SUSTAINABILITY STATEMENT

ABOUT THIS SUSTAINABILITY STATEMENT

The Board of Directors ("Board") of Compugates Holdings Berhad ("Compugates" or "the Company") is pleased to present the Sustainability Statement ("the Statement") for the financial year ended 31 December 2024 ("FYE 2024"). This Statement provides a comprehensive overview of the Group's approach to sustainability development. Despite a challenging environment, the Group remains resilient and committed to integrating sustainability into its business operations.

The Company and its subsidiaries (collectively referred to as "the Group") are involved in the distribution of digital cameras, telecommunication-based and information technology-related products, the plantation and marketing of gaharu trees, as well as property investment and development.

Our key business operations are geographically located in Peninsular Malaysia, as illustrated below:

This Statement covers two key subsidiaries within the Group: Compugates Sdn Bhd ("CSB") and Compugates Marketing Sdn Bhd ("CMSB"). These companies are engaged in the distribution of digital cameras, telecommunication-based and information technology-related products and agriculture. The scope includes headquarters operations in Selangor, distribution activities in Pulau Pinang, and plantation operations in Perak[1], all of which contribute significantly to the Group's economic, environmental and societal ("EES") impact.

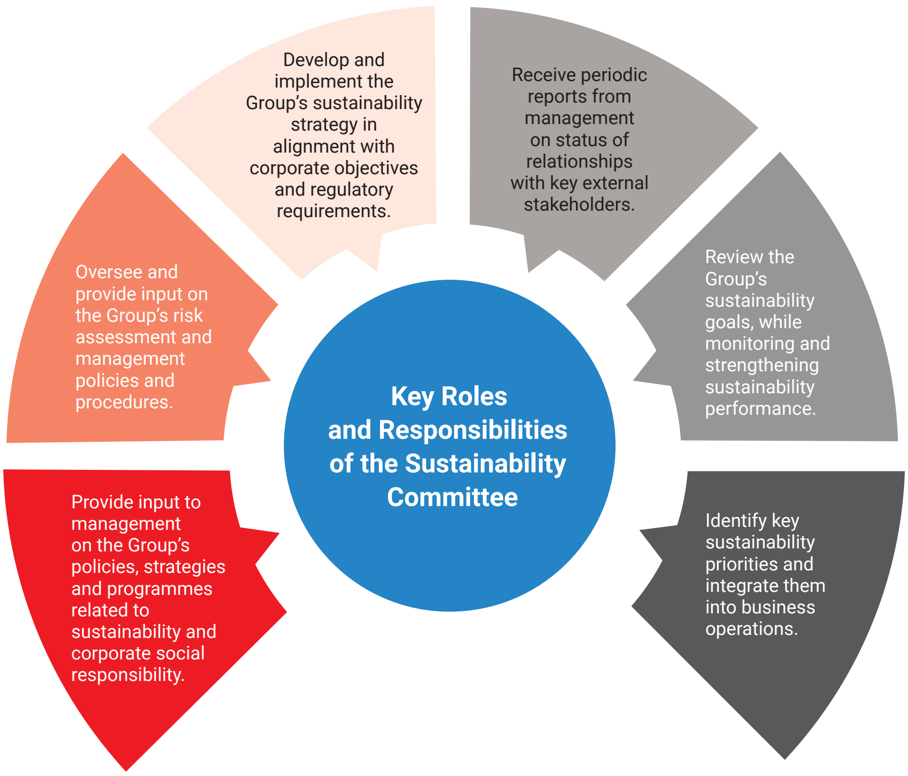
Compugates acknowledges its responsibility to its stakeholders and remains dedicated to delivering sustainable financial results while upholding the highest standards of corporate governance.

The disclosures in this Statement have been prepared in accordance with the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities"), with reference to Bursa Securities' Sustainability Reporting Guide (3rd Edition) ("SRG"), Global Reporting Initiative Standards, and the United Nations Sustainable Development Goals ("UNSDGs").

[1] Headquarter stores: 1969 sq. ft; Penang store: 625 sq. ft; Kuala Kangsar Gaharu Plantation: 136,719 square metres

SUSTAINABILITY GOVERNANCE STRUCTURE

Sustainability requires a top-down approach, with the Board playing a pivotal role in leading the Group towards achieving its goals and targets. We have established a governance structure for effective oversight and implementation of sustainability initiatives.



Board → **Risk Management Committee and Sustainability Committee**

Group Chief Executive Officer ("CEO")

Group General Manager ("GM") → **Key Senior Management ("KSM")**

The Board has oversight of conservation and biodiversity, human rights, supply chain amongst other sustainability-related matters of the Group through quarterly Board meetings.

SUSTAINABILITY STATEMENT (CONT'D)

SUSTAINABILITY GOVERNANCE STRUCTURE (CONT'D)

BOARD

- Strategic Oversight
- Risk Governance
- Accountability and Transparency
- Stakeholder Engagement
- Executive Compensation

- Long-Term Value Creation
- Policy Development
- Implementation Oversight
- Long-Term Value Creation
- Compliance and Reporting

GROUP CEO

- Setting the Sustainability Agenda
- Integration into Business Strategy
- Leading by Example
- Resource Allocation
- Performance Monitoring

- Stakeholder Engagement
- Risk Management
- Innovation and Collaboration
- Advocacy and Thought Leadership

GM AND KSM

- Strategy Execution and Development
- Resource Allocation and Operational Efficiency
- Performance Monitoring and Reporting
- Cross-Functional Collaboration
- Risk Management

- Policy Implementation and Compliance
- Innovation and Continuous Improvement
- Capacity Building
- External Engagement

STAKEHOLDERS ENGAGEMENT

The table below shows the types of engagement for each stakeholder and their frequency.

Stakeholders	Frequency	Types of Engagement	Focus / Area of Interest
Customers/ Consumers	Ongoing	• Company's website • Surveys • Product campaigns • Social media *(Shopee)*	• Customer satisfaction • Quality of products • Ethical supply chain and fair trade
Suppliers	Ongoing	• Supplier competitive price review • Meetings and discussions	• Transparent purchasing • Long-term collaborations • On-time and high-quality service
Employees	Annually	• Performance appraisal • Meetings • Training and development	• Professional growth and development • Remuneration, welfare, and benefits • Knowledge improvement and career training • Occupational health and safety • Work-life balance
Shareholders	Ongoing Quarterly or as needed Annually or as needed	• Company's website • Company's announcements • Annual reports • General meetings	• Return on investment • Financial performance • Corporate governance • Risk management
Regulators	Ongoing	• Compliance with "MyOrganic" and Malaysian Halal certifications	• Regulatory compliance and certification standards
Government	Annually	• Adherence to government environmental policies • Regulatory filings	• Compliance with laws and regulations • Meeting disclosure requirements • Timely and accurate regulatory filings

MATERIALITY ASSESSMENT

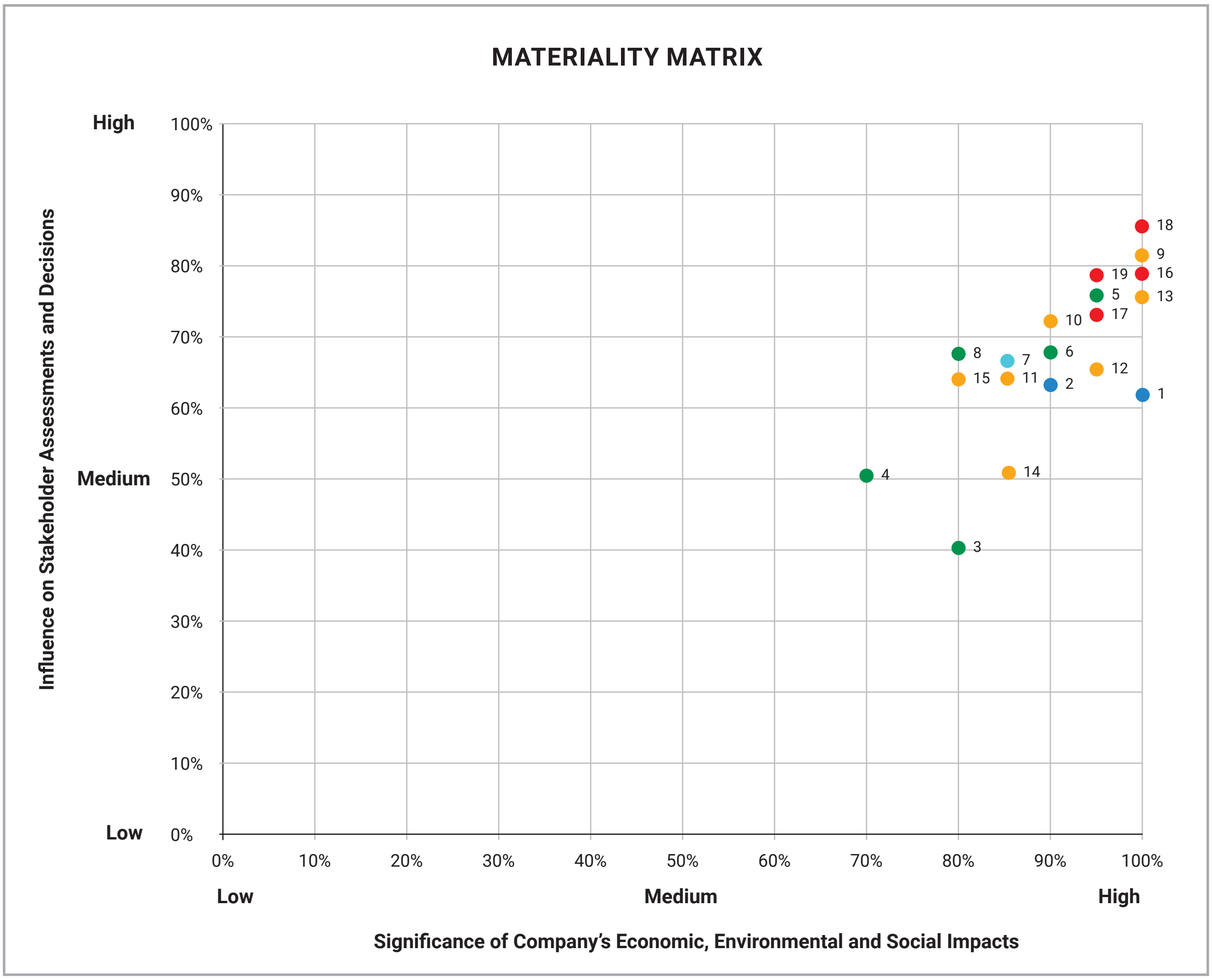
In line with Bursa Securities' SRG, we established a materiality assessment through data analysis and stakeholder engagement to gather valuable insights on how sustainability matters are managed and addressed.

The materiality assessment serves as a key component in enhancing sustainability within the Group. We consider material topics as EES risks and opportunities that impact our ability to create long-term value.

Based on the ranking of material matters, we have derived a materiality matrix, as shown below. This matrix is the result of a structured process involving the identification, ranking, and verification of material issues. The process determines the level of importance these sustainability matters hold for both our business operations and stakeholders.

SUSTAINABILITY STATEMENT (CONT'D)

COMPUGATES'S MATERIALITY ASSESSMENT



Legends:

1. Economic Performance	2. Supply Chain Management	3. Recycled Materials	4. Paperless Invoicing
5. CO2 Emission	6. Energy Management	7. Water Management	8. "MYOrganic" Certification
9. Human & Workers' Rights Protections	10. Equality & Diversity	11. Employee Training & Development	12. Employee Welfare
13. Occupational Health & Safety	14. Muslim Community - Halal Certified Product	15. Community Engagement	16. Corporate Governance & Risk Management
17. Personal Data Protection Act	18. Anti-Bribery and Anti-Corruption	19. Whistleblowing Policy	

SUSTAINABILITY FRAMEWORK

ECONOMIC

Drive sustainable growth by optimising financial performance, creating value for stakeholders, and contributing to the economy through responsible operations

a. Economic Performance
b. Supply Chain Management

ENVIRONMENTAL

Commit to environmental conservation by utilizing resources wisely and maintaining ecological balance.

a. Recycled Materials
b. Paperless Invoicing
c. CO2 Emission
d. Energy Management
e. Water Management
f. "MYOrganic" Certification

GOVERNANCE

Ensure fairness, transparency and accountability are upheld in daily business conduct.

a. Corporate Governance & Risk Management
b. Personal Data Protection Act
c. Anti-Bribery & Anti-Corruption Policy
d. Whistleblowing Policy

SOCIAL

Conduct business with ethics and concern for social responsibility while participating in enhancing society's quality of life.

a. Human & Workers' Rights Protections
b. Equality & Diversity
c. Employee Training & Development
d. Employee Welfare
e. Occupational Health & Safety
f. Muslim Community - Halal Certified Product
g. Community Engagement*

** Previously referred to as Social Engagement, this section has been renamed to Community Engagement to better reflect the Group's focus on direct contributions and participation in local community initiatives.*

In line with Bursa Securities Listing Requirements, we have included an 'Economic' pillar in this year's sustainability report to highlight the financial and economic aspects of our operations, focusing on economic performance, business sustainability, and value creation.

In the following section, we have summarised key points related to risks, opportunities, and the identification and management of sustainability issues for your ease of reference. This includes our management approach, policies, measures taken, as well as relevant indicators and performance outcomes.

MANAGING SUSTAINABILITY

ECONOMIC

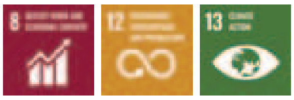
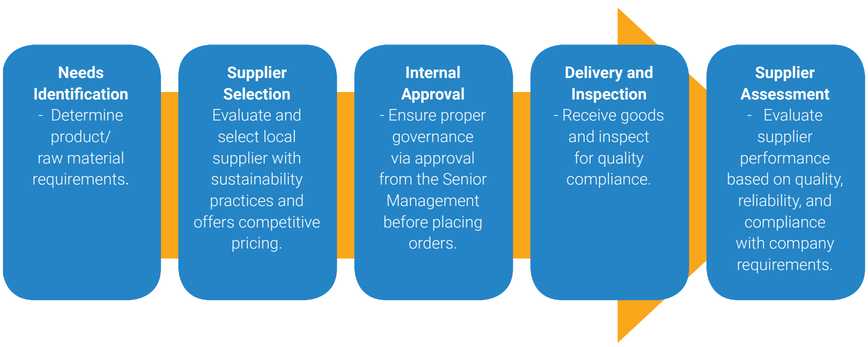
At Compugates, financial sustainability serves as the backbone of our operations, enabling both business resilience and long-term value creation. Beyond supporting daily functions, it allows us to pursue sustainable growth while considering EES factors. By integrating these principles, we aim to strengthen our financial position while making a positive impact on society and the environment.

Our approach to sustaining strong economic performance is rooted in a dynamic business strategy. This includes staying ahead of market trends, maintaining financial stability through prudent cash flow management, embracing technological advancements, mitigating business risks, and expanding into new market opportunities.

a. Financial Performance	**Related UNSDG:**
(i) Risks	Market volatility, economic downturns, and rising costs.
(ii) Opportunities	Revenue growth, diversification, and cost efficiency.
(iii) Performance Target	While no specific numerical targets are set, the Group is committed to continuous financial improvement through prudent financial management and sustainable business strategies.
(iv) Identification	Financial results are identified as a key sustainability matter through internal financial assessments, stakeholder expectations, and Bursa Securities' requirements. Maintaining financial stability and growth is essential for long-term business sustainability.
(v) Importance	Strong financial performance enables the Group to sustain operations, invest in growth opportunities, and fulfill commitments to stakeholders, including employees, shareholders, and business partners. It also supports the Group's ability to implement sustainability initiatives.
(vi) Management Approach	➢ Policies: The Group adhered to sound financial management practices, ensuring compliance with regulatory standards and industry best practices. Regular financial reporting and governance oversight ensure transparency and accountability. ➢ Measures/Actions Taken: Despite facing a net loss for FYE 2024, the Group saw an increase in revenue and other income compared to the previous year. The increase in revenue was offset by substantial increases in administrative expenses. In response, the Group implemented strategic business plans aimed at improving financial performance, monitored revenue, expenses, and cash flow to ensure financial stability, and continued efforts to optimise costs and improve operational efficiency. ➢ Sustainability Performance: The Group reported a total revenue and other income of RM23.26 million for FYE 2024, reflecting a 51.33% increase compared to RM15.37 million in the financial year ended 31 December 2023 ("FYE 2023") and a 290.92% increase compared to RM5.95 million in the financial year ended 31 December 2022 ("FYE 2022"). This growth in revenue and other income demonstrates progress in our business strategy, and we remain committed to cost control and efficiency improvements in future periods.

MANAGING SUSTAINABILITY (CONT'D)

ECONOMIC (CONT'D)

b. Supply Chain Management	**Related UNSDGs:** 
(i) Risks	Supply chain disruptions, changing consumer preferences, and fluctuating information technology products and raw material costs.
(ii) Opportunities	Cost savings through strategic sourcing, strengthening relationships with sustainable and certified suppliers, and logistics optimisation for cost savings.
(iii) Performance Target	The Group has set a target to allocate at least 90% of procurement spending to local suppliers to support the local economy and ensure supply chain resilience for the financial year ending 31 December 2025 ("FYE 2025").
(iv) Identification	Supply Chain Management is identified as a key sustainability matter through evaluating the importance of sustainable sourcing and supplier relationships in maintaining operational efficiency and product quality. We emphasise selecting suppliers with responsible supply chain practices.
(v) Importance	Effective supply chain management is crucial because it ensures business continuity by mitigating risks related to supply shortages and disruptions, enhances cost efficiency by optimising procurement and logistics processes, and supports long-term profitability through responsible supplier partnerships and efficient resource management.
(vi) Management Approach	➢ Policies: The Group enforced responsible business practices and prioritises environmentally friendly and ethical sourcing through supplier that practiced sustainability efforts. ➢ Measures/Actions Taken: To strengthen supply chain sustainability, the Group conducted supplier due diligence and implements sustainable procurement strategies by prioritising local, eco-friendly, and ethical suppliers. The Group's procurement process is designed to ensure efficient, transparent, and sustainable sourcing while prioritising local suppliers. The following diagram outlines the key steps in our procurement workflow, from identifying needs to supplier performance review: 

MANAGING SUSTAINABILITY (CONT'D)

ECONOMIC (CONT'D)

b. Supply Chain Management

(vi) Management Approach

- Key Sustainability Indicators: The Group demonstrated its commitment to supporting the local economy by engaging 100% local suppliers in its procurement activities over the past three financial years. This approach ensured that our operations contributed directly to local businesses and strengthened supply chain resilience. The following table presents the proportion of spending on local suppliers for the past three financial years:

Indicator	FYE 2022	FYE 2023	FYE 2024
Proportion of spending on local suppliers	100%	100%	100%

ENVIRONMENTAL

At Compugates, we recognise our responsibility to minimise environmental impact while ensuring sustainable business operations. Our commitment to environmental sustainability is reflected in efforts to reduce resource consumption, enhance energy efficiency, and adopt eco-friendly practices across our value chain. By integrating environmental considerations into our operations, we strive to balance business growth with ecological preservation.

a. Recycled Materials

Related UNSDG:

(i) Risks	Employee resistance to digital transition, and low participation in recycling programs.
(ii) Opportunities	Reduce operational costs and improve efficiency.
(iii) Performance Target	Reduce A4 paper usage by 10% by FYE 2025. While there is no specific target set for e-waste reduction, the Group planned to implement it via recycling and responsible disposal initiatives for electronic devices.
(iv) Identification	The use of A4 paper and office materials was identified as a sustainability concern through internal resource consumption assessment. E-waste reduction was identified through lifecycle assessments of electronic products used by employees, customers, and dealers.
(v) Importance	Reducing reliance on paper usage aligns with cost-saving measures and environmental conservation efforts while enhancing the company's reputation for sustainability. Proper e-waste disposal reduces environmental pollution.

MANAGING SUSTAINABILITY (CONT'D)

ENVIRONMENTAL (CONT'D)

a. Recycled Materials

(vi) Management Approach

- Policies: The Group encouraged use of recycled paper and digital alternatives while promoting responsible disposal of electronics. The Management promoted efficient use of office materials and proper handling of obsolete electronic devices.
- Measures/Actions Taken: The Group implemented paper reduction measures by transitioning to digital documentation, raising employee awareness, and promoting double-sided printing and paper reuse. Additionally, the Group encouraged the recycling of used electronic devices by engaging with recycling companies for trade-in, recycling, or proper disposal, where applicable.
- Sustainability Performance: The usage of A4 paper is summarised below:

Metrics	FYE 2022	FYE 2023	FYE 2024	FYE 2024 vs FYE 2023
Ream	130	168	130	▼ 22.62%
Amount (RM)	2,084	3,306	1,790	▼ 45.86%

b. Paperless Invoicing

Related UNSDG:

(i) Risks	Resistance from customers with high-volume invoicing needs who prefer hard copies, and potential administrative errors during the transition to a hybrid (partial digital) invoicing model.
(ii) Opportunities	Faster transactions, reduced internal paper usage, cost savings, and reduced environmental footprint.
(iii) Performance Target	Achieve 100% paperless invoicing adoption by FYE 2025, in line with the mandatory implementation of e-invoicing introduced by the Inland Revenue Board of Malaysia ("IRB") in 2025.
(iv) Identification	Paper-based invoicing was identified as an area for improvement through internal operational efficiency reviews and sustainability assessments.
(v) Importance	Transitioning to electronic invoicing reduces costs, improves operational efficiency, supports environmental goals and aligns with the Group's broader digital transformation initiatives.

SUSTAINABILITY STATEMENT (CONT'D)

MANAGING SUSTAINABILITY (CONT'D)	
ENVIRONMENTAL (CONT'D)	
b. Paperless Invoicing	
(vi) Management Approach	➢ Policies: The Group encouraged digital communications, transactions and gradual transition to electronic invoicing. ➢ Measures/Actions Taken: While full adoption of paperless invoicing faced challenges — particularly from customers in the trading of electronic devices who require hardcopies due to long itemised invoice lists — the Group has taken steps to reduce internal paper usage. Previously, three copies of each invoice were printed (for the customer, internal filing, and sales personnel). Since 2019, only one copy is printed for the customer, while the internal and sales copies are maintained digitally. This adjustment has led to a notable reduction in internal paper consumption, although the increase in sales volume and corresponding invoicing activity has partially offset the overall savings. The Group remains committed to transitioning to full e-invoicing in line with the IRB's 2025 mandate and will continue engaging with stakeholders to ensure a smooth and efficient implementation. ➢ Sustainability Performance: The Group has continued its internal paper-saving measures throughout FYE 2022, FYE 2023 and FYE 2024 by reducing printed invoice copies from three to one per transaction. This initiative represents a consistent effort to minimise paper usage, effectively reducing internal invoice-related printing by approximately two-thirds. While the higher sales volume in FYE 2024 led to an increase in the number of invoices issued, the continued implementation of this measure has helped to moderate overall paper consumption across the Group's operations.
c. CO_2 Emission	**Related UNSDG:**
(i) Risks	Rising fuel costs and regulatory pressures.
(ii) Opportunities	Cost savings from energy efficiency.
(iii) Performance Target	Reduce greenhouse gas ("GHG") emissions for Scope 1 and Scope 2 by 5% by for financial year ending 31 December 2026.
(iv) Identification	GHG emissions were identified through fuel consumption monitoring and carbon footprint calculations.
(v) Importance	Managing emissions is essential for cost efficiency and reducing the environmental impact of company operations.
(vi) Management Approach	➢ Policies: The Group are committed to tracking and reducing GHG emissions through various initiatives. These include monitoring fuel consumption, implementing energy-efficient practices such as LED lighting, and encouraging sustainable business operations.

MANAGING SUSTAINABILITY (CONT'D)

ENVIRONMENTAL (CONT'D)

c. CO_2 Emission

(vi) Management Approach

- Measures/Actions Taken: In FYE 2024, the Group expanded its delivery fleet to meet growing customer demand and increased sales. Compared to 2023, the number of delivery vehicles grew from one to three (two lorries and one van), resulting in higher fuel consumption. The Group continued to improve logistics efficiency through bulk purchases, bulk deliveries, and route optimisation to reduce unnecessary mileage. While overall fuel usage increased, it was proportionate to the rise in business volume and logistics requirements.

  To address the increase and realign with our emissions reduction target, the Group will consider enhancing delivery route mapping with GPS-based software to reduce travel distance and implementing load optimisation strategies to reduce the number of trips required. Subject to budget availability, the Group may also explore the replacement of existing vehicles with more fuel-efficient or hybrid models.

- Sustainability Performance: The usage of fuel[2] is summarised below:

Financial Year Ended	Liter	Carbon Footprint[3] (tCO2e)
31 December 2022	6,754	15.69
31 December 2023	13,700	31.82
31 December 2024	22,120.76	51.38

d. Energy Management

Related UNSDG:

(i) Risks	Employee resistance to changes in energy-saving practices and limited energy-saving opportunities due to increased operational activities.
(ii) Opportunities	Lower long-term energy costs, improving sustainable practices.
(iii) Performance Target	Endavour to reduce energy consumption by 1% to 2% every year.
(iv) Identification	Energy consumption trends were identified through regular monitoring of utility bills and energy management practices.
(v) Importance	Enhancing energy efficiency reduces operational costs and supports the Group's environmental sustainability goals.

[2] The fuel usage for Company's vehicles which includes Director's vehicle and Logistic vehicles.

[3] Estimated Carbon Footprint converted from SME Carbon Footprint Calculator – Malaysian Green Technology And Climate Change Corporation (mgtc.gov.my)

MANAGING SUSTAINABILITY (CONT'D)

ENVIRONMENTAL (CONT'D)

d. Energy Management

(vi) Management Approach

- Policies: The Group promotes energy efficiency by encouraging reduction in electricity consumption where possible.

- Measures/Actions Taken: The Group installed LED light tubes and upgraded a few air-conditioning units to energy efficiency-rated models.

  While electricity usage increased in FYE 2024, this was primarily driven by higher sales volume and the execution of corporate exercises, which required extended working hours and greater use of office facilities. To realign with the reduction target in FYE 2025, the Group plans to gradually replace older lighting and cooling systems with more energy-efficient alternatives, promote behavioural changes among employees through awareness initiatives, and implement stricter energy usage policies for after-hours work.

- Key Sustainability Indicators: The electricity usage is summarised below:

Financial Year Ended	Kwh	Carbon Footprint[4] (tCO2e)
31 December 2022	75,365	58.78
31 December 2023	75,232	58.68
31 December 2024	81,682	63.71

e. Water Management

Related UNSDG:

(i) Risks	Seasonal rain dependency and infrastructure maintenance.
(ii) Opportunities	Lower water costs and sustainable business operations.
(iii) Performance Target	Maintain efficient water usage within the minimum consumption tier throughout FYE 2025. While further reductions may not be feasible due to already minimal usage levels, the Group aims to sustain this low level through ongoing awareness and operational controls.
(iv) Identification	Water consumption trends were identified through site-level monitoring and billing analysis.
(v) Importance	Sustainable water management is essential for cost savings and resource efficiency.

[4] Estimated Carbon Footprint converted from SME Carbon Footprint Calculator – Malaysian Green Technology And Climate Change Corporation (mgtc.gov.my)

MANAGING SUSTAINABILITY (CONT'D)

ENVIRONMENTAL (CONT'D)

e. Water Management

(vi) Management Approach

- Policies: The Group encourages responsible water use and continuously promotes awareness of water conservation among employees.
- Measures/Actions Taken: The Group has implemented rainwater harvesting systems to optimise water conservation. Although total water consumption generally remains within the base tariff bracket for most months, regular monitoring is maintained to minimise wastage and identify any unusual spikes in usage.
- Key Sustainability Indicators: The following table summarises the Group's water consumption:

Financial Year Ended	Total Consumption (m3)	Amount (RM)
31 December 2022	235	1,797.87
31 December 2023	158	1,205.24
31 December 2024	266	1,653.70

f. "MYOrganic" Certification

Related UNSDG:

(i) Risks

Non-compliance could lead to loss of certification, affecting product reputation and market trust.

(ii) Opportunities

Strengthens market position by meeting consumer demand for certified organic products, opening doors to premium markets.

(iii) Performance Target

Continuous renewal of certification and maintain organic practices.

(iv) Identification

MYOrganic certification requirements were identified as critical for maintaining product credibility and compliance with organic agricultural standards.

(v) Importance

This certification assures customers and stakeholders that CMSB, as part of Compugates Group, follows sustainable agricultural practices, enhancing trust and marketability.

(vi) Management Approach

- Policies: Compugates Group is committed to promoting sustainable agricultural practices across its operations. CMSB, as the entity holding MYOrganic certification, ensures adherence to organic cultivation methods by avoiding synthetic fertilizers and pesticides.
- Measures/Actions Taken: CMSB complied with MYOrganic certification by implementing strict organic farming practices, such as natural pest control and soil enrichment techniques, providing regular training for farmers and workers on organic standards, conducting internal audits to maintain adherence, and engaging with certification bodies for periodic assessments and renewals.
- Sustainability Performance: CMSB successfully renewed the MYOrganic certification[5] until 31 December 2025 and will continue renewal efforts in subsequent years.

[5] No. Sijil: myOrganic.14.0029/A-189

MANAGING SUSTAINABILITY (CONT'D)

GOVERNANCE

Strong corporate governance is fundamental to Compugates Group' ability to sustain long-term growth, maintain investor confidence, and uphold business integrity. We are committed to transparency, accountability, and ethical decision-making, ensuring that governance structures support the company's strategic objectives.

Our governance framework includes robust risk management practices, compliance with legal and regulatory requirements, and policies that promote ethical business conduct. By fostering a governance culture based on integrity and responsibility, we strengthen stakeholder trust and ensure sustainable value creation.

a. Corporate Governance and Risk Management	**Related UNSDG:**
(i) Risks	Non-compliance with governance regulations may lead to regulatory penalties and reputational damage, while poor risk management could expose the Group to financial losses and operational disruptions.
(ii) Opportunities	Strong governance practices enhance investor confidence and corporate reputation, while effective risk management improves business resilience and decision-making.
(iii) Performance Target	Maintain compliance with MCCG and yearly review of risk register.
(iv) Identification	Corporate governance and risk management are identified through regulatory requirements, internal assessments, and stakeholder expectations.
(v) Importance	Strong corporate governance enhances transparency, accountability, and investor confidence. Effective risk management ensures business continuity and resilience against operational and financial uncertainties, reducing the risk of financial mismanagement.
(vi) Management Approach	➢ Policies: The Group adopted the principles and recommendations of Malaysian Code on Corporate Governance 2021 ("MCCG") and implemented a risk management framework to assess and mitigate key business risks. ➢ Measures/Actions Taken: The Group conducted regular governance reviews and implemented risk management policies and controls. The risk register was reviewed yearly to ensure that the Group effectively identifies, assesses, and manages potential risks to its operations, strategy, and objectives. ➢ Sustainability Performance: The details of the corporate governance are elaborated in the Corporate Governance Overview Statement and the risk management are elaborated in the Statement on Risk Management and Internal Control of Annual Report 2024.
b. Personal Data Protection Act 2010 ("PDPA") Compliance	**Related UNSDG:**
(i) Risks	Data breaches could lead to financial penalties and a loss of customer trust, and evolving cybersecurity threats require ongoing vigilance.
(ii) Opportunities	Strengthening data protection practices presents an opportunity to enhance brand reputation and build customer trust. As cybersecurity threats evolve, investing in essential security measures, such as antivirus software and secure data handling, can further improve resilience and ensure compliance with PDPA.
(iii) Performance Target	The Group strives to achieve zero substantiated complaints related to breaches of customer privacy and data loss, while maintaining full compliance with PDPA regulations and continuously improving data protection measures to minimise the risk of breaches.

MANAGING SUSTAINABILITY (CONT'D)

GOVERNANCE (CONT'D)

b.	**Personal Data Protection Act 2010 ("PDPA") Compliance**	
(iv)	**Identification**	PDPA compliance is identified as a critical sustainability matter due to legal requirements, regulatory obligations, and the increasing importance of data privacy for business operations and customer trust, especially in the face of growing cybersecurity threats.
(v)	**Importance**	Ensuring PDPA compliance protects stakeholders' personal data, prevents legal penalties, and enhances customer confidence, thereby increasing customer retention and business growth.
(vi)	**Management Approach**	➢ Policies: The Group adhered to data protection policy to ensure compliance with PDPA and had a secure data storage and handling procedures. ➢ Measures/Actions Taken: The Group conducted briefing on data privacy protection to the employees and regularly reviewed data security compliance. The PDPA 2010 Notice and Choice, as well as the Human Resources Data Protection Policy, were established and are available for viewing on the corporate website. ➢ Key Sustainability Indicator: The Group strictly adhered to the PDPA requirements and there were no substantiated complaints concerning breaches of customer privacy and losses of customer data for FYE 2022, FYE 2023 and FYE 2024.
c.	**Anti-Bribery and Anti-Corruption ("ABAC") Policy**	**Related UNSDG:**
(i)	**Risks**	Non-compliance with anti-bribery laws can result in legal consequences, while corruption allegations have the potential to severely damage the corporate reputation.
(ii)	**Opportunities**	Strong anti-corruption measures enhance investor confidence and ensure regulatory compliance, while ethical business practices attract reputable business partners and customers.
(iii)	**Performance Target**	The Group is committed to upholding the highest standards of integrity and ethical conduct. To strengthen its anti-bribery and anti-corruption efforts, the Group has set the following targets for FYE 2025: ➢ Maintain at least 80% of employees receive anti-corruption training to enhance awareness and compliance. ➢ Conduct periodic corruption risk assessments covering 50% of operations to identify and mitigate potential risks. ➢ Maintain zero confirmed incidents of corruption through preventive measures and strict enforcement of the ABAC Policy.
(iv)	**Identification**	ABAC risks are identified through internal audits, regulatory requirements, and stakeholder expectations.
(v)	**Importance**	Ethical business practices are critical to maintaining stakeholder trust, ensuring regulatory compliance, and preventing financial and reputational risks.

MANAGING SUSTAINABILITY (CONT'D)

GOVERNANCE (CONT'D)

c. Anti-Bribery and Anti-Corruption ("ABAC") Policy

(vi) Management Approach

- Policies: The Group adopted an ABAC Policy aligned with the Malaysian Anti-Corruption Commission (MACC) Act 2009 and its 2018 amendment, reinforcing a zero-tolerance approach to corruption and unethical business practices.
- Measures/Actions Taken: The Group implemented ABAC training for employees and Directors, and enforced a zero-tolerance policy on corruption. The ABAC Policy is available on the corporate website.
- Key Sustainability Indicator: The Group's commitment to anti-bribery and anti-corruption practices is reflected in the following key indicators over the past three financial years, as summarised below:

Percentage of employees who have received training on anti-corruption

Employee Category	FYE 2022	FYE 2023	FYE 2024
Management	0	0	30%
Executives	0	0	33.33%
Non-Executives	0	0	16.67%
General Workers	0	0	0

Percentage of operations assessed for corruption-related risks

Indicator	FYE 2022	FYE 2023	FYE 2024
Operations assessed for corruption-related risks	0	0	0

No assessment was carried out in FYE 2024, as the Group adopts a risk-based approach whereby such evaluations are conducted at planned intervals. This approach balances cost-effectiveness and operational capacity while ensuring adequate risk coverage over time. The next corruption risk assessment is scheduled for a future reporting period, subject to changes in business activities or emerging risks.

The Group remains committed to upholding a strong anti-corruption culture and continues to monitor its operations through internal controls, employee awareness programmes, and ongoing compliance reviews. The Group's efforts were reflected in the reporting of zero corruption incidents for consecutive years, as summarised below.

Confirmed incidents of corruption and action taken

Indicator	FYE 2022	FYE 2023	FYE 2024
Confirmed incidents of corruption	0	0	0

MANAGING SUSTAINABILITY (CONT'D)

GOVERNANCE (CONT'D)

d.	**Whistleblowing Policy**	**Related UNSDG:**
(i)	**Risks**	Fear of retaliation among employees may reduce the reporting of unethical activities, and ineffective whistleblowing mechanisms can result in regulatory scrutiny.
(ii)	**Opportunities**	A robust whistleblowing framework strengthens corporate integrity and governance, while transparency in reporting fosters a culture of accountability and trust.
(iii)	**Performance Target**	Ensure that 100% of whistleblowing cases, if any, are resolved within 60 days of submission, with a target of zero unresolved complaints by FYE 2025.
(iv)	**Identification**	Whistleblowing mechanisms are identified as critical tools for promoting transparency, ethical behavior, and good corporate governance.
(v)	**Importance**	A strong whistleblowing framework encourages employees and stakeholders to report misconduct without fear, fostering integrity within the organisation.
(vi)	**Management Approach**	➢ Policies: The Whistleblowing Policy ensures confidentiality and protection against retaliation, providing independent reporting channels to encourage the reporting of misconduct. This policy is available on the corporate website. ➢ Measures/Actions Taken: The Group conducted briefings on whistleblower rights and protections and regularly reviewed whistleblowing cases and the actions taken to address them. ➢ Sustainability Performance: During FYE 2022, FYE 2023 and FYE 2024, no whistleblowing cases were reported. This may reflect a positive work environment where employees do not encounter issues that warrant reporting. While no cases have been raised, the Group remains committed to maintaining a transparent and ethical culture through continuous communication, training, and the provision of a secure and confidential reporting channel.

MANAGING SUSTAINABILITY (CONT'D)

SOCIAL

Compugates Group places strong emphasis on social sustainability by fostering a positive workplace culture, promoting ethical business practices, and engaging with communities. We believe that our people, customers, and stakeholders are integral to long-term success, and we are committed to ensuring their well-being.

Our social sustainability efforts focus on employee development, workplace diversity, occupational health and safety, and responsible corporate citizenship. Through continuous engagement, fair labor practices, and community initiatives, we strive to create meaningful social impact while upholding high ethical standards.

a. Human and Workers' Rights Protections

Related UNSDG:

(i) Risks	Reputational damage and legal penalties if human rights violations occur.
(ii) Opportunities	Strengthened employer branding and compliance with global labour standards.
(iii) Performance Target	Maintain zero substantiated complaints annually.
(iv) Identification	Human and workers' rights concerns are identified through employee feedback, grievance reporting channels, and compliance with labour laws.
(v) Importance	Protecting human and workers' rights ensures a fair and safe workplace, enhances employee morale, and mitigates legal and reputational risks.

(vi) Management Approach

- Policies: The Group is committed to protecting employees from discrimination, harassment, and unfair treatment in the workplace. A Whistleblowing Policy is in place to allow employees to report any violations confidentially.
- Measures/Actions Taken: The Group implemented grievance mechanisms for employees to report issues, uphold ethical workplace practices and compliance, and enforce strict labour policies in accordance with national laws.
- Key Sustainability Indicators: The number of substantiated complaints concerning human rights violations is summarised below:

Financial Year Ended	Number of substantiated complaints
31 December 2022	0
31 December 2023	0
31 December 2024	0

MANAGING SUSTAINABILITY (CONT'D)

SOCIAL (CONT'D)

b. Equality and Diversity

Related UNSDGs:

(i) Risks	Industry-specific challenges in recruiting female leaders.
(ii) Opportunities	Stronger corporate reputation and compliance with regulatory expectations.
(iii) Performance Target	Maintain at least 30% participation of women in leadership roles at the management level for FYE 2025.
(iv) Identification	Workforce diversity and gender balance concerns were identified through Human Resources workforce data analysis and adoption of best practice in accordance with MCCG.
(v) Importance	Promoting diversity ensures a fair and inclusive workplace, attracts top talent, and aligns with best practices on gender equality.

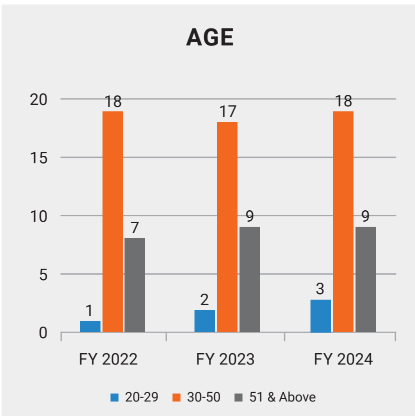
(vi) Management Approach

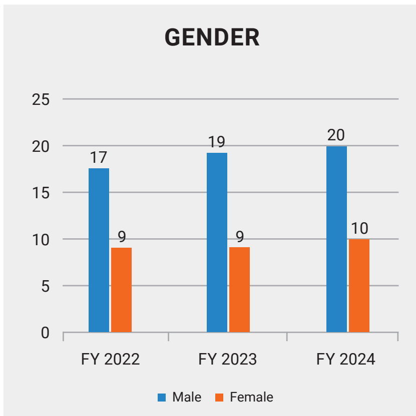
- Policies: The Group prohibits discrimination, promotes fair hiring and career progression, and supports women's leadership development.

- Measures/Actions Taken: The Board of Compugates is actively managing its workforce diversity to ensure equal employment opportunity between male and female. Diversity may result from a wide range of factors which include age, gender ethnicity or cultural background. The Group fosters an environment where the ability to contribute and access to employment opportunities is based on performance, skills and merits. These will include equal opportunity in respect to employment and employment conditions such as hiring, training for professional development and promotion for career advancement.

- Key Sustainability Indicators: The employee and Director demographics are summarised below:

  Employees





MANAGING SUSTAINABILITY (CONT'D)

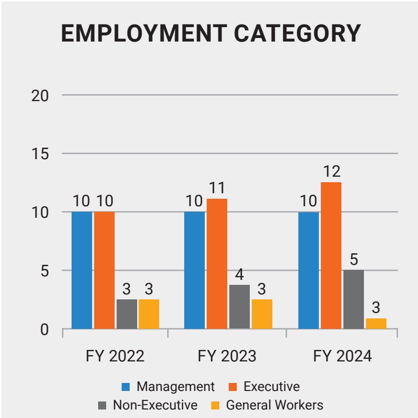
SOCIAL (CONT'D)

b. Equality and Diversity

(vi) Management Approach

➢ Key Sustainability Indicators: The employee and Director demographics are summarised below: (Cont'd)

Employees (Cont'd)



Note: *The figures in the above charts represent the number of employees.*

The percentage of employees who are contractors or temporary staff is shown below:

Financial Year Ended	%
31 December 2022	0
31 December 2023	0
31 December 2024	0

Directors

The Board of CSB and CMSB for FYE 2022, FYE 2023 and FYE 2024 comprised the same group of highly experienced individuals. All Board members were aged 60 and above, bringing decades of leadership and industry expertise to the Group.

The gender diversity of the Boards of CSB and CMSB is summarised below:

Financial Year Ended	Male	Female
31 December 2022	50%	50%
31 December 2023	50%	50%
31 December 2024	50%	50%

MANAGING SUSTAINABILITY (CONT'D)

SOCIAL (CONT'D)

c. Employee Training and Development

Related UNSDG:

(i) Risks

Resistance to training and time constraints for employees.

(ii) Opportunities

Higher employee retention and innovation-driven workforce.

(iii) Performance Target

Provide employees with at least 2 hours of essential role-specific training in FYE 2025.

(iv) Identification

The need for employee training is identified through performance reviews, skill gap analyses, and evolving industry requirements.

(v) Importance

Continuous training enhances employee competency, increases productivity, and supports long-term business growth.

(vi) Management Approach

➢ Policies: At Compugates, we are committed to attracting, retaining, and developing talent to drive the Group's success. We believe that continuous learning and personal development are essential for both the growth of our employees and the overall success of the company. Our policy emphasises principles of continuous employee development and lifelong learning.

➢ Measures/Actions Taken: The Group executed employee training plans and collaborated with external training providers to offer industry-relevant courses. During FYE 2024, the employees attended the following training programs and seminars:

- ESG Essential Training
- Strata Management 2024, Series 1
- Strata Management 2024, Series 2
- Improve Sales Influential
- Occupational Safety & Health Coordinator Training
- Mandatory Accreditation Programme Part II: Leading for Impact (LIP)
- Fortify Your Ransomeware Gameplan-Government Enforcement Insights
- Conflict of Interest ("COI") & Governance of COI
- Fundamentals of Anti-Bribery & Anti-Corruption

➢ Key Sustainability Indicators: The total hours of training by employee category are provided below:

Employee Category	FYE 2022	FYE 2023	FYE 2024
Management	20	102	110
Executives	0	3	12
Non-Executives	0	0	4
General Workers	0	0	0

MANAGING SUSTAINABILITY (CONT'D)

SOCIAL (CONT'D)

d. Employee Welfare

Related UNSDG:

(i) Risks

High turnover may lead to increased hiring costs and loss of experienced talent.

(ii) Opportunities

Employee satisfaction strengthens company reputation and reduces hiring costs.

(iii) Performance Target

Maintain an optimal retention rate by ensuring employee well-being initiatives.

(iv) Identification

Employee welfare needs are assessed through exit interviews and turnover analysis.

(v) Importance

A well-supported workforce leads to higher retention, better productivity, and a positive workplace culture.

(vi) Management Approach

- Policies: At Compugates, we are committed to fostering a supportive work environment that prioritises employee well-being. Our policy promotes a performance-based culture where employees are encouraged to reach their full potential and are fairly rewarded for their contributions. We offer competitive remuneration, long-term career development opportunities, employee recognition, and initiatives that enhance social well-being.

- Measures/Actions Taken: The Group has structured attractive remuneration packages to ensure employees are fairly rewarded while remaining competitive to attract top talent. As a token of appreciation for long-serving employees, service awards for 5 and 10 years of service are presented annually. Employee well-being plays a crucial role in productivity and workplace relationships. To foster a positive and engaging work culture, Compugates has established a Recreation Club, managed by elected representatives who are voted in annually. The club organises various activities, including team-building events, sports activities, company trips, celebrations, social gatherings, and dinners, all aimed at strengthening workplace relationships and enhancing employee morale.

- Key Sustainability Indicators: The total number of employee turnover by employee category is listed below:

Employee Category	FYE 2022	FYE 2023	FYE 2024
Management	0	2	0
Executives	1	1	2
Non-Executives	0	0	1
General Workers	0	1	1
Total	**1**	**4**	**4**

MANAGING SUSTAINABILITY (CONT'D)

SOCIAL (CONT'D)

d. Employee Welfare	
(vi) Management Approach	The increase in employee turnover in FYE 2023 and FYE 2024 compared to FYE 2022 is not indicative of internal issues, but rather a reflection of broader economic and labour market trends. Following the post-pandemic economic recovery, many companies resumed hiring and began offering significantly higher salary packages to attract talent. As a result, some employees left the Group for opportunities with higher remuneration, which were beyond the Group's budgetary capacity at the time. Nevertheless, the Group managed the transitions effectively by swiftly recruiting suitable replacements, ensuring minimal disruption to business operations. In addition, the Group continues to focus on employee engagement, development, and workplace culture to strengthen retention.
e. Muslim Community – Halal Certified Product	**Related UNSDG:**
(i) Risks	Failure to comply may lead to loss of certification, restricting access to the Halal market segment.
(ii) Opportunities	Growth potential in the Halal-certified herbal tea market, tapping into increasing demand from Muslim consumers.
(iii) Performance Target	Continue to renew the Halal certification for Treesure Gaharu Herbal Tea.
(iv) Identification	The need for Halal certification was identified as essential through regulatory requirements and customer preferences, particularly in Muslim-majority markets.
(v) Importance	Maintaining Halal certification ensures market access for CMSB, particularly in Muslim-majority regions, and strengthens consumer trust in the Treesure Gaharu Herbal Tea product.
(vi) Management Approach	➢ Policies: At Compugates, we ensure our adherence to halal certification requirements. ➢ Measures/Actions Taken: We engaged with Halal certification bodies for periodic audits and renewals, ensuring compliance with Halal product processing and ingredient sourcing standards specific to gaharu-based herbal tea. ➢ Sustainability Performance: The Halal certification was successfully renewed for the past three financial years, FYE 2022, FYE 2023 and FYE 2024. The existing Halal certificate[6] remains valid until 31 December 2025, and we will continue to renew it.

[6] No. Ruj: JAKIM.700-2/3/5 077-09/2012

MANAGING SUSTAINABILITY (CONT'D)

SOCIAL (CONT'D)

f. Community Engagement

Related UNSDG:

(i) Risks

Limited resources may restrict the ability to support community programs.

(ii) Opportunities

Strengthened corporate image, improved stakeholder relations, and long-term positive impact on society.

(iii) Performance Target

Undertake at least one community engagement initiative annually.

(iv) Identification

Community engagement initiatives were identified through assessments of local needs and evaluations of past corporate social responsibility programs.

(v) Importance

Active participation in community engagement programs enhances corporate reputation, fosters goodwill, and strengthens relationships with local communities.

(vi) Management Approach

- Policies: The Group is committed to supporting local communities through its corporate social responsibility initiatives.
- Measures/Actions Taken: The Group engages in community-based programs, either independently or in collaboration with external organisations, and encourages employee volunteer initiatives and contributions to social causes.
- Key Sustainability Indicators: The Group's contributions to the community are summarised below:

Indicators	FYE 2022	FYE 2023	FYE 2024
Total amount invested in the community (RM)	0	0[(1)]	0
Total number of beneficiaries	0	4	0

Note:
(1) This is a non-monetary contribution. In FYE 2023, the Group supported educational development by allowing four students from Universiti Teknologi MARA (UiTM) to attend and observe the Group's virtual Annual General Meeting held on 30 May 2023. This initiative was undertaken to support the students' curriculum requirement for the Company Secretarial Practice I module, part of the Bachelor of Corporate Administration (Honours) programme.

Due to workforce constraints in FYE 2024, the Group focused on optimising business operations, resulting in a substantial revenue increase of 42.35% compared to FYE 2023 and 296.90% compared to FYE 2022. While no community engagement activities were carried out in FYE 2024, the Group remains committed to fostering strong community relationships and aims to resume its engagement efforts in subsequent financial years. Moving forward, the Group will explore structured programs that balance business priorities with meaningful community contributions.

MANAGING SUSTAINABILITY (CONT'D)

SOCIAL (CONT'D)

g. Occupational Health & Safety	**Related UNSDGs:**
(i) Risks	Workplace accidents may lead to injuries, reputational damage, and legal penalties.
(ii) Opportunities	A safe working environment increases employee confidence and enhances operational efficiency.
(iii) Performance Target	Maintain zero work-related fatalities, reduce lost time incident rate year-on-year, and arrange at least 50% of employees trained on health and safety standards for FYE 2025.
(iv) Identification	Workplace safety risks are identified through internal safety audits, incident reports, and compliance with national occupational health and safety regulations.
(v) Importance	A strong health and safety culture ensures employee well-being, reduces workplace accidents, and enhances productivity. Compliance with safety regulations also protects the company from legal and financial risks.
(vi) Management Approach	See below

(vi) Management Approach

- Policies: The Group is committed to maintaining a safe and healthy working environment for all employees. The Group prioritizes workplace safety, staff welfare, and continuous development. As part of this commitment, employees are provided with personal accident and insurance coverage to ensure their well-being.
- Measures/Actions Taken: The Group conducted regular safety briefing and drills for employees, implemented workplace hazard identification and risk assessment programs, provided personal protective equipment where necessary, and ensured that all workplace incidents, if any, were reported and investigated workplace incidents to improve safety measures. The effectiveness and adequacy of the safety monitoring efforts were reflected in the achievement of zero work-related fatalities and lost-time incidents.
- Key Sustainability Indicators: The Group's commitment to workplace safety is reflected in the following key indicators over the past three financial years:

Indicators	FYE 2022	FYE 2023	FYE 2024
Number of work-related fatalities	0	0	0
Lost time incident rate	0	0	0
Number of employees trained on health and safety standards	0	0	2

INTERNAL AUDITORS' ASSURANCE

The Statement for FYE 2024 has been subjected to an internal review by our internal auditors. The review assessed the accuracy of disclosures, alignment with MMLR of Bursa Securities, and the effectiveness of sustainability data management. Based on their assessment, the Statement fairly represents the Group's sustainability initiatives and performance.

MOVING FORWARD

Our commitment to sustainability is ongoing, acknowledging that there's room for improvement in both our initiatives and reporting structure. We remain vigilant in monitoring industry developments, actively engaging stakeholders, and striving to integrate sustainable practices into our operations to enhance our overall performance.

25th April 2025

COMPUGATES HOLDINGS BERHAD
No. 3, Jalan PJU 1/41,
Block C1 Dataran Prima,
47301 Petaling Jaya,
Selangor Darul Ehsan.

Attention: Mdm. Tan Siew Li (Chairman of Risk Management Committee)

INDEPENDENT LIMITED ASSURANCE STATEMENT ON SUBJECT MATTER INFORMATION IN COMPUGATES HOLDINGS BERHAD'S SUSTAINABILITY STATEMENT ("the Statement")

To the Board of Directors of Compugates Holdings Berhad

We, Vaersa Advisory Sdn. Bhd. have been engaged by Compugates Holdings Berhad ("CHB" or the "Group") to perform an independent limited assurance engagement on selected sustainability indicators (hereinafter referred to as the "Subject Matter Information") as reported by CHB in its Sustainability Statement for the year ended 31 December 2024 ("the Statement").

Our Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information contained in the CHB's Sustainability Report for the year ended 31 December 2024 ("FYE 2024") has not been prepared, in all material respects, in accordance with the Reporting Criteria.

Subject Matter Information

In strengthening the credibility of our reporting, this Sustainability Statement has been subjected to independent assurance in accordance with recognised assurance standards for selected indicators and has been approved by the Company's Audit Committee.

The Scope, Subject Matter(s) covered, and Conclusion (where applicable) are provided below:

Type of Assurance	Material Matters	Subject Matter	Target	Progress / Performance	Conclusion
Independent Assurance	Economic	Financial Performance	While no specific numerical targets are set, the Group is committed to continuous financial improvement through prudent financial management and sustainable business strategies.	The Group reported a total revenue and other income of RM23.26 million for FYE 2024, reflecting a 51.33% increase compared to RM15.37 million in the financial year ended 31 December 2023 (FYE 2023) and a 290.92% increase compared to RM5.95 million in FYE 2022. This growth in revenue and other incomes demonstrates progress in our business strategy, and we remain committed to cost control and efficiency improvements in future periods.	Verified.
		Supply Chain Management	At least 90% of procurement spending to local suppliers to support the local economy and ensure supply chain resilience for the financial year ending 31 December 2025 ("FYE 2025")	The Group demonstrated its commitment to supporting the local economy by engaging 100% local suppliers in its procurement activities over the past three financial years.	Verified.
	Environmental	Recycled Materials	Reduce A4 paper usage by 10% by FYE 2025.	The Group implemented paper reduction measures by transitioning to digital documentation, raising employee awareness, and promoting double-sided printing and paper reuse. Additionally, the Group encouraged the recycling of used electronic devices by engaging with recycling companies for trade-in, recycling, or proper disposal, where applicable. **Metrics** / **FYE 2024 vs FYE 2023** Ream: ▼ 22.62% Amount (RM): ▼ 45.86%	Achieved and verified. Progress should be monitored to stay on track with the milestone.

SUSTAINABILITY STATEMENT (CONT'D)

Type of Assurance	Material Matters	Subject Matter	Target	Progress / Performance	Conclusion
Independent Assurance (Cont'd)	Environmental (Cont'd)	Paperless Invoicing	Achieve 100% paperless invoicing adoption by FYE 2025, in line with the mandatory implementation of e-invoicing introduced by the Inland Revenue Board of Malaysia ("IRB") in 2025.	While full adoption of paperless invoicing faced challenges — particularly from customers in the trading of electronic devices who require hardcopies due to long itemised invoice lists — the Group has taken steps to reduce internal paper usage. Previously, three copies of each invoice were printed (for the customer, internal filing, and sales personnel). Since 2019, only one copy is printed for the customer, while the internal and sales copies are maintained digitally. This adjustment has led to a notable reduction in internal paper consumption, although the increase in sales volume and corresponding invoice activity has partially offset the overall savings. The Group remains committed to transitioning to full e-invoicing in line with the IRB's 2025 mandate and will continue engaging with stakeholders to ensure smooth and efficient implementation. The Group has continued its internal paper-saving measures throughout FYE 2022, FYE 2023 and FYE 2024 by reducing printed invoice copies from three to one per transaction. This initiative represents a consistent effort to minimise paper usage, effectively reducing internal invoice-related printing by approximately two-thirds. While the higher sales volume in FYE 2024 led to an increase in the number of invoices issued, the continued implementation of this measure has helped to moderate overall paper consumption across the Group's operations. consumption across the Group's operations.	Progress should be monitored to stay on track with the milestone.

<table>
<tr><th>Type of Assurance</th><th>Material Matters</th><th>Subject Matter</th><th>Target</th><th>Progress / Performance</th><th>Conclusion</th></tr>
<tr><td rowspan="2">Independent Assurance (Cont'd)</td><td rowspan="2">Environmental (Cont'd)</td><td>CO_2 Emission</td><td>Reduce greenhouse gas ("GHG") emissions for Scope 1 and Scope 2 by 5% by for financial year ending 31 December 2026.</td><td>In FYE 2024, the Group expanded its delivery fleet to meet growing customer demand and increased sales. Compared to 2023, the number of delivery vehicles grew from one to three (two lorries and one van), resulting in higher fuel consumption. The Group continued to improve logistics efficiency through bulk purchases, bulk deliveries, and route optimisation to reduce unnecessary mileage. While overall fuel usage increased, it was proportionate to the rise in business volume and logistics requirements.

To address the increase and realign with our emissions reduction target, the Group will consider enhancing delivery route mapping with GPS-based software to reduce travel distance and implementing load optimisation strategies to reduce the number of trips required. Subject to budget availability, the Group may also explore the replacement of existing vehicles with more fuel-efficient or hybrid models.

<table><tr><th>FYE</th><th>tCO_2e</th></tr><tr><td>2023</td><td>31.82</td></tr><tr><td>2024</td><td>51.38</td></tr></table></td><td>Progress should be monitored to stay on track with the milestone.</td></tr>
<tr><td>Energy Management</td><td>Endeavor to reduce energy consumption by 1% to 2% every year.</td><td>The Group installed LED light tubes and upgraded a few air-conditioning units to energy efficiency-rated models.

While electricity usage increased in FYE 2024, this was primarily driven by higher sales volume and the execution of corporate exercises, which required extended working hours and greater use of office facilities.</td><td>The reduction of energy consumption was not achieved. Effort has been made by installation of energy saving air conditioning.

Progress should be monitored to stay on track with the milestone.</td></tr>
</table>

SUSTAINABILITY STATEMENT (CONT'D)

<table>
<tr><th>Type of Assurance</th><th>Material Matters</th><th>Subject Matter</th><th>Target</th><th>Progress / Performance</th><th>Conclusion</th></tr>
<tr><td rowspan="3">Independent Assurance (Cont'd)</td><td rowspan="3">Environmental (Cont'd)</td><td>Energy Management (Cont'd)</td><td>Endeavor to reduce energy consumption by 1% to 2% every year. (Cont'd)</td><td>To realign with the reduction target in FYE 2025, the Group plans to gradually replace older lighting and cooling systems with more energy-efficient alternatives, promote behavioural changes among employees through awareness initiatives, and implement stricter energy usage policies for after-hours work.
<table><tr><th>FYE</th><th>tCO_2e</th></tr><tr><td>2023</td><td>58.68</td></tr><tr><td>2024</td><td>63.71</td></tr></table></td><td>The reduction of energy consumption was not achieved. Effort has been made by installation of energy saving air conditioning.

Progress should be monitored to stay on track with the milestone.</td></tr>
<tr><td>Water Management</td><td>Maintain efficient water usage within the minimum consumption tier throughout FYE 2025. While further reductions may not be feasible due to already minimal usage levels, the Group aims to sustain this low level through ongoing awareness and operational controls.</td><td>The Group has implemented rainwater harvesting systems to optimise water conservation.

Although total water consumption generally remains within the base tariff bracket for most months, regular monitoring is maintained to minimise wastage and identify any unusual spikes in usage.
<table><tr><th>FYE</th><th>m^3</th></tr><tr><td>2023</td><td>158</td></tr><tr><td>2024</td><td>266</td></tr></table></td><td>The aim to sustain the water consumption level was not achieved. Effort has been made by practicing rainwater collection.

Progress should be monitored to stay on track with the milestone.</td></tr>
<tr><td>"MYOrganic" Certification</td><td>Continuous renewal of certification and maintain organic practices.</td><td>CMSB complied with MYOrganic certification by implementing strict organic farming practices, such as natural pest control and soil enrichment techniques, providing regular training for farmers and workers on organic standards, conducting internal audits to maintain adherence, and engaging with certification bodies for periodic assessments and renewals.</td><td>Achieved and verified.</td></tr>
</table>

<table>
<tr><th>Type of Assurance</th><th>Material Matters</th><th>Subject Matter</th><th>Target</th><th>Progress / Performance</th><th>Conclusion</th></tr>
<tr><td rowspan="3">Independent Assurance (Cont'd)</td><td rowspan="3">Governance</td><td>Corporate Governance & Risk Management</td><td>Maintain compliance with Malaysia Code on Corporate Governance 2021 ("MCCG") and yearly review of risk register.</td><td>The Group conducted regular governance reviews and implemented risk management policies and controls.

The risk register was reviewed yearly to ensure that the Group effectively identifies, assesses, and manages potential risks to its operations, strategy, and objectives.</td><td>Achieved and verified.</td></tr>
<tr><td>Personal Data Protection Act ("PDPA")</td><td>The Group strives to achieve zero substantiated complaints related to breaches of customer privacy and data loss, while maintaining full compliance with PDPA regulations and continuously improving data protection measures to minimise the risk of breaches.</td><td>The Group conducted briefing on data privacy protection to the employees and regularly reviewed data security compliance.

The PDPA 2010 Notice and Choice, as well as the Human Resources Data Protection Policy, were established and are available for viewing on the corporate website.</td><td>Achieved and verified.</td></tr>
<tr><td>Anti-Bribery & Anti-Corruption Policy ("ABAC")</td><td>The Group is committed to upholding the highest standards of integrity and ethical conduct.</td><td>Percentage of employees who have received training on anti-corruption

FYE2024:<table><tr><th>Category</th><th>%</th></tr><tr><td>Management</td><td>30</td></tr><tr><td>Executive</td><td>33.33</td></tr><tr><td>Non-Executive</td><td>16.67</td></tr><tr><td>General Workers</td><td>0</td></tr></table>
Percentage of operations assessed for corruption-related risks

FYE2022 to 2024:<table><tr><th>FYE</th><th>Case</th></tr><tr><td>2022</td><td>0</td></tr><tr><td>2023</td><td>0</td></tr><tr><td>2024</td><td>0</td></tr></table></td><td>No periodic corruption risk assessment was carried out in FYE 2024.

However, justification and action plans are provided.

Progress should be monitored to stay on track with the milestone.</td></tr>
</table>

SUSTAINABILITY STATEMENT (CONT'D)

<table>
<tr><th>Type of Assurance</th><th>Material Matters</th><th>Subject Matter</th><th>Target</th><th>Progress / Performance</th><th>Conclusion</th></tr>
<tr><td rowspan="2">Independent Assurance (Cont'd)</td><td rowspan="2">Governance (Cont'd)</td><td rowspan="2">Anti-Bribery & Anti-Corruption Policy ("ABAC") (Cont'd)</td><td>The Group is committed to upholding the highest standards of integrity and ethical conduct. (Cont'd)</td><td>No assessment was carried out in FYE 2024, as the Group adopts a risk-based approach whereby such evaluations are conducted at planned intervals. This approach balances cost-effectiveness and operational capacity while ensuring adequate risk coverage over time. The next corruption risk assessment is scheduled for a future reporting period, subject to changes in business activities or emerging risks.</td><td>No periodic corruption risk assessment was carried out in FYE 2024.

However, justification and action plans are provided.

Progress should be monitored to stay on track with the milestone.</td></tr>
<tr><td>To strengthen its anti-bribery and anti-corruption efforts, the Group has set the following targets for FYE2025:
Maintain at least 80% of employees receive anti-corruption training to enhance awareness and compliance.
Conduct periodic corruption risk assessments covering 50% of operations to identify and mitigate potential risks.
Maintain zero confirmed incidents of corruption through preventive measures and strict enforcement of ABAC Policy.</td><td>Confirmed incidents of corruption and action taken

FYE2022 to 2024:<table><tr><th>FYE</th><th>Case</th></tr><tr><td>2022</td><td>0</td></tr><tr><td>2023</td><td>0</td></tr><tr><td>2024</td><td>0</td></tr></table></td><td>No periodic corruption risk assessment was carried out in FYE 2024.

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<tr><th>Type of Assurance</th><th>Material Matters</th><th>Subject Matter</th><th>Target</th><th>Progress / Performance</th><th>Conclusion</th></tr>
<tr><td rowspan="3">Independent Assurance (Cont'd)</td><td>Governance (Cont'd)</td><td>Whistle Blowing Policy</td><td>Ensure that 100% of whistleblowing cases, if any, are resolved within 60 days of submission, with a target of zero unresolved complaints by FYE 2025.</td><td>The Group conducted briefings on whistleblower rights and protections and regularly reviewed whistleblowing cases and the actions taken to address them.

During FYE 2022, FYE 2023 and FYE 2024, no whistleblowing cases were reported.</td><td>Achieved and verified.</td></tr>
<tr><td rowspan="2">Social</td><td>Human & Workers' Rights Protections</td><td>Zero substantiated complaints annually</td><td><table><tr><th>FYE</th><th>Number of substantiated complaints</th></tr><tr><td>2022</td><td>0</td></tr><tr><td>2023</td><td>0</td></tr><tr><td>2024</td><td>0</td></tr></table></td><td>Achieved and verified.</td></tr>
<tr><td>Equality & Diversity</td><td>Maintain at least 30% participation of women in leadership roles at the management level for FYE 2025.</td><td>The Board of Compugates is actively managing its workforce diversity to ensure equal employment opportunity between male and female. Diversity may result from a wide range of factors which include age, gender ethnicity or cultural background. The Group fosters an environment where the ability to contribute and access to employment opportunities is based on performance, skills and merits.

These will include equal opportunity in respect to employment and employment conditions such as hiring, training for professional development and promotion for career advancement.

Employees:
Age diversity FYE2024:<table><tr><th>Age</th><th>No.</th></tr><tr><td>20-29</td><td>3</td></tr><tr><td>30-35</td><td>18</td></tr><tr><td>≥50</td><td>9</td></tr></table></td><td>Achieved and verified.</td></tr>
</table>

SUSTAINABILITY STATEMENT (CONT'D)

<table>
<tr><th>Type of Assurance</th><th>Material Matters</th><th>Subject Matter</th><th>Target</th><th>Progress / Performance</th><th>Conclusion</th></tr>
<tr>
<td>Independent Assurance (Cont'd)</td>
<td>Social (Cont'd)</td>
<td>Equality & Diversity (Cont'd)</td>
<td>Maintain at least 30% participation of women in leadership roles at the management level for FYE 2025. (Cont'd)</td>
<td>
Employees: (Cont'd)
Gender diversity FYE2024:
<table>
<tr><th>Gender</th><th>No.</th></tr>
<tr><td>Male</td><td>20</td></tr>
<tr><td>Female</td><td>10</td></tr>
</table>
Ethnicity FYE2024:
<table>
<tr><th>Race</th><th>No.</th></tr>
<tr><td>Malay</td><td>10</td></tr>
<tr><td>Chinese</td><td>18</td></tr>
<tr><td>Indian</td><td>1</td></tr>
<tr><td>Others</td><td>1</td></tr>
</table>
Employment Category FYE 2024:
<table>
<tr><th>FYE</th><th>No.</th></tr>
<tr><td>Management</td><td>10</td></tr>
<tr><td>Executive</td><td>12</td></tr>
<tr><td>Non-Executive</td><td>5</td></tr>
<tr><td>General Worker</td><td>3</td></tr>
</table>
Temporary and Contract Staff as of 31st December:
<table>
<tr><th>FYE</th><th>%</th></tr>
<tr><td>2022</td><td>0</td></tr>
<tr><td>2023</td><td>0</td></tr>
<tr><td>2024</td><td>0</td></tr>
</table>
Directors of CSB & CMSB:
<table>
<tr><th>FYE</th><th>%</th></tr>
<tr><td>2023</td><td>Male:50
Female:50</td></tr>
<tr><td>2024</td><td>Male:50
Female:50</td></tr>
</table>
</td>
<td>Achieved and verified.</td>
</tr>
</table>

<table>
<tr><th>Type of Assurance</th><th>Material Matters</th><th>Subject Matter</th><th>Target</th><th>Progress / Performance</th><th>Conclusion</th></tr>
<tr><td>Independent Assurance (Cont'd)</td><td>Social (Cont'd)</td><td>Employee Training & Development</td><td>Provide employees with at least 2 hours of essential role-specific training in FYE 2025.</td><td>The Group executed employee training plans and collaborated with external training providers to offer industry-relevant courses. During FYE 2024, the employees attended the following training programs and seminars:
• ESG Essential Training
• Strata Management 2024, Series 1
• Strata Management 2024, Series 2
• Improve Sales Influential
• Occupational Safety & Health Coordinator Training
• Mandatory Accreditation Programme Part II: Leading for Impact (LIP)
• Fortify Your Ransomeware Gameplan-Government Enforcement Insights
• Conflict of Interest ("COI") & Governance of COI
• Fundamentals of Anti-Bribery & Anti-Corruption

The total hours of training by employee category are provided below:
<table>
<tr><th>Employee Category</th><th>2023</th><th>2024</th></tr>
<tr><td>Management</td><td>102</td><td>110</td></tr>
<tr><td>Executives</td><td>3</td><td>12</td></tr>
<tr><td>Non-Executives</td><td>0</td><td>4</td></tr>
<tr><td>General Workers</td><td>0</td><td>0</td></tr>
</table>
</td><td>Achieved and verified.</td></tr>
</table>

SUSTAINABILITY STATEMENT (CONT'D)

Type of Assurance	Material Matters	Subject Matter	Target	Progress / Performance	Conclusion
Independent Assurance (Cont'd)	Social (Cont'd)	Employee Welfare	Maintain an optimal retention rate by ensuring employee well-being initiatives.	The Group has structured attractive remuneration packages to ensure employees are fairly rewarded while remaining competitive to attract top talent. As a token of appreciation for long-serving employees, service awards for 5 and 10 years of service are presented annually. Employee well-being plays a crucial role in productivity and workplace relationships. To foster a positive and engaging work culture, Compugates has established a Recreation Club, managed by elected representatives who are voted in annually. The club organises various activities, including team-building events, sports activities, company trips, celebrations, social gatherings, and dinners, all aimed at strengthening workplace relationships and enhancing employee morale. The increase in employee turnover in FYE 2023 and FYE 2024 compared to FYE 2022 is not indicative of internal issues, but rather a reflection of broader economic and labour market trends. Following the post-pandemic economic recovery, many companies resumed hiring and began offering significantly higher salary packages to attract talent.	The optimal retention rate is not quantifiable.
		Muslim Community-Halal certified product	Continue to renew the Halal certification for Treesure Gaharu Herbal Tea	The Halal certification was successfully renewed for the past three financial years, FYE 2022, FYE 2023 and FYE 2024. The existing Halal certificate remains valid until 31 December 2025, and we will continue to renew it.	Achieved and verified.

<table>
<tr><th>Type of Assurance</th><th>Material Matters</th><th>Subject Matter</th><th>Target</th><th>Progress / Performance</th><th>Conclusion</th></tr>
<tr><td rowspan="2">Independent Assurance (Cont'd)</td><td rowspan="2">Social (Cont'd)</td><td>Community Engagement (Cont'd)</td><td>Undertake at least one community engagement initiative annually.</td><td>Due to workforce constraints in FYE 2024, the Group focused on optimising business operations, resulting in a substantial revenue increase of 42.35% compared to FYE 2023 and 296.90% compared to FYE 2022.

While no community engagement activities were carried out in FYE 2024, the Group remains committed to fostering strong community relationships and aims to resume its engagement efforts in subsequent financial years. Moving forward, the Group will explore structured programs that balance business priorities with meaningful community contributions.</td><td>Not achieved in FYE2024 but justification and action plans provided.

Progress should be monitored to stay on track with the milestone.</td></tr>
<tr><td>Occupational Health & Safety</td><td>Maintain zero work-related fatalities, reduce lost time incident rate year-on-year, and arrange at least 50% of employees trained on health and safety standards for FYE 2025.</td><td>The Group's commitment to workplace safety is reflected in the following key indicators over the past three financial years:

No. of work-related fatalities:<table><tr><th>FYE</th><th>No. of Case</th></tr><tr><td>2022</td><td>0</td></tr><tr><td>2023</td><td>0</td></tr><tr><td>2024</td><td>0</td></tr></table>Loss time incident rate:<table><tr><th>FYE</th><th>No. of Case</th></tr><tr><td>2022</td><td>0</td></tr><tr><td>2023</td><td>0</td></tr><tr><td>2024</td><td>0</td></tr></table>No of employees trained on health and safety standards:<table><tr><th>FYE</th><th>Employee</th></tr><tr><td>2022</td><td>0</td></tr><tr><td>2023</td><td>0</td></tr><tr><td>2024</td><td>2</td></tr></table></td><td>Progress should be monitored to stay on track with the milestone</td></tr>
</table>

Conclusion:

In conclusion, based on the procedures performed and evidence gathered, we provide reasonable assurance that the data and disclosures related to environmental, social, and governance performance in the report are fairly stated and in accordance with the applicable reporting standards. While overall progress is aligned with stated objectives, there are opportunities for improvement in overall performance of materiality target.

* **Reporting Criteria**

(a) The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which CHB is solely responsible for selecting and applying. The Reporting Criteria used for the reporting of the Subject Matter Information.

(b) The Statement has been prepared in compliance with Bursa Malaysia Securities Berhad's ("Bursa Malaysia") Main Market Listing Requirements ("Listing Requirements"). Other reporting standards, frameworks and guidelines referenced include:

- Bursa Malaysia Sustainability Reporting Guide (3rd Edition) – In Accordance
- Global Reporting Initiative ("GRI") 2021 (Core Option) – With Reference
- FTSE4Good Bursa Malaysia ("F4GBM") Index – With Reference
- Task Force on Climate-related Financial Disclosure ("TCFD") – In Alignment
- International Sustainability Standards Boards ("ISSB") Standards – With Reference
- United Nations Sustainability Development Goals ("UNSDGs")

Management's Responsibility

The management of CHB is responsible for the preparation of the Subject Matter Information included in CHB's Sustainability Report FYE2024 in accordance with the Reporting Criteria. This responsibility includes the selection and application of appropriate methods to prepare the Subject Matter Information reported in the CHB's Sustainability Report FYE2024 as well as the design, implementation, and maintenance of internal control relevant for the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error. Furthermore, the responsibility includes the use of assumptions and estimates for disclosures made by CHB's which are reasonable in the circumstances.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the approved standard for assurance engagements in Malaysia, International Standard on Assurance Engagements ("ISAE") 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information". This standard requires that we plan and perform this engagement under consideration of materiality to express our conclusion with limited assurance about whether the Subject Matter Information is free from material misstatement.

The accuracy of the Subject Matter Information is subject to inherent limitations given their nature and methods for determining, calculating, and estimating such data. Our limited assurance report should therefore be read in conjunction with the Reporting Criteria.

A limited assurance engagement involves assessing the suitability in the circumstances of CHB's use of the Reporting Criteria as the basis for the preparation of the Subject Matter Information, assessing the risks of material misstatement of the Subject Matter Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Subject Matter Information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

Our Independence and Quality Control

We have maintained our independence and confirm that we have adhered to the requirements of the Institute of Internal Auditors' (IIA) Code of Ethics and the International Standards for the Professional Practice of Internal Auditing (Standards), which are part of the International Professional Practices Framework (IPPF). We confirm that we have the requisite competencies and experience to perform this internal audit engagement.

In alignment with the IIA Standards, we also apply the principles of the Quality Assurance and Improvement Program (QAIP) to ensure the effectiveness and quality of our internal audit services. As required by the IIA, we have established a system of quality control that includes policies and procedures designed to uphold independence, compliance with ethical requirements, professional standards, and applicable legal and regulatory obligations.

Description of Procedures Performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

Our procedures included:

- Gaining an understanding of CHB's business, internal processes and approach to sustainability
- Conducting limited assurance procedures over the selected Subject Matter and disclosures, including:
    - Undertaking analytical procedures to support the reasonableness of the data.
    - Checking that the calculation Criteria have been applied as per the methodologies for the Subject Matter within the Statement.
    - Identifying and testing assumptions supporting calculations
    - Testing, on a sample basis, underlying source information to check accuracy of the data
    - Performing recalculations of performance indicators using input data
    - Checking that measurements made at the end of the reporting period are timely entered in the records and the sustainability statement.
    - Obtaining appropriate representations from management, in the form of a management representation letter addressed to us to confirm that the management believes that it has fulfilled its responsibilities.

Restriction on Distribution and Use and Disclaimer of Liability to Third Parties and For Any Other Purpose

This report, including the conclusion, has been prepared solely for the Board of Directors of CHB in accordance with the agreement between us, in connection with the performance of an independent limited assurance engagement on the Subject Matter Information as reported by CHB in its Sustainability Report FYE2024 and should not be used or relied upon for any other purposes.

We consent to the inclusion of this report in the CHB's Sustainability Report FYE2024 to be disclosed on the website of CHB at https://www.compugates.com/EN/investor-relations/documents/annual-reports to assist the Directors in responding to their governance responsibilities by obtaining an independent limited assurance report on the Subject Matter Information in connection with the preparation of CHB's Sustainability Report FYE2024. As a result, we will not accept any liability or responsibility to any other party to whom our report is shown or into whose hands it may come. Any reliance on this report by any third party is entirely at its own risk.

Yours faithfully,

Quincy Gan Hoong Huat
Executive Director

SUSTAINABILITY STATEMENT (CONT'D)

Indicator	Measurement Unit	2024
Bursa (Anti-corruption)		
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category		
Management	Percentage	30.00
Executive	Percentage	33.33
Non-executive/Technical Staff	Percentage	16.67
General Workers	Percentage	0.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	0.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0
Bursa (Community/Society)		
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	0.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	0
Bursa (Diversity)		
Bursa C3(a) Percentage of employees by gender and age group, for each employee category		
Age Group by Employee Category		
Management Under 30	Percentage	0.00
Management Between 30-50	Percentage	23.33
Management Above 50	Percentage	10.00
Executive Under 30	Percentage	6.67
Executive Between 30-50	Percentage	20.00
Executive Above 50	Percentage	13.33
Non-executive/Technical Staff Under 30	Percentage	3.33
Non-executive/Technical Staff Between 30-50	Percentage	6.67
Non-executive/Technical Staff Above 50	Percentage	6.67
General Workers Under 30	Percentage	3.33
General Workers Between 30-50	Percentage	6.67
General Workers Above 50	Percentage	0.00
Gender Group by Employee Category		
Management Male	Percentage	20.00
Management Female	Percentage	13.33
Executive Male	Percentage	20.00
Executive Female	Percentage	20.00
Non-executive/Technical Staff Male	Percentage	16.67
Non-executive/Technical Staff Female	Percentage	0.00
General Workers Male	Percentage	10.00
General Workers Female	Percentage	0.00
Bursa C3(b) Percentage of directors by gender and age group		
Male	Percentage	50.00
Female	Percentage	50.00
Under 30	Percentage	0.00
Between 30-50	Percentage	0.00
Above 50	Percentage	100.00
Bursa (Energy management)		
Bursa C4(a) Total energy consumption	Megawatt	81.68

Internal assurance | External assurance | No assurance | (*)Restated

SUSTAINABILITY STATEMENT (CONT'D)

Indicator	Measurement Unit	2024
Bursa (Health and safety)		
Bursa C5(a) Number of work-related fatalities	Number	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00
Bursa C5(c) Number of employees trained on health and safety standards	Number	2
Bursa (Labour practices and standards)		
Bursa C6(a) Total hours of training by employee category		
Management	Hours	110
Executive	Hours	12
Non-executive/Technical Staff	Hours	4
General Workers	Hours	0
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	0.00
Bursa C6(c) Total number of employee turnover by employee category		
Management	Number	0
Executive	Number	2
Non-executive/Technical Staff	Number	1
General Workers	Number	1
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0
Bursa (Supply chain management)		
Bursa C7(a) Proportion of spending on local suppliers	Percentage	100.00
Bursa (Data privacy and security)		
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0
Bursa (Water)		
Bursa C9(a) Total volume of water used	Megalitres	0.266000

Internal assurance External assurance No assurance (*)Restated