2023		2024		2025	
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
General staff						
Male	1,210	45.1	1,170	40.1	977	38.9
Female	1,349	50.3	1,613	55.3	1,398	55.7
Manager						
Male	81	3.0	77	2.6	72	2.9
Female	26	1.0	27	0.9	32	1.3
Senior Manager						
Male	14	0.5	25	0.9	26	1.0
Female	1	<0.1	4	0.1	6	0.2
Total	**2,681**		**2,916**		**2,511**	

Total Workforce by Age Group and Employment Category at Year End

Total Workforce by Age Group and Employment Category at Year End	2023		2024		2025	
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
General staff						
Aged 30 years and below	1,502	56.0	1,652	56.7	1,281	51.0
Aged 31-40 years	743	27.7	783	26.9	716	28.5
Aged 41-50 years	256	9.5	287	9.8	310	12.3
Aged 51 years and above	58	2.2	61	2.1	68	2.7
Manager						
Aged 30 years and below	0	0.0	0	0.0	0	0.0
Aged 31-40 years	37	1.4	37	1.3	27	1.1
Aged 41-50 years	57	2.1	52	1.8	60	2.4
Aged 51 years and above	13	0.5	15	0.5	17	0.7
Senior Manager						
Aged 30 years and below	0	0.0	0	0.0	0	0.0
Aged 31-40 years	0	0.0	0	0.0	2	0.1
Aged 41-50 years	10	0.4	21	0.7	21	0.8
Aged 51 years and above	5	0.2	8	0.2	9	0.4
Total	**2,681**		**2,916**		**2,511**	

GROUP PERFORMANCE DATA 2023-2025

Performance Data – Social

Diversity

New Employee Hires by Gender and Age Group

New Employee Hires by Gender and Age Group	2023		2024		2025	
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Aged 30 years and below						
Male	269	29.7	118	14.5	98	28.3
Female	326	36.0	491	60.5	164	47.4
Aged 31-40 years						
Male	151	16.7	82	10.1	27	7.8
Female	115	12.7	76	9.4	31	9.0
Aged 41-50 years						
Male	29	3.2	33	4.1	17	4.9
Female	11	1.2	7	0.9	6	1.7
Aged 51 years and above						
Male	5	0.6	4	0.5	1	0.3
Female	0	0.0	1	0.1	2	0.6
Total male	**454**	**50.1**	**237**	**29.2**	**143**	**41.3**
Total female	**452**	**49.9**	**575**	**70.8**	**203**	**58.7**
Total New Employee Hires	**906**		**812**		**346**	

Employee Turnover by Gender and Age Group

Employee Turnover by Gender and Age Group	2023		2024		2025	
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Aged 30 years and below						
Male	381	49.4	97	32.8	153	36.5
Female	216	28.0	82	27.7	115	27.4
Aged 31-40 years						
Male	90	11.7	55	18.6	67	16.0
Female	57	7.4	26	8.8	39	9.3
Aged 41-50 years						
Male	18	2.3	22	7.4	22	5.3
Female	6	0.8	7	2.4	13	3.1
Aged 51 years and above						
Male	3	0.4	5	1.7	8	1.9
Female	0	0.0	2	0.7	2	0.5
Total male	**492**	**63.8**	**179**	**60.5**	**250**	**59.7**
Total female	**279**	**36.2**	**117**	**39.5**	**169**	**40.3**
Total Employee Turnover	**771**		**296**		**419**	
Total Turnover Ratio (%)	**28.5**		**10.6**		**15.4**	

GROUP PERFORMANCE DATA 2023-2025

Performance Data – Social

Labour Practices

Collective Bargaining

	2023*	2024*	2025
Percentage (%) of total employees covered by collective bargaining agreements	N/A	N/A	40

* There was no data available for 2023 and 2024 due to ongoing negotiation between management and the union, which was established in 2022. The negotiation concluded at the end of 2024.

Total Employee Training Hours by Gender and Employment Category

Total Training Hours Completed by Gender and Employment Category	2023		2024		2025	
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
General Staff						
Male	4,704	49.8	5,712	54.3	5,832	57.9
Female	3,024	32.0	3,128	29.8	3,016	30.0
Manager						
Male	1,120	11.9	1,208	11.5	760	7.5
Female	456	4.8	384	3.7	376	3.7
Senior manager						
Male	128	1.4	48	0.5	40	0.4
Female	16	0.2	32	0.3	48	0.5
Total training hours (male)	**5,952**	**63.0**	**6,968**	**66.3**	**6,632**	**65.8**
Total training hours (female)	**3,496**	**37.0**	**3,544**	**33.7**	**3,440**	**34.2**
Total training hours	**9,448**		**10,512**		**10,072**	

Average Training Hours by Gender and Employment Category

Average Training Hours by Gender and Employment Category	2023		2024		2025	
	Male	Female	Male	Female	Male	Female
General Staff	3.89	2.24	4.88	1.94	5.97	2.16
Manager	13.83	17.54	15.69	14.22	10.56	11.75
Senior Manager	9.14	16.00	1.92	8.00	1.54	8.00
Average training hours by gender	**4.56**	**2.54**	**5.48**	**2.16**	**6.17**	**2.40**
Overall average	**3.52**		**3.60**		**4.01**	

GROUP PERFORMANCE DATA 2023-2025

Performance Data – Social

Health and Safety

Work-Related Injuries for Employees

	2023	2024	2025
Fatalities as a result of work-related injury			
Number	0	0	0
Rate	0	0	0
High-consequence work-related injuries			
Number	0	0	0
Rate	0	0	0
Recordable work-related injuries			
Number	4	3	3
Rate	0.54	0.38	**0.44**

Lost Time Injury Frequency Rate (LTIFR) – based on 1 million work hours

	2023	2024	2025
Rate	0.54	0.38	0.44

Work-Related Injuries for All Workers Who Are Not Employees but Whose Work and/or Workplace is Controlled by D&O

	2023	2024	2025
Fatalities as a result of work-related injury			
Number	0	0	0
Rate	0	0	0
High-consequence work-related injuries			
Number	0	0	0
Rate	0	0	0
Recordable work-related injuries			
Number	0	0	0
Rate	0	0	**0**

Work-Related Ill Health

Employees	2023	2024	2025
Deaths from work-related illness	0	0	0
Number of reported work-related illnesses	1	1	0
Main types of work-related ill health	Musculoskeletal disorders (MSD)	Musculoskeletal disorders (MSD)	-
Workers Who Are Not Employees but Whose Work and/or Workplace Is Controlled By D&O	2023	2024	2025
Deaths from work-related illness	0	0	0
Number of reported work-related illnesses	0	0	0
Main types of work-related ill health	0	0	0

GROUP PERFORMANCE DATA 2023-2025

Performance Data – Environmental

Energy Consumption and Renewable Energy

Metric	2023	2024	2025
Energy Intensity (GJ/1 million production loading)	25.5	28.0	27.6
Solar Energy Generated (kWh)	105,000	107,000	104,000
Emissions averted due to usage of solar energy (tCO_2e)	82	84	81
I-REC (MWh)	41,000	48,000	47,500
Percentage of renewable energy used, Market-based (including I-REC) (%)	99.6	99.6	99.7
Percentage of renewable energy used, Location-based (%)	0.3	0.2	0.2

Emissions

Emissions (tCO_2e)	2023	2024	2025
Scope 1	46	50	34
Scope 2* (Market-based, after I-RECs)	0	0	0
Scope 3	38,088	37,657	37,431
Total Emissions	38,134	37,707	37,465
Emissions Intensity per 1 million production loading**	6.6	6.6	6.4

Scope 3 GHG Emissions (tCO_2e)	2023	2024	2025
Category 1 (Purchased Goods and Services)	^31,717	^31,774	31,797
Category 4 (Upstream Transportation and Distribution)	4,664	4,394	4,423
Category 6 (Business Travel)	93	91	70
Category 7 (Employee Commuting)	1,614	1,398	1,141

Note:
**Scope 2 emissions before renewable energy instruments were:*
- *31,595 tCO_2e (2023)*
- *34,175 tCO_2e (2024)*
- *34,662 tCO_2e (2025)*

***Emissions intensity before Scope 2 neutralisation:*
- *12.1 tCO_2e per 1 million production loading (2023)*
- *12.7 tCO_2e per 1 million production loading (2024)*
- *12.4 tCO_2e per 1 million production loading (2025)*

^ *Category 1 was updated in 2025 with data for items which were not available previously and consists of using supplier specific emissions factor and spent based. Scope 3 data for FYE 2023 and 2024 have also been updated to reflect the enhanced data coverage, ensuring consistency and comparability.*

GROUP PERFORMANCE DATA 2023-2025

Performance Data – Environmental

Air Emissions Assessment Result (Scrubber)

Key Parameter	DOE limit (mg/m³)*	2023	2024	2025
Total Particulate Matter (TPM)	50	4.55-5.24	2.38-3.54	2.21-2.75
Sulfuric Acid Mist (including SO_3) as SO_2	5	0.035-0.051	0.033-0.050	0.035-0.048
Nitric Acid	30	0.180-0.244	0.208-0.358	0.008-0.011
Toluene	100	0.017-0.061	<0.001	0.024-0.025
Trisiloxane with Acetone	150	0.043-0.158	0.025-0.190	0.721-1.018
1-Chloro-2, 3-epoxypropane	5	<0.001	<0.001	<0.001
Metals (Tin, Potassium Hydroxide, Sodium Hydroxide, Barium)	5	0.199-0.821	0.152-0.471	0.069-0.110

** DOE limit refers to Malaysian Environmental Quality (Clean Air) Regulations 2014, under the Fifth Schedule, Regulation 15.*

Water

	2023	2024	2025
Total water withdrawal (‘000 m³)	316.4	273.3	207.5
Water intensity (m³/1 million production loading)	55	48	36
Estimated recycle water ratio (%)	23	30	30

The unit for water intensity has been revised to m³ per 1 million production loading to better reflect operational efficiency and accuracy, as the Group’s revenue performance is influenced by fluctuations of the value of the Malaysian Ringgit. Prior to 2025, water intensity was reported as m³ per RM1 million revenue.

Waste

Waste Generation (Tonnes)	2023	2024	2025
Hazardous Waste			
Recovery	255.5	264.0	288.0
Reuse	13.2	16.5	12.1
Incinerate	-	-	-
Total hazardous waste	268.7	280.5	300.1
Non-Hazardous Waste			
Recycle	54.5	64.2	63.2
Landfill	536.8	461.8	402.6
Total non-hazardous waste	591.3	526.0	465.8
Total Waste	860.0	806.5	765.9

GROUP PERFORMANCE DATA 2023-2025

Performance Data – Environmental

IETS Assessment

Key Parameter	Unit measurement	Standard B	2023	2024	2025
pH Value	mg/L	5.5-9.0	6.3-8.2	5.7-8.3	6.9-8.7
BOD*5days at 20°C	mg/L	50	6-33	7-22	6-35
COD	mg/L	200	32-152	26-105	20-160
Suspended Solids	mg/L	100	6-23	3-31	7-38
Oil & Grease	mg/L	10	<1-3	<1-3	<1-4
Colour	ADMI	200	10-32	3-24	9-30

Note: Standard B refers to parameter limits for industrial effluent discharged into any other inland waters or Malaysian water, in accordance with Malaysia Environmental Quality (Industrial Effluent Regulations 2009).

Food Waste

	2023	2024	2025
Food waste collected (tonnes)	23.2	36.0	49.0

GRI CONTENT INDEX

Statement of Use	D & O Green Technologies Berhad has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 with reference to the GRI Standards			
GRI 1 Used	GRI 1: Foundation 2021			
Applicable GRI Sector Standard	Not applicable			
GRI Standard	**GRI Disclosure Number**	**GRI Disclosure Description**	**Page Number**	**Remarks**
General Disclosures				
The organisation and its reporting practices				
GRI 2: General Disclosures 2021	2-1	Organisational details	3, 6	Basis of This Report; About D&O section
	2-2	Entities included in the organisation's sustainability reporting	3	Reporting scope and boundaries section
	2-3	Reporting period, frequency and contact point	3	Basis of This Report;
	2-4	Restatements of information	45-47, 68 - 69	Metric for intensity unit revised to per 1 million production loading from 2025 onwards
	2-5	External assurance	-	No external assurance was engaged for 2025
Activities and workers				
	2-6	Activities, value chain and other business relationships	6 - 8, 18 - 21	About D&O section; supply chain management section
	2-7	Employees	63 - 64	Performance Data - Social: workforce tables by gender, age group and employment category (2023-2025)
	2-8	Workers who are not employees	67	Occupational safety and health section; contractor safety data included in Performance Data - Social
Governance				
	2-9	Governance structure and composition	9, 62	Sustainability governance section; Board structure; Board diversity table (Performance Data - Social)
	2-10	Nomination and selection of the highest governance body	-	Refer to Corporate Governance Overview Statement in the IR 2025, page 42-43
	2-11	Chair of the highest governance body	-	Refer to Corporate Governance Overview Statement in the IR 2025, page 36
	2-12	Role of the highest governance body in overseeing the management of impacts	9	Sustainability governance section
	2-13	Delegation of responsibility for managing impacts	9	Sustainability governance section
	2-14	Role of the highest governance body in sustainability reporting	9	
	2-15	Conflicts of interest	-	Refer to Corporate Governance Overview Statement in the IR 2025, pg 38-39, 42-43
	2-16	Communication of critical concerns	17, 20	Whistle-blowing section; corporate governance section

GRI CONTENT INDEX

	2-17	Collective knowledge of the highest governance body	-	Refer to Corporate Governance Overview Statement in the IR 2025, pg 44-46
	2-18	Evaluation of the performance of the highest governance body	-	Refer to Corporate Governance Overview Statement in the IR 2025, pg 43-44
	2-19	Remuneration policies	-	Refer to Corporate Governance Overview Statement in the IR 2025, pg 44, 47-48
	2-20	Process to determine remuneration	-	Refer to Corporate Governance Overview Statement in the IR 2025, pg 44, 47-48
Strategy, policies and practices				
	2-22	Statement on sustainable development strategy	4 - 5	Message from the Group Managing Director
	2-23	Policy commitments	9, 14 - 17, 18 - 21, 22, 24 - 25, 27, 30, 37, 52, 56, 59	Corporate governance, human rights, anti-corruption, supply chain, occupational safety and health, and environmental sections
	2-24	Embedding policy commitments	9, 14 - 17, 18 - 21, 22, 24 - 25, 27, 30, 37, 52, 56, 59	Our Approach subsections across all material matters
	2-25	Processes to remediate negative impacts	17, 24	Whistle-blowing section; grievance mechanisms in human rights and labour practices sections
	2-26	Mechanisms for seeking advice and raising concerns	17, 20, 24, 30	Whistle-blowing section; QR code-based feedback channel (occupational safety and health section)
	2-27	Compliance with laws and regulations	12, 17, 30	Corporate governance section; occupational safety and health compliance (OSHA 1994, Amendment 2022); zero confirmed non-compliance stated
	2-28	Membership associations	8	ISELED, MSIA and AEC listed in About D&O section
Stakeholder engagement				
	2-29	Approach to stakeholder engagement	11 - 13	Stakeholder engagement section; materiality assessment section
	2-30	Collective bargaining agreements	66	40% of total employees covered by collective bargaining agreement in 2025; union established in 2022
Material Topics				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	10	Materiality assessment section
	3-2	List of material topics	10	Material matters table

GRI CONTENT INDEX

Governance				
Material Matter: Corporate Governance				
GRI 3: Material Topics 2021	3-3	Management of material topics	14 - 17	Corporate governance section
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	17, 62	100% of operations assessed across 2023-2025; Performance Data - Governance: Anti-Corruption table
	205-2	Communication and training about anti-corruption policies and procedures	16, 62	Anti-bribery and corruption awareness section; training table by employee category (Performance Data - Governance)
	205-3	Confirmed incidents of corruption and actions taken	17, 62	Zero confirmed incidents of corruption across 2023-2025; Performance Data - Governance: Anti-Corruption table
GRI 206: Anti-Competitive Behaviour 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	62	Zero legal actions recorded across 2023-2025; Performance Data - Governance: Anti-Corruption table
Material Matter: Supply Chain Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	18 - 21	Supply chain management section
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	21, 62	RM116.9 million (15% of overall procurement spend) in 2025; Performance Data - Governance: Supply Chain Management table
Social				
Material Matter: Diversity, Equity and Inclusion				
GRI 3: Material Topics 2021	3-3	Management of material topics	22 - 23	Diversity, equity and inclusion section
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	65	Performance Data - Social: new employee hires and turnover tables by gender and age group (2023-2025)
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	62 - 64	Performance Data - Social: Board diversity table and workforce diversity tables by gender, age group and employment category (2023-2025)
Material Matter: Human Rights				
GRI 3: Material Topics 2021	3-3	Management of material topics	24 - 26	Human rights section
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	26	Human rights section
Material Matter: Labour Practices				
GRI 3: Material Topics 2021	3-3	Management of material topics	27 - 29	Labour practices section
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	27, 29	Labour practices section

GRI CONTENT INDEX

GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	66	Performance Data - Social: training hours tables by gender and employment category
	404-2	Programmes for upgrading employee skills and transition assistance programmes	28	Labour practices section
	404-3	Percentage of employees receiving regular performance and career development reviews	28	Labour practices section
Material Matter: Occupational Safety and Health				
GRI 3: Material Topics 2021	3-3	Management of material topics	30 - 33	Occupational safety and health section
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	30	Occupational safety and health section
	403-2	Hazard identification, risk assessment and incident investigation	30 - 31	Hazard management systems section; accident and incident reporting section
	403-4	Worker participation, consultation and communication on occupational health and safety	30	Safety governance and oversight section; QR code-based feedback channel implemented in 2025
	403-5	Worker training on occupational health and safety	31 - 32	Training and development section (occupational safety and health)
	403-6	Promotion of worker health	32	Employee well-being section
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	32	Contractor and non-employee safety management section; safety requirements extended to contractors operating within D&O's controlled workplaces
	403-8	Workers covered by an occupational health and safety management system	30	Occupational safety and health section; system coverage stated for both employees and non-employee workers whose work or workplace is controlled by D&O
	403-9	Work-related injuries	67	Performance Data - Social
	403-10	Work-related ill health	67	Performance Data - Social
Material Matter: Local Community				
GRI 3: Material Topics 2021	3-3	Management of material topics	33 - 36	Local community section
Environment				
Material Matter: Emission Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	37 - 55	Emission management section; ISSB Sustainability Statement
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	39 - 49	ISSB Sustainability Statement
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	46, 68	Performance Data - Environmental: energy consumption and renewable energy table
	302-3	Energy intensity	46, 53, 68	Performance Data - Environmental: energy intensity; 3-year table (2023-2025)
	302-5	Reductions in energy requirements of products and services	53	Emission management section; LED product design for energy efficiency; built-in carbon savings from product and material optimisation described

GRI CONTENT INDEX

GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	45, 68	ISSB Sustainability Statement; Performance Data - Environmental: Scope 1 emissions; 3-year table
	305-2	Energy indirect (Scope 2) GHG emissions	45, 68	ISSB Sustainability Statement; Performance Data - Environmental: Scope 2 emissions;
	305-3	Other indirect (Scope 3) GHG emissions	45, 68	ISSB Sustainability Statement; Performance Data - Environmental: Scope 3 emissions; 3-year table
	305-4	GHG emissions intensity	45, 68	ISSB Sustainability Statement; Performance Data - Environmental: emissions intensity
	305-5	Reduction of GHG emissions	45 - 46, 53, 68	ISSB Sustainability Statement; Emission management section;
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	55, 69	Emission management section; Performance Data - Environmental: scrubber air emissions assessment table
Material Matter: Water Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	56 - 58	Water management section
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	56 - 57	Water management section; Multi-Media Filtration (MMF) system
	303-3	Water withdrawal	47, 69	ISSB Sustainability Statement; Performance Data - Environmental
Material Matter: Waste and Effluent Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	59 - 61	Waste and effluent management section
GRI 303: Water and Effluents 2018	303-2	Management of water discharge-related impacts	58 - 59	Water management section; Multi-Media Filtration (MMF) system; Waste and effluent management section Industrial Effluent Treatment System (IETS) section
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	60	Waste and effluent management section
	306-2	Management of significant waste-related impacts	59 - 60	Waste and effluent management section; material sourcing practices governed by RoHS and REACH compliance
	306-3	Waste generated	61, 69	Waste and effluent management section; Performance Data - Environmental
	306-4	Waste diverted from disposal	61, 69	Waste and effluent management section; Performance Data - Environmental
	306-5	Waste directed to disposal	61, 69	Waste and effluent management section; Performance Data - Environmental

IFRS INDEX

IFRS S1

IFRS S1 Indicator	IFRS S1 Indicator Description	Page Number
Governance		
27 (a) The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:		
27 (a) (i)	How responsibilities for sustainability-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	47,49
27 (a) (ii)	How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to sustainability-related risks and opportunities.	47,49
27 (a) (iii)	How and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities.	47,49
27 (a) (iv)	How the body(s) or individual(s) takes into account sustainability-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	47,49
27 (a) (v)	How the body(s) or individual(s) oversees the setting of targets related to sustainability-related risks and opportunities, and monitors progress towards those targets (see paragraph 51), including whether and how related performance metrics are included in remuneration policies.	Plans will be made to address this disclosure
27 (b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities, including information about:		
27 (b) (i)	Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee.	39
27 (b) (ii)	Whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	47,49
Strategy		
Sustainability-related risks and opportunities		
30 An entity shall disclose information that enables users of general purpose financial reports to understand the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:		
30 (a)	Describe the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	47-49
30 (b)	Specify time horizons – short, medium or long term – over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur.	40

IFRS INDEX

IFRS S1 Indicator	IFRS S1 Indicator Description	Page Number
30 (c)	Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	40
Business model and value chain		
32 An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:		
32 (a)	A description of the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain.	47-49
32 (b)	A description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	47-49
Strategy and decision-making		
33 An entity shall disclose information that enables users of general purpose financial reports to understand the effects of sustainability-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose information about:		
33 (a)	How the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making.	47-49
33 (b)	The progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information.	Not applicable. This is D&O's first year of ISSB adoption. Comparative information is not required under applicable transition reliefs.
33 (c)	Trade-offs between sustainability-related risks and opportunities that the entity considered (for example, in making a decision on the location of new operations, an entity might have considered the environmental impacts of those operations and the employment opportunities they would create in a community).	Not applicable
Financial position, financial performance and cash flows		
34 An entity shall disclose information that enables users of general purpose financial reports to understand:		
34 (a)	The effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects).	47-49
34 (b)	The anticipated effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how sustainability-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	47-49
35 Specifically, an entity shall disclose quantitative and qualitative information about:		
35 (a)	How sustainability-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	47-49
35 (b)	The sustainability-related risks and opportunities identified in paragraph 35 (a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	47-49

IFRS INDEX

IFRS S1 Indicator	IFRS S1 Indicator Description	Page Number
35 (c) (i)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities, taking into consideration its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to.	Plans will be made to address this disclosure
35 (c) (ii)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities, taking into consideration its planned sources of funding to implement its strategy.	Plans will be made to address this disclosure
35 (d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities.	Plans will be made to address this disclosure
Resilience		
41	An entity shall disclose information that enables users of general purpose financial reports to understand its capacity to adjust to the uncertainties arising from sustainability-related risks. An entity shall disclose a qualitative and, if applicable, quantitative assessment of the resilience of its strategy and business model in relation to its sustainability-related risks, including information about how the assessment was carried out and its time horizon. When providing quantitative information, an entity may disclose a single amount or a range.	47-49
Risk Management		
44 (a) To achieve this objective, an entity shall disclose information about the processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks, including information about:		
44 (a) (i)	The processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks, including information about the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).	48-49
44 (a) (ii)	Whether and how the entity uses scenario analysis to inform its identification if sustainability-related risks.	Plans will be made to address this disclosure
44 (a) (iii)	How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria).	48-49
44 (a) (iv)	Whether and how the entity prioritises sustainability-related risks relative to other types of risk.	10, 48-49
44 (a) (v)	How the entity monitors sustainability-related risks.	10, 48-49
44 (a) (vi)	Whether and how the entity has changed the processes it used compared with the previous reporting period.	Not applicable. This is D&O's first year of ISSB adoption. No prior-period processes to compare against.
44 (b)	The processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities.	10, 48-49
44 (c)	The extent to which, and how, the processes for identifying, assessing and prioritizing and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process.	48-49

IFRS INDEX

IFRS S1 Indicator	IFRS S1 Indicator Description	Page Number
Metrics and Targets		
46 An entity shall disclose, for each sustainability-related risk and opportunity that could reasonably be expected to affect the entity's prospects:		
46 (a)	Metrics required by an applicable IFRS Sustainability Disclosure Standard.	49
46 (b) (i)	Metrics the entity uses to measure and monitor that sustainability-related risk or opportunity.	49
46 (b) (ii)	Metrics the entity uses to measure and monitor its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation.	49
50 If a metric has been developed by an entity, the entity shall disclose information about:		
50 (a)	How the metric is defined, including whether it is derived by adjusting a metric taken from a source other then IFRS Sustainability Disclosure Standards and, if so, which source and how the metric disclosed by the entity differs from the metric specified in that source.	Plans will be made to address this disclosure
50 (b)	Whether the metric is an absolute measure, a measure expressed in relation to another metric or a qualitative measure (such as red, amber, green – or RAG – status.)	49
50 (c)	Whether the metric is validated by a third party and, if so, which party.	Plans will be made to address this disclosure
50 (d)	The method used to calculate the metric and the inputs to the calculation, including the limitations of the method used and the significant assumptions made.	Plans will be made to address this disclosure
51 An entity shall disclose information about the targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation. For each target, the entity shall disclose:		
51 (a)	The metric used to set the target and monitor progress towards reaching the target.	49
51 (b)	The specific quantitative or qualitative target the entity has set or is required to meet.	49
51 (c)	The period over which the target applies.	49
51 (d)	The base period from which progress is measured.	49
51 (f)	Performance against each target and an analysis of trends or changes in the entity's performance.	Not applicable. This is D&O's first year of ISSB adoption. No prior period processes to compare against.
51 (g)	Any revisions to the target and an explanation for those revisions.	Not applicable. This is D&O's first year of ISSB adoption. No prior period processes to compare against.

IFRS INDEX

IFRS S2

IFRS S2 Indicator	IFRS S2 Indicator Description	Page Number
Governance		
6 (a) To achieve this objective, an entity shall disclose information about the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:		
6 (a) (i)	How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	39
6 (a) (ii)	How the body(s) or individual(s) determined whether appropriate skills and competencies will be developed to oversee strategies designed to respond to climate-related risks and opportunities.	39
6 (a) (iii)	How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.	39
6 (a) (iv)	How the body(s) or individual(s) takes into account climate related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	39
6 (a) (v)	How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets.	39,47
6 (b) To achieve this objective, an entity shall disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:		
6 (b) (i)	Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee.	39
6 (b) (ii)	Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	39
Strategy		
Climate-Related Risks and Opportunities		
10 An entity shall disclose information that enables users of general purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:		
10 (a)	Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	40-42
10 (b)	Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	40-42
10 (c)	Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term— the effects of each climate-related risk and opportunity could reasonably be expected to occur.	40-42

IFRS INDEX

IFRS S2 Indicator	IFRS S2 Indicator Description	Page Number
10 (d)	Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	40
Business Model and Value Chain		
13 An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:		
13 (a)	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	42
13 (b)	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	42
Strategy and Decision-Making		
14 (a) An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about:		
14 (a) (i)	Current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments).	40-42
14 (a) (ii)	Current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications).	40-42
14 (a) (iii)	Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains).	40-42
14 (a) (iv)	Any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.	Plans will be made to address this disclosure
14 (a) (v)	How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33–36.	Plans will be made to address this disclosure
Financial Position, Financial Performance and Cash Flows		
15 An entity shall disclose information that enables users of general purpose financial reports to understand:		
15 (a)	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects).	40-42

IFRS INDEX

IFRS S2 Indicator	IFRS S2 Indicator Description	Page Number
15 (b)	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	40-42
16 Specifically, an entity shall disclose quantitative and qualitative information about:		
16 (a)	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	40-42
16 (b)	The climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	40-42
16 (c) (i)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to.	40-42
16 (c) (ii)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration its planned sources of funding to implement its strategy.	40-42
16 (d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	40-42
Climate Resilience		
22 An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1–B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose:		
22 (a) The entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand:		
22 (a) (i)	The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis.	40-43
22 (a) (ii)	The significant areas of uncertainty considered in the entity's assessment of its climate resilience.	39
22 (a) (iii) (1)	The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities.	39-43

IFRS INDEX

IFRS S2 Indicator	IFRS S2 Indicator Description	Page Number
22 (a) (iii) (2)	The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including the entity's ability to redeploy, repurpose, upgrade or decommission existing assets.	40-43
22 (a) (iii) (3)	The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.	40-43
22 (b) (i) How and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including:		
22 (b) (i) (1)	Which climate-related scenarios the entity used for the analysis and the sources of those scenarios.	42-43
22 (b) (i) (2)	Whether the analysis included a diverse range of climate-related scenarios.	42-43
22 (b) (i) (3)	Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.	42-43
22 (b) (i) (4)	Whether the entity used, among its scenarios, a climate related scenario aligned with the latest international agreement on climate change.	Plans will be made to address this disclosure.
22 (b) (i) (5)	Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.	39, 42-43
22 (b) (i) (6)	The time horizons the entity used in the analysis.	40
22 (b) (i) (7)	What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis).	38, 39
22 (b) (ii) How and when the climate-related scenario analysis was carried out, including the key assumptions the entity made in the analysis, including assumptions about:		
22 (b) (ii) (1)	Climate-related policies in the jurisdictions in which the entity operates	39
22 (b) (ii) (2)	Macroeconomic trends	39
22 (b) (ii) (3)	National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources)	39
22 (b) (ii) (4)	Energy usage and mix	39
22 (b) (ii) (5)	Developments in technology	39
22 (b) (iii)	The reporting period in which the climate-related scenario analysis was carried out	42
Risk Management		
25 (a) An entity shall disclose information about the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:		
25 (a) (i)	The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).	44-45
25 (a) (ii)	Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks.	44-45
25 (a) (iii)	How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria).	44-45

IFRS INDEX

IFRS S2 Indicator	IFRS S2 Indicator Description	Page Number
25 (a) (iv)	Whether and how the entity prioritises climate-related risks relative to other types of risk.	44-45
25 (a) (v)	How the entity monitors climate-related risks.	44-45
25 (a) (vi)	Whether and how the entity has changed the processes it uses compared with the previous reporting period.	This is D&O's first year of ISSB adoption. No prior-period processes to compare against.
25 (b)	An entity shall disclose information about the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.	44-45
25 (c)	An entity shall disclose information about the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	44-45
Metrics and Targets		
Climate-Related Metrics		
29 (a) An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall		
29 (a) (i) (1)	Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent (see paragraphs B19–B22), classified as Scope 1 greenhouse gas emissions.	45-46, 68
29 (a) (i) (2)	Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent (see paragraphs B19–B22), classified as Scope 2 greenhouse gas emissions.	45-46, 68
29 (a) (i) (3)	Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent (see paragraphs B19–B22), classified as Scope 3 greenhouse gas emissions.	45-46, 68
29 (a) (ii)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions (see paragraphs B23–B25).	38
29 (a) (iii) (1)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions.	45-46
29 (a) (iii) (2)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions.	45-46

IFRS INDEX

IFRS S2 Indicator	IFRS S2 Indicator Description	Page Number
29 (a) (iii) (3)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.	45-46
29 (a) (iv) For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between:		
29 (a) (iv) (1)	The consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries).	45-46
29 (a) (iv) (2)	Other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries).	Not applicable. Subsidiaries located outside Malaysia (sales offices in nature) are excluded on grounds of materiality, as disclosed on page 38.
29 (a) (v)	For Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(2), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions (see paragraphs B30–B31).	45-46
29 (a) (v) (1)	For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	45-46
29 (a) (v) (2)	For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance (see paragraphs B58–B63).	Not applicable
29 (b)	An entity shall disclose information relevant to the cross-industry metric categories of climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	Plans will be made to address this disclosure
29 (c)	An entity shall disclose information relevant to the cross-industry metric categories of climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	Plans will be made to address this disclosure
29 (d)	An entity shall disclose information relevant to the cross-industry metric categories of climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities.	Plans will be made to address this disclosure
29 (e)	An entity shall disclose information relevant to the cross-industry metric categories of capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Plans will be made to address this disclosure

IFRS INDEX

IFRS S2 Indicator	IFRS S2 Indicator Description	Page Number
29 (f) An entity shall disclose information relevant to the cross-industry metric categories of internal carbon prices—the entity shall disclose:		
29 (f) (i)	An explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis).	45
29 (f) (ii)	The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions.	Not applicable
29 (g) An entity shall disclose information relevant to the cross-industry metric categories of remuneration—the entity shall disclose:		
29 (g) (i)	A description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)).	39
29 (g) (ii)	The percentage of executive management remuneration recognised in the current period that is linked to climate related considerations.	39
Climate-Related Targets		
33 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:		
33 (a)	The metric used to set the target.	Plans will be made to develop a target in the future.
33 (b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).	-
33 (c)	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).	-
33 (d)	The period over which the target applies.	-
33 (e)	The base period from which progress is measured.	-
33 (f)	Any milestones and interim targets.	-
33 (g)	If the target is quantitative, whether it is an absolute target or an intensity target.	-
33 (h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	-
34 An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:		
34 (a)	Whether the target and the methodology for setting the target has been validated by a third party.	-
34 (b)	The entity's processes for reviewing the target.	-
34 (c)	The metrics used to monitor progress towards reaching the target.	-
34 (d)	Any revisions to the target and an explanation for those revisions.	-
35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	-

IFRS INDEX

IFRS S2 Indicator	IFRS S2 Indicator Description	Page Number
36 For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose:		
36 (a)	Which greenhouse gases are covered by the target.	-
36 (b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	Except for Scope 2, which has achieved zero emissions through I-REC, the Group plans to develop targets in the future to align with the nation's net zero ambition by 2050.
36 (c)	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.	-
36 (d)	Whether the target was derived using a sectoral decarbonisation approach.	-
36 (e) The entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including:		
36 (e) (i)	the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.	The Group currently does not plan to purchase carbon credits as a carbon offset.
36 (e) (ii)	which third-party scheme(s) will verify or certify the carbon credits.	-
36 (e) (iii)	the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.	-
36 (e) (iv)	any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	-

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