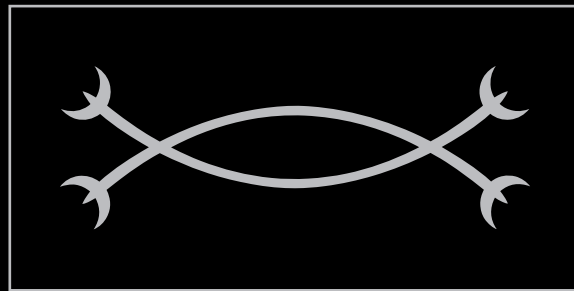


TOGETHER
WE
GROW

TO ACHIEVE
A BETTER
FUTURE



CAHYA MATATM

SARAWAK



SUSTAINABILITY
STATEMENTS

2025

CHAPTER 6 : SUSTAINABILITY



"Building What Matters" reflects Cahya Mata's focus on strengthening the foundations that support long-term value creation. As a Group operating across cement, construction-related services and infrastructure, we recognise that what we build through our operations, systems, relationships and governance has a lasting impact on people, communities and the environment.

This theme underscores our commitment to prioritising sustainability matters that are most material to our business and stakeholders, while embedding responsible practices in the way we plan, operate, and make decisions. By focusing on what truly matters, Cahya Mata aims to deliver resilient growth, manage risks responsibly, and contribute positively to a better future.

BUILDING WHAT MATTERS

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SUSTAINABILITY STATEMENT:

ABOUT THIS SUSTAINABILITY STATEMENT

Cahaya Mata Sarawak Berhad and its group of subsidiaries (collectively referred to as “Cahaya Mata” or “the Group”) are committed to conducting business responsibly across environmental, social and governance (“ESG”) dimensions. This Sustainability Statement presents the Group’s sustainability approach, performance and progress for the financial year ended 31 December 2025 (“FY2025”), unless stated otherwise.

Cahaya Mata recognises that its activities have both direct and indirect impacts on the economy, the environment and society. Accordingly, the Group is in the process of strengthening its Sustainability Framework and Roadmap to support long-term value creation, environmental stewardship, social responsibility and sound governance.

Guided by our vision, “To Achieve a Better Future”, this Statement outlines how sustainability considerations are progressively integrated into our strategy, operations and decision-making processes.

ABOUT THIS SUSTAINABILITY STATEMENT

Scope and Boundaries

This Sustainability Statement applies only to the businesses and operations under the operational control of Cahya Mata Sarawak Berhad’s Board and Management. It covers the Group’s core segments:

- Cement
- Property Development
- Oiltools
- Phosphates
- Road Maintenance
- Environmental Technology
- Diversified Strategic Business Units (CMT and PPES Works)

Unless otherwise stated, the activities of associate companies are excluded from the scope of this Statement.

Reporting Frameworks and Standards



This Sustainability Statement has been prepared in accordance with Bursa Malaysia Securities Berhad’s Main Market Listing Requirements (“MMLR”) on sustainability reporting. Where relevant, it is supplemented by internationally recognised frameworks and standards, including:

- Bursa Malaysia Sustainability Reporting Guide
- Global Reporting Initiative (“GRI”) Universal Standards 2021
- FTSE4Good Bursa Malaysia Index
- Sustainability Accounting Standards Board (“SASB”)
- United Nations Global Compact (UNGC) 10 Principles

Assurance

To support transparency and accountability, we engaged BSI Services Malaysia Sdn Bhd (BSI Malaysia) to perform an independent limited assurance engagement on selected disclosures in this Sustainability Statement for the financial year ended 31 December 2025. The scope and basis of the assurance are set out in the Assurance Statement section of this report.

Reporting Period



1 January 2025 to 31 December 2025

Restatement

Any restatements of data from previous years are stated in the respective sections.

Reporting Cycle



Annual

Feedback

We aim to continuously improve our sustainability and reporting efforts. The Group considers feedback and expectations from key stakeholders, including investors, rating agencies, and regulators in enhancing the quality and depth of disclosures.

For suggestions and feedback, please contact: www.cahyamata.com

KEY SUSTAINABILITY HIGHLIGHTS IN FY2025

OUR SUSTAINABILITY APPROACH

ECONOMIC AND GOVERNANCE



ZERO (0)

confirmed incidents of corruption, with actions taken

ZERO (0)

confirmed data breaches or cybersecurity incidents



58.89 %

of procurement spend with local suppliers



62.5%

completion rate for Anti-Bribery and Anti-Corruption training

ENVIRONMENTAL

1.16

tCO₂e/RM'000 Group emissions intensity

Clinker-to-cement ratio
83.43%

3.47%

reduction in water consumption



Investment in Waste Heat Recovery for Clinker Line 2

85.52%

of total waste diverted from landfill.

Installation of **43.2 kWp** solar PV at Cement Mambong facility

SOCIAL



ZERO (0)

work-related fatalities since FY2022

ZERO (0)

substantiated human rights complaints

5,082

volunteer man-hours contributed



8.9% increase in total employees

1.16:1

Gender pay ratio for female to male employees

Employee turnover reduced to

5.61%

Cahaya Mata recognises that sustainability is integral to long-term business resilience and stakeholder trust. Anchored by our vision, the Group is committed to embedding ESG considerations into business planning, risk management and operational execution.

Our approach focuses on progressively strengthening governance structures, improving data quality, and aligning sustainability priorities with business strategy. Through this, Cahya Mata aims to balance economic performance with environmental protection and social responsibility, while responding to evolving regulatory and stakeholder expectations.

Our Sustainability Journey

Cahaya Mata's sustainability journey reflects a gradual and deliberate evolution in how the Group understands, manages and integrates environmental, social and governance ("ESG") considerations into its business. As a diversified group operating across infrastructure-related and industrial sectors, our approach to sustainability has continued to mature in line with the scale and complexity of our operations, as well as evolving stakeholder and regulatory expectations.

The Early Years

In the early stages, Cahya Mata's sustainability efforts focused primarily on regulatory compliance, operational efficiency and risk management within individual business units. Over time, these efforts expanded to include broader considerations such as workplace safety, environmental stewardship, community engagement and ethical business practices, supported by internal policies and management systems.

Strengthening Foundations

In recent years, the Group has taken steps to strengthen the structure and governance of its sustainability approach. This includes enhancing oversight at the Board and management levels, formalising sustainability roles and responsibilities, and improving the consistency and quality of sustainability data collection and reporting across the Group. Sustainability considerations are increasingly discussed alongside business risks and opportunities, supporting more informed decision-making.

A key milestone in this journey was the completion of a Group-wide materiality assessment in FY2024, which enabled Cahya Mata to identify and prioritise sustainability matters that are most relevant to the Group's operations and stakeholders. The outcomes of this assessment provide a clearer focus for disclosures and management actions and form the foundation for more structured sustainability planning.

In FY2025, Cahya Mata officially joined the United Nations Global Compact (UNGC), the world's largest corporate sustainability initiative. This membership affirms our commitment to operating responsibly, ethically, and sustainably. Cahya Mata reaffirms its commitment to upholding the ten universally accepted principles of the UNGC across the areas of human rights, labour standards, environment and anti-corruption.

Details of the assessment methodology and process are set out in the Our Material Matters section, while our approach to managing each material topic is disclosed in the relevant sections of this Sustainability Statement (refer to pages 168 to 248).

OUR SUSTAINABILITY APPROACH

Setting Clear Targets

The Group's Sustainability Framework provides a structured approach to managing ESG priorities across the value chain. It is guided by the issues that matter most to our stakeholders and have the greatest impact on our long-term value creation.



Vision	To Achieve A Better Future		
Slogan	# TEGUHBERSAMA		
Philosophy	Committed to Delivering Sustainable Growth		
ESG Pillars	ECONOMIC AND GOVERNANCE	ENVIRONMENTAL	SOCIAL
Themes	Implementing Good Economic Practices	Upholding Responsible Environmental Stewardship	Nurturing Growth in People
Value Propositions	To build a transparent, responsible and an accountable reputation	To be a leader in carbon reduction initiatives through innovation and circular economy	To empower and develop the well-being of employees and local communities
Material Matters	<ul style="list-style-type: none"> Economic Performance Business Ethics and Compliance Customer Relations and Satisfaction Supply Chain Management Sustainable Products and Innovation Data Privacy and Cybersecurity 	<ul style="list-style-type: none"> Energy Management Climate Change and Emissions Management Effluent and Waste Management Water Management Biodiversity 	<ul style="list-style-type: none"> Occupational Health and Safety Talent Management and Development Diversity and Equal Opportunity Human Rights Community Engagement and Development

Building on the matters identified in the materiality assessment and guided by the Framework, Cahya Mata developed its Sustainability Roadmap in FY2025. The Roadmap outlines the prioritisation and sequencing of our sustainability efforts over the short, medium and long term.

We developed an ESG Scorecard (see page 165) to translate the Roadmap into clear focus areas, sustainability targets, and time horizons. The ESG Scorecard serves as a key tool for tracking progress and will be reviewed and refined over time as data availability and implementation maturity improve.

OUR SUSTAINABILITY APPROACH

Starting on the Path to Decarbonisation

As our sustainability journey continues, Cahya Mata remains focused on strengthening governance, improving data quality, and enhancing transparency in our disclosures.

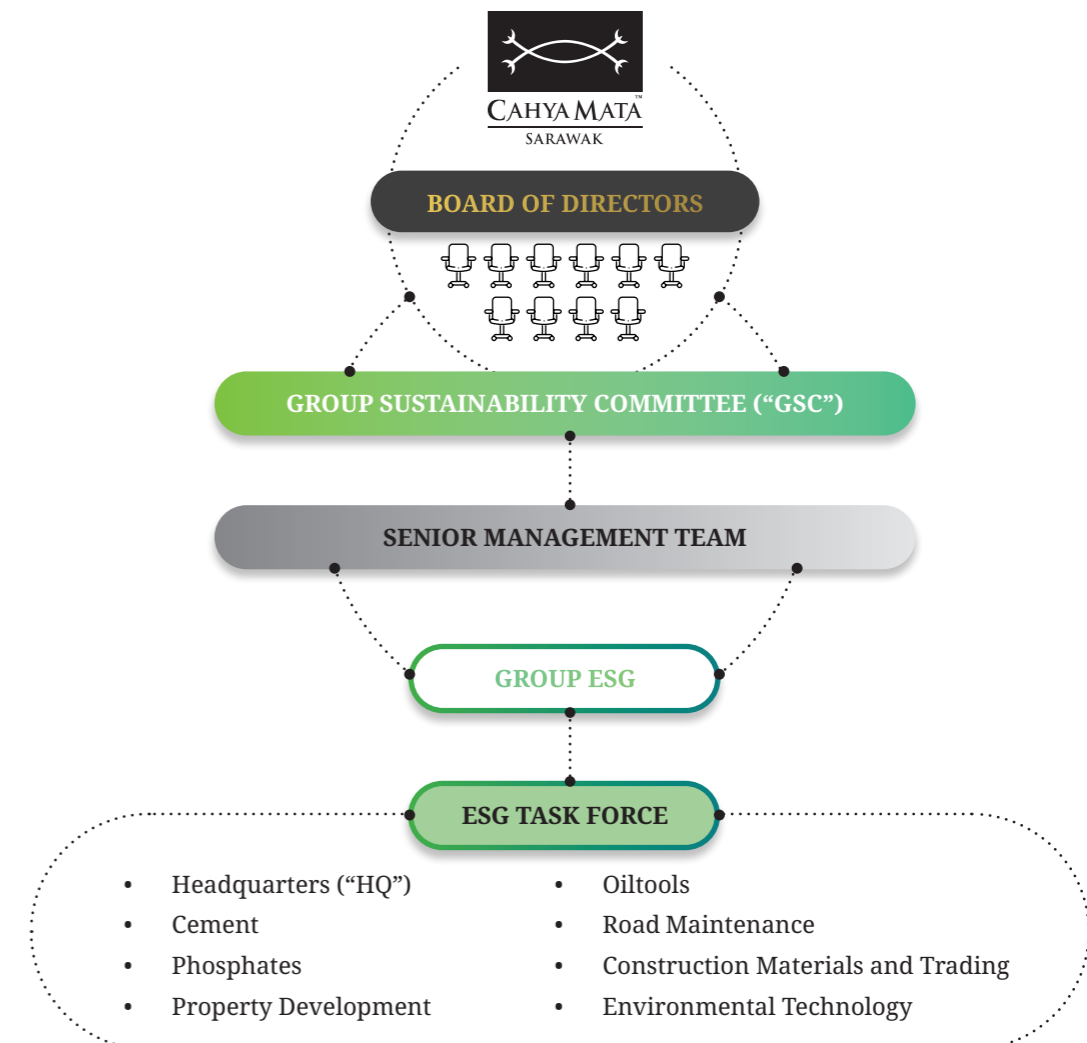
We plan to develop a Decarbonisation Roadmap in FY2026 to further strengthen our approach to managing climate-related risks and emissions. The Decarbonisation Roadmap will incorporate greenhouse gas (GHG) emissions data and climate-related scenario analysis to support more structured planning.

The Group also intends to formalise a Group-wide Sustainability Policy in FY2026. The Policy will provide a consistent reference to guide sustainability practices across business units. Once in place, the Policy will support the Sustainability Framework and help align sustainability governance, management practices and disclosures.

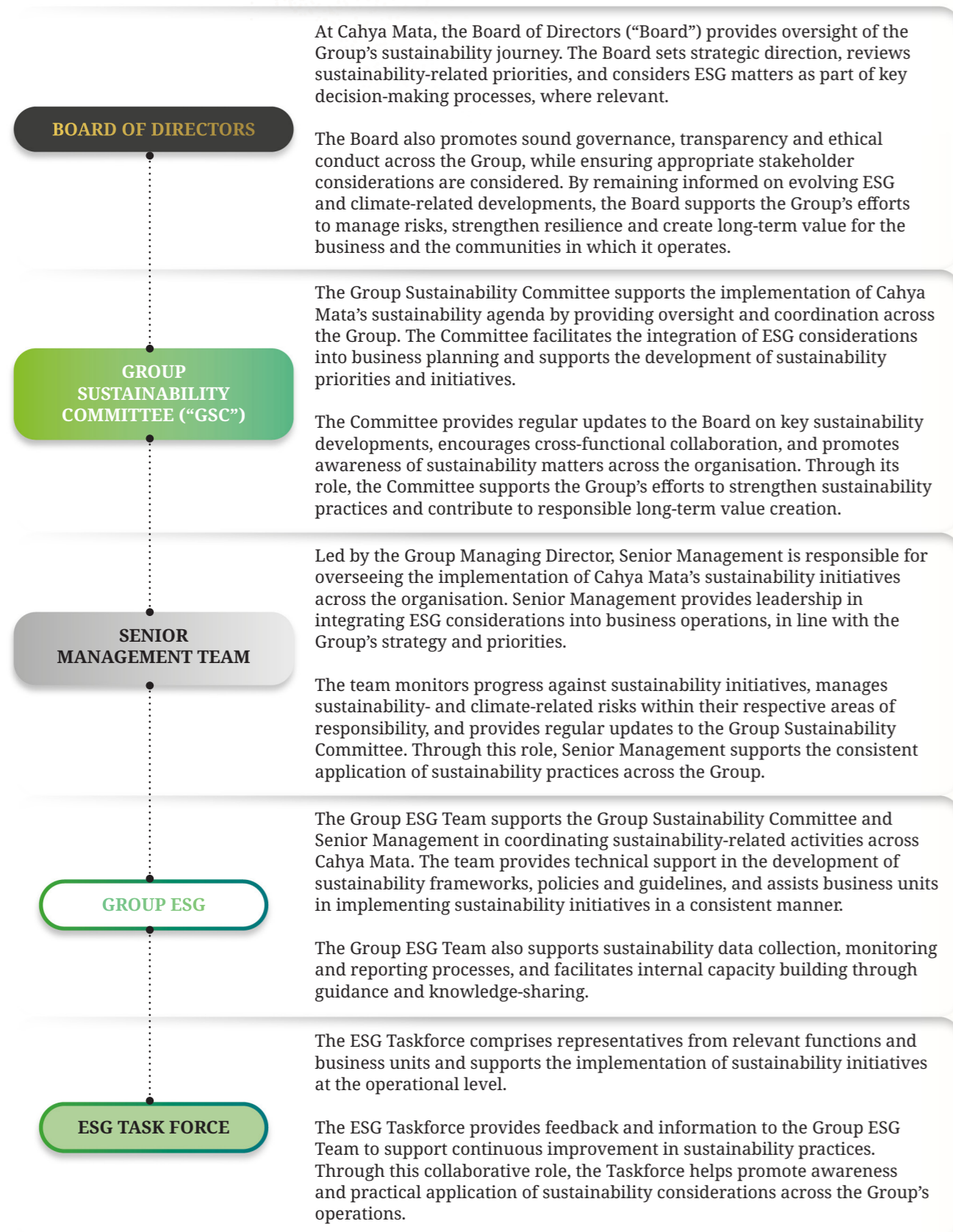
By building on these foundations and milestones, we aim to support long-term business resilience, manage sustainability-related risks responsibly, and contribute positively to the communities and environments in which we operate.

Sustainability Governance

Sustainability Governance Structure



OUR SUSTAINABILITY APPROACH



OUR SUSTAINABILITY APPROACH

Stakeholder Engagement

Cahya Mata recognises the importance of stakeholders and the role they play in shaping our business activities, outcomes and long-term value creation. Engagement with stakeholders enables the Group to better understand their perspectives, concerns and expectations, which in turn informs our decision-making and sustainability priorities.

The Group undertakes regular and structured stakeholder engagement through a range of appropriate channels.



How Stakeholder Feedback Informs Materiality

Insights gathered through stakeholder engagement form an important input into Cahya Mata’s materiality assessment process. Feedback from internal and external stakeholders is considered alongside regulatory requirements, industry trends, and the Group’s risk and opportunity profile to help identify and prioritise sustainability matters that are most relevant to the Group and its stakeholders.

This input supports a balanced assessment of the potential impacts, risks and opportunities associated with sustainability issues and helps ensure that the material matters identified reflect both business priorities and stakeholder perspectives. The outcomes of this process inform the focus of disclosures and guide the Group’s sustainability planning and management approach.

OUR SUSTAINABILITY APPROACH

Key Stakeholder Groups					
INTERNAL STAKEHOLDERS					
Stakeholder Groups	Stakeholder Relevance	Methods of Engagement	Frequency of Engagement	Key Areas of Concern	Response to Stakeholders' Expectations
S1 Board of Directors	The Board of Directors provides oversight of Cahya Mata's operations and assesses the Group's direction and strategy to ensure long-term value creation.	<ul style="list-style-type: none"> Executive Committee meetings Annual General Meetings ("AGM") Corporate events Stakeholder engagement survey 	Quarterly Annually Annually Annually	<ul style="list-style-type: none"> Value creation for internal and external stakeholders Corporate governance and regulatory compliance Corporate strategy Quality products & services 	<ul style="list-style-type: none"> Provide transparent disclosure to stakeholders Review ESG performance during meetings Review financial and operational performance during meetings
S2 Senior Management Team	The Senior Management Team is responsible for overseeing operations, providing strategic direction, and ensuring the successful delivery of products and services.	<ul style="list-style-type: none"> Executive Committee meetings Quarterly Board meetings 	Quarterly Quarterly	<ul style="list-style-type: none"> Corporate governance and regulatory compliance Corporate strategy Partnerships and collaborations Business development strategies Quality products & services 	<ul style="list-style-type: none"> Provide business growth and enhance sustainability agenda Provide necessary support to the Senior Management Team to effectively conduct their respective responsibilities which promote the Group's sustainability agenda and drive business growth Implement Remuneration Policy to assist in the compensation of Directors and Senior Management
S3 Employees	Employees are responsible for performing day-to-day tasks, and seamless provision of high-quality products and services to our customers.	<ul style="list-style-type: none"> Marketing and product launches Employee performance review Employee satisfaction surveys Departmental meetings Cahya Mata intranet Festive open houses Employee engagement initiatives 	Regularly Annually Biennially Regularly Daily Regularly Biennially	<ul style="list-style-type: none"> Business sustainability and growth Ethical leadership and business practices Recognition and competitive remuneration Fair and equitable benefits Recruitment and retention Training and development Health and safety Work/life integration Workplace environment Diversity, inclusivity and gender equality 	<ul style="list-style-type: none"> Creating a positive workplace culture and a conducive environment, including office renovations, repairs, or remodelling where necessary Provide adequate training and progressive capability development Strengthen employee commitment towards the Group's Code of Ethics and Business Conduct Provide fair and equitable employee benefits and welfare provision that is reflective of current practices and industry standards Identify risk and opportunities faced by employees Continuous staff engagement

OUR SUSTAINABILITY APPROACH

EXTERNAL STAKEHOLDERS

Stakeholder Groups	Stakeholder Relevance	Methods of Engagement	Frequency of Engagement	Key Areas of Concern	Response to Stakeholders' Expectations
S4 Shareholders and Investors	As the key providers of financial capital, our shareholders and investors are essential for business growth.	<ul style="list-style-type: none"> AGM presentation Quarterly results briefing Media statements Investor presentations Investor roadshows and conferences Meetings or telephone calls with shareholders or (potential) investors Comprehensive investor relations portal 	Annually Quarterly Regularly Regularly Regularly Regularly	<ul style="list-style-type: none"> Business and operational outlook and risks Continued growth and financial stability Cash utilisation and dividends Shareholder returns Clear and transparent reporting Good corporate governance Business viability and regulatory compliance Leadership changes 	<ul style="list-style-type: none"> Present current performance and outlook of Cahya Mata Consistent, transparent and timely disclosure of financial and non-financial performance Effective investor relations engagement with investors Transparent disclosure of corporate responsibility, integrity and accountability as described in the Malaysian Code on Corporate Governance ("MCCG") 2021
S5 Financiers	Financiers help in managing Cahya Mata's financial assets and health to ensure smooth business operations and strategic initiatives.	<ul style="list-style-type: none"> Quarterly results briefing Bursa Malaysia announcements Credit rating review 	Quarterly Regularly Quarterly	<ul style="list-style-type: none"> Continued growth and financial stability Clear and transparent reporting Good corporate governance Business viability and regulatory compliance Leadership changes 	<ul style="list-style-type: none"> Establish policies and procedures to uphold good governance practices across the organisation Optimise asset management to enhance financial outcomes
S6 Customers	A strong customer base is key to promoting sustainable business growth. Cahya Mata endeavours to deliver quality products and timely services to meet customer expectations.	<ul style="list-style-type: none"> Customers satisfaction surveys Customer training within the respective SBUs Code of Ethics and Business Conduct Communication with customers/dealers Corporate website and social media Product brochures or pamphlets 	Regularly Quarterly Regularly Regularly Regularly Regularly	<ul style="list-style-type: none"> Positive customer experience to build confidence and trust in the Cahya Mata brand Delivery of quality products and timely services Competitive product pricing Respecting the needs and satisfaction levels of customers Customer data protection 	<ul style="list-style-type: none"> Ensure efficient delivery of products and services Maintain quality through continued development and innovation Implement a Customer Satisfaction Survey system for each SBU which is benchmarked against the previous years' achievement Provide customers an efficient engagement process Ensure customers are aware of the Group's policies and guideline

OUR SUSTAINABILITY APPROACH

Stakeholder Groups	Stakeholder Relevance	Methods of Engagement	Frequency of Engagement	Key Areas of Concern	Response to Stakeholders' Expectations
<p>S7</p> <p>Governments and Regulators</p>	<p>With Cahya Mata's presence in various industrial sectors, it is key to ensure we conform to all Government laws and regulations. The support garnered from the Government will strengthen our reputation as a responsible company, and in return, Cahya Mata's businesses will continue to stimulate the economy, as well as enrich communities.</p>	<ul style="list-style-type: none"> Meetings Progress updates Compliance reports Strategic and informal dialogue sessions Participation in government programmes License applications Operational inspections 	<p>Regularly</p> <p>Regularly</p> <p>Regularly</p> <p>Regularly</p> <p>Regularly</p>	<ul style="list-style-type: none"> Compliance with laws and regulations Ethical business practices Operational impact Regulatory reforms Human capital and social development 	<ul style="list-style-type: none"> Adhere to regulatory requirements and providing strategic responses to operational queries Provide transparent, regular and concise business and sustainability updates Support the Malaysian Government's agenda for nation-building Support Sarawak's economic transformation projects by empowering communities with self-sustaining skills Play our role as a nation-building partner in providing advice (as a thought partner) to shape and facilitate the implementation of policies Provide clear, regular and concise business and sustainability updates Aim to adhere to global agendas such as the United Nations Sustainable Development Goals ("UN SDGs")
<p>S8</p> <p>Suppliers, Vendors, Service Providers (including contractors)</p>	<p>Our suppliers play an integral role in providing essential raw materials and value-added products, enabling Cahya Mata to operate efficiently and deliver exceptional results.</p>	<ul style="list-style-type: none"> Meetings and site visits Tenders, bids, quotations and contract negotiations Product demonstrations and evaluations Procurement processes Code of Ethics and Business Conduct 	<p>Regularly</p> <p>Regularly</p> <p>Regularly</p> <p>Regularly</p> <p>Regularly</p>	<ul style="list-style-type: none"> Positive supplier experience to build confidence and trust in the Cahya Mata brand Compliance with applicable regulatory requirements and quality standards Availability of products and services and ability to provide continuous support Fair, ethical and transparent business dealings Active communications to address critical supply shortages Health and safety at workplace 	<ul style="list-style-type: none"> Establish policies and procedures to ensure good governance and practices Managed supply chain risks responsibly Upholding effective quality management system and obtained ISO 9001:2015 certification

OUR SUSTAINABILITY APPROACH

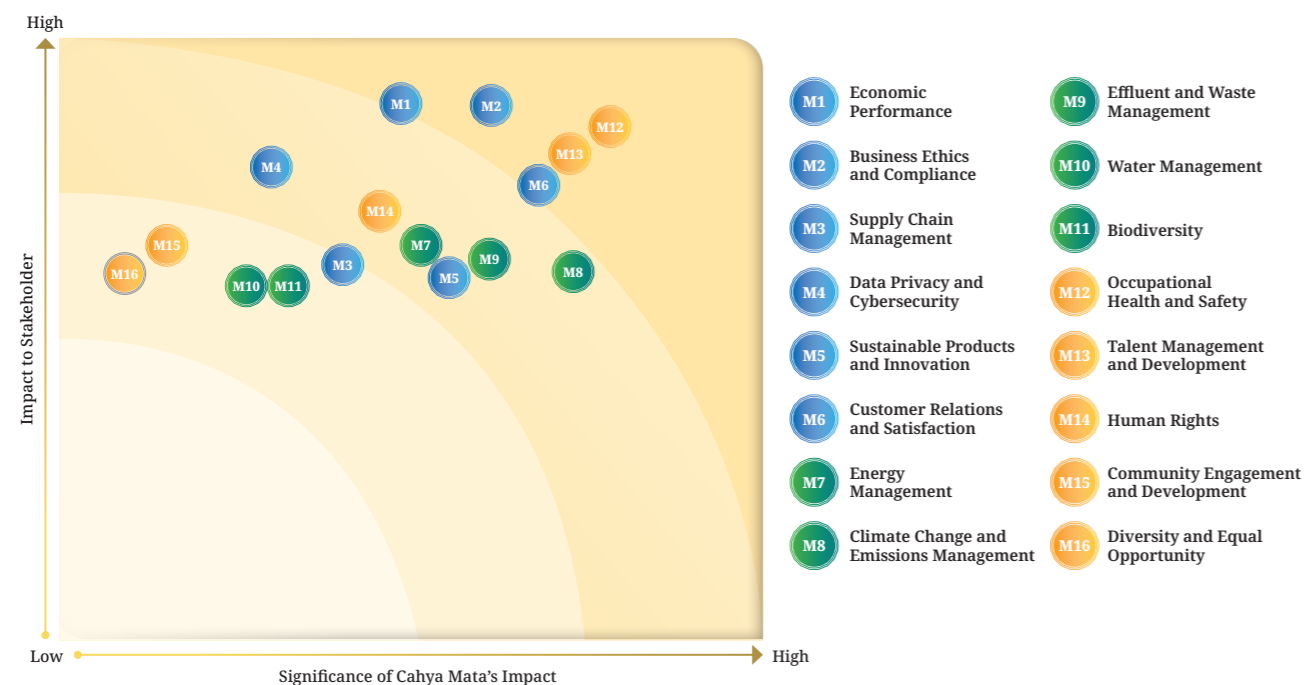
Stakeholder Groups	Stakeholder Relevance	Methods of Engagement	Frequency of Engagement	Key Areas of Concern	Response to Stakeholders' Expectations
<p>S9</p> <p>Media</p>	<p>The media helps to strengthen our reputation and credibility by providing a fair and balanced view of our organisation, which helps to amplify our efforts in attaining stakeholder advocacy.</p>	<ul style="list-style-type: none"> Press releases Media get-togethers 	<p>Regularly</p> <p>Biennially</p>	<ul style="list-style-type: none"> Business performance Sustainability (ESG) impacts Company reputation Regulatory development 	<ul style="list-style-type: none"> Host networking and sharing sessions with the media Provide press releases or media statements in a timely manner
<p>S10</p> <p>Local Communities</p>	<p>Communities have the power to influence the viability and sustainability of Cahya Mata's business operations. As a responsible organisation, we provide opportunities to improve the well-being and livelihood of communities through Corporate Social Responsibility ("CSR") collaboration for the benefit of all.</p>	<ul style="list-style-type: none"> Partnerships in CSR activities Environmental programmes Donations and Sponsorships Continuous investments in community engagement programmes Employee volunteerism Dialogue sessions 	<p>Annually</p> <p>Annually</p> <p>Annually</p> <p>Annually</p> <p>Quarterly</p> <p>Annually</p>	<ul style="list-style-type: none"> Development of communities with solidarity, social welfare, health and safety Governance and integrity Community well-being and environmental preservation Compliance with relevant legislation Education Community culture 	<ul style="list-style-type: none"> Continuous investments in identified community engagement programmes Contribution of human capital to engagement efforts in communities where needed
<p>S11</p> <p>Industry Associations</p>	<p>Industry associations provide a collective voice for the industry and sharing or best industry practices to ensure continual improvement to our business.</p>	<ul style="list-style-type: none"> Meetings Key Associations 	<p>Quarterly</p> <p>Quarterly</p>	<ul style="list-style-type: none"> Strategic collaborations Quality products & services 	<ul style="list-style-type: none"> Conduct knowledge sharing sessions with industry associations
<p>S12</p> <p>Analysts</p>	<p>Analysts provide continual support to Cahya Mata's business operations through the sharing of up-to-date insights on business trends and development.</p>	<ul style="list-style-type: none"> Meetings Analyst briefings 	<p>Quarterly</p> <p>Quarterly</p>	<ul style="list-style-type: none"> Company reputation Business performance Regulatory development Sustainability (ESG) impacts 	<ul style="list-style-type: none"> Introduce policies and procedures to ensure good governance practices Present current performance and outlook of Cahya Mata

OUR SUSTAINABILITY APPROACH

Stakeholder Groups	Stakeholder Relevance	Methods of Engagement	Frequency of Engagement	Key Areas of Concern	Response to Stakeholders' Expectations
S13 Business Partners	Business partners enable valuable collaboration with Cahya Mata, leveraging mutual strengths and resources to achieve shared objectives and drive growth.	<ul style="list-style-type: none"> Site visits Meetings 	Annually Quarterly	<ul style="list-style-type: none"> Quality products & services Strategic collaboration Open communication 	<ul style="list-style-type: none"> Consistently provide good products and services to business partners Foster a good relationship with business partners Engage in open communication
S14 Non-Governmental Organisation ("NGOs")	Cahya Mata is committed to providing support to NGOs in advocating for causes that create sustainable value for the environment and society.	<ul style="list-style-type: none"> Corporate advertisements Site visits Roundtable discussions 	Quarterly Annually Quarterly	<ul style="list-style-type: none"> Environmental practices Societal contributions 	<ul style="list-style-type: none"> Support good environmental practices that aim to reduce negative environmental impacts caused by activities

Materiality Assessment Process

Cahya Mata uses a structured materiality assessment process to identify and prioritise sustainability matters that are relevant to the Group's business and stakeholders. The outcomes of this process help inform our sustainability focus areas, disclosures and management approach, along with environmental, social and governance ("ESG") considerations. In FY2024, the Group conducted a materiality assessment in line with Bursa Malaysia's Sustainability Toolkit: Materiality Assessment (3rd Edition), through which 16 material matters were identified.

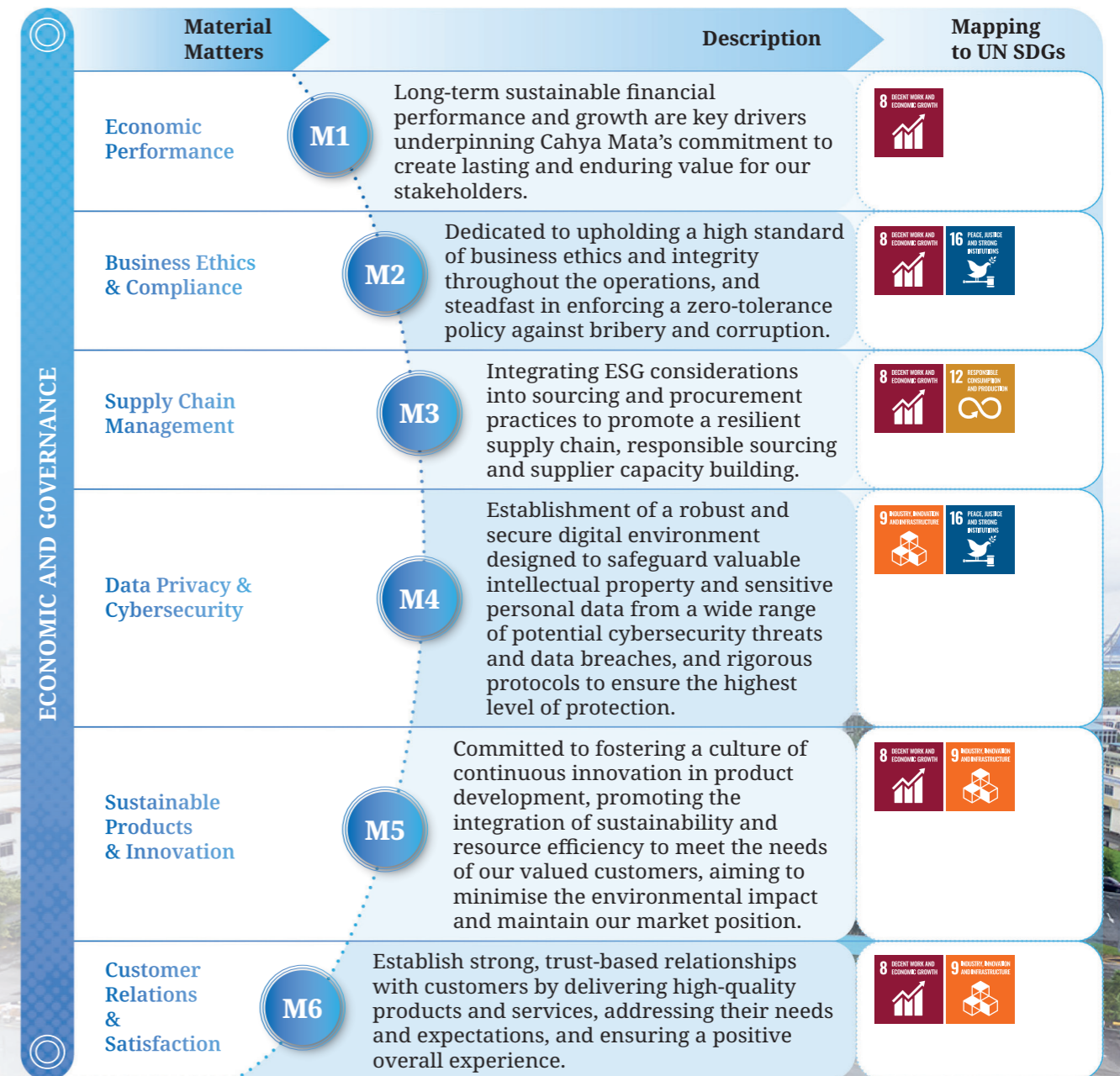


OUR SUSTAINABILITY APPROACH

Material Matters and UN SDGs

Sixteen material matters were identified across Economic & Governance, Environmental and Social pillars through the materiality assessment. These matters guide disclosures, risk management and target-setting.

Cahya Mata is dedicated to creating meaningful, long-term value by aligning our initiatives with the United Nations Sustainable Development Goals (UN SDGs). We have deepened this commitment by making sustainability a shared priority for every employee, weaving responsible and sustainable practices into the way we work, make decisions, and grow as an organisation. Details on the Group's management approach, key initiatives and FY2025 performance for each material matter are disclosed in the Sustainability in Focus: Key Impact Areas section of this Statement on pages 168 to 248.



OUR SUSTAINABILITY APPROACH

Material Matters	Description	Mapping to UN SDGs
Energy Management (M7)	Proactively managing energy consumption in response to the growing impact of climate change on our business operations, as well as on society and the environment, as part of our overarching commitment to sustainability and environmental stewardship.	7 AFFORDABLE AND CLEAN ENERGY, 12 RESPONSIBLE CONSUMPTION AND PRODUCTION, 13 CLIMATE ACTION
Climate Change & Emissions Management (M8)	Managing the impact of climate change through a systematic approach of monitoring, controlling and reducing greenhouse gas (“GHG”) emissions and other pollutants released into the atmosphere by quantifying emissions, setting reduction targets and implementing climate adaptation and mitigation strategies.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION, 13 CLIMATE ACTION
Effluent & Waste Management (M9)	Committed to environmental protection and natural resources conservation, we actively participate in initiatives to minimise and manage waste effectively, reflecting our dedication to sustainable and responsible business practices.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION, 13 CLIMATE ACTION
Water Management (M10)	Dedicated to environmental protection and the responsible use of natural resources, actively engaging in initiatives to reduce water consumption as part of our commitment to sustainable and responsible business practices.	6 CLEAN WATER AND SANITATION, 12 RESPONSIBLE CONSUMPTION AND PRODUCTION, 13 CLIMATE ACTION
Biodiversity (M11)	As Cahya Mata operates in sectors such as resource extraction and manufacturing, prioritising biodiversity is vital to ensure the responsible use of land and resources, while mitigating potential risks to local flora and fauna.	15 LIFE ON LAND

OUR SUSTAINABILITY APPROACH

Material Matters	Description	Mapping to UN SDGs
Occupational Health & Safety (M12)	Committed to fostering and upholding a safe, healthy, and conducive working environment and culture for our employees, prioritising their well-being, health and safety.	3 GOOD HEALTH AND WELL-BEING, 4 QUALITY EDUCATION, 8 DECENT WORK AND ECONOMIC GROWTH
Talent Management & Development (M13)	Committed to attracting, nurturing and retaining employees to enhance their skills, capabilities, and career growth to align with workforce organisational goals. This includes formal training programmes, on-the-job learning, leadership development, and opportunities for continuous education.	4 QUALITY EDUCATION, 5 GENDER EQUALITY, 8 DECENT WORK AND ECONOMIC GROWTH, 10 AFFORDABLE HOUSING AND SUSTAINABLE CITIES AND COMMUNITIES
Human Rights (M14)	Committed to recognising, respecting and protecting the fundamental rights and freedom of all individuals within Cahya Mata across the operations by ensuring fair labour practices, eliminating child labour and preventing discrimination.	8 DECENT WORK AND ECONOMIC GROWTH, 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Community Engagement & Development (M15)	Committed to supporting economic development and actively contributing to the creation of positive value within society and the local community through our concerted efforts and meaningful initiatives.	3 GOOD HEALTH AND WELL-BEING, 11 SUSTAINABLE CITIES AND COMMUNITIES, 17 PARTNERSHIPS FOR THE GOALS
Diversity & Equal Opportunity (M16)	Fostering an inclusive workplace where individuals of varying backgrounds, genders, ethnicities, abilities, and perspectives are valued and provided with equitable access to opportunities for growth, development, and advancement.	3 GOOD HEALTH AND WELL-BEING, 5 GENDER EQUALITY, 8 DECENT WORK AND ECONOMIC GROWTH, 10 AFFORDABLE HOUSING AND SUSTAINABLE CITIES AND COMMUNITIES, 16 PEACE, JUSTICE AND STRONG INSTITUTIONS



OUR SUSTAINABILITY APPROACH

Sustainability Risk Management

Identifying sustainability risks is integral to Cahya Mata’s operations because it enables the Group to anticipate and manage threats that could materially affect its financial performance, reputation, and long-term resilience. By systematically recognising environmental, social and governance (ESG) risks such as climate impacts, resource scarcity, community expectations and ethical conduct, the Group can prioritise mitigation actions, align operational decisions with strategic objectives, and safeguard stakeholder value. This proactive risk identification ensures that sustainability considerations are embedded into business planning, driving more resilient, responsible and future-ready operations.

In FY2025, the Group continued to strengthen its enterprise risk management (“ERM”) practices by embedding internationally recognised standards and integrating sustainability risks into its overarching risk framework.

Governance

Cahya Mata’s ERM framework is guided by internationally recognised standards, namely ISO 31000 and COSO, which are embedded into the Group’s ERM Policy, procedures and operational practices.

Oversight of risk management resides with the Board of Directors, supported by the Group Risk Committee (GRC). The Group Risk Management Committee (GRMC), led by the Chief Risk Officer (CRO) and supported by the Group Risk Management Department and designated Risk Coordinators across SBUs and Corporate Functions, is responsible for implementation, monitoring and continuous improvement of the framework.

The Board reviews the effectiveness of the risk management framework at least once every three years (or earlier if required due to regulatory, strategic or operational changes). Periodic internal audits support assurance, and material risks identified at the operational level are escalated to enterprise level and incorporated into formal Risk Registers for reporting to the GRMC, GRC and Board.

ESG and climate risks are overseen jointly by the Group Sustainability Committee and the Group Risk Committee, ensuring integrated governance.

Integration of ESG and Climate Risks

The ERM framework explicitly incorporates ESG risks under distinct Sustainability and Integrity risk categories, in addition to Strategic, Financial, Operational, Legal/Regulatory and Technology risks.

ESG risk subcategories include:

- 1 Climate Change
- 2 Resource Scarcity
- 3 Pollution
- 4 Biodiversity
- 5 Diversity & Inclusion
- 6 Human Rights
- 7 Product Responsibility
- 8 Local Community
- 9 Corruption & Bribery
- 10 Fraud & Misappropriation
- 11 Misconduct & Unethical Behaviour
- 12 Failure to Report and Conflict of Interest

OUR SUSTAINABILITY APPROACH

ESG materiality assessments are conducted collaboratively between Group ESG, SBUs and Corporate Functions. Identified risks are incorporated into Risk Registers and monitored quarterly. The integration of ESG risk management into the broader ERM framework ensures that sustainability considerations are subject to the same governance, escalation and accountability mechanisms as enterprise risks. Quarterly risk reporting and continuous monitoring by SBUs and Group ESG ensure alignment between sustainability priorities and enterprise risk practices.

The Group plans to enhance ESG risk management by strengthening sustainability impact assessments progressing from qualitative to quantitative approaches, expanding Scope 3 coverage and adopting relevant external frameworks.

Material Matters	Key Risks	Key Opportunities
M1 Economic Performance	Exposure to market volatility, cost inflation, and changes in demand that may affect profitability and cash flow	Strengthening financial discipline and operational efficiency to support resilience and long-term value creation.
M2 Business Ethics & Compliance	Risk of non-compliance with laws, regulations or internal policies, potentially leading to legal, financial or reputational impacts.	Strengthening governance, controls and ethics awareness to reinforce trust with stakeholders and support sustainable operations.
M3 Supply Chain Management	Supply disruptions, cost volatility and dependency on key suppliers, including risks arising from global geopolitical or market conditions.	Improving supply chain resilience, local sourcing and supplier engagement to support continuity and operational efficiency.
M4 Data Privacy & Cybersecurity	Cybersecurity threats, data breaches or system failures that may disrupt operations or compromise sensitive information.	Strengthening digital security and data governance to support operational resilience and stakeholder trust.
M5 Sustainable Products & Innovation	Risk of products becoming less competitive due to evolving market expectations or sustainability requirements.	Developing innovative and more sustainable products to meet customer needs and access new markets.
M6 Customer Relations & Satisfaction	Risk of declining customer confidence due to service disruptions, quality issues or unmet expectations.	Enhancing customer engagement and service quality to strengthen long-term relationships and brand reputation.
M7 Energy Management	Rising energy costs and operational inefficiencies affecting cost competitiveness and environmental footprint.	Improving energy efficiency to manage costs and support environmental performance.
M8 Climate Change & Emissions Management	Physical and transition risks arising from climate change, regulatory developments and evolving stakeholder expectations.	Strengthening climate risk awareness and readiness, including future decarbonisation planning.
M9 Effluent & Waste Management	Environmental compliance risks related to waste handling, treatment and disposal.	Improving waste management practices and exploring opportunities for resource efficiency and circularity.

OUR SUSTAINABILITY APPROACH

Material Matters	Key Risks	Key Opportunities
M10 Water Management	Operational risks related to water availability, usage efficiency and regulatory requirements.	Enhancing water efficiency and stewardship to support long-term operational resilience.
M11 Biodiversity	Potential impacts on land use and ecosystems associated with operations and development activities.	Strengthening biodiversity management and conservation practices to manage environmental risks.
M12 Occupational Health & Safety	Workplace incidents or safety lapses that may result in injuries, operational disruptions or regulatory non-compliance.	Enhancing safety culture and systems to support workforce wellbeing and productivity.
M13 Talent Management & Development	Challenges in attracting, retaining and developing skilled employees, which may affect business continuity and performance.	Building workforce capability and leadership depth through structured development and succession planning.
M14 Human Rights	Potential risks related to labour practices, including non-compliance with employment standards within operations or the supply chain.	Strengthening awareness and management of human rights considerations to support responsible business conduct.
M15 Community Engagement & Development	Community concerns related to operations, environmental impacts or development activities that may affect social licence to operate.	Building constructive community relationships through engagement and development initiatives.
M16 Diversity & Equal Opportunity	Risk of inconsistent employment practices or perceptions of inequity affecting employee morale and reputation.	Promoting inclusive workplace practices to strengthen employee engagement and organisational culture.



OUR SUSTAINABILITY APPROACH

ESG Scorecard

The ESG Scorecard provides a structured overview of Cahya Mata's key sustainability focus areas, measures and indicative time horizons across economic, environmental and social pillars. It serves as the Group's primary tool for translating sustainability priorities into measurable focus areas and guiding the setting and tracking of targets over the short, medium and long term.

The ESG Scorecard forms a core component of the Group's Sustainability Roadmap and supports the implementation of the Sustainability Framework. The insights from the ESG Scorecard will inform the ongoing development of the Roadmap.

Economic & Governance

Material Matter	Goals	Measures	Short Term (2026–2027)	Medium Term (2028–2030)	Long Term (>2030)	Expected Impact
Business Ethics & Compliance	Uphold integrity with zero tolerance for corruption	Number of corruption incidents and actions taken	Zero	Zero	Zero	Strengthens ethical conduct and compliance awareness across the Group, supporting integrity in business practices and reducing exposure to regulatory and reputational risks.
Supply Chain Management	Support community growth while reducing environmental impact and strengthening the local economy	Percentage of total procurement spend with local suppliers	80%	80%	80%	Supports responsible sourcing practices and supply chain resilience, while contributing to continuity of operations and local economic participation.
Data Privacy & Cybersecurity	Ensure robust data protection	Percentage of identified leaks, thefts or losses of customer data	Zero	Zero	Zero	Enhances the Group's ability to safeguard information assets and personal data, supporting operational continuity, stakeholder trust and regulatory compliance.

OUR SUSTAINABILITY APPROACH

Environmental						
Material Matter	Goals	Measures	Short Term (2026–2027)	Medium Term (2028–2030)	Long Term (>2030)	Expected Impact
Energy Management	Reduce energy consumption to drive efficient and sustainable operations	Percentage reduction in energy intensity from baseline	2026: Decarbonisation Roadmap 2027: TBC	TBC	TBC	Contributes to improved energy efficiency and cost management, while supporting the management of energy-related risks and environmental impacts.
Climate Change & Emissions Management	Reduce carbon footprint and build long-term resilience	Reduction in Scope 1 & 2 GHG emissions intensity (tCO ₂ e per tonne of production) from baseline	2026: Decarbonisation Roadmap 2027: TBC	TBC	TBC	Supports the identification and management of climate-related risks and emissions impacts, contributing to long-term business resilience and regulatory readiness.
Effluent & Waste Management	Reduce waste generation for a circular economy	Reduction in total waste directed to landfill (tonnes) from baseline	2026: Preparation for baseline 2027: Waste management roadmap	TBC	TBC	Improves waste and effluent management practices, supporting regulatory compliance and reducing potential environmental impacts.
Water Management	Reduce water consumption to promote efficient resource use	Reduction in total water consumption (%) from baseline	2026: Preparation for baseline 2027: Water management roadmap	TBC	TBC	Supports more efficient water use and resource management, helping to mitigate operational risks related to water availability and regulation.
Biodiversity	Preserve ecosystems and expand conservation efforts	Number of conservation programmes	1	2	3	Helps manage potential impacts on biodiversity and land use, supporting responsible resource management and reducing environmental and regulatory risks.

OUR SUSTAINABILITY APPROACH

Social						
Material Matter	Goals	Measures	Short Term (2026–2027)	Medium Term (2028–2030)	Long Term (>2030)	Expected Impact
Occupational Health & Safety	Create a safe, inclusive workplace and culture of care	1) Zero fatality 2) Zero total permanent disability	Zero	Zero	Zero	Supports a safer and healthier work environment by strengthening safety practices and risk awareness, contributing to workforce wellbeing and operational continuity.
Talent Management & Development	Sustain talent retention and workforce growth	Talent retention rate (%)	80%	82%	85%	Supports workforce capability, engagement and succession planning, contributing to organisational effectiveness and long-term human capital resilience.
Human Rights	Uphold responsible labour practices	Number of substantiated human rights complaints	Zero	Zero	Zero	Supports fair and responsible labour practices, helping to manage social and compliance risks across the Group's operations.
Community Engagement & Development	Balance profitability with purpose through community empowerment	Number of key initiatives or programmes	5	6	7	Supports constructive relationships with local communities through structured engagement, contributing to social licence and reputational considerations.

SUSTAINABILITY IN FOCUS: KEY IMPACT AREAS

This section provides a focused overview of how Cahya Mata manages and responds to its material sustainability matters. For each key impact area, the Group outlines the relevance of the issue, the management approach in place, and selected actions or developments during the reporting period.

IMPLEMENTING GOOD ECONOMIC PRACTICES



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ECONOMIC AND GOVERNANCE: IMPLEMENTING GOOD ECONOMIC PRACTICES



M1 ECONOMIC PERFORMANCE

Capitals	Stakeholders	UN SDGs
	S1 S2 S4 S5 S13	

Why it matters?

For a diversified group like Cahya Mata, Economic Performance is a foundational enabler of the Group's resilience, driving long-term value creation. It strengthens investor confidence, supports access to capital, and enables disciplined resource allocation for growth, sustainability, and innovation.

The Group's ability to sustain financial strength underpins operational continuity, reinforces market competitiveness, and builds trust with employees, customers, partners, and communities, strengthening our reputation and social licence to operate.

Cahya Mata remains exposed to global and local economic fluctuations, including inflation, currency movements, and supply chain disruptions, particularly where operations rely on imported raw materials such as clinker. As part of its strategy to strengthen business continuity and reduce external dependency, the Group has invested in Clinker Line 2. This development improves cost stability, enhances supply security, and reinforces operational resilience by reducing reliance on imported clinker and the associated supply chain risks.

Our approach

The Group ensures disciplined and consistent economic growth through robust performance monitoring mechanisms. Financial performance is tracked through systematic monthly reporting from SBU finance teams to Group Finance, enabling timely oversight, early risk identification and informed strategic intervention to sustain growth momentum.

How We Create Value

In FY2025, Cahya Mata strengthened economic resilience and delivered stakeholder value through targeted operational and risk-management initiatives.

During the year, economic challenges emerged that threatened to impact the Group's operations; however, forward-thinking initiatives were implemented to safeguard performance and continuity. In response to foreign exchange volatility, the Group established a centralised international trading hub, enabling specialist management of forex risk and greater stability in financial outcomes.

These actions reinforced financial health, supported consistent returns, and expanded the Group's capacity for strategic reinvestment, underpinning long-term growth, stakeholder confidence, and enduring value creation.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Our performance in FY2025

Key Performance Indicator	FY2025 (RM'000)
Economic Value Generated	
Revenue	1,109,418
Economic Value Distributed	
Operating Cost	816,754
Employee Wages and Benefits	223,084
Payments to Providers of Capital	188,695
Payments to the Government	67,089
Community Investments	3,132
Total	1,298,754
Economic Value Retained	(189,336)

Our outlook

Building on the Group's achievements in FY2025, Cahya Mata continues to strengthen its economic foundations through a clear and forward-looking strategy that balances growth, resilience and responsibility. Our economic performance reflects not only financial outcomes, but our commitment to creating long-term, shared value for stakeholders while supporting a sustainable and inclusive transition.

In the short term, the Group is focused on diversifying revenue streams through the recommissioning of the Phosphates plant, targeted for commercialisation in FY2026. This initiative is expected to enhance earnings resilience and reduce reliance on existing core businesses. Additionally, the construction and commissioning of Clinker Line 2, scheduled for completion by 2027, is expected to significantly enhance production efficiency and cost competitiveness, by reducing reliance on imported clinker.

Over the medium term, Cahya Mata is advancing digital transformation through the implementation of an Enterprise Resource Planning (ERP) system to improve operational efficiency, data integration and decision-making. This is complemented by strategic cost management initiatives led by the Group's trading arm, strengthening cost discipline and margin optimisation across SBUs.

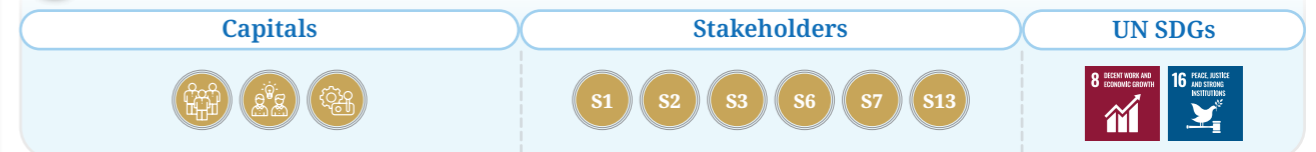
In the long term, the Group is investing in innovation through the establishment of a dedicated research and development arm to support future-ready capabilities and sustainable growth. Governance and risk management will continue to be reinforced through clearly defined Dedicated Authority Levels (DAL) and targeted C-suite appointments, ensuring robust oversight, accountability and strategic continuity.

CAHYA MATA IS ADVANCING DIGITAL TRANSFORMATION THROUGH THE IMPLEMENTATION OF AN ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM TO IMPROVE OPERATIONAL EFFICIENCY, DATA INTEGRATION AND DECISION-MAKING.



ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

M2 BUSINESS ETHICS AND COMPLIANCE



Why it matters?

Governance, integrity and regulatory compliance are foundational to sustaining stakeholder trust, protecting the Group's reputation, and driving long-term business growth. By embedding robust governance practices across all operations, the Group mitigates operational, legal, and reputational risks, including fraud, unethical behaviour and financial penalties, while ensuring that decisions are consistently made in the best interests of both the business and its stakeholders.

Key Focus Areas:

- Stakeholder Trust**
Transparent reporting and ethical conduct demonstrate responsible management.
- Risk Mitigation**
Clear roles, risk management, and Whistleblowing mechanisms deter misconduct.
- Legal & Regulatory Compliance**
Adherence to the applicable laws, Bursa Malaysia Listing Requirements, and governance codes reduces legal exposure and reputational risk.
- Transparency & Accountability**
Structured governance frameworks support informed oversight and decision-making, enhance Board supervision and promote organisational integrity.
- Sustainable Growth**
Ethical, social and environmental considerations are integrated into business strategy to ensure long-term value creation and responsible corporate stewardship.

Cahya Mata's commitment to ethical conduct and governance integrity is guided by its core corporate values: Integrity, Accountability, and Sustainability. These principles are embedded in the Group's Code of Ethics/Conduct, Anti-Bribery and Anti-Corruption (ABAC) Policy, and Whistleblowing Policy, and are reinforced through leadership examples, employee awareness programmes, and public disclosures. The Group's zero-tolerance stance on corruption, combined with its proactive sustainability and stakeholder engagement initiatives, exemplifies its commitment to conducting business responsibly, ethically, and for lasting impact.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Our approach

Governance

Cahaya Mata approaches governance with discipline, consistency and a zero-tolerance stance on unethical conduct. Across the Group and its SBUs, ethics, integrity, and anti-bribery and corruption are governed through a structured and well-defined framework that ensures accountability at every level.

Governance Framework

The Group's governance framework follows the Malaysian Code on Corporate Governance ("MCCG") and Bursa Malaysia requirements to maintain ethical standards and accountability underpinned by the Group Anti-Bribery and Anti-Corruption ("ABAC") Policy, Code of Ethics/Conduct and Whistleblowing Policy, which apply consistently across the Group and all SBUs. These policies set clear expectations for ethical conduct and compliance with all applicable laws, regulations and guidelines.

At the Group level, the Group Compliance Department provides centralised oversight, monitoring adherence to applicable policies and reporting directly to the Group Managing Director (GMD) to ensure senior management accountability. At the operational level, SBU Heads are responsible for implementation, monitoring and enforcement within their respective business units, supported by periodic reporting, internal audits and risk assessments.

An established whistleblowing mechanism further strengthens governance by enabling confidential reporting of concerns without fear of retaliation.

Board and Senior Management Involvement

The Board of Directors ("the Board") provides oversight of ethical business conduct through the approval and periodic review of key governance policies. The Board, supported by the Board Audit Committee and Board Risk Committee, receives regular updates on compliance matters, audit findings and reported incidents. Senior management reinforces this framework by setting the tone from the top and ensuring governance expectations are clearly communicated and integrated across the Group.

Reporting and Whistleblowing

The Group maintains a whistleblowing channel that enables confidential reporting of ethical concerns without fear of retaliation. This mechanism supports transparency, early detection of misconduct and continuous strengthening of the Group's governance and internal control environment.

Policies & Procedures

Cahaya Mata's policies and procedures govern how the Group conducts its operations and engages with stakeholders across its ecosystem. They are designed to uphold high standards of ethical conduct, operational integrity and accountability, while supporting sustainable long-term value creation.

Policy Framework 1

The Group has established a structured governance policy framework, anchored by the Code of Ethics/Conduct, Anti-Bribery and Anti-Corruption (ABAC) Policy and Whistleblowing Policy, which apply consistently across the Group and all SBUs. These policies guide employee conduct and interactions with customers, suppliers, contractors and business partners, reinforcing responsible and transparent business practices throughout the value chain.

Regulatory Alignment 2

Key governance policies are reviewed periodically, in response to changes in legal, regulatory or business requirements, ensuring continued relevance and regulatory alignment.

Oversight and implementation 3

Oversight is supported by a structured, layered approach. The Group Compliance function oversees adherence to key policies across all entities within the Group, monitors their implementation, provides guidance on ethical and appropriate conduct, and addresses any reported breaches or concerns, while the Group Internal Audit function conducts regular reviews to assess compliance and strengthen internal controls. SBUs are responsible for operational implementation under management supervision, ensuring consistent application across the organisation.

Communication & Stakeholder Engagement: 4

Governance expectations are clearly communicated to employees through accessible policy disclosures and mandatory awareness programmes. Externally, key policies are publicly available on the Group's website, with ethical and anti-corruption requirements embedded into contractual arrangements with business partners.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Cahaya Mata has established the following policies and procedures to uphold high standards of governance, integrity, and ethical business practices across the Group and our SBUs:

Code of Ethics/Conduct

Cahaya Mata has established and published a Code of Ethics/Conduct, which sets clear standards of sincerity, integrity, responsibility, and corporate social responsibility for Directors, employees, and the broader organisation. The Code serves as a cornerstone of the Group's corporate governance framework, reinforcing expectations for ethical behaviour, professional conduct, and responsible decision-making across all SBUs.

The Code of Ethics/Conduct articulates the Group's commitment to ethical, transparent, and accountable business practices. Key elements include compliance with anti-bribery and anti-corruption laws, avoidance of conflicts of interest, respect for labour standards and human rights, responsible use of company assets, and established whistleblowing mechanisms for reporting misconduct. These principles are aligned with Cahya Mata's core corporate values and support a consistent culture of integrity throughout the organisation.

The Code of Ethics/Conduct is accessible to all employees via the Group's intranet and is introduced as part of the employee onboarding process to ensure awareness from the outset of employment.



ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Compliance, Review, and Effective Communication

The Code sets clear expectations for ethical behaviour and responsible business practices, extending beyond minimum legal and regulatory requirements. Compliance with the Code is a mandatory condition for engagement and continued registration with the Group, reinforcing Cahya Mata's zero-tolerance stance on unethical conduct and its commitment to responsible procurement and partnership.

The Code is subject to ongoing oversight and enhancement by Group Legal to strengthen governance standards and alignment with applicable laws and best practices. Upon approval by the Board in accordance with the Group's DAL, the updated Code will be formally communicated to contractors, suppliers, and consultants via official email notifications and the Group's website.

Compliance with the Code is monitored through document verification, advisory support aligned with the DAL, and compliance assessment reviews conducted under the Group's compliance programme. Where necessary, remedial actions and enforcement measures may be applied to address breaches and uphold governance integrity.

The Code is publicly accessible via the Group's website, supporting transparency and accountability across our supply chain.

Anti-Bribery & Anti-Corruption ("ABAC") policy

Cahya Mata has adopted a comprehensive ABAC Policy that establishes a zero-tolerance approach towards all forms of bribery and corruption. The policy applies across the Group, covering employees, directors and third-party business partners, and serves as a core pillar of the Group's governance and ethical framework.

The ABAC Policy enforces a zero-tolerance approach to bribery and corruption, prohibiting facilitation payments, political contributions, illegal payments, kickbacks and requiring the mandatory disclosure and management of all conflicts of interest. It sets clear rules on gifts and hospitality, requires due diligence on third parties, and provides confidential whistleblowing channels. Together, these measures embed ethical conduct across the Group's operations and business relationships.

Governance, Oversight and Enforcement:

Led by Group Compliance, with support from Group Legal and independent assurance is provided through audits conducted by Group Internal Audit. These functions work closely with SBUs to embed ABAC controls into business processes, monitor compliance and ensure consistent enforcement across the Group.

Training, Awareness and Culture:

Cahya Mata places strong emphasis on awareness and prevention. Regular ABAC training and briefings are conducted for directors, senior management and employees, supported by e-learning modules and face-to-face sessions. New employees receive ABAC awareness through structured onboarding programmes, ensuring a consistent understanding of anti-corruption obligations at all levels of the organisation.

Third-Party Risk Management:

Vendors, contractors and third parties are subject to ABAC-related assessments as part of the Group's supply chain risk management.

This includes:

Due diligence during vendor registration and renewal

Contractual clauses requiring compliance with applicable anti-corruption laws and the Group's ABAC Policy

Ongoing monitoring and reassessment where heightened risks are identified

These controls provide Cahya Mata with the right to take corrective action, including termination, in cases of non-compliance.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Risk Mitigation, Monitoring and Controls:

Bribery and corruption risks are mitigated through a combination of compliance audits, periodic risk assessments and whistleblowing mechanisms. Gift, entertainment and expense claims are subject to stringent approval processes under the Group's Dedicated Authority Levels (DAL) framework, ensuring proper escalation, transparency and compliance verification.

FY2025 Status and Ongoing Vigilance:

As at FY2025, no reported cases of bribery or corruption were recorded under the ABAC framework. Regular monitoring and reporting processes remain in place to detect, manage and escalate potential violations to the appropriate designated authority, reinforcing the Group's proactive and preventive approach.

Gifts & Hospitality Policy

The Gifts and Hospitality Policy provides clear guidance to all Cahya Mata employees on acceptable standards for giving and receiving gifts and hospitality. It defines what constitutes appropriate and reasonable business practices, while clearly distinguishing improper benefits that may be perceived as bribery or corruption, thereby reinforcing the Group's commitment to ethical conduct, integrity, and compliance with anti-corruption laws.

Sponsorship, Donation & Community Investment Policy

The Policy provides guidance to all Cahya Mata employees on distinguishing between legitimate sponsorships and donations and improper benefits that may be construed as bribery or corruption. Clear understanding of this distinction is essential to ensure ethical decision-making, regulatory compliance, and the integrity of the Group's business practices.

Whistleblowing Policy

Cahya Mata has established a Whistleblowing Policy and dedicated reporting channels to encourage the reporting of suspected misconduct, fraud, corruption, regulatory breaches, or other unethical behaviour. The policy applies to both employees and external stakeholders, reinforcing the Group's commitment to transparency, accountability, and ethical conduct.

1 Governance and Oversight:

The Whistleblowing Policy is administered by Group Compliance, with support from Group Internal Audit and Group Legal, and serious cases are escalated to the Audit Committee for independent oversight.

2 Reporting Channels and Protection:

Employees and external stakeholders can report concerns through designated whistleblowing channels, including a dedicated email, with anonymity, strict confidentiality, and protection against retaliation assured.

3 Accessibility and Awareness:

Whistleblowing channels are communicated internally through HR policies, induction, training, and briefings, and externally via the Group's website.

4 Investigation and Resolution Process:

All reports are reviewed by the Designated Authority and substantiated cases undergo a formal investigation, which may include document reviews, interviews, and the appointment of independent investigators where appropriate. Investigation outcomes are evaluated based on severity, with serious matters escalated to senior management or the Board through the Audit Committee. Corrective actions, disciplinary measures, or legal escalation are taken where necessary to ensure accountability.

5 Training and Awareness:

Employees receive training and awareness on the Whistleblowing Policy as part of the Group's ABAC compliance programme. Training is delivered through a combination of face-to-face sessions and online learning modules, including onboarding briefings for new employees and refresher sessions to reinforce awareness of reporting rights and protection from retaliation.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Group Procurement Procedures/Third-Party Corruption Risk Due Diligence Policy

Cahaya Mata maintains procurement guidelines and third-party corruption-risk due diligence procedures to ensure that suppliers, contractors, and business partners adhere to the Group's ethical standards and governance expectations.

Conflict of Interest Policy

Directors and employees are required to disclose personal interests in transactions or dealings that could affect impartiality. Related parties must abstain from participating in decisions or voting where a conflict exists, safeguarding fairness and integrity in decision-making.

Corporate Disclosure Policies & Procedures

Cahaya Mata's disclosure framework ensures that material information about governance, operations, financial performance, and strategic prospects is communicated to shareholders, stakeholders, and the public in a timely, accurate, and clear manner, in compliance with statutory, regulatory, and Bursa Malaysia listing requirements.

Risk Management

Cahaya Mata intends to undertake a comprehensive Corruption Risk Assessment which will be conducted in a more focused approach, with in-depth analysis of specific bribery and corruption vulnerabilities, across all the Corporate Functions and SBUs in FY2026. In the interim, fraud and corruption are recognised as key risk categories within the Group's Enterprise Risk Management Framework, and are systematically identified, assessed, monitored, and reviewed through regular risk assessments conducted with SBUs and Corporate Functions. This initiative will enhance risk visibility, strengthen controls, and reinforce Cahya Mata's commitment to ethical business practices and regulatory compliance.

Oversight by Board & Top Management

The Board Charter ensures that directors are fully aware of their fiduciary duties, regulatory obligations, and the principles of good corporate governance. The Board and Group Management oversee all related policies, affirming the Group's commitment to transparency, accountability, and responsible management.

Anti-Fraud Management Policy

This policy provides a structured framework to prevent, detect, and respond to fraud or financial misconduct, reinforcing the Group's zero-tolerance stance on unethical financial practices.

Business Ethics and Compliance is managed as a material risk area within Cahya Mata's Enterprise Risk Management "ERM" Framework. Bribery and corruption risks are systematically identified, monitored and managed as part of the Group's regular risk assessment cycle conducted across the Group and its SBUs. Where exposures exceed established risk appetite thresholds, structured mitigation plans are developed, implemented and monitored, with formal reporting to the Group Risk Management Committee (GRMC) and Group Risk Committee (GRC) to ensure oversight and accountability.

To further strengthen its governance framework, the Group plans to undertake a comprehensive Corruption Risk Assessment in 2026.

The assessment will be conducted in a more focused approach, with in-depth analysis of specific bribery and corruption vulnerabilities, across all the Corporate Functions and SBUs in FY2026.

This initiative will enhance risk visibility, strengthen controls and reinforce Cahya Mata's commitment to ethical business practices and regulatory compliance.



ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

How we create value

Cahaya Mata creates long-term value for its stakeholders by embedding a strong culture of ethics, integrity, and compliance across the Group and its SBUs. All new employees undergo ethics and compliance onboarding, while ongoing reinforcement is provided through mandatory annual ABAC training delivered via online and face-to-face sessions.

In FY2025, approximately 1,425 employees across the Group completed ABAC training, with participation actively monitored. To support transparency and shared responsibility across the value chain, Cahya Mata ensures that key policies are accessible to all stakeholders. The Code of Ethics/Conduct is available on the Group's intranet for employees, while the ABAC Policy and Code of Business Conduct for third parties are published on the Group's website. Policies are periodically reviewed to ensure alignment with evolving regulatory requirements.

Our performance in FY2025

During the year, Cahya Mata undertook a series of structured initiatives to reinforce governance, integrity, and ethical conduct across the Group. These initiatives were aligned with the Malaysian Anti-Corruption Commission (MACC) Act 2009, Section 17A, the Guidelines on Adequate Procedures (GAP) issued by the Prime Minister's Office, and Bursa Malaysia Listing Requirements.

ABAC Awareness Sessions for Executives and Management

Online and face-to-face ABAC awareness sessions were conducted for executives and above across SBUs and Centre Management. These sessions covered the MACC Act 2009, Section 17A, and internal ABAC-related policies, reinforcing legal obligations and ethical expectations in line with Guidelines on Adequate Procedures ("GAP") requirements on training and communication under the TRUST principles issued by the Prime Minister's Office.

Key Performance Indicator	2023	2024	2025
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Percentage of employees who have received training on anti-corruption by employee category:

Management	-	-	84
Executive	-	12.95	62.32
Non-Executive	-	-	73.83
Percentage of operations assessed for corruption-related risks	100	100	100
Confirmed incidents of corruption and actions taken	0	0	0

ABAC Online Self-Learning Programme

As part of the 2025 ABAC Awareness Programme, the Group launched an online self-learning module for all employees with company email access. Developed internally by Group Compliance and endorsed by the Group Managing Director, the programme reinforces compliance with the MACC Act 2009 and aligns with the 5 TRUST principles issued under GAP, particularly Principle 5 on Training and Communication.



ABAC Awareness Sessions for General Workers

To ensure inclusive coverage, face-to-face ABAC awareness sessions were conducted in October 2025 for employees without email access, including general workers from Cement SBU, CMS Concrete Products Sdn Bhd, SEDC Premix Sdn Bhd, Construction Materials and Trading SBU, and Road Maintenance SBU operations, within Kuching and outer Kuching areas only. These sessions reinforced awareness of the Group's ABAC Policy and compliance expectations.



ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Our outlook

Cahaya Mata remains committed to continuously strengthening governance and ethical standards across the Group and our SBUs to support sustainable value creation and long-term resilience.

Cahaya Mata's short-term strategy focuses on strengthening internal controls and elevating governance awareness across the Group and its SBUs. Key priorities include tighter policy enforcement, enhanced procurement and financial authorisation controls, and targeted ABAC and Code of Ethics/Conduct training, particularly for higher-risk functions. These efforts are reinforced through regular compliance reminders and internal monitoring reviews.

Over the medium to long term, the Group aims to enhance its compliance maturity through the adoption of advanced monitoring and reporting tools, strengthened ethical leadership at all management levels, and closer alignment with international best practices such as ISO 37001. Deeper integration of ESG considerations into governance frameworks, continued investment in training and digitalisation of compliance processes will further reinforce a strong tone from the top and sustain a culture of integrity across the organisation.

M3 SUPPLY CHAIN MANAGEMENT

Capitals



Stakeholders



UN SDGs



Why it matters?

A responsible and resilient supply chain is essential to Cahya Mata's long-term sustainability, operational continuity and stakeholder trust. We integrate ESG considerations into our procurement processes to promote fair business practices, uphold global standards, and support sustainable socioeconomic development, particularly within local communities.

Our supply chain practices are anchored on transparency, quality and inclusivity, ensuring responsible and consistent procurement outcomes. We implement structured measures such as demand consolidation, expanded contract coverage, and robust vendor screening and due diligence to strengthen governance and manage supply chain risks. At the same time, we prioritise local suppliers and apply clear, consistent quality specifications to promote equitable participation, accountability and a fair, competitive playing field for all vendors. We maintain strict standards on labour and ethics, including a zero-tolerance policy on child labour embedded in our General Terms and Conditions. Strategic supplier relationships are strengthened through longer-term contracts, structured vendor performance evaluations, and planned vendor development programmes to enhance capability and business continuity. Engagement remains a key pillar. Through Vendor Day programmes, we raise awareness on ESG expectations, safety and labour standards, and encourage the adoption of lower-carbon and greener equipment, reinforcing our commitment to responsible, sustainable supply chain partnerships.



ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Our Approach

Governance and Policy Framework

As supply chain pressures intensify, Cahya Mata recognises that effective supply chain management is critical to operational resilience, risk management and long-term value creation. The Group is currently progressing the full implementation of its Group Procurement Policy & Procedures (GPPP), which defines roles, responsibilities and approval authorities across the Group and its SBUs, ensuring consistent and transparent supplier engagement.

Integrating ESG into Supplier Management

Cahaya Mata's approach to building a sustainable supply chain centres on embedding ESG principles throughout the vendor lifecycle. All new and existing vendors are required to acknowledge and comply with the Code of Ethics/Conduct & Business Conduct for Contractors, Suppliers and Consultants. Sustainability criteria, particularly labour standards and ethical practices, are integrated into supplier selection and form part of the General Terms and Conditions. Environmental and safety compliance is also enforced across projects, including mining operations.

Vendor Due Diligence and Risk Classification

Supplier due diligence is conducted by the Procurement Excellence Vendor Due Diligence (VDD) team and incorporates ESG considerations such as anti-bribery and corruption controls, labour practices, environmental and safety compliance, legal standing and sanctions screening. Vendors are classified as low, medium or high risk, with assessments reviewed every two years to ensure continued alignment with Group policies and market standards.

Supplier Performance Monitoring and Accountability

Supplier performance is monitored through periodic Vendor Performance Evaluations conducted twice annually, which include minimum Health, Safety and Environment ("HSE") requirements. High and medium risk vendors are subject to enhanced scrutiny, approval by designated authorities and, where necessary, restrictions on contract awards. All penalties and corrective measures are applied in accordance with the GPPP to ensure fairness and transparency.

Supplier assessment in FY2025

In the course of supplier due diligence, a small number of vendors were identified as presenting a higher risk of non-compliance. The issues flagged were primarily related to safety and environmental considerations, areas that remain central to operational integrity and regulatory adherence.

Out of a total supplier base of 1,326, only three were classified as high risk, representing approximately 0.2% of the overall network. While the proportion is minimal, each case is treated with seriousness, reflecting a zero-compromise approach to safety, environmental stewardship and compliance standards.

Engagement, Awareness and Continuous Improvement

To strengthen supplier capability and alignment, the Group plans to roll out a Vendor Day Programme from 2026, focusing on awareness of anti-bribery and corruption, ESG expectations, labour and human rights, biodiversity and environmental management. Environmental and social risk assessments will also be incorporated into vendor questionnaires to reinforce responsible sourcing and drive continuous improvement across the supply chain.



ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Our Performance in FY2025

For the reporting year, a significant proportion of our suppliers are based in Malaysia. Accordingly, our significant areas of operation for procurement reporting are located within Malaysia. During the reporting period, 58.89% of total procurement spending was allocated to local suppliers, while 41.11% was spent on foreign suppliers. The higher proportion of foreign procurement reflects targeted cost-efficiency initiatives undertaken, leveraging foreign suppliers offering competitive pricing and value propositions for specific inputs. These decisions were made to optimise operational costs while continuing to prioritise local sourcing wherever commercially viable, in line with Cahya Mata's commitment to supporting domestic suppliers.

To further enhance local supplier participation and capability, Cahya Mata plans to introduce a Vendor Development Programme in 2026. This initiative is intended to build supplier capacity, improve performance and sustainability standards, and deepen long-term partnerships with local vendors.

Proportion of spending on local and foreign suppliers:

Key Performance Indicator	2023	2024	2025
Cahya Mata Group			
Proportion of spending on local suppliers	81.95%	83.00%	58.89%
Proportion of spending on foreign suppliers	18.05%	17.00%	41.11%
Total training programmes offered to suppliers	0	0	0

Our Outlook

Cahya Mata adopts a phased approach to strengthen responsible and resilient supply chain management by progressively integrating ESG considerations into procurement processes.

Short-Term (2026–2027)

The Group will embed Environmental and Social criteria into core procurement activities, building on existing Governance controls such as ABAC requirements, the Supplier Code of Ethics/Conduct, vendor registration, due diligence processes, and General Terms and Conditions. ESG questionnaires will be incorporated into vendor onboarding and assessments, covering emissions and waste management, occupational health and safety, working conditions, human rights and child labour, business ethics, regulatory compliance, whistleblowing mechanisms, and data privacy. ESG considerations will be applied across sourcing, contracting, and vendor performance evaluation. Supplier ESG awareness will be enhanced through Vendor Awareness Day sessions, while procurement personnel will receive targeted ESG training. Data quality will be strengthened through risk-based vendor prioritisation and pilot ESG data collection focusing on emissions management, occupational health and safety, and business ethics and compliance.

Mid-Term (2028–2029)

The Group plans to implement structured ESG and Scope 3 data collection from suppliers, subject to readiness and management direction, and to identify high-impact spend categories and high-risk or high-impact vendors for targeted ESG interventions and continuous improvement.

This approach supports stronger supply chain governance, mitigates ESG risks, enhances transparency, and contributes to long-term value creation and sustainable business practices.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

M4 DATA PRIVACY AND CYBERSECURITY

Capitals



Stakeholders



UN SDGs



Why it matters?

Data privacy and cybersecurity are critical to Cahya Mata's ability to safeguard sensitive data, ensure regulatory compliance, maintain business continuity and preserve stakeholder trust amid rising cyber and AI-driven threats. Cybersecurity is a key risk under the Group's ERM framework and is monitored through quarterly risk assessments, regular security posture assessments, penetration testing and vulnerability audits.

Risks are managed through Group IT Policies and the Group Cloud Security Policy, aligned with ISO/IEC 27001 and the NIST Cybersecurity Framework. Priority areas include real-time threat monitoring, rapid data recovery and early detection. Cybersecurity awareness is reinforced through mandatory annual training and vendor requirements, supported by investments in network upgrades, next-generation firewalls, multi-factor authentication and data encryption.

Our Approach

DATA PRIVACY AND CYBERSECURITY GOVERNANCE



Cahya Mata manages data privacy and cybersecurity through a centralised governance framework led by the IT Department, supported by dedicated cybersecurity personnel and working closely with Group Legal and Group Risk. Oversight is provided by Management and the Board Digital Transformation Committee, which monitor cybersecurity strategy and emerging risks.

CYBERSECURITY RISK MANAGEMENT



Cybersecurity risks are managed through a centralised governance model, with policies and controls consistently applied across all SBUs. This approach ensures the protection of digital assets, standardised risk mitigation practices, and coordinated incident response across the Group.

POLICIES, STANDARDS AND REGULATORY ALIGNMENT



The Group complies with the Personal Data Protection Act (PDPA) 2010 through regular audits, risk assessments, and standardised data handling practices. Data protection and cybersecurity are governed by the Group IT Policies and Procedures (GITPP) and the Group Cloud Security Policy (GCSP), both of which are reviewed and updated annually. These frameworks are aligned with ISO/IEC 27001 principles and applicable regulatory requirements.

AWARENESS AND COMMUNICATION



Data security commitments and policy requirements are communicated through internal circulars, mandatory induction programmes, and targeted employee training, ensuring consistent understanding and accountability at all levels of the organisation.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

How We Create Value

Our unwavering focus on data privacy and cybersecurity safeguards business continuity, protects stakeholder trust, and enables secure digital operations across the Group.

1 Security Infrastructure & Controls

To safeguard our systems and sensitive data, IT perimeter firewalls provide a first line of defense, complemented by next-generation endpoint protection across all devices. Data integrity and confidentiality are ensured through encrypted backups, while AI-enhanced threat detection continuously monitors and responds to emerging security risks, reinforcing a proactive and resilient cybersecurity posture.

2 Risk Assessment & Monitoring

Half-yearly independent Security Posture Assessments (“SPA”) and quarterly vulnerability risk assessments to proactively identify and mitigate emerging cyber risks.

3 Cyber Resilience & Disaster Recovery

Comprehensive disaster recovery framework, including off-site data backups, documented restoration procedures, and regular stress tests and simulation exercises to ensure operational continuity.

4 Independent Assurance

External third-party SPA audits to validate the robustness and effectiveness of cybersecurity controls.

5 Training & Awareness

Mandatory annual IT and cybersecurity training for all employees, with additional sessions following major system changes, covering phishing, social engineering, and secure remote working practices.

Our Performance in FY2025

Key Performance Indicator	2023	2024	2025
Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	0	0	0
Total number of identified leaks, thefts, or losses of customer data	0	0	0

During the year, based on the Group’s IT assessments, Cahya Mata did not record any breaches of customer privacy or incidents involving the loss of customer data. There were also no reported cases of data theft or data leaks during the reporting period.

Our Outlook

Cahya Mata’s data security strategy is guided by a phased, forward-looking approach to strengthen resilience, reduce risk exposure, and support secure digital growth across the Group.

Short-Term

The focus is on reinforcing baseline controls through timely security patch updates and targeted employee awareness workshops to address immediate vulnerabilities and human-factor risks.

Medium-Term

Craft plans to upgrade network infrastructure and deploy advanced threat-hunting capabilities, alongside the implementation of a Zero Trust security architecture to enhance access control, monitoring, and threat containment across all systems.

Long-term

Invest in emerging cybersecurity technologies to achieve a predictive and mature IT security posture. This includes fully automated incident response, proactive threat intelligence, and continuous security optimisation to support a resilient, future-ready digital environment.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

M5 SUSTAINABLE PRODUCTS AND INNOVATION

Capitals



Stakeholders



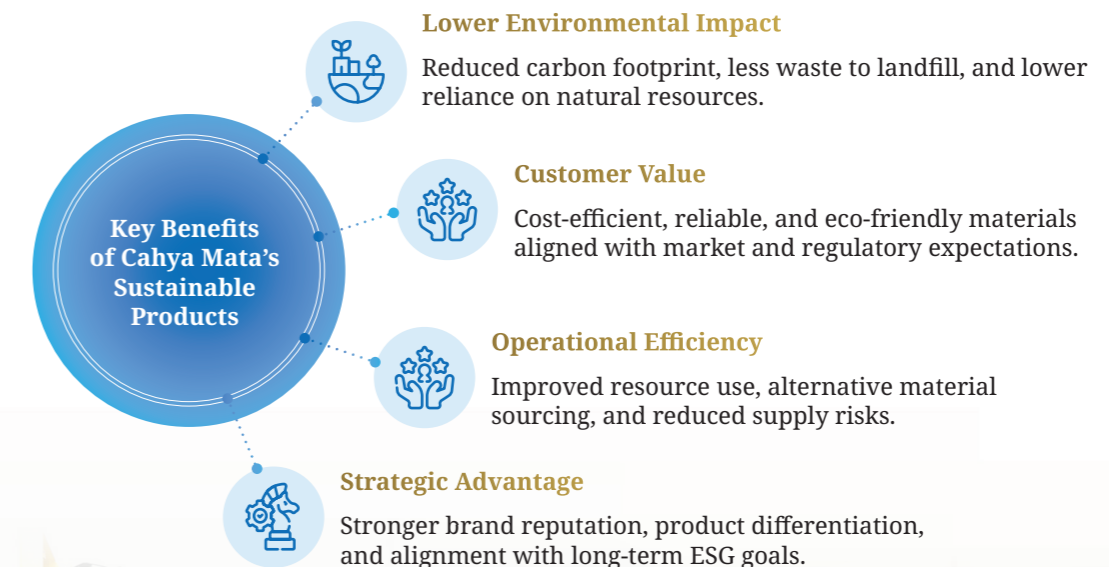
UN SDGs



Why it matters?

Cahya Mata’s sustainable products and innovation strategy is guided by a commitment to create long-term value through a continuous capability building and meaningful environmental impact. The Group embeds circular economy principles into our operations by leveraging R&D expertise, utilising industrial by-products, and strengthening strategic partnerships to improve resource use efficiency and minimise waste. Through ongoing investments in cleaner technologies and cross-functional collaboration across our SBUs, Cahya Mata advances the development of low-carbon, resource-efficient construction solutions that support sustainable growth and responsible industry practices.

During FY2025, this strategy translated into tangible initiatives, including the use of treated granulated phosphate slag as a natural sand replacement, the development of low-carbon concrete solutions, and the conversion of scheduled waste into high-value construction materials. These initiatives expand the Group’s green product portfolio while reducing reliance on virgin raw materials.



ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Our Approach

Cahaya Mata's approach to sustainable products and innovation is anchored on strong governance, quality assurance and responsible innovation. The Group integrates sustainability considerations across product design, production and commercialisation to deliver long-term value while managing environmental and social impacts.

Governance and Accountability

The Innovation & Commercialisation Department leads sustainable product development and innovation across the Group. It works closely with Group QHSE and the Group ESG to ensure product quality, regulatory compliance and ESG alignment. This is supported by innovation representatives within each SBU, enabling consistent execution at the operational level.

Product Quality Management

Product quality is upheld through a comprehensive approach that ensures alignment with internal standards, regulatory requirements, and customer specifications. Each SBU maintains ISO certifications or their equivalent, reinforcing a consistent commitment to excellence across operations. Quality is continuously monitored through audits, corrective actions, and ongoing improvement initiatives, while integration with QHSE systems provides an additional layer of consistency, accountability, and systematic oversight.

Sustainable Product Development

Sustainability is a cornerstone of our product innovation strategy, ensuring that environmental and social considerations are integrated from concept through design. All innovation initiatives are rigorously aligned with ESG priorities, including circular economy principles and waste valorisation, to deliver solutions that are both responsible and future-ready. Through systematic sustainability assessments of green and low-impact products, we embed long-term value creation for communities, stakeholders, and the environment at the heart of our innovation agenda.

Innovation and Research and Development

The Group drives innovation through a strategic focus on research and development, including the pilot testing of alternative materials and by-products. Continuous process improvements are implemented to enhance product performance while minimising environmental impact. Innovation is further strengthened through collaborative partnerships with universities, regulators, and technical institutions such as SIRIM, CIDB, and the Department of Environment, ensuring that the Group remains at the forefront of sustainable and technically robust solutions.

Policies, Certifications and Continuous Improvement

Cahaya Mata's efforts are guided by ISO-aligned quality, environmental and safety management systems, supported by Group-wide ESG commitments. To strengthen oversight, the Group is establishing a Group Certification Task Force (GCTF) to coordinate certification strategies across SBUs.

The Group's certification roadmap is structured in three phases:



Future plans include exploring certifications such as ISO 14064 (GHG verification), ISO 20400 (Sustainable Procurement) and additional green or low-carbon product certifications.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

How We Create Value

Advancing Low-Carbon and Circular Products



We drive sustainability and innovation into our core industrial and construction materials businesses through a focus on resource efficiency, product performance, and environmental responsibility.

Beyond Portland Limestone Cement and Thermasite, the Group has introduced Green Concrete incorporating 30% treated granulated phosphate slag. In FY2025, we achieved full-scale application of treated phosphate slag in concrete, with a targeted utilisation of up to 500,000 tonnes annually as a replacement for virgin raw materials.

Driving Innovation Through Partnerships and Research and Development



Sustainable product innovation is supported by active collaboration with universities, research institutions and government agencies to validate materials, strengthen technical performance and accelerate adoption. Pilot projects, customer technical engagements and continuous R&D into waste-derived materials reinforce the Group's green cement and concrete initiatives.

Assuring Quality and Compliance



Value creation is underpinned by strong quality governance. The Group maintains ISO 9001-aligned quality systems, conducts regular internal audits and product testing, and complies with SIRIM and relevant national and industry standards. Continuous improvement is driven through process optimisation, equipment upgrades and strengthened supplier qualification.

Improving Resource Efficiency



Cahaya Mata integrates environmentally friendly materials across cement and concrete operations, particularly through phosphate slag substitution, delivering lower emissions, reduced resource depletion and improved material circularity. From FY2026, the Group plans to enhance material tracking systems to further strengthen resource efficiency and performance monitoring.

Our Performance in FY2025

Cahaya Mata's sustainable products and innovation initiatives have strengthened the Group's market positioning by reinforcing customer confidence, supporting compliance with evolving ESG expectations, and aligning the business with future industry and regulatory trends. These innovations reflect the Group's readiness to transition towards lower-carbon and more resource-efficient construction materials.

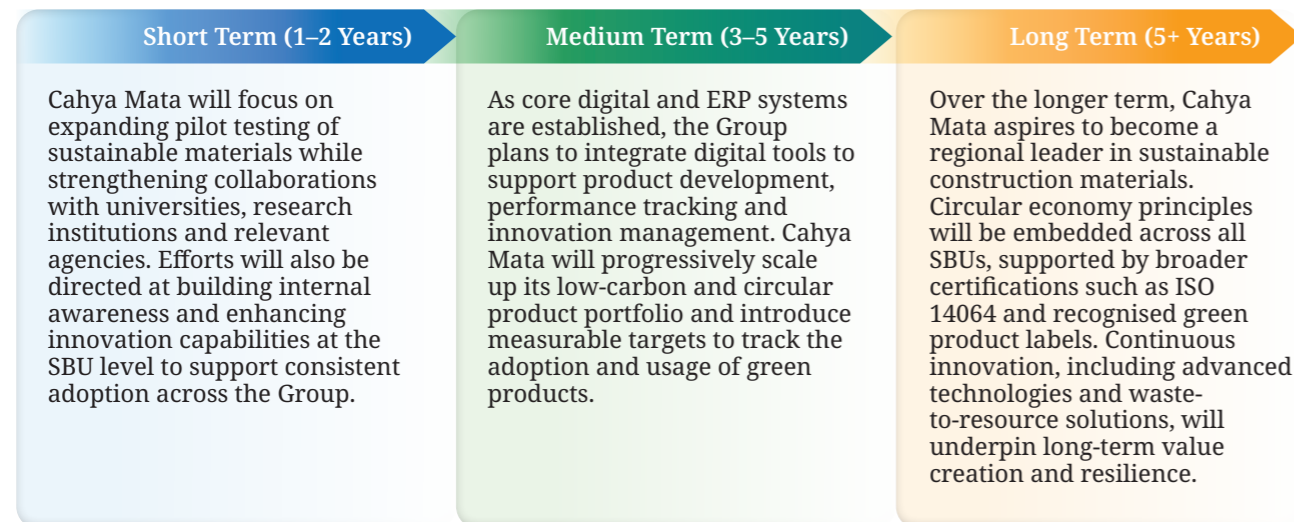
Currently, sustainable products such as those incorporating granulated phosphate slag are primarily deployed for internal use, with broader commercialisation still at an early stage. As a result, external customer feedback remains limited but is expected to grow as market adoption expands.

The use of waste-derived materials has delivered measurable cost savings, particularly through the substitution of natural sand with granulated phosphate slag. This demonstrates the commercial viability of sustainable innovation while laying the foundation for longer-term value creation.

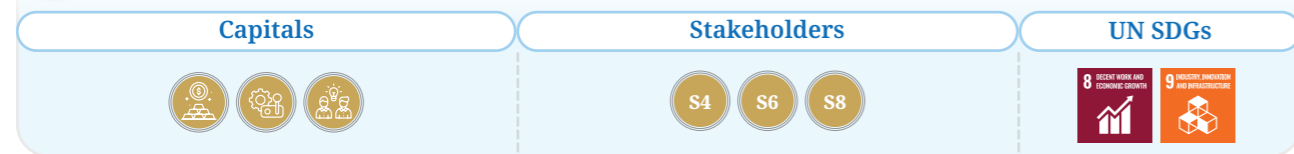
ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Our Outlook

We take a balanced approach to product development that integrates sustainability and social responsibility from concept to market, where practical. Our strategy will be carried out in three phases.



M6 CUSTOMER RELATIONS AND SATISFACTION



Why it matters?

Maintaining strong customer relationships and satisfaction is key to staying competitive and reinforcing market share across our diverse businesses. In industries where pricing pressures are significant and regulatory expectations are high, strong customer relationships reinforce the Group's long-term sustainability, competitiveness and brand positioning. Trust in product quality, safety and regulatory compliance underpins customer confidence, while timely support and clear communication strengthen operational reliability and enhance brand credibility.

Sustained customer loyalty and repeat business provide stable demand, support revenue resilience and contribute to market share growth. In price-competitive markets, trusted relationships serve as a key differentiator beyond cost considerations, strengthening the Group's reputation through positive referrals and reinforcing broader stakeholder trust.

Across its Strategic Business Units, customer satisfaction directly supports strategic outcomes, including customer retention, continuous improvement in service quality, increased profitability and long-term business continuity.

For specialised and strategic operations, such as Phosphates, strong customer relationships are essential to securing market position and stakeholder confidence in a limited-supply regional market.



ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

Our approach

Driving Customer Satisfaction through Product Quality

Product quality is maintained through established quality management systems, disciplined operational controls, and continuous monitoring of customer feedback. SBUs are expected to align product specifications, production processes, and delivery performance with customer requirements, regulatory standards, and market expectations. Customer feedback and quality data are reviewed regularly to identify issues early, support corrective actions, and drive continuous improvement. This integrated approach helps mitigate risks such as non-compliance, reputational damage, and loss of market share.

At the Cement SBU, customer satisfaction is driven by ISO 9001:2015-guided quality management, reliable logistics, and effective inventory controls, ensuring consistent product performance and timely, cost-efficient supply. Quality and customer feedback are integrated through a single platform and supported by cross-functional collaboration, with evolving customer needs addressed through low-carbon cement offerings and transparent environmental performance.

At the Property Development SBU, quality is demonstrated through products and services that meet customer and community expectations. Ongoing stakeholder engagement, structured feedback, and oversight by the Customer Experience and Quality Assurance team support responsive service, continuous improvement, and strong, long-term customer and community relationships.

REGULATORY COMPLIANCE AND CONTINUOUS IMPROVEMENT

Compliance with applicable health and safety laws, regulations and industry standards is embedded within the Group's QHSE framework. SBUs monitor compliance through regular inspections, internal and external audits (including ISO certification audits), management reviews and corrective action processes. Employee training and competency programmes ensure understanding of regulatory obligations and safe operating practices. Where relevant, SBUs also align with recognised voluntary standards and client requirements, supported by proactive regulatory monitoring, continuous improvement initiatives and transparent engagement with stakeholders.

MANAGEMENT OF HEALTH AND SAFETY IMPACTS ACROSS PRODUCTS AND SERVICES

Cahaya Mata manages the health and safety impacts of its products and services through a risk-based approach applied across the full life cycle, from raw material handling and production to storage, transportation, use and, where relevant, asset retirement.

Across SBUs, hazard identification and risk assessments underpin safe work procedures, operational controls and emergency response measures. Product- and service-related health and safety requirements are communicated through standard operating procedures, technical documentation and customer engagement to ensure safe handling, installation and use throughout the value chain.

At the SBU level, practices are tailored to operational risk profiles of each sector. In Phosphates SBU, chemical handling and transport risks are managed through structured risk assessments and controlled operating environments to ensure safe and compliant operations.

Oiltools SBU implements client-mandated HSE requirements, conducts rig-specific assessments and inspections, and enforces warehouse safety controls, including material verification and certification reviews. Meanwhile, in Cement SBU, periodic Chemical Health Risk Assessments (CHRA) are performed to proactively identify and mitigate chemical-related hazards and the Road Maintenance SBU applies Hazard Identification, Risk Assessment, and Risk Control (HIRARC), develops traffic management plans, and conducts continuous site inspections to safeguard workers and road users.

The PPES Works integrates safety considerations throughout the project lifecycle, from design to asset operation, ensuring long-term protection of users and surrounding communities. Finally, Construction Materials & Trading SBU ensures compliance with all relevant regulations, including government standards such as SIRIM and DOSH, while maintaining the ability to meet market demand efficiently.

ECONOMIC IMPLEMENTING GOOD ECONOMIC PRACTICES

How we create value

Across all SBUs, Cahya Mata integrates feedback-driven improvements, rigorous quality control, and proactive service delivery, fostering trust, strengthening long-term relationships, and reinforcing the Group's reputation for reliability, innovation, and customer-centricity.

The Group ensures products meet customer specifications, operational standards, and evolving market demands, while initiatives are tailored to each SBU's business context.

Construction Materials & Trading SBU ensure consistent quality, timely supply, and robust after-sales support, while Oiltools SBU integrates lessons learned from client projects to refine operations. The Property Development SBU actively engages communities and stakeholders to align products and services with expectations, and the Road Maintenance SBU prioritises early defect detection and prompt resolution.

Digital tools for Customer Satisfaction

Cahaya Mata's SBUs are at an early stage of digital adoption, using practical tools to streamline selected customer and operational processes. Across the Group, digital tools are mainly used for administrative, communication and basic technical functions, forming a foundation for future digitalisation.

Training for Customer Service

Cahaya Mata leverages targeted training across its SBUs to enhance customer service, operational competence, and safety compliance. Road Maintenance and Construction Materials & Trading SBUs focus on safety, Integrated Management System (IMS) compliance, and product knowledge to ensure reliable, high-quality service delivery. Property Development SBU receives training in communication, presentation, and marketing skills to strengthen customer engagement. Phosphates and Oiltools SBUs combine foundational HSE, operational, and quality management training with specialised technical and industry certifications, including on-the-job and external courses, to equip employees with the skills necessary for safe, efficient, and customer-focused operations.

Across the Group, training initiatives are increasingly aligned with operational excellence, digital adoption, and customer experience objectives, supporting consistent service quality and continuous improvement.

Our performance in FY2025

CEMENT SBU SCORES FOR CUSTOMER SATISFACTION SURVEY

Key Performance Indicator	2023	2024	2025
Customer Satisfaction Survey Score	81%	81%	78%



Our outlook

Cahaya Mata's SBUs are strengthening customer satisfaction through a phased, relationship-driven approach. In the near term, SBUs prioritise direct engagement, prompt feedback response and day-to-day customer interaction to address immediate needs. Over the medium term, efforts focus on structured feedback mechanisms, staff capability building, improved service processes and more consistent communication, including greater use of digital and social platforms.

Looking ahead, SBUs are investing in digital solutions, strategic partnerships, industry participation and long-term relationship management to enhance service reliability, deepen customer trust and sustain satisfaction across their respective markets.

ENVIRONMENTAL: UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP



M7 ENERGY MANAGEMENT

Capitals



Stakeholders



UN SDGs



Why it matters?

Cahaya Mata and our SBUs recognise energy consumption as a critical operational input with direct implications for cost efficiency, operational reliability, and environmental performance. The Group is committed to improving energy efficiency, optimising consumption, and reducing environmental impact through responsible energy management practices. Energy management is embedded as a strategic priority, with approaches tailored to the operational needs of each business while remaining aligned with the Group's broader sustainability objectives.

Across energy-intensive manufacturing SBUs, effective energy use underpins productivity and competitiveness. In the Phosphates SBU, electricity is essential for furnace operations and continuous production, while diesel and petrol support boilers, heavy machinery, and logistics. Energy availability and efficiency directly influence output stability, product quality, and operating costs. Similarly, Construction Materials and Trading SBU, including SEDC Quarries, SEDC Premix, and Cahya Mata Wires, depend heavily on fuel and electricity for drilling, crushing, heating of aggregates, and plant machinery. Energy efficiency in these operations is critical to controlling production costs and maintaining market competitiveness.

Oiltools SBU and PPES Works also rely on diesel and electricity for machinery, generators, and transport fleets, making energy management central to timely project delivery and cost control. For infrastructure, Property Development and Road Maintenance SBUs operations, energy use primarily affects operating expenditure, asset performance, and service quality. Road Maintenance SBU activities are fuel-intensive, with energy costs directly impacting overall project economics. In the Property SBU, energy consumption influences operating costs, tenant comfort, and long-term asset value, while CMS Infra Trading has relatively low energy intensity, limited mainly to office electricity use.

Cahaya Mata also recognises the environmental implications of energy use, particularly greenhouse gas emissions and reliance on non-renewable resources. Energy-intensive SBUs such as Phosphates SBU, SEDC Quarries, SEDC Premix, and Construction works contribute to Scope 1 and Scope 2 emissions through fossil fuel combustion and grid electricity. In response, the Group is strengthening energy management and decarbonisation efforts, including plans to increase recycled fuel use, adopt EV and lower-emission machinery, improve equipment maintenance, and optimise site logistics to reduce idle time and fuel burn, particularly in environmentally sensitive areas.

Overall, Cahya Mata links energy management directly to operational resilience, cost discipline, and environmental responsibility, positioning energy efficiency as a key lever for sustainable business performance across the Group.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Our Approach

Energy Management Policies and Procedures

Cahaya Mata currently manages energy consumption primarily through existing operational, environmental and HSE frameworks, with varying levels of formalisation across our SBUs. While the Group does not yet have a standalone energy management policy, energy considerations are embedded within broader governance, operational discipline and asset management practices. At the Oiltools SBU, energy management is addressed within the HSE Policy, which includes expectations on responsible resource and energy use as part of day-to-day operations.



Overall, as the Group progresses along its sustainability journey, policies specific to each industry will be introduced.

Reducing Energy Usage Across Our Businesses

Cahaya Mata adopts a practical, operations-led approach to reducing energy consumption and improving energy efficiency across the Group. Initiatives are tailored to the operational realities of each SBU, with near-term actions focused on efficiency, discipline and awareness, and medium to long term plans aligned with the Group's sustainability and decarbonisation agenda.

Key initiatives by our SBUs



Oiltools

Energy efficiency is driven through behavioural change and awareness programmes under its ESG initiatives. Regular energy-saving reminders encourage responsible electricity use in office operations. Transition to renewable energy is not a current priority due to the nature and scale of operations.



Phosphates

In FY2025, the Phosphates SBU prioritised asset care, maintenance and repair works to prepare for plant resumption, limiting the scope for active energy efficiency initiatives. Looking ahead, energy efficiency remains a strategic priority. Preliminary reviews of major energy-consuming equipment are currently underway, and structured energy efficiency measures are planned for development in FY2026 once baseline data has been established. A Carbon Monoxide waste heat recovery system is scheduled for implementation by FY2027, designed to capture furnace heat for steam generation, thereby improving operational efficiency and reducing diesel consumption.



RENEWABLE ENERGY USAGE IS ALREADY SUBSTANTIAL, WITH GRID ELECTRICITY AT SAMALAJU PREDOMINANTLY SOURCED FROM HYDRO POWER AND A 200 KW SOLAR PHOTOVOLTAIC SYSTEM IS PLANNED FOR DEPLOYMENT AT THE MUD PHOSPHORUS PLANT IN FY2026, FURTHER SUPPORTING THE SBU'S SUSTAINABILITY OBJECTIVES.



ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP



Road Maintenance

Energy consumption is managed through operational controls, including limits on diesel and petrol card usage and basic energy-saving practices such as switching off lights during lunch hours.



Property Development

Energy efficiency is systematically integrated into both building design and operational practices. Future developments are being planned to achieve Green Building Index or GreenRE certification, with Borneo Convention Centre Kuching 2 specifically designed to target GreenRE Bronze. At the office level, initiatives such as motion sensors, energy-saving modes for equipment, and controlled lighting usage further reinforce the Group's commitment to reducing energy consumption and promoting sustainable building operations.



Construction Materials & Trading

Energy efficiency and decarbonisation are being actively pursued across operations. SEDC Quarries plans to implement autonomous solar-powered perimeter lighting from FY2026, while SEDC Premix is adopting solar energy and LED lighting in its offices. Cahya Mata Wires is undertaking a full replacement of plant and office lighting with LED systems, and CMS Infra Trading is utilising energy-efficient LED lighting for office operations. Looking ahead, the broader FY2026 strategy will further support decarbonisation through the use of recycled fuels and electric vehicle machinery, reflecting a sustained commitment to sustainable and energy-conscious practices.



PPES Works

Energy efficiency is embedded in construction practices throughout construction practices, beginning with the use of solar-powered lighting for worksites and temporary traffic management. Operational discipline ensures alignment with national energy policies, while the progressive adoption of green energy initiatives is pursued in accordance with management approval and project feasibility. Together, these measures reflect a strategic commitment to reducing energy consumption and promoting sustainable construction operations.



Cement

Energy efficiency is important for the Cement SBU as it is an energy intensive industry, mainly from clinker pyro-processing and cement grinding. At the Mambong Plant, ISO 50001:2018 certification provides a structured framework for energy governance, continuous monitoring, and ongoing improvement. Cahya Mata will continue to pursue initiatives to improve energy efficiency and reduce environmental impact, including the progressive adoption of alternative fuels to partially replace coal and the implementation of a Waste Heat Recovery System under the Clunker Line 2 project. Additionally, continuous process and mill optimisation across all plants enhances electricity efficiency and reduces overall energy consumption, reinforcing the SBU's commitment to sustainable and responsible operations.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

How We Create Value

Managing Energy for a Lower-Carbon Future

Cahaya Mata balances its energy obligations by aligning operational reliability with disciplined energy management and sustainability considerations. Across the Group, energy efficiency is embedded into operational planning, asset management, and day-to-day practices, recognising energy as both a critical production input and a key environmental consideration.

Phosphates SBU

Energy-intensive operations are managed through continuous optimisation of production processes. Efficiency measures include improving furnace and boiler performance, maintaining heavy equipment to reduce fuel consumption, and monitoring energy use.

Oiltools SBU

Focuses on demand-side management for office-based operations, reinforcing energy-saving behaviour through regular staff reminders and responsible usage practices.

Road Maintenance SBU

Energy management efforts prioritise process optimisation and the gradual integration of renewable energy solutions to manage fuel and electricity consumption.

Property Development SBU

Energy obligations are balanced through energy-efficient building design, sustainable construction practices, and alignment with green building certifications to reduce lifecycle energy demand and operating costs.

Construction Materials and Trading SBU

SEDC Quarries is adopting autonomous solar solutions for plant perimeter lighting from FY2026, while SEDC Premix, Cahya Mata Wires and CMS Infra Trading have transitioned office and plant lighting to energy-efficient LED systems and solar where feasible.

PPES Works

Energy use is managed through strong operational discipline, including enforced idle-time limits, preventive maintenance, optimised site logistics, and training for supervisors and operators on fuel-efficient practices.

Cement SBU

The Cement SBU is preparing to introduce alternative fuels, including biomass and calorific waste, to partially replace coal in clinker production, reducing fossil fuel reliance and CO₂ emissions while supporting waste co-processing. In parallel, ongoing mill optimisation and process efficiency initiatives across plants continue to lower electricity consumption in cement grinding and production.

Collectively, these measures enable Cahya Mata to meet operational energy needs while progressively improving efficiency, managing costs, and reducing environmental impact across its diverse operations.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Our Performance in FY2025

Key Performance Indicator	Unit	2023	2024	2025
Total Energy Consumption	MWh	200,574.70345	144,603.83683	148,332.7011

In FY2025, consumption increased to 148,332 MWh, a result of higher operational activity levels, while remaining below FY2023 levels, in line with the Group's efforts to preserve sustained efficiency gains despite increased production.

Our Outlook

Cahaya Mata's approach to energy efficiency is pragmatic and phased, recognising the diverse operating profiles and maturity levels of our SBUs. The Group's near-term focus is on operational discipline, awareness and foundational improvements, while medium to long term strategies prioritise structured energy management systems, renewable energy adoption and capital investments to reduce energy intensity and consumption as operations stabilise.

Group-Wide Direction

Energy efficiency initiatives are aligned with the Group's sustainability framework and evolving ESG governance. Immediate actions focus on low-cost efficiency gains, behavioural change and asset readiness. Medium-term plans (2026 onwards) include baseline establishment, system integration and measurable targets, particularly for energy-intensive operations. Capital allocation for energy initiatives will scale progressively, subject to operational readiness and management endorsement.

Strategies and Action Plans by SBU

Energy efficiency across the Group is tailored to the operational characteristics and strategic priorities of each business unit.

Phosphates:

Represents the Group's most structured and forward-looking energy efficiency roadmap. In FY2025, the focus was on plant restoration, asset care, and maintenance following a prolonged shutdown, which limited the scope for active energy-saving measures. From FY2026 onwards, the SBU will concentrate on establishing a comprehensive energy baseline once operations stabilise, integrating management systems through the planned implementation of ISO 50001 Energy Management System by 2027, building on Integrated Management System (IMS) certifications scheduled for 2026. Good housekeeping practices will be promoted to embed basic energy-saving behaviours. Renewable energy adoption is also a key priority, with a 200 kW solar photovoltaic system planned for the Mud Phosphorus Plant by 2026. In addition, a Carbon Monoxide waste heat recovery system is targeted for implementation by 2027 to enhance thermal efficiency and reduce fuel consumption. Quantitative energy efficiency targets will be established following baseline data collection in 2026.

Oiltools:

Energy efficiency is primarily driven through awareness and behavioural initiatives, such as regular reminders on responsible electricity usage, reflecting the limited energy intensity of its operations.

Property Development:

Energy efficiency efforts focus on operational improvements, including the ongoing replacement of conventional lighting with energy-efficient LED systems across offices, hotels, and lodges. The exploration of renewable energy opportunities is also underway, including a potential joint venture for solar projects at Samalaju Industrial Park.

Construction Materials & Trading:

Energy efficiency initiatives are practical and site-specific. SEDC Premix is transitioning towards renewable and recycled fuel sources, while autonomous solar-powered LED perimeter lighting is being implemented. SEDC Quarries is installing solar spotlights to reduce dependency on grid electricity and Cahya Mata Wires is completing a full upgrade of plant and office lighting to energy-efficient LED systems. CMS Infra Trading continues to utilise energy-efficient office lighting, with future reviews planned as operations expand.

PPES Works:

PPES Works is developing a comprehensive energy efficiency action plan encompassing equipment modernisation, renewable energy integration, operational optimisation, and workforce and cultural transformation. Budget allocation and quantitative targets will be determined in line with management approval and specific project requirements, ensuring that energy efficiency is embedded as a strategic operational priority.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

M8 CLIMATE CHANGE AND EMISSIONS MANAGEMENT



Why it matters? Our Approach

Cahaya Mata recognises that our climate and environmental impacts primarily arise from energy consumption, fuel use in both stationary and mobile combustion, material consumption, land-use changes, and operational activities across our SBUs. The Group is committed to reducing and avoiding these impacts by improving energy and resource efficiency, minimising greenhouse gas (GHG) emissions, controlling air emissions, and embedding sustainable practices throughout all operations. Through these measures, Cahya Mata is committed to protecting the environment, enhancing operational sustainability, and strengthening long-term climate resilience.

The Oiltools SBU's activities also contribute towards waste generation, while the Property Development SBU contributes mainly during the construction phase through high energy demand, use of carbon-intensive construction materials (e.g. cement, steel, and aggregates). Land clearing that reduces natural carbon sinks and construction waste generation are also key areas inherent to the nature of the property development industry. Once operational, buildings may contribute further emissions if not designed or managed for energy efficiency.

Indirect climate impacts may also arise from water use linked to energy-intensive supply systems. Currently, climate considerations are addressed through Environmental Impact Assessment, Environmental Monitoring Report, and Environmental Management Plan processes, with no standalone emissions measurement in place.

Overall, Cahya Mata's climate change contributions are largely linked to Scope 1 and Scope 2 emissions from fuel and electricity use, and Scope 3 emissions from materials, transportation, and land-use change linked to construction- and infrastructure-related activities.

Cahaya Mata and its SBUs implement structured environmental controls and monitoring programmes to ensure compliance with applicable national regulations and recognised international standards, consistent with the Group's environmental stewardship commitments.

Across operations, environmental monitoring forms the core compliance mechanism. This includes regular assessment of noise, air quality, and operational impacts in accordance with Department of Environment (DOE) guidelines, Occupational Safety and Health (OSH) regulations, and relevant ISO standards.

For noise management, Phosphates SBU conducts quarterly monitoring in line with ISO 1996-1 and ISO 1996-2, benchmarking results against DOE permissible limits. The Cement SBU complies with OSH (Noise Exposure) Regulations 2019 and Factories and Machinery (Noise Exposure) Regulations 1989, ensuring employee exposure thresholds are not exceeded, supported by periodic reviews by the Health, Safety and Security Department. PPES Works undertakes periodic noise measurements in accordance with DOE requirements, while other SBUs assess applicability based on operational risk.

In relation to air quality, Phosphates SBU operates multiple ambient air monitoring stations measuring key pollutants (e.g. PM₁₀, PM_{2.5}, SO₂, NO₂, CO, HF), with quarterly monitoring overseen by the HSE Department. Results are consistently below regulatory limits, supported by mitigation measures such as dust collectors, bag filters, and water-sprinkling systems. Cement SBU operations monitor emissions quarterly against the Environmental Quality (Clean Air) Regulations 2014 and Malaysian Ambient Air Quality Guidelines. PPES Works applies site-based particulate monitoring and dust control measures in line with DOE standards.

Vibration and blasting activities are managed on a risk-based basis. Where applicable, such as in PPES Works, blasting is carried out by licensed contractors, with controlled blasting zones and competent personnel to ensure regulatory compliance and minimise environmental and community impacts.

Overall, Cahya Mata's approach emphasises regulatory adherence, periodic monitoring, engineering controls, and competent oversight, ensuring operations remain aligned with prescribed national requirements and relevant international best practices.

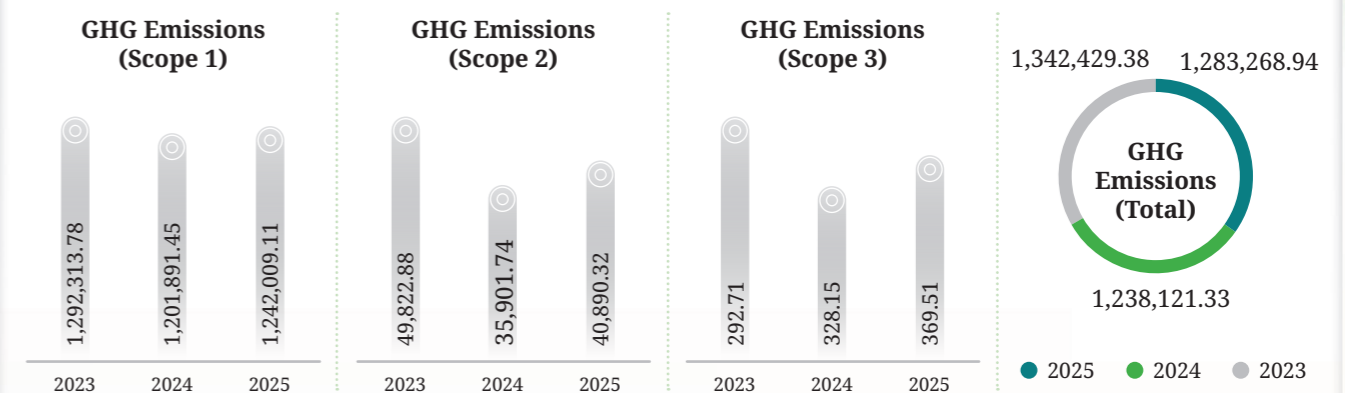
ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Our Performance in FY2025

Key Performance Indicator	Unit	2023	2024	2025
GHG Emissions (Scope 1)	tCO ₂ e	1,292,313.78	1,201,891.45	1,242,009.11
GHG Emissions (Scope 2)	tCO ₂ e	49,822.88	35,901.74	40,890.32
GHG Emissions (Scope 3 - Business Travel)	tCO ₂ e	292.71	328.15	369.51
GHG Emissions (Total)	tCO ₂ e	1,342,429.38	1,238,121.33	1,283,268.94
Carbon Intensity - GHG Emissions (Scope 1 and 2) emitted per RM'000 revenue	tCO ₂ e/ RM'000	1.12	1.03	1.16

Note:

- The data for Scope 1, Scope 2 and Scope 3 has been restated to reflect enhancements in the GHG calculation methodology and updated Grid Emissions Factor (GEF) as published by Sarawak Energy Berhad and The Energy Commission. These updates are in accordance with the DEFRA Emission Factors.
- The data disclosed above covers the Head Office and operating SBUs, including Cement, Phosphates, Road Maintenance, Oiltools, Property Development, Environmental Technology, and Diversified Strategic Business Units (CMT and PPES Works).
- For Cement, Scope 1 and Scope 2 greenhouse gas emissions were measured using the Global Cement and Concrete Association.
- For Scope 2 greenhouse gas emissions disclosed, disclose its location-based Scope 2 greenhouse gas emissions.
- Scope 3 greenhouse gas emissions data only covers Category 6 – Business travel.



Our Outlook

Looking ahead, Cahya Mata will progressively strengthen its climate governance and emissions management framework to reflect the evolving expectations of regulators, investors, and other stakeholders. Building on our existing environmental monitoring and regulatory compliance practices, the Group aims to transition from compliance-driven controls towards a more data-led and disclosure-focused approach to climate change management.

The Group will step up alignment with IFRS S2 Climate-related Disclosures, enhancing the identification, measurement, and reporting of climate-related risks and opportunities across its SBUs. This includes advancing methodologies to quantify Scope 1 and Scope 2 emissions, while progressively expanding visibility over material Scope 3 emissions.

Cahaya Mata intends to integrate emissions considerations more systematically into project planning, operational decision-making, and supplier engagement, supported by improved internal data collection and monitoring processes. These efforts are expected to strengthen transparency, support informed transition planning, and position the Group to respond effectively to increasing climate-related regulatory and market requirements.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

M9 EFFLUENT AND WASTE MANAGEMENT

Capitals 	Stakeholders 	UN SDGs
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Why it matters?

Cahaya Mata recognises that effective effluent and waste management is fundamental to maintaining regulatory compliance, mitigating environmental risks, and advancing long-term sustainability across the Group. The Group is committed to reducing waste generation at source, improving resource efficiency, and strengthening responsible disposal practices through consistent operational controls and continuous improvement initiatives. By embedding sustainable waste management practices into daily operations, Cahya Mata minimises environmental impact, reduces disposal costs, strengthens stakeholder confidence, and reinforces its position as a responsible and accountable operator.

Across the SBUs, initiatives in FY2025 focused on strengthening governance, enhancing employee awareness, improving waste management systems, and implementing practical measures that support waste reduction and more sustainable operational outcomes.

The Cement SBU applied the waste hierarchy and circular economy practices by using industrial by-products as alternative raw materials, fuels, and aggregates, reducing resource use, emissions, and costs while maintaining ISO-aligned compliance. The Phosphates SBU, although non-operational, focused on environmental readiness by establishing a regulator-accepted zero-liquid-discharge system, planning 3R-based waste segregation, reducing single-use plastics, and advancing studies to reuse phosphate slag. Other SBUs reinforced responsible practices through site-specific actions, including 3R awareness initiatives, waste segregation at project sites, recycling programmes, and contractor-managed waste controls.

Our Approach

Effluent and waste management across Cahya Mata is guided by a combination of Group policies, SBU-level management systems, and compliance with applicable environmental and safety regulations. Oversight is anchored on internationally recognised management systems, regulatory requirements, and operational controls, with implementation tailored to the nature and scale of each SBU's activities.

Across operational SBUs such as Road Maintenance, Cement, PPES Works, Oiltools, and parts of Construction Materials & Trading, effluent and waste management is generally governed by ISO 14001 (Environmental Management System) and ISO 45001 (Occupational Health and Safety Management System). These systems provide structured controls for waste handling, scheduled waste management, contractor oversight, and risk mitigation, supported by internal monitoring and audits.

Oiltools SBU also integrates ISO 9001 for quality management at selected sites. Compliance is aligned with key Malaysian and Sarawak regulations, including the Environmental Quality Act 1974, Environmental Quality (Scheduled Wastes) Regulations 2005, Environmental Quality (Industrial Effluent) Regulations 2009 (where applicable), Natural Resources and Environment Ordinance (Sarawak), Control of Industrial Major Accident Hazards (CIMAHA) Regulations for major hazard installations, and requirements set by the Department of Environment (DOE), DOSH, and relevant local authorities or clients (e.g. JKR).

For SBUs with lower environmental risk profiles or project-based operations (such as Property Development SBU, CMS Infra Trading, and certain Construction Materials & Trading SBU entities), waste management is managed through basic operational controls, contractor requirements, and compliance with applicable laws, although formal standalone systems or targets are still evolving.

In FY2026, structured systems to monitor or establish specific quantitative targets for effluent or waste reduction will be implemented, in line with our ESG Scorecard targets to establish FY2026 as our baseline year.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Implementation, Monitoring and Enforcement

Policies are implemented through induction programmes, toolbox talks, awareness briefings and on-the-job controls for employees and contractors. Compliance is monitored via routine inspections, internal audits, third-party or consultant monitoring, and periodic reporting to regulators. Operational accountability sits with designated personnel such as Environmental Officers, site Persons in Charge (PICs) and HSSE Committees. Non-compliance is addressed through corrective actions, enhanced supervision and, where required, engagement with regulators.

Review and Continuous Improvement

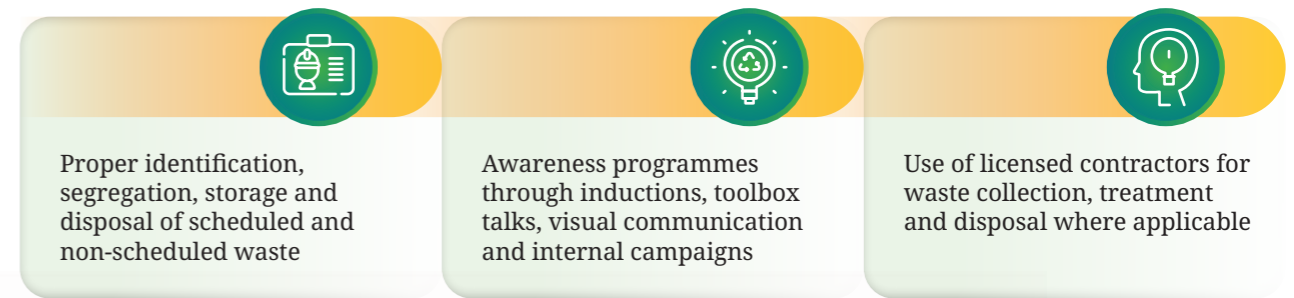
Policies and procedures are reviewed periodically as part of management review processes, internal audits and in response to regulatory updates. Continuous improvement is driven through monitoring outcomes, stakeholder or regulator feedback, benchmarking against industry practices, and targeted enhancements to systems, equipment management and waste-to-value initiatives.

Implementation by SBUs

Cahaya Mata adopts a structured approach to waste management across its Group operations, focusing on clear waste categorisation, regulatory compliance and progressive waste reduction aligned with operational realities of each SBU.

Across most SBUs, waste is broadly categorised into scheduled (hazardous) waste and non-scheduled or domestic waste, including office, construction and operational waste streams. Scheduled waste management is overseen by appointed competent persons (e.g. SHO or CePSWaM-certified personnel), supported by Environmental or HSE officers, in line with Department of Environment (DOE) requirements.

Core waste management practices across SBUs include:



Cement SBU applies a formal waste hierarchy framework (prevention, reuse, recycling, recovery, disposal) and circular economy practices, including the use of industrial by-products as alternative raw materials, fuels and aggregates.

Phosphates SBU focuses on environmental readiness and waste-to-value initiatives, with granulated phosphate slag approved by regulators for reuse and ongoing studies to convert it into construction and cement inputs. Planned domestic waste segregation and 3R practices will be implemented upon operational resumption.

Oiltools SBU promotes 3R practices through employee engagement initiatives such as preloved sales, recycling drives and scrap metal recovery.



PPES Works and Property Development SBUs implement site-based waste segregation, recycling programmes and contractor-managed disposal to support compliance and minimise landfill waste.

Other SBUs, including Road Maintenance and Construction Materials & Trading, focus primarily on compliance-driven waste management with awareness programmes and controlled disposal practices, with limited waste reduction initiatives in FY2025.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Managing Waste Through Circular Solutions

Cahaya Mata integrates circular economy principles selectively across its operations, with Cement and Phosphates SBUs leading Group-wide initiatives focused on waste-to-value, resource efficiency, and internal reuse.

The Cement SBU is the primary driver, adopting Alternative Fuel and Resources (AFR) practices by reusing industrial by-products as alternative raw materials, supplementary cementitious materials, and aggregate replacements in clinker, cement and concrete production. It collaborates with both internal and external partners to divert scheduled waste from disposal and has implemented internal reuse initiatives, such as repurposing waste oil from cement plants for concrete operations.

The Phosphates SBU advances circularity through the reuse and commercialisation of granulated phosphate slag, supported by R&D studies with external institutions to enable its application in construction materials and cement production. Planned investments in waste heat recovery, solar energy, and full slag utilisation further support resource efficiency and emissions reduction.

Across other SBUs, circular economy adoption remains limited and primarily compliance-based, with waste managed through licensed contractors and small-scale recycling where feasible. Cahya Mata continues to explore cross-SBU synergies to progressively expand circular practices in line with operational readiness and regulatory requirements.

THE CEMENT SBU IS THE PRIMARY DRIVER, ADOPTING ALTERNATIVE FUEL AND RESOURCES (AFR) PRACTICES BY REUSING INDUSTRIAL BY-PRODUCTS AS ALTERNATIVE RAW MATERIALS, SUPPLEMENTARY CEMENTITIOUS MATERIALS, AND AGGREGATE REPLACEMENTS IN CLINKER, CEMENT AND CONCRETE PRODUCTION.

Effluent Management and Compliance

Cahaya Mata manages effluent across its SBUs with a focus on preventing pollution and ensuring regulatory compliance. At PPES Works, effluent arises from project-based activities such as unsuitable earth materials, with streams segregated and parameters including pH, BOD, COD, suspended solids and oil/grease monitored. No on-site treatment or recycling is implemented and disposal is managed on a project-specific basis.

The Oiltools SBU generates effluent mainly from equipment cleaning. This is controlled through washing basins with sump pits and any traces of lube oil are removed using vacuum trucks. While there is no on-site treatment plant, effluent management complies with regulatory standards through proper collection and disposal procedures.

Across the Group, effluent management integrates segregation, containment, or closed-loop recycling depending on the SBU, ensuring that all operations minimise environmental impact and maintain compliance, supporting Cahya Mata's commitment to sustainable and responsible operations.



ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

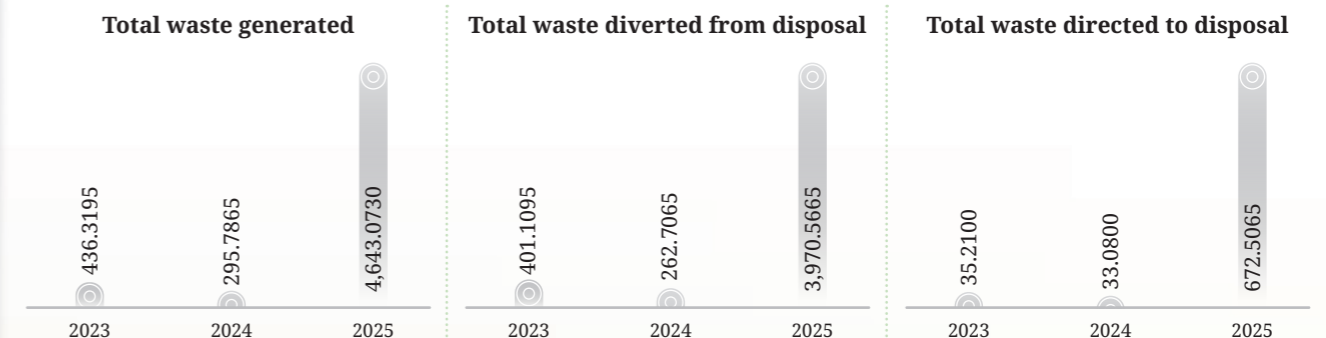
Our Performance in FY2025

Cahaya Mata recorded zero fines or penalties for waste and environmental non compliance across all SBUs.

Key Performance Indicator	Unit	2023	2024	2025
Total waste generated	Metric Tonnes (MT)	436.3195	295.7865	4,643.0730
Total waste diverted from disposal	Metric Tonnes (MT)	401.1095	262.7065	3,970.5665
Total waste directed to disposal	Metric Tonnes (MT)	35.2100	33.0800	672.5065
Hazardous Waste				
Total hazardous waste generated	Metric Tonnes (MT)	57.6450	58.2120	3,366.9030
Total hazardous waste diverted from disposal	Metric Tonnes (MT)	39.7250	50.4920	3,350.2565
Total hazardous waste directed to disposal	Metric Tonnes (MT)	17.9200	7.7200	16.6465
Non-Hazardous Waste				
Total non-hazardous waste generated	Metric Tonnes (MT)	378.6745	237.5745	1,276.1700
Total non-hazardous waste diverted from disposal	Metric Tonnes (MT)	361.3845	212.2145	620.3100
Total non-hazardous waste directed to disposal	Metric Tonnes (MT)	17.2900	25.3600	655.8600

Note:

- (i) The data disclosed above covers the Head Office and operating SBUs, including Cement, Phosphates, Road Maintenance, Oiltools, Property Development, and Diversified Strategic Business Units (CMT and PPES Works)
- (ii) No effluent discharge was recorded during the year.
- (iii) The variance in FY2025 reflects the commencement of structured data collection, which improved measurement accuracy and resulted in higher reported figures compared to prior years. FY2026 will formalise monitoring systems and quantitative reduction targets, establishing a robust baseline aligned with the ESG Scorecard.



Our Outlook

Cahaya Mata and our SBUs are progressively enhancing waste and effluent management to align with corporate sustainability objectives, regulatory requirements, and circular economy principles. The Cement SBU leads with its Alternative Fuel and Resources (AFR) plan (2026–2028), focused on internal waste reuse and exploring alternative fuels such as biomass, shredded tyres, and industrial sludges to reduce reliance on coal once Clinker Line 2 becomes operational in 2027.

Phosphates SBU is developing baseline operational data in 2026 to establish measurable targets for waste reduction, effluent management and resource efficiency, including the commercialisation of granulated phosphate slag.

Other SBUs, including Oiltools, PPES Works and Construction Materials & Trading, are integrating waste reduction considerations into ESG and ISO 14001 frameworks, with plans to formalise commitments and targets in the near term. Monitoring and evaluation are ensured through Group-wide KPIs, monthly reporting via the Zuno Veridis platform, periodic audits and annual sustainability disclosures. Stakeholder engagement, including public sessions and regulatory coordination, strengthens transparency, compliance and continuous improvement in waste and effluent management across the Group.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

M10 WATER MANAGEMENT



Why it matters?

Cahaya Mata and our SBUs recognise water as a vital operational input and an essential environmental resource. The Group is committed to strengthening water stewardship through structured, efficient and responsible management practices across its operations.

Water management efforts focus on optimising consumption across core production activities, routine operational activities and employee welfare facilities, while maintaining full compliance with all applicable regulatory requirements. Water is primarily utilised for industrial processing, dust suppression, equipment cleaning, concrete production, landscape irrigation and workforce amenities.

To enhance performance, the Group continuously implements efficiency measures, monitors usage patterns and identifies opportunities to reduce wastage.

The Cement and Construction Materials SBUs operate closed-loop systems and implement proactive measures to reduce consumption, while the Property Development SBU monitors water use throughout construction and operational phases. Emerging operations, such as Phosphates SBU, currently use water for plant restoration, maintenance, and employee facilities, with plans to systematically manage full production water usage once operations resume.

Across all SBUs, water management practices support operational efficiency, environmental stewardship, and the mitigation of potential water-related impacts, even in areas of low water stress.

Water Stewardship and Operational Impact

The Group maintains a structured approach to water stewardship, recognising both the operational and environmental implications of water use across the Group.

In Oiltools SBU, operations have no direct water-related impacts, as activities neither affect communities nor the environment. Similarly, the Property Development SBU currently reports no significant water-related impacts.

In the Road Maintenance SBU, water withdrawal is substantial and increases proportionally with project activity, highlighting the need for careful monitoring and management of water resources during operations.

Within the Construction Materials & Trading SBU, water management is a core operational priority. SEDC Quarries Sdn Bhd acknowledges the inherent risks of sediment runoff during quarrying, particularly during periods of heavy rainfall, which could impact surface water quality. To mitigate these risks, water quality is rigorously tested every quarter to ensure compliance with regulatory standards. SEDC Premix Sdn Bhd has invested in rainwater harvesting systems, capturing rainfall for reuse in sprinkler systems to suppress dust, thereby reducing dependence on treated potable water. At Cahya Mata Wires Sdn Bhd, cooling water from production processes is captured and stored in a dedicated concrete tank, then reused and recirculated in a closed-loop system. This practice minimises freshwater intake, reduces discharge volumes, and enhances thermal stability within manufacturing operations.

The Phosphates SBU has limited water use during FY2025, primarily associated with plant restoration and resumption activities. The main consumption arises from equipment cleaning, system flushing, and domestic requirements, with no wastewater discharge, contamination, or depletion of local water resources observed during the period.



ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Mitigating Water-Related Impacts Across Operations

Cahaya Mata and our SBUs implement a range of measures to mitigate water-related impacts, ensuring regulatory compliance and responsible water management. In Oiltools SBU, dedicated washing basins and sump pits are installed at supply bases to prevent sludge or effluent from entering stormwater drains. The Road Maintenance SBU prioritises the use of available water from streams and rivers, reducing reliance on municipal supply and optimising resource efficiency.

The Property Development SBU is adopting a forward-looking approach to stormwater management by securing approval from the Department of Irrigation and Drainage (DID) Sarawak for Stormwater Management (SUSToM) Planning Submissions for all proposed developments. This aligns with the State's mandated development control standards and integrates stormwater management directly into project design, reducing environmental degradation while enhancing urban liveability and landscape quality. SUSToM reflects a shift away from conventional rapid-discharge drainage systems toward a sustainable, control-at-source framework that manages both stormwater quantity and quality at source, implements erosion and sediment controls, utilises detention and retention systems to temporarily store runoff, encourages infiltration techniques to reduce peak discharge and incorporates natural purification mechanisms before water reaches river systems.

Within the Construction Materials & Trading SBU, SEDC Quarries and SEDC Premix channel discharged water through sedimentation ponds before release into public waterways, mitigating sedimentation and contamination risks. At Cahya Mata Wires, a closed-loop water system recirculates water for plant machinery, minimising consumption, while CMS Infra Trading enforces operational practices such as promptly turning off taps to limit wastage.

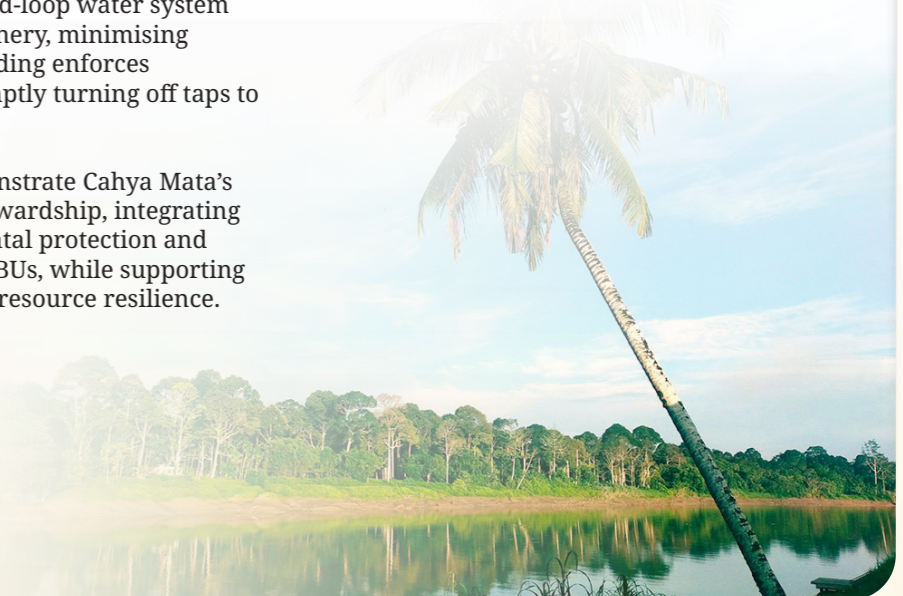
Collectively, these initiatives demonstrate Cahya Mata's strategic commitment to water stewardship, integrating operational efficiency, environmental protection and regulatory compliance across all SBUs, while supporting sustainable growth and long-term resource resilience.

Operations in Water Stressed Areas

Cahaya Mata's operations are generally not located in water-stressed areas. Based on the World Resources Institute (WRI) Aqueduct Water Risk Atlas, Sarawak is classified as having a low baseline level of water stress. This favourable water availability supports the continuity and resilience of operations across most SBUs, with no significant water stress mitigation or adaptation measures currently required.

Water use is managed according to operational needs and regulatory requirements, with systems in place for recycling and responsible management to ensure sustainability and minimal environmental impact.

At certain project sites, such as the Pan Borneo Highway WPC06 and Bintulu Jepak Bridge, Cahya Mata integrates environmental safeguards, including continuous river quality monitoring, monthly verification reports, and over-water construction using non-disruptive techniques. These measures ensure the protection of freshwater resources, maintain natural flow dynamics and demonstrate our commitment to balancing infrastructure development with hydrological and marine ecosystem conservation.



ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Our Approach

1 Water Use Compliance

Cahaya Mata's water management is primarily guided by internal policies, operational requirements, and national regulations. The Cement SBU monitors and reports water quality at Sungai Simboh in compliance with the Department of Environment's National Water Quality Standard, while other SBUs, including Oiltools, Construction Materials and Trading and Phosphates, manage water responsibly but do not currently participate in formal local or global water stewardship initiatives.



2 Policies, Stakeholder Engagement, and Water Sources

Cahaya Mata manages water use across our SBUs primarily through existing environmental policies and operational practices rather than dedicated water management frameworks.

Cement SBU's broader Environmental Policy guides responsible water use by focusing on minimising environmental impacts, reducing waste through the 4Rs (Reduce, Reuse, Recycle, Recover) and lowering the carbon footprint. No formal water-specific policy is planned.

Oiltools SBU relies on municipal water supply for its operations and does not currently engage stakeholders on water-related issues. Cement SBU sources its water from the Sarawak Water Authority and rainwater harvesting, with periodic engagement with the DOE, Sarawak, the Natural Resources and Environmental Board, and nearby communities to ensure transparency on water quality monitoring.

Phosphates SBU uses municipal water primarily for plant resumption, equipment maintenance, and domestic needs.

The Group intends to complete and implement a formal water management policy by FY2026. Overall, Cahya Mata's approach ensures regulatory compliance, responsible water use, and engagement where relevant, guided by operational needs and existing environmental policies.

3 Water-Related Risk Identification and Assessment

Cahaya Mata and its SBUs have systematically reviewed operational activities to identify potential water-related risks. Among the SBUs, only Oiltools has formally recognised a water-related aspect, limited to equipment cleaning under its Environment Aspect & Impact register. Cement, Construction Materials & Trading, Property Development, PPES Works and Phosphates SBUs have not identified operational water risks, as current water use is low, primarily for domestic or preparatory activities.

Consequently, no potential financial costs or R&D investments have been quantified for mitigating water-related risks, with existing practices sufficient to ensure safe, responsible, and compliant water management.

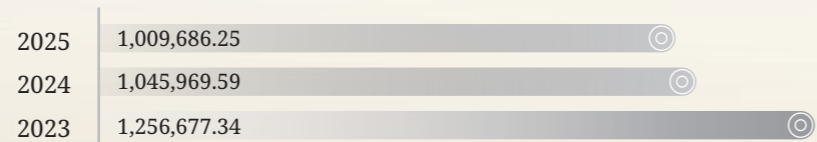
Our Performance in FY2025

**CAHYA MATA
RECORDED ZERO FINES
OR PENALTIES FOR
NON-COMPLIANCE
OF WATER RELATED
LAWS & REGULATIONS
ACROSS ALL SBUS.**

Key Performance Indicator	Unit	2023	2024	2025
Total water withdrawal	m3	1,256,677.34	1,045,969.59	1,009,686.25

Note:

(i) Water withdrawal for operations consumption is sourced from the local municipal council only.



ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

M11 BIODIVERSITY

Capitals	Stakeholders	UN SDGs
	S3 S7	15 LIFE ON LAND

Why it matters?

Impact on Biodiversity

Cahaya Mata is cognisant that the biodiversity impacts of our operations vary depending on the nature of each business activity. Resource and land-intensive SBUs such as Cement, Construction Materials and Trading and Property Development pose the most direct risks to ecosystems through habitat disturbance, soil degradation, dust, noise emissions and landscape alteration associated with extraction, manufacturing and construction activities. The Group is committed to reducing and avoiding these impacts, protecting local ecosystems and restoring biodiversity through responsible operational practices and sustainable land use management.

Offshore Drilling Waste Management by Oiltools may affect marine ecosystems but discharges are conducted in accordance with contractual and regulatory requirements to minimise harm. In contrast, SBUs such as Phosphates had no material biodiversity impacts in 2025, as activities were limited to plant maintenance with no land-use change and operations are not located near sensitive or protected areas.

Our Approach

Overall, biodiversity impacts are managed through regulatory compliance and environmental controls with risk levels varying by operational footprint.

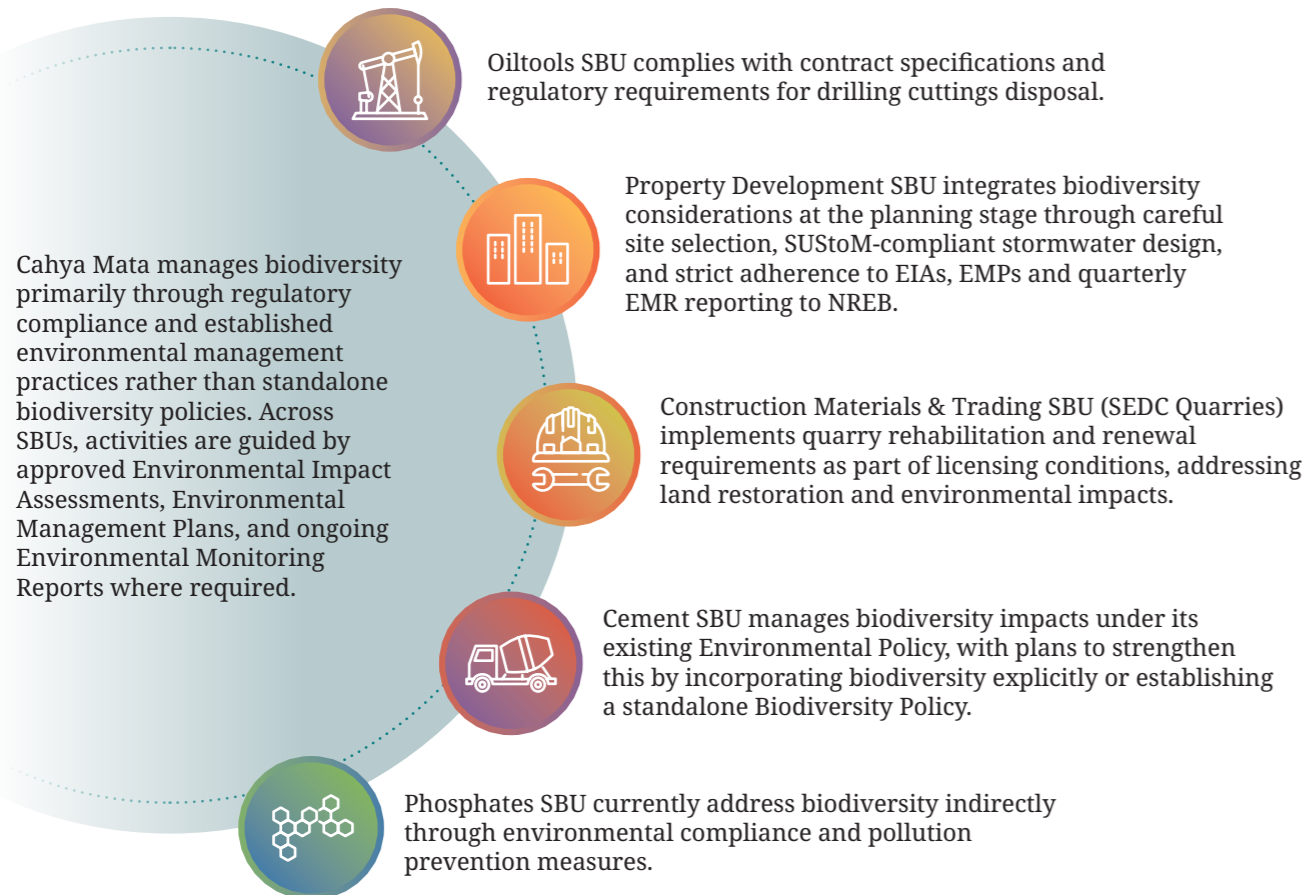
Biodiversity matters across Cahya Mata are overseen through regulatory compliance, site-level accountability, and Group-level governance. SBUs with higher environmental footprints, such as Property Development, Construction Materials & Trading, and Oiltools, operate in accordance with approved Environmental Impact Assessments and Environmental Management Plans, with ongoing monitoring and reporting to regulators such as Natural Resources and Environment Board Sarawak (NREB) and Department of Environment (DOE).

Cement SBU will further strengthen oversight through the establishment of a dedicated Biodiversity Task Force in 2026. For Phosphates SBU, biodiversity risks are managed through the SBU risk register and reviewed under the Group Risk and Sustainability governance framework. Overall oversight is supported by periodic monitoring, regulatory reporting, and annual ESG disclosures to Group Headquarters.



ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Policies and Procedures on Biodiversity Conservation



Overall, biodiversity conservation is embedded through compliance-based controls, monitoring, and rehabilitation practices, with further policy development planned where risk profiles increase.

Biodiversity Risk Assessments

Biodiversity risks at Cahya Mata are assessed primarily through project-specific environmental and risk management processes where such risks are material. The Property Development SBU conducts formal EIAs for major developments, such as Bandar Samariang and Samalaju New Township, to identify and mitigate potential impacts on ecosystems before project approval. The Cement SBU assesses biodiversity risks within its operational risk framework, focusing on land use planning and deforestation risks that could lead to environmental degradation and reputational impacts.

Other SBUs, including Oiltools, Construction Materials & Trading, and Phosphates, have not undertaken specific biodiversity risk assessments, as their current operations are either service-based, regulated under client-led EIAs, or not located near ecologically sensitive areas and were not identified as posing material biodiversity risks during the reporting period.

ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

How We Create Value

Conservation and Restoration Initiatives

Cahaya Mata recognises that quarrying, construction and industrial activities inevitably exert pressure on surrounding habitats. Rather than treating biodiversity as a compliance obligation, the Group approaches it as a long-term ecological investment, restoring degraded landscapes, rebuilding ecosystem integrity and strengthening natural capital resilience.

The Cahya Mata Tree Planting Programme serves both as remediation for historical land degradation and as a preventive buffer against future environmental loss. By restoring degraded land and reconnecting fragmented habitats, the programme actively creates biodiversity corridors, stabilises soil systems and enhances watershed protection. This approach supports ecological reversibility, transforming previously disturbed land into regenerating forest systems with measurable carbon sequestration and habitat value.



The programme is located at Sabal Forest Reserve, a gazetted reserve since 1927 with a history of logging and shifting cultivation. Restoration efforts therefore contribute directly to rehabilitating historically impacted forest landscapes. In FY2025, the programmes comprise planting of 58 native species, representing a broad ecosystem diversity.

Additionally, our Cement SBU, which has established a structured three-year Biodiversity Plan for 2026–2028. This plan focuses on identifying disturbed areas, strengthening governance through a dedicated Biodiversity Task Force, engaging regulators on quarry rehabilitation, implementing phased tree-planting programmes, raising employee awareness, and progressively integrating biodiversity considerations into environmental policies.

The Property Development SBU's proposed Samariang Township Development at Jalan Sultan Tengah, Kuching spans approximately 5,242 acres within a saline mangrove ecosystem of high ecological value. To date, about 1,850 acres have been developed, with 3,392 acres remaining for future phases. The site is situated within a natural mangrove system dominated by Rhizophora, Avicennia and Sonneratia species, habitats that are critical for coastal stabilisation, carbon sequestration and aquatic breeding cycles.

This ecosystem supports notable and protected wildlife, including the endangered Proboscis Monkey (*Nasalis larvatus*), the vulnerable Lesser Adjutant Stork (*Leptoptilos javanicus*), estuarine crocodiles (*Crocodylus porosus*) and other mangrove-dependent fauna. The mangroves also function as essential nursery grounds for fish, prawns and crabs that sustain local fisheries.

Development within this landscape presents clear biodiversity impacts, including habitat disturbance, potential fragmentation of wildlife corridors and alteration of natural hydrology that sustains mangrove regeneration and aquatic life cycles. At present, there are no formal biodiversity quantification tools in place to measure flora and fauna impact, nor specific restoration programmes implemented for the site. As development progresses, biodiversity management will become a critical consideration to mitigate long-term ecological degradation and preserve the environmental integrity of the remaining undeveloped land.

Most of our SBUs are at preliminary stages of conducting conservation programmes, while Phosphates is exploring a future initiative to develop a native-species arboretum as both a biodiversity enhancement and carbon sink, subject to feasibility and approval. These efforts reflect a gradual, phased approach to biodiversity conservation across the Group, with targeted initiatives aligned to operational risk and readiness.



ENVIRONMENTAL UPHOLDING RESPONSIBLE ENVIRONMENTAL STEWARDSHIP

Our Approach

2025 Tree Planting Programme – Sabal Forest Reserve

In 2025, the programme expanded to 58 native species, significantly enhancing ecosystem diversity and structural resilience.

Species Group	Composition	Strategic Ecological Value
Shorea spp.	34.7%	Rapid growth, high carbon sequestration, dominant canopy regeneration
Craizylum & Calophyllum	26.2%	Adaptive species with strong carbon storage capacity
Nyatoh	11.8%	Mid-canopy formation supporting layered biodiversity
Legumes, Rattans & Understory	13.8%	Soil enrichment, structural diversity, ecological niches
Threatened & High-Value Species	4.6%	Supports conservation of IUCN-listed and endemic species
Hopea & Dipterocarpus	5.8%	Keystone species critical for long-term forest integrity

This species mix reflects a deliberate ecological strategy, combining fast-growing carbon sinks with keystone and conservation-priority species to ensure both short-term regeneration and long-term forest stability.

Tree Planting Scale & Commitment



Our Outlook

Future Habitat Conservation and Restoration Plans

In line with IFRS S2, Cahya Mata's approach to habitat conservation is integrated into its strategy, risk management, and forward-looking planning, with actions defined across short, medium, and long term horizons based on operational risk exposure.

At the Group level, biodiversity and habitat considerations are incorporated into sustainability governance and risk oversight, ensuring that material nature-related risks and opportunities are identified and managed where relevant.

The Cement SBU, which has the highest exposure to land-use impacts, has established a time-bound three-year biodiversity action plan (2026–2028). This includes identifying disturbed land areas, formalising accountability through a Biodiversity Task Force, engaging regulators on quarry rehabilitation, and implementing restoration measures such as native tree planting and site rehabilitation. These actions are designed to mitigate long-term environmental and reputational risks associated with resource extraction and land disturbance.

The Property Development SBU also applies a phased risk mitigation approach. Short-term actions focus on site screening, buffer zones, and impact avoidance; medium-term actions include habitat restoration and monitoring; and long-term actions integrate conservation considerations into land-use planning and asset lifecycle management to reduce cumulative biodiversity impacts.

For Construction Materials and Trading SBU, future quarry rehabilitation and tree-planting programmes address post-extraction land restoration risks and regulatory obligations.

SBUs with limited direct biodiversity exposure, such as Oiltools and Phosphates, do not currently require site-specific habitat restoration plans. However, Oiltools supports Group-level conservation initiatives, while Phosphates will reassess the need for habitat-related actions should its operational risk profile change.

Overall, Cahya Mata's habitat conservation plans are risk-based, time-bound, and proportionate, supporting the identification, management, and mitigation of nature-related risks in line with IFRS S2 expectations.

SOCIAL: NURTURING GROWTH IN PEOPLE



M12 OCCUPATIONAL HEALTH AND SAFETY

Capitals	Stakeholders	UN SDGs
	S3, S8	3 GOOD HEALTH AND WELL-BEING, 4 QUALITY EDUCATION, 8 DECENT WORK AND ECONOMIC GROWTH

Why it matters? Our approach

Occupational Health and Safety (OHS) is central to Cahya Mata's commitment to operational excellence, business resilience and stakeholder trust.

We recognise that safety responsibilities are essential not only for uninterrupted operations across the Group but also for protecting everyone connected to our activities, including contractors and external stakeholders. The Group enforces consistent OHS standards particularly in long-term and high-risk projects, through mandatory safety inductions, strict adherence to site safety regulations, continuous monitoring of health and safety performance, and the integration of OHS requirements into contractual obligations.

Cahya Mata is committed to the continuous improvement of health and safety practices, actively reducing potential impacts on employees, contractors and other external stakeholders. By embedding OHS into daily operations and project governance, the Group strengthens accountability, mitigates operational risks, and builds confidence among employees, partners, and the communities it serves.

Cahya Mata's governance of occupational health and safety risks is anchored by the Group Quality, Health, Safety and Environment (QHSE) function, which provides centralised leadership, oversight and assurance across the Group.

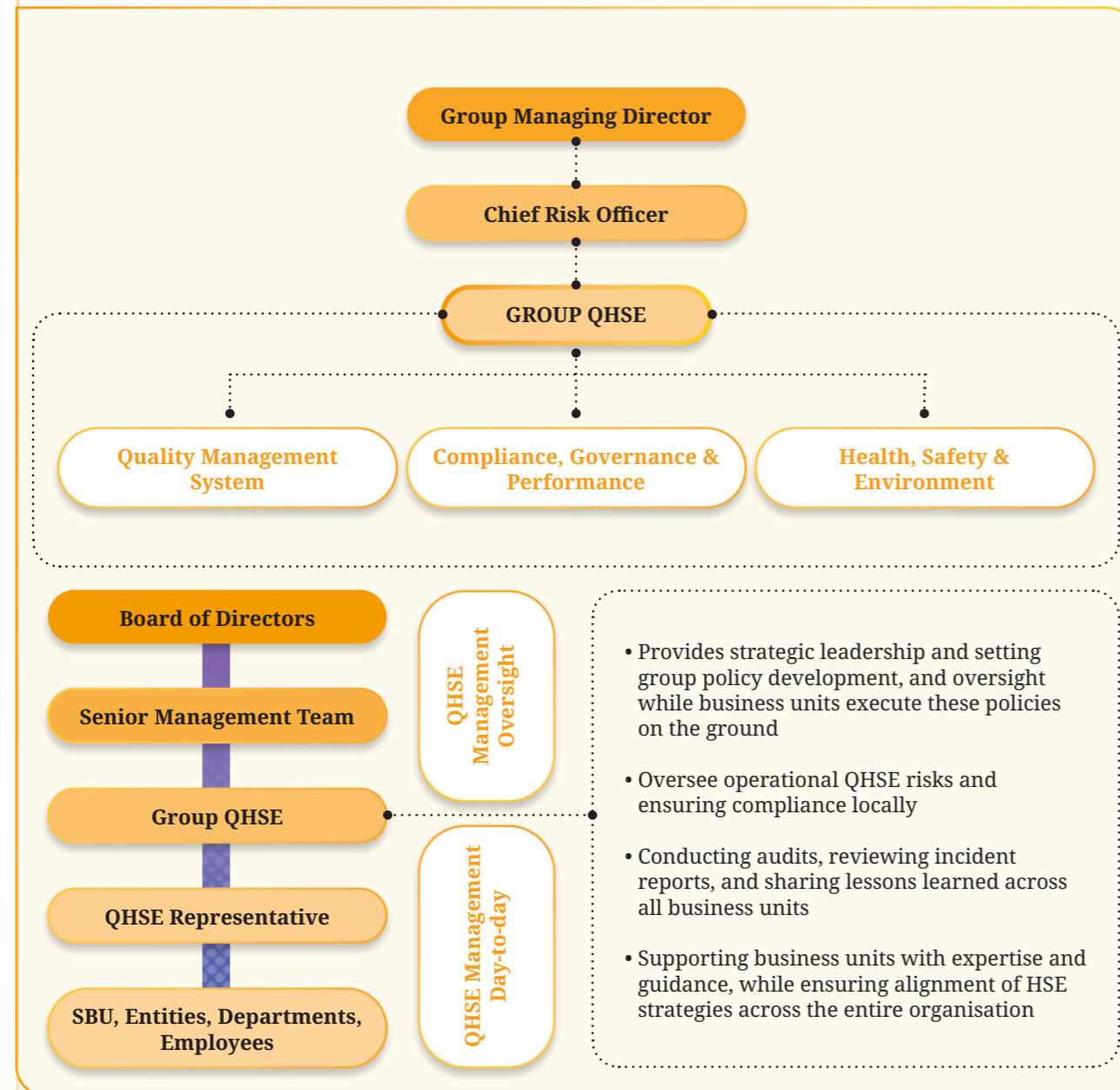
Key areas of focus include quality management, worker health & safety protection, and environmental conservation.

Group QHSE sets the strategic direction by developing Group-wide policies, frameworks, manuals and standards, while SBUs are accountable for day-to-day implementation and risk management at the operational level.

At the Group level, QHSE oversees key health and safety risks, monitors regulatory compliance, conducts audits, reviews incidents and drives continuous improvement through the sharing of lessons learned across SBUs. At the SBU level, QHSE works closely with management teams to provide technical guidance, build capabilities and ensure consistent application of health and safety practices, enabling a disciplined and aligned approach to risk management across the organisation.

SOCIAL NURTURING GROWTH IN PEOPLE

Cahaya Mata's QHSE reporting structure:



SBU QHSE

- Managing QHSE Risk - personnel, asset, environment and product incident
- Provide QHSE Advisory on technical QHSE and related HSE legal requirements
- Collaborating with functional departments to Implement operational Quality Plans, OSH Plan, Environment Plan

SOCIAL NURTURING GROWTH IN PEOPLE

Joint Management-Worker Health and Safety Committee

Cahaya Mata's Joint Management-Worker Health and Safety Committees are established at all worksites and chaired by the highest site authority, with balanced employer and employee representation.

Meeting at least quarterly, the committees identify hazards, review incidents and policies, monitor safety programmes, and are empowered to escalate OHS issues to senior management and the Board. Beyond advisory roles, the committees are empowered with decision-making authority on OHS matters, including the escalation of significant issues to senior management and the Board where necessary.

This structure ensures shared accountability, proactive risk management and a strong safety culture across the Group.

Policies and Continuous Improvement Framework

Cahaya Mata's health and safety policies are developed under a structured Group-wide QHSE framework, led by the Group QHSE function with oversight from senior management.

The Group's core policy instruments establish the principles and standards guiding operations across all business units. These include the Group Occupational Health and Safety (OHS) Statement, which sets the expectations for safeguarding the health and wellbeing of employees; the Group Quality Statement, which reinforces commitment to maintaining product and service excellence; and the Group Environmental Statement, which articulates the Group's responsibilities in environmental stewardship and sustainable operational practices. Together, they set out Cahya Mata's commitments to occupational safety and health, total quality management and environmental stewardship across all operations.

These policies apply to all employees and extend to contractors, vendors and other affiliated parties operating within Cahya Mata's worksites. They establish clear expectations for legal compliance, hazard identification and risk mitigation, provision of appropriate training, information and supervision, and the promotion of safe and healthy work practices.

Continuous improvement is embedded within the framework through regular reviews, audits and feedback from operations. The policies emphasise proactive risk management, anticipation of emerging health, safety and environmental risks, and the integration of QHSE considerations into daily operations.



SOCIAL NURTURING GROWTH IN PEOPLE

Policies & Procedures: Safe and Healthy Work environment

QHSE Manual Framework

Cahaya Mata maintains a Group-wide QHSE Manual framework, approved and to be implemented from January 2026, to support a safe and healthy work environment across all operations. The framework standardised occupational safety, health, environmental, emergency response and quality practices, ensures compliance with Malaysian regulations and relevant ISO standards, and drives continual improvement.

It is governed through clear leadership accountability, defined employee responsibilities, annual reviews, and structured communication and training, including group-wide safety campaigns and train-the-trainer programmes. The framework is being rolled out in phases, with additional policies to be implemented from 2026.

Policies and Procedures on Hazard Reporting and Worker Protection

Cahaya Mata has established clear policies and procedures across the Group and its SBUs to ensure workplace hazards are promptly reported, investigated and resolved, while safeguarding workers from harm. These policies are anchored in the Group Safety & Health Policy.

Hazard Reporting Mechanisms

Workers are encouraged and empowered to report hazards or unsafe conditions through multiple channels, which include formal incident and hazard reporting systems covering unsafe acts, unsafe conditions, and near misses, as well as hazard identification forms to document and communicate observed risks in a structured manner.

Employees may also escalate concerns directly to their immediate supervisors or designated safety officers to ensure timely intervention. In addition, safety suggestion channels such as the UCUX (You See, You Act!) initiative and, within certain SBUs, anonymous suggestion boxes or digital reporting platforms, provide further avenues for feedback and proactive risk identification.

Collectively, these mechanisms are designed to be accessible and non-punitive, reinforcing a strong culture of early reporting, shared accountability, and preventive action across the Group.

Investigation and Corrective Actions

All reported hazards are investigated by the Safety Department through structured reviews, including inspections, interviews and root cause analysis. Corrective and preventive actions are implemented, tracked and reported to management and safety committees to support effective risk control and continual improvement.

Communication and Worker Awareness

Awareness of hazard reporting rights and worker protections is reinforced through training, communications and ongoing safety initiatives, ensuring workers know how to raise concerns and are supported by consistent follow-up and management action.

SOCIAL NURTURING GROWTH IN PEOPLE

ISO Certification on Occupational Health and Safety Management

Cahaya Mata has institutionalised robust occupational health and safety practices through the adoption of the ISO 45001:2018 Occupational Health and Safety Management System across its operations. To date, 10 companies within the Group have achieved ISO 45001 certification reflecting a sustained commitment to systematic risk management and workforce protection.

Certification covers key operational areas within the Cement, Construction Materials and Trading, Road Maintenance, and Oiltools SBUs, ensuring a structured and internationally recognised framework for identifying, assessing, and mitigating workplace health and safety risks across operations. It strengthens regulatory compliance, enhances incident prevention, and reinforces employee protection within diverse and often high-risk operating environments. Importantly, the certification embeds clear health and safety accountability at both the Group and SBU levels, ensuring consistent governance, oversight, and continuous improvement in occupational health and safety performance.

Cahaya Mata Phosphates Industries is targeted to obtain ISO 45001 certification in 2026, further extending the Group's safety management standards. Ongoing compliance and continual improvement are supported through regular internal audits, management reviews, targeted training programmes and workshops, as well as periodic assessments to ensure alignment with evolving operational risks and best practices under ISO 45001.

The Group and our SBUs have obtained the following certifications:

List of Certifications

ISO 9001:2015

Quality Management System

ISO 45001:2018

Occupational Health and Safety Management System

ISO 14001:2015

Environmental Management System

ISO 17025:2017

Testing and Calibration Laboratories

ISO 50001:2018

Energy Management System

SOCIAL NURTURING GROWTH IN PEOPLE

Worker Participation & Scope of Activities

Cahaya Mata places strong emphasis on worker participation and consultation as a core pillar of its OHS management system. Employees are actively engaged in the development, implementation and continuous review of OHS practices through established platforms such as the Safety & Health Committees and regular QHSE Dialogues conducted across the Group.

At the operational level, worker feedback is further integrated through Management Review Meetings and periodic toolbox meetings at worksites, ensuring that safety concerns, hazards and improvement opportunities are identified early and addressed promptly.

This structured, two-way engagement has strengthened safety awareness, reinforced shared accountability and contributed to measurable improvements in workplace HSE performance, including a sustained reduction in incidents.

Scope of Workers Covered

Cahaya Mata employs more than 2,000 employees across 40 operating companies, all of whom are fully covered under the Group's OHS system. The Group adopts an inclusive and comprehensive approach to its OHS framework, ensuring that everyone who may be exposed to workplace risks is protected under the same safety expectations, standards, and control measures.

Coverage extends beyond full-time employees to include contract workers and temporary staff, site-based personnel across operational locations, and visitors present within Cahya Mata's operational premises. This inclusive scope reinforces the Group's commitment to safeguarding all individuals within its sphere of operations.

The application of the OHS system spans all Cahya Mata operations, ensuring consistent safety standards across manufacturing sites, construction areas, quarries, offices, and other operational environments. At the same time, the framework allows for the implementation of site-specific risk controls where necessary, enabling tailored risk management while maintaining Group-wide governance and oversight.



CAHYA MATA EMPLOYS MORE THAN 2,000 EMPLOYEES ACROSS 40 OPERATING COMPANIES, ALL OF WHOM ARE FULLY COVERED UNDER THE GROUP'S OHS SYSTEM.



SOCIAL NURTURING GROWTH IN PEOPLE

Contractors, Communication and Enforcement

Cahaya Mata's Occupational Health and Safety (OHS) system extends beyond employees to include contractors, vendors, and other external parties operating on the Group's premises. Engagement with these stakeholders is formalised through contractual obligations, site-specific safety inductions, and regular safety meetings, ensuring alignment with the Group's safety expectations.

Compliance is monitored through audits, on-site inspections, and continuous oversight, with OHS clauses in contracts incorporating penalties where necessary to enforce adherence. To reinforce accountability and maintain a safe working environment for all, Cahya Mata retains the authority to suspend work activities in cases of non-compliance, demonstrating a zero-tolerance approach to safety breaches and a commitment to proactive risk management.

OHS Coverage by SBU

OHS coverage across Cahya Mata's key SBUs is comprehensive, consistently applied, and extends to all relevant personnel. In the Cement SBU, coverage includes full-time employees, contractors, and transporters. The Road Maintenance SBU encompasses full-time employees and contractors, while the Construction Materials and Trading SBU and Phosphates SBU similarly include full-time employees and contractors within their OHS framework. This uniform coverage reinforces consistent safety standards across all operations, regardless of operational complexity or geographic location.

While no material gaps in OHS coverage have been identified, Cahya Mata remains committed to the ongoing completeness and effectiveness of our system. Measures to maintain and enhance OHS performance include regular risk assessments across SBUs to proactively identify hazards, mandatory onboarding and safety training for contractors, harmonisation of policies across subsidiaries to ensure consistent practices, and continuous monitoring and reporting to management. These initiatives collectively underpin a strong culture of safety, accountability, and continuous improvement across the Group.

Audit and Certification of Cahya Mata's OHS System

Cahaya Mata's OHS system is supported by a structured audit and certification framework that strengthens governance, ensures regulatory compliance, and drives continuous improvement across the Group.

1 INTERNAL AUDIT FRAMEWORK

Conducted by trained and certified auditors to maintain objectivity and technical competence. Audits are performed according to a risk-based plan, which is reviewed and approved annually to reflect evolving operational risks, regulatory requirements, and business activities. The audit scope encompasses compliance with internal OHS controls and procedures, alignment with statutory and regulatory requirements, effectiveness of risk mitigation measures, OHS performance indicators, and workforce coverage. Audits also identify gaps, non-conformities, and areas for improvement. Findings are reported to management, with corrective and preventive actions systematically tracked to closure as part of the Group's continuous improvement process.

2 EXTERNAL CERTIFICATION AND STANDARDS ALIGNMENT

Cahaya Mata has progressively aligned its OHS practices with ISO 45001:2018 across operations, following a phased implementation approach. Certification status varies by SBU. The Cement SBU at Mambong and Bintulu is pending certification with SIRIM, while the Concrete operations have achieved certification under LRQA. SEDC Premix, SEDC Quarries, Road Maintenance SBU, and PPES Works operations are certified under Intertek, Cahya Mata Wires is certified under Det Norske Veritas (DNV), and Oiltools holds certifications from both DNV and Intertek.

This combination of rigorous internal assurance and independent third-party certification ensures that Cahya Mata's OHS system is robust, consistently applied, and aligned with international best practices, while providing the flexibility to continuously enhance the system as operations expand and mature.

SOCIAL NURTURING GROWTH IN PEOPLE

Scope of Risk Assessments

Cahaya Mata conducts health and safety risk assessments using a structured, risk-based framework that applies to both new and existing operations, ensuring hazards are identified, evaluated and controlled in a systematic manner.

For new operations, health and safety risks are assessed during the planning and approval stages. These assessments are integrated into statutory requirements, including Environmental Impact Assessments (EIA) under the EIA Order and Control of Industrial Major Accident Hazards (CIMAH) Regulations. Where applicable, Quantitative Risk Assessments (QRA) are undertaken to evaluate major accident scenarios and potential impacts before operations commence, supporting informed decision-making and proactive mitigation.

In existing operations, risk assessments are conducted across all operations and tailored to the specific nature and level of risk. Key assessments include process safety evaluations such as QRA and Hazard and Operability Studies (HAZOP), occupational

safety assessments through Hazard Identification, Risk Assessment and Risk Control (HIRARC), and occupational health assessments including Chemical Health Risk Assessment (CHRA), Ergonomic Risk Assessment (ERA), and Noise Risk Assessment (NRA).

Legally required assessments, including EIA, QRA, CIMAH, CHRA, ERA, and NRA, are performed by consultants registered with the relevant authorities. HIRARC assessments are led by operational risk owners, supported and facilitated by HSE personnel to ensure consistency and technical robustness.

All risk assessments comply with methodologies and risk matrices prescribed under applicable laws, regulations, guidelines, and codes of practice, including OSH legislation. In addition, a Group-wide internal QHSE risk matrix, approved in December 2025, standardises risk evaluation and prioritisation across all Cahya Mata operations, reinforcing a consistent and proactive approach to health and safety management.

Use of Risk Assessment Outcomes

Key findings and identified controls from health and safety risk assessments are actively communicated to workers and contractors through toolbox briefings and job-specific safety discussions, ensuring that personnel are aware of potential hazards and the measures in place to mitigate them.

The recommendations generated from these assessments are systematically used to develop and update internal standard operating procedures (SOPs), strengthen operational controls and work practices and support continuous improvement in health and safety performance across the Group. By translating risk assessment outcomes into practical actions, Cahya Mata reinforces a proactive safety culture and ensures that lessons learned are embedded across all operations.

How we identify Work-related hazards

Cahaya Mata identifies work-related hazards and assesses associated risks through a structured and practical approach. This ensures hazards are recognised early and risks are controlled before they result in harm.



SOCIAL NURTURING GROWTH IN PEOPLE

Hazard Identification Methods

Hazard identification is conducted through multiple complementary processes. HSE walkabouts allow direct observation of work conditions and behaviours on site, while internal audits and inspections verify compliance and uncover systemic risks. The Unsafe Condition & Unsafe Act (UCUA) programme further encourages proactive reporting, enabling immediate rectification of unsafe practices or environments.

Hazard identification and risk assessments are conducted at key points, including before the construction or operational phase of any new activity, prior to routine and non-routine work, and whenever there are changes to processes, equipment, materials, or work methods.

Once risks are identified, associated control measures are communicated to relevant workers and contractors through toolbox briefings and job-specific safety discussions. Broader organisational awareness is reinforced via QHSE lessons-learned sessions, targeted workshops and training programmes, and intranet platforms, ensuring that risk information is widely shared and embedded across the Group.

How We Create Value

OHS Initiatives and Actions in FY2025

Cahaya Mata implemented coordinated OHS initiatives across all operations to strengthen safety performance, enhance workforce capability, and reinforce regulatory compliance throughout the Group.

Key OHS Initiatives & Actions

A key focus area was safety enhancement programmes, with HSE assessments conducted across 35 business units spanning six SBUs, excluding Environmental Technology SBU. These assessments were designed to identify safety gaps early, strengthen risk controls, and improve compliance and operational resilience.

Training and capability building were also prioritised, with in-house programmes delivered by the Group QHSE team. Training focused on critical areas including emergency preparedness and response plans, as well as chemical management for operations handling hazardous substances.

To reinforce awareness and embed a proactive safety culture, the Group implemented Safety Campaign 2025 throughout the year, involving all seven SBUs. The campaign aimed to reinforce safe behaviours, strengthen shared responsibility for health and safety, and foster a culture of proactive risk management.



THE GROUP IMPLEMENTED SAFETY CAMPAIGN 2025 THROUGHOUT THE YEAR, INVOLVING ALL SEVEN SBUS. THE CAMPAIGN AIMED TO REINFORCE SAFE BEHAVIOURS, STRENGTHEN SHARED RESPONSIBILITY FOR HEALTH AND SAFETY, AND FOSTER A CULTURE OF PROACTIVE RISK MANAGEMENT.

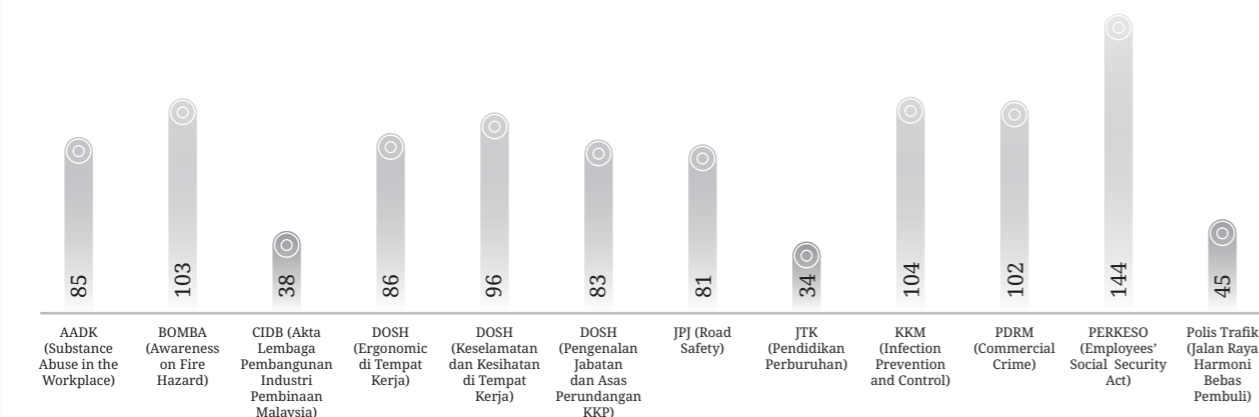
SOCIAL NURTURING GROWTH IN PEOPLE

External Stakeholder Engagement

External stakeholder engagement complemented internal initiatives, with collaboration with local authorities conducted in conjunction with Safety Campaign 2025. These engagements focused on educating stakeholders on legal and regulatory health and safety requirements, supporting both compliance and community awareness of safe practices.

Talk By Local Authority Programme

Topics for Local by Local Authority & Webinar by Group QHSE



Health & Safety Training Initiatives in FY2025

In FY2025, Cahya Mata and its Strategic Business Units (SBUs) delivered a comprehensive suite of health and safety training programmes at both Group and SBU levels. These initiatives were designed to strengthen workplace safety culture, enhance regulatory compliance, and build a proactive approach to risk management across operations.

Training Scope and Delivery

A total of 23 training sessions were conducted during the year, involving both employees and contractors. Training covered key occupational health and safety topics, including chemical safety, emergency response plans, road safety, and ergonomics, addressing the most material risks across Cahya Mata's operations.

OHS training is delivered through a structured, multi-level approach that combines practical learning with leadership development. Training is conducted via in-person workshops and on-site demonstrations, while monthly safety talks maintain continuous awareness among employees. Quarterly workshops focus on higher-risk topics to address critical operational hazards, and annual leadership programmes are designed to reinforce accountability and cultivate strong safety leadership.

The objectives of these programmes are to enhance hazard identification and risk awareness, strengthen emergency preparedness and response capabilities, ensure compliance with DOSH requirements, and foster a proactive and consistent safety culture across all Strategic Business Units (SBUs). This integrated methodology ensures that safety knowledge is both applied effectively on the ground and reinforced at leadership levels, supporting a sustainable culture of risk prevention and operational excellence.

SOCIAL NURTURING GROWTH IN PEOPLE

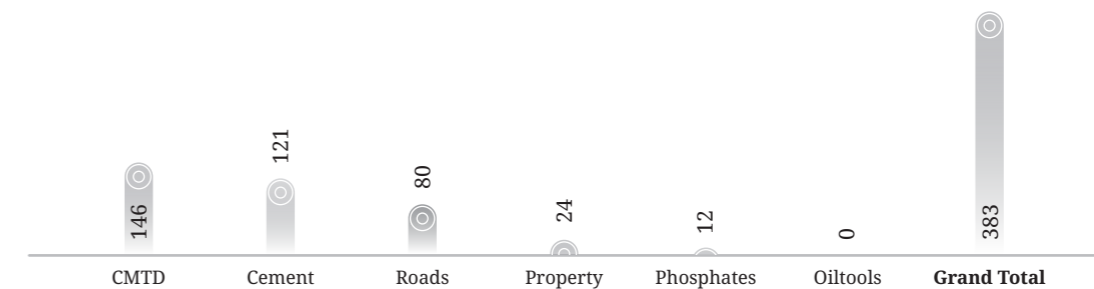
Outcomes and Effectiveness

The training initiatives resulted in enhanced safety awareness, improved compliance, reduced incident rates, and higher participation levels. Effectiveness was monitored through post-training assessments, feedback surveys, and incident trend analysis, enabling continuous improvement.

Health & Safety Risk Assessment Results and Follow-Up Actions

Across all health and safety assessments conducted by Cahya Mata in FY2025, a total of 383 findings were identified. The main areas of concern included health and safety signage, chemical management, emergency equipment, and the use and availability of personal protective equipment (PPE). These findings provide critical insights into areas requiring attention and serve as the basis for corrective actions, operational improvements, and the strengthening of safety controls across six of our SBUs, except for Environmental Technology SBU where assessments have not yet been carried out.

HSE Assessments FY2025



Communication of Results and Corrective Actions

Assessment findings are communicated promptly to auditees and SBU representatives immediately following each evaluation. Any gaps in compliance, along with the required corrective and preventive actions, are clearly explained, and a shared understanding is established regarding timelines and responsibilities for implementation.

For example, one finding identified that fire extinguishers were not easily visible due to dust accumulation. Corrective actions included

identifying all affected fire extinguishers, installing transparent protective covers, and reviewing and enhancing maintenance schedules to ensure ongoing visibility.

To ensure sustained improvement, periodic follow-up assessments are conducted to verify the effectiveness of corrective actions, while continuous monitoring reinforces compliance and supports ongoing risk reduction across all operations.

Work-Related Injuries

During the year, Cahya Mata recorded several types of work-related injuries across its operations. The most common categories included slips, trips, and falls; struck-by or caught-in incidents; cuts, lacerations, and abrasions; hand and finger injuries; and eye and face injuries. Additionally, animal-related incidents were noted, including dog bites with suspected rabies exposure. These findings provide critical insights for targeted preventive measures and the ongoing enhancement of workplace safety protocols.

SOCIAL NURTURING GROWTH IN PEOPLE

SBUs and Activities Most Affected

Injuries were primarily associated with the following activities and operating environments:

1 Manufacturing and Production

compressor units, furnace operations, derusting and painting works, pallet handling

2 Logistics and Transport

mixer truck operations, loading and unloading activities

3 Maintenance Works

use of grinder cutters, wrench and socket tools

4 General site operations

slips in common facilities (e.g. toilets) and animal encounters

Monitoring and Injury Trend Analysis

Injury data is systematically tracked through incident reporting systems, supported by root cause analysis and quarterly safety performance reviews. This approach enables the Group to identify recurring patterns, emerging risks and high-risk activities, forming the basis for targeted safety interventions.

Corrective and Preventive Measures

Based on comprehensive incident analyses, Cahya Mata has implemented a range of corrective and preventive measures to strengthen workplace safety. Key actions include reinforcing personal protective equipment (PPE) requirements, delivering targeted safety training and focused toolbox talks, introducing engineering controls such as safer equipment and improved flooring, and implementing process redesigns alongside regular health surveillance programmes.

Emerging Injury Trends in FY2025

Two notable emerging risk areas were identified in FY2025. The first involves animal-related injuries, particularly dog bites at worksites, and the second concerns an increase in hand, finger, and ergonomic injuries linked to manual handling and tool usage. Mitigation measures have been introduced, including awareness campaigns, refresher training, and updates to relevant safety procedures, to proactively address these risks.

Communication of Lessons Learned

Lessons learned from incidents are consistently communicated across the Group through internal safety alerts, toolbox meetings, refresher training sessions, and updates to safety procedures and work instructions. This structured approach ensures continuous learning, reinforces safety awareness, and supports ongoing improvement in workplace health and safety performance.



SOCIAL NURTURING GROWTH IN PEOPLE

Targets and Timeframe

Cahya Mata Group's FY2026 health and safety targets are anchored on three core priorities:

- 1 achieving zero fatalities
- 2 continuing the reduction of the Lost Time Injury Frequency Rate (LTIFR)
- 3 ensuring full compliance with mandatory safety training requirements

These targets are underpinned by five strategic QHSE initiatives:

- 1 robust documentation and governance to ensure policies and procedures are current and consistently applied
- 2 fostering a proactive safety culture through strengthened leadership accountability and frontline ownership
- 3 competency development via regular safety training programmes, including "train-the-trainer" initiatives
- 4 digital enablement through platforms for incident reporting, compliance tracking, and performance monitoring
- 5 integrated risk management, embedding systematic risk assessments into operational planning and execution.

Performance monitoring was instituted in 2025, establishing FY2025 as the baseline year. Key indicators, which include incident rates and training completion, are tracked against this baseline, with progress assessed through structured quarterly and annual reviews. While the Group has already achieved improvements, including a reduction in LTIFR in FY2024, ongoing challenges such as workforce turnover and contractor compliance are being addressed through stronger engagement and digital solutions.

Comparison of Health and Safety Performance Against Targets

During FY2025, Cahya Mata Group set clear health and safety targets focused on zero fatalities, reduced incident rates, and improved compliance, with performance benchmarked against national statistics from DOSH, DOSM and the DOSH OSHMP 2025.

The Group recorded an occupational injury rate of 5.33 per 1,000 workers, above the national average of 2.49. This gap highlighted the need for strengthened safety measures and more targeted improvements.

In response, the Group advanced several key initiatives to further strengthen health and safety performance across its operations. These included enhancing QHSE documentation to ensure consistent compliance, promoting a proactive safety culture through targeted campaigns and life-saving rules, and strengthening workforce competency through regular training programmes. Integrated risk assessments were applied to identify and control hazards at an early stage, while digital platforms were leveraged to improve incident reporting, investigations, and accountability.

Together, these efforts support a more structured, data-driven approach to improving health and safety performance.

SOCIAL NURTURING GROWTH IN PEOPLE

Our Performance

Key Performance Indicators	Unit	FY2023	FY2024	FY2025
Employees				
Total number of hours worked	Number	2,590,450.65	2,493,400.90	6,074,638.35
Recordable work-related injuries	Number	5	24	9
Rate of recordable work-related injuries	Rate	1.93	9.63	3.57
Number of Lost Time Injuries (LTI)	Number	3	6	5
Lost Time Incident Rate (LTIR)	Rate	0.23	0.48	0.16
Lost Time Injury Frequency Rate (LTIFR)	Rate	1.16	2.41	0.82
Employees trained on health and safety standards	Number	1,742	3,051	1,203
Contractors				
Metric		FY2023	FY2024	FY2025
Total Hours Worked	Number	961,136	1,174,645	2,188,559
Number of LTI	Number	2	1	1
LTIR	Rate	0.42	0.17	0.09
LTIFR	Rate	2.08	0.85	0.46

Note:

- i. Scope and boundaries: The data disclosed above covers the Head Office and operating SBUs, including Cement, Phosphates, Road Maintenance, Oiltools, Property Development, and Diversified Strategic Business Units (CMT and PPES Works)
- ii. Lost Time Incident Rate (LTIR) is calculated as follows:
 $(A/B) \times 200,000$
 A: Number of lost time injuries in the reporting period
 B: Total number of hours worked in the reporting period
- iii. Lost Time Injury Frequency Rate (LTIFR) is calculated as follows:
 $(\text{Number of LTI} \times 1,000,000) / \text{Total number of hours worked}$

SOCIAL NURTURING GROWTH IN PEOPLE

Our Outlook

Cahaya Mata aspires to position safety excellence as a strategic enabler of sustainable growth. As the Group operates across diverse, asset-intensive environments, its approach to OHS continues to evolve, from compliance-driven foundations to data-enabled, forward-looking risk management.

Short-Term	Medium-Term	Long-Term
<p>We will focus on reinforcing consistency, discipline and compliance across all SBUs and Business Units (BUs). Key priorities include aligning OHS practices and implementation with Group-wide directives, ensuring fundamental compliance with legal evaluation programmes, and strengthening communication channels for incident, emergency and hazard reporting.</p>	<p>Cahaya Mata will advance our risk assessment framework to ensure more robust, systematic and forward-looking identification of hazards. This will be complemented by increased HSE digitalisation, enhancing reporting efficiency, communication effectiveness and risk assessment accuracy across the Group.</p>	<p>Cahaya Mata aims to leverage Quality, Health, Safety and Environment (QHSE) data in conjunction with AI to drive continual improvement. By transforming historical and real-time safety data into predictive insights, the Group seeks to strengthen hazard anticipation, enhance decision-making, and embed proactive risk prevention across operations</p> <p>Cahaya Mata aligns its OHS practices with national regulatory frameworks through the development of a Group legal register platform, ensuring consistent implementation and monitoring of HSE requirements across all operations.</p> <p>Safety ownership is reinforced through active engagement of employees, contractors and stakeholders via structured committees, campaigns, Life Saving Rules and hazard identification programmes.</p> <p>To strengthen governance, the Group is institutionalising OHS through a formal Group QHSE Policy, supported by standardised manuals, technical documents and clearly defined non-negotiable safety behaviours.</p>

SOCIAL NURTURING GROWTH IN PEOPLE

M13 TALENT MANAGEMENT AND DEVELOPMENT



Why it matters?

Talent management is fundamental to Cahya Mata's ability to deliver its strategy and sustain long-term value. By building a skilled, engaged and future-ready workforce, the Group ensures that the right capabilities are in place to support operational excellence, innovation and growth. A structured approach to leadership development, succession planning and career progression strengthens continuity and organisational resilience, while a values-led culture rooted in learning, accountability and merit reinforces performance, engagement and retention across the Group.

Our Approach

Cahya Mata adopts a holistic approach to employee attraction and retention, recognising that people are central to long-term business performance and continuity.

Key initiatives to retain skilled employees:

Cahya Mata implements a comprehensive approach to retaining skilled employees, anchored on leadership development programmes, structured career frameworks, and performance-based rewards and recognition mechanisms. Structured onboarding and engagement programmes further ensure that employees are integrated effectively and supported throughout their tenure, fostering commitment and long-term retention.

Alignment with market conditions:

To remain competitive, the Group aligns its compensation and benefits with prevailing market conditions through regular benchmarking exercises. Engagement and retention strategies are reviewed periodically to ensure they continue to meet workforce needs and support the Group's objectives of attracting, developing, and retaining high-calibre talent.

Outcomes:

These combined efforts have contributed to improved employee retention, stronger internal mobility, higher engagement levels, and sustained leadership continuity, supporting Cahya Mata's ability to attract and retain talent in a competitive labour market.

How Cahya Mata approaches capacity building

Capacity building is driven by a structured Behavioural Competency Framework developed with Mercer, supported by technical and functional training, leadership and soft-skills programmes, and digital and future-skills development.

Identification of needs:

Development needs are identified through performance reviews, training needs analyses, competency assessments, and Individual Development Plans to ensure alignment with business and employee priorities.

Measuring effectiveness:

Development needs are identified through performance reviews, training needs analyses, competency assessments, and Individual Development Plans to ensure alignment with business and employee priorities.

SOCIAL NURTURING GROWTH IN PEOPLE

Policies and Procedures

Cahya Mata's talent management approach is guided by a structured set of Group-wide policies and frameworks that support employee development, engagement and leadership continuity.

The Group's talent and people practices are anchored by a structured framework that ensures workforce development, capability building, and organisational alignment. The Talent Management Policy provides guidance on workforce development, performance management, and succession planning. The Learning & Development Framework supports capability building and continuous learning across all levels of the organisation. Meanwhile, the Employee Engagement Guidelines foster effective communication, engagement, and alignment with the Group's strategic objectives, reinforcing a high-performance and motivated workforce.

These policies are reviewed periodically to ensure relevance and alignment with business needs.

Implementation and Communication

Policies and updates are communicated effectively through internal communications and circulars and HR briefings and workshops. Meanwhile, management cascade sessions at Group and SBU levels are also implemented to ensure consistent understanding and adoption across the organisation.

Key Enhancements During the Year

During FY2025, management focused on strengthening structured development pathways and enhancing performance management and employee engagement processes.

Competency and Succession Planning Framework

In April 2025, the Board approved the Competency and Succession Planning Framework, which is being implemented in two phases:

PHASE 1

COMPETENCY FRAMEWORK (COMPLETED)

Between May and October 2025, the Group implemented a structured competency framework to strengthen workforce capability and leadership effectiveness. Six core competencies encompassing adaptability, accountability, collaboration, communication, customer focus, and problem solving were introduced to guide performance expectations across all employees. For leadership roles, four competencies were established: visionary leadership, business acumen, capability development, and strategic planning.

Group-wide competency assessments were conducted to evaluate current capabilities, and the results are being used to inform targeted development plans and gap-closing initiatives scheduled for 2026. This systematic approach ensures that talent development is aligned with organisational objectives and prepares employees and leaders to meet evolving business challenges.

PHASE 2

SUCCESSION PLANNING FRAMEWORK (IN PROGRESS)

The following phase focuses on identifying and addressing critical skill gaps that align with both immediate operational requirements and long-term strategic objectives. Building on the outcomes of the recent competency assessments, a separate exercise will be conducted to identify high-potential talent, ensuring a pipeline of capable leaders for key roles. The formal succession plan, based on these assessments and talent reviews, is targeted for rollout in 2027, providing a structured approach to leadership continuity and long-term organisational resilience.

SOCIAL NURTURING GROWTH IN PEOPLE

Governance Structure for Talent Succession and Development

Cahaya Mata's talent succession and development agenda is overseen through a structured governance framework to ensure accountability, alignment and long-term leadership continuity.

The Board and Board Committees provide strategic oversight, set direction and review progress on talent and succession planning, while Group Human Resources (HR) is responsible for designing and implementing talent development and succession frameworks across the Group. The Senior Management actively participates in reviews, providing input on critical roles, leadership readiness and capability gaps at Group and SBU levels.

Monitoring and Reporting

In 2025, Cahya Mata established a structured Talent Management and Succession Planning Framework as part of its commitment to strengthening leadership continuity and organisational resilience. As this framework represents a foundational step in the Group's long-term talent strategy, the initial phase focused on establishing baseline indicators to support systematic monitoring and reporting.

Two key data points were identified to support the early stages of succession planning and workforce risk assessment. These include employees demonstrating consistently high performance across the Group, as well as employees in managerial positions and above who are aged 50 and above. These indicators provide an important baseline for assessing leadership pipeline readiness, identifying potential succession risks related to retirement exposure, and supporting forward workforce planning.

Moving forward, these baseline indicators will be progressively integrated with competency assessment outcomes, talent review exercises and leadership development programmes. This will enable Cahya Mata to strengthen succession planning processes, enhance leadership readiness assessments and build a sustainable pipeline of capable leaders across the Group.

Communication and Cascade of Talent Programmes

Talent development and succession initiatives are communicated through a structured cascade process to ensure clarity, relevance, and full organisational engagement. The Group HR led the corporate rollout of the new competency framework, while SBU HR representatives facilitated site-specific and operational briefings to ensure relevance and clarity. Between June and August 2025, a series of hybrid briefings combining online and face-to-face sessions were conducted, effectively reaching employees across all business units and embedding awareness of the Group's talent and competency priorities.

How We Create Value

Building a Sustainable Talent Pipeline

Cahaya Mata adopts a structured and deliberate approach to building a sustainable talent pipeline, beginning with career conversations and talent calibration to identify high-potential employees. This is reinforced through targeted leadership development, graduate and continuous learning programmes tailored across career stages, from entry-level to senior leadership, with succession planning embedded at the top.

SOCIAL NURTURING GROWTH IN PEOPLE

Employee Development and Training

Cahaya Mata fosters continuous learning and career growth across all employee groups, governed by HR policies. Key commitments include skills enhancement, leadership development, and career progression aligned with business needs.

Training needs are identified through performance reviews, organisational priorities, and business requirements, with funding supported by 2% of basic salary and the 1% HRD Corp levy. From 2026, the Group will implement structured career conversations and Individual Development Plans (IDPs), with progress tracked and maintained by HR.

Total training hours increased to 16,821 hours, supported by higher investment of RM2.28 million, reflecting deeper and more targeted programmes. Training was delivered across all employee categories, with balanced participation by gender, reinforcing a consistent, inclusive approach to workforce development and long-term capability building.



TOTAL TRAINING HOURS INCREASED TO 16,821 HOURS, SUPPORTED BY HIGHER INVESTMENT OF RM2.28 MILLION, REFLECTING DEEPER AND MORE TARGETED PROGRAMMES.

Employee Wellbeing

Cahaya Mata recognises that employee wellbeing is fundamental to sustaining workforce productivity, engagement and long-term organisational performance. The Group adopts a holistic wellbeing framework encompassing mental, physical, financial and social wellbeing, ensuring that employee support initiatives address the diverse needs of its workforce.

Employee benefits and support programmes are guided by the Group HR Policies and Procedures and have been mapped under the four wellbeing dimensions to provide a structured and comprehensive approach to workforce wellbeing. These include employee wellness programmes, healthcare benefits, educational assistance, engagement initiatives and social support mechanisms designed to support employees throughout different stages of their careers.

This structured clustering of benefits provides clearer visibility into the Group's wellbeing initiatives and supports more effective programme monitoring and enhancement. Building on the work undertaken in 2025, Cahya Mata will further strengthen its employee wellbeing ecosystem in 2026 through the expansion of its Employee Assistance Programme (EAP) and the introduction of additional initiatives aimed at promoting mental health awareness, work-life balance, and overall employee wellbeing.

Succession Planning Framework

Cahaya Mata's succession planning framework is being developed with an immediate focus on identifying and closing critical competency gaps to meet near-term organisational needs. Insights from Group-wide competency evaluations will be used to identify high-potential talent, forming the foundation of a structured succession plan targeted for rollout in 2027.

SOCIAL NURTURING GROWTH IN PEOPLE

Performance Appraisal Approach

Cahaya Mata's performance appraisal framework is designed to align individual and team performance with the Group's strategic objectives through a Balanced Scorecard approach applied consistently across the Group and its SBUs. The process emphasises continuous feedback, regular performance conversations, and a strong development orientation to support capability building and long-term performance.

To strengthen effectiveness, the Group has enhanced the framework with clearer and more measurable performance indicators, SMART² goal setting: Smart & Shared, Measurable & Managed, Achievable & Actionable, Relevant & Resourced and Timely & Time-bound. This presents a more explicit linkage between performance outcomes, learning and development plans, and reward mechanisms.

Compensation and Reward System

Cahaya Mata's compensation and reward framework is designed to be competitive, performance-linked, and aligned with the Group's values and business objectives. Rewards are reinforced through recognition programmes and transparent communication by leadership, ensuring employees understand the link between performance, contribution, and outcomes. The system's effectiveness is assessed through engagement metrics, retention data, and employee feedback to ensure fairness, motivation, and long-term workforce sustainability.



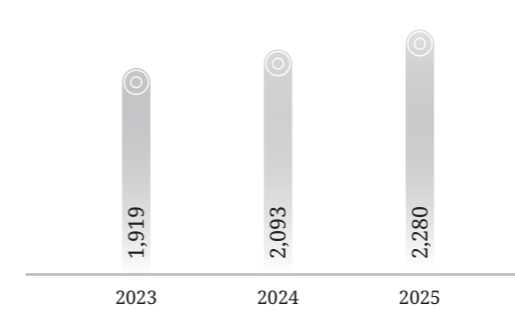
SOCIAL NURTURING GROWTH IN PEOPLE

Our Performance

Total Employees and Employees By Gender

Key Performance Indicator	Unit	2023	2024	2025
Total number of talent pool	Number	1,919	2,093	2,280
Talent Pool by Gender (Male : Female)	%	77% : 23%	77% : 23%	76% : 24%

Total Number of Talent Pool



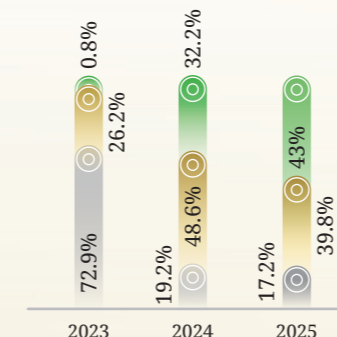
Talent Pool by Gender (Male : Female)



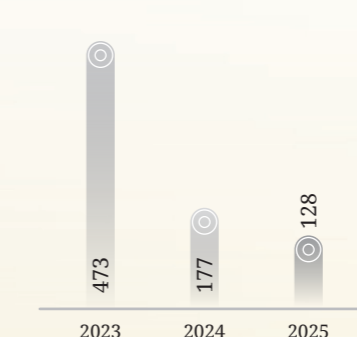
Turnover Rate and Turnover By Employee Category

Key Performance Indicator	Unit	2023	2024	2025
Turnover rate by employee category (Managerial : Executive : Non-executive)	%	72.9% : 26.2% : 0.8%	19.2% : 48.6% : 32.2%	17.2% : 39.8% : 43%
Total number of employee turnover	Number	473	177	128
Percentage of turnover over total workforce	%	24.65%	8.46%	5.61%

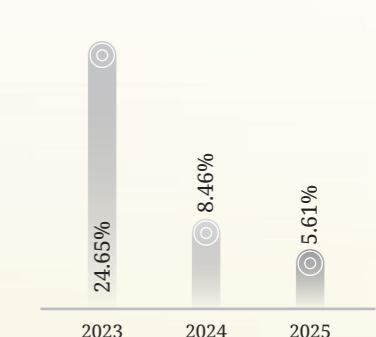
Turnover rate by employee category



Total number of employee turnover



Percentage of turnover over total workforce

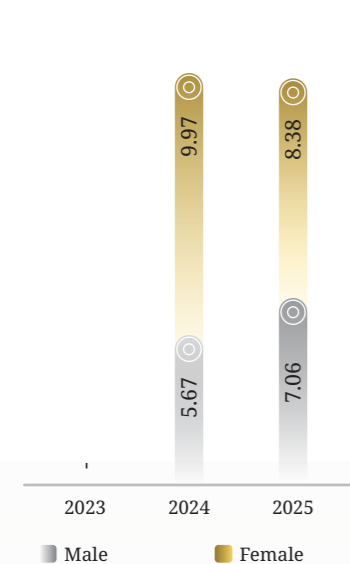


SOCIAL NURTURING GROWTH IN PEOPLE

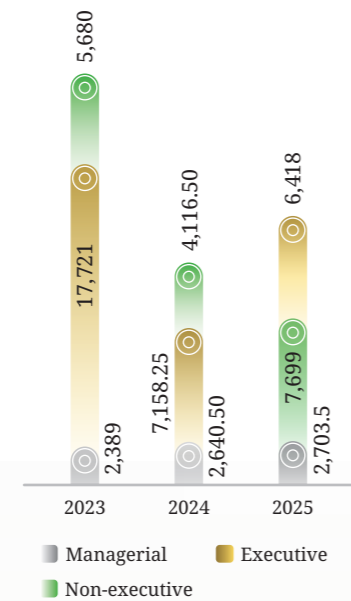
Employee Training

Key Performance Indicator	Unit	2023	2024	2025
Average training hours per employee	Hours	13	7	7
Average training hours by gender (Male : Female)	Hours	0 : 0	5.67 : 9.97	7.06 : 8.38
Total training hours by employee category (Managerial : Executive : Non-executive)	Hours	2,389 : 17,721 : 5,680	2,640.50 : 7,158.25 : 4,116.50	2,703.5 : 7,699 : 6,418
Total Employee Training Hours	Hours	25,790	13,916	16,821
Investment on Training	RM' million	1.27	1.53	2.28

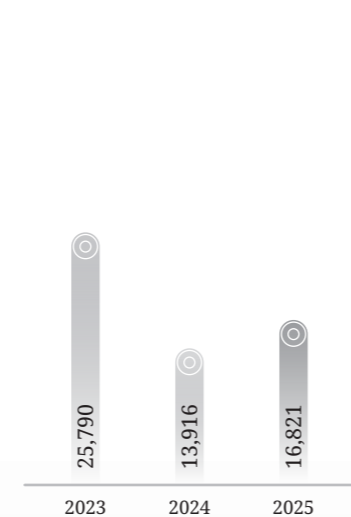
Average training hours by gender



Total training hours by employee category



Total Employee Training Hours



SOCIAL NURTURING GROWTH IN PEOPLE

Our Outlook

Cahya Mata's strategy for continuous improvement in talent development and employee engagement focuses on strengthening leadership and capability building, expanding learning and engagement initiatives, and embedding diversity, inclusion and wellbeing into core HR practices. This will be supported by HR digitalisation through SAP SuccessFactors to enable data-driven talent management.

Progress is measured through engagement, learning and retention metrics, leadership performance and succession outcomes, and the phased implementation of SAP SuccessProfiles. Over the next three to five years, the Group aims to leverage advanced learning technologies, 113 deepen leadership pipelines, and integrate recognition and reward frameworks to sustain a high-performing and resilient workforce.

During the year under review, Cahya Mata continued to strengthen employee engagement and organisational culture through a series of structured initiatives aimed at fostering a high-performing, inclusive and values-driven workplace.

These efforts culminated in the launch of the Teguh Bersama Survey 2026, the Group's first comprehensive employee engagement and culture survey. Conducted on 10 March 2026, the survey provides valuable insights into employee sentiment, organisational culture, leadership effectiveness and the overall workplace experience across the Group.

The results of the survey will establish the Group's Employee Engagement Index, providing a baseline measure to monitor employee engagement and cultural alignment across all business units. Insights derived from the survey will enable management to identify key improvement areas, strengthen leadership accountability and design targeted initiatives to enhance employee experience.

Moving forward, the Teguh Bersama Survey will serve as an important diagnostic tool in guiding Cahya Mata's culture transformation journey, ensuring that the organisation continues to build a workplace environment that supports employee engagement, capability development and long-term organisational success.

SOCIAL NURTURING GROWTH IN PEOPLE

M14 HUMAN RIGHTS

Capitals	Stakeholders	UN SDGs
	S2 S8 S10	

Why it matters?

Cahya Mata's human rights strategy is anchored on managing people-related risks, safeguarding stakeholder interests and reinforcing sustainable long-term value across the Group.

For employees, this translates into fair labour practices, safe and healthy workplaces, non-discriminatory employment, and access to effective grievance and whistleblowing mechanisms. For customers, responsible labour practices underpin ethical conduct, operational reliability and service continuity. For communities, lawful employment practices, safety standards and constructive engagement help build social trust and stability around our operations.

During the reporting period, these practices contributed to stable labour relations, uninterrupted workforce continuity, the absence of reported human rights violations through formal channels, and stronger confidence in the Group's governance and ethical framework.

Stakeholder Engagement and External Alignment

Human rights considerations are embedded within HR governance, compliance processes and operational oversight. Stakeholder expectations are assessed through employee engagement channels, grievance mechanisms, internal reviews and, where relevant, community interactions.

To strengthen alignment with recognised labour standards, Cahya Mata leverages its membership in the Malaysian Employers Federation (MEF), which engages with the International Organisation of Employers and the International Labour Organisation (ILO). Through these platforms, the Group stays aligned with evolving international labour, responsible business conduct and ESG expectations, while remaining open to deeper multi-stakeholder collaboration in the future.

The Group's commitment to human rights is embedded in its Code of Ethics/Conduct, HR policies and governance framework, with oversight by management and the Board. Ongoing training and MEF engagement reinforce alignment with internationally recognised standards and support continuous review under ESG governance processes.



THE GROUP STAYS ALIGNED WITH EVOLVING INTERNATIONAL LABOUR, RESPONSIBLE BUSINESS CONDUCT AND ESG EXPECTATIONS, WHILE REMAINING OPEN TO DEEPER MULTI-STAKEHOLDER COLLABORATION IN THE FUTURE.

SOCIAL NURTURING GROWTH IN PEOPLE

Monitoring Human Rights

Cahya Mata monitors human rights through an integrated governance and oversight framework embedded within its core management processes.

Effectiveness is assessed through regular Human Resources and internal audit reviews, ongoing occupational safety and health (OSH) monitoring, and the use of formal grievance and whistleblowing mechanisms to surface and address concerns.

Key indicators tracked include grievance resolution outcomes and timelines, safety performance metrics, and compliance with employment laws and internal policies. These indicators provide early signals of potential risks and areas requiring intervention.

Monitoring is conducted periodically by Group Human Resources, audit functions, and operational management, with significant issues escalated to relevant governance committees. Insights from these reviews are used to strengthen policies, controls, and management practices, supporting continuous improvement in human rights protection across the Group.

Policies and Procedures

Cahya Mata's approach to human rights is governed by a coherent set of Group-wide policies that establish clear standards of conduct and accountability across all Strategic Business Units. These include the Code of Ethics/Conduct, the Whistleblowing Policy, Occupational Safety and Health policies, and comprehensive Group Human Resources policies and procedures.

Together, these frameworks define expectations on fair employment practices, workplace safety, ethical behaviour, and the protection of employee rights. Implementation is embedded into daily operations through structured onboarding, internal communications, management accountability, and ongoing compliance oversight.

Policies are reviewed periodically to ensure continued relevance, taking into account regulatory developments, operational changes, and evolving stakeholder expectations. Cahya Mata's approach is aligned with Malaysian employment laws and reflects internationally recognised labour and human rights principles, including the International Labour Organisation (ILO) Core Conventions, reinforcing a consistent and responsible human rights culture across the Group.

Indigenous Rights Policy

Cahya Mata manages indigenous rights and community protection through a compliance-based and engagement-driven approach. While there is no standalone Indigenous Rights Policy, the Group adheres to all applicable laws and regulatory approval processes, conducts project-specific assessments where required, and maintains ongoing engagement with local communities at its operational sites. These practices help identify and manage potential impacts on indigenous and local communities. As ESG governance matures, Cahya Mata will continue to assess the need for a more formalised indigenous rights framework.

SOCIAL NURTURING GROWTH IN PEOPLE

Our Approach

Human Rights Assessments on Stakeholders

Cahaya Mata does not currently conduct standalone human rights impact assessments. Instead, human rights considerations are embedded within labour and OSH compliance processes, project planning and operational reviews, as well as grievance and whistleblowing mechanisms. These processes provide ongoing visibility over human rights risks affecting employees, contractors, and communities. As ESG governance matures, the Group is evaluating the introduction of more structured human rights risk assessments.

Cahaya Mata engages stakeholders on human rights through employee feedback mechanisms, community engagement where relevant, and industry platforms. Feedback is reviewed by HR to strengthen policies and controls, with plans to further formalise engagement as ESG governance matures.

Monitoring Effectiveness of Human Rights Actions and Initiatives

The effectiveness of human rights actions is monitored through internal audits, OSH performance indicators, grievance resolution outcomes, and workforce data analysis. Monitoring is conducted on a periodic and risk-based basis by Group HR and Risk functions, with findings used to strengthen policies, guide targeted interventions, and enhance overall governance.

Communication of Human Rights Policies

The Group communicates its human rights policy and expectations through employee onboarding, HR policies and handbooks, and internal communication platforms. Where needed, communications are further localised to ensure clear understanding across all operating locations.

Channel for Reporting Human Rights Concerns

Employees can raise human rights concerns through confidential channels, including the whistleblowing platform, HR grievance mechanisms, or escalation to management, HR or Compliance. All reports are handled in line with non-retaliation principles and addressed through established governance and investigation processes.

Human Rights Training

In FY2025, Cahya Mata began structured leadership-level capacity building on human rights and labour standards, anchored on the Chief Human Resources Officer's (CHRO's) participation in an MEF programme titled "Introduction to International Labour Standards, Responsible Business Conduct and ESG". The programme covered ILO Fundamental Principles and Rights at Work, the labour dimension of responsible business conduct, HR's role in advancing the social pillar of ESG, and leadership accountability.

Building on this foundation, the CHRO led the rollout of the programme to Group participants in Kuching in January 2026, supporting broader capability development and consistent leadership understanding across the organisation.

How We Create Value

Identification of Key Human Rights Issues at the Workplace

Cahaya Mata's salient human rights priorities include labour rights and fair employment, workplace safety and health, non-discrimination and respectful conduct, privacy and employee dignity, and community impacts from operations. These issues are identified through risk-based assessments, audits, workforce data, and stakeholder feedback, and are reviewed periodically to reflect operational or regulatory changes.

SOCIAL NURTURING GROWTH IN PEOPLE

Working Hours

The Group adheres to labour regulations, implementing a 45-hour work week and monitoring working hours and overtime through operational controls to manage fatigue, wellbeing, and productivity risks.

Minimum Wage

Cahaya Mata introduced a RM1,700 minimum wage Group-wide from 1 January 2025, ahead of regulatory requirements. Compliance is ensured via payroll controls and periodic reviews, with remuneration benchmarked to maintain fair and competitive pay.

Freedom of Association & Collective Bargaining

While operating in a non-union environment, the Group respects employees' legal rights, promoting open communication through HR engagement, grievance mechanisms, and management dialogue under non-retaliation principles. HR monitors potential risks through periodic reviews, with no significant issues identified. At present, employees at the Group and our SBUs are not unionised.

Bullying and Harassment

The Group complies with national laws and guidelines, including the Employment Act 1955, Anti-Sexual Harassment Act 2022, and the 1991 Code of Practice. Proactive policies and grievance mechanisms are in place, with structured manager training under consideration for future capability development.

Child Labour and Forced Labour

No significant risks have been identified. The Group enforces zero tolerance through HR policies, recruitment controls, compliance audits, payroll governance, and grievance mechanisms. Preventive measures are regularly reviewed, and corrective actions are promptly implemented if incidents arise.

Security Personnel

Cahaya Mata manages security exclusively through in-house Auxiliary Police, with no third-party providers. In FY2025, 83 personnel completed a nine-week training programme at PULAPOL Kuching (Sept–Nov), with effectiveness monitored via supervision, incident reporting, and disciplinary governance.

Indicator	FY2023	FY2024	FY2025
Incidents of labour standards or human rights non-compliance	0	0	0
Incidents involving violation of indigenous peoples' rights	0	0	0
Child labour cases	0	0	0
Forced labour cases	0	0	0

SOCIAL

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M15 COMMUNITY ENGAGEMENT AND DEVELOPMENT



Why it matters?

In FY2025, Cahya Mata and its SBUs adopted a structured, needs-driven approach to community engagement, guided by stakeholder input, policy alignment and a focus on shared value creation. More than 100 initiatives were delivered across Sarawak through donations, sponsorships and in-kind contributions, with emphasis on community well-being, education, youth and sports, and environmental priorities.

These initiatives support the Group's long-term objective of building inclusive and sustainable communities by strengthening social outcomes, advancing local socio-economic development, reinforcing its social licence to operate, and contributing to national priorities and relevant UN SDGs.

Community feedback during the year was constructive and operational in nature, and is addressed through direct engagement and incorporated into future programme planning. Cahya Mata has initiated ongoing engagement mechanisms to inform continuous improvement and future programme planning.

MORE THAN 100 INITIATIVES WERE DELIVERED ACROSS SARAWAK THROUGH DONATIONS, SPONSORSHIPS AND IN-KIND CONTRIBUTIONS, WITH EMPHASIS ON COMMUNITY WELL-BEING, EDUCATION, YOUTH AND SPORTS, AND ENVIRONMENTAL PRIORITIES.

Our Approach

Community Engagement Governance & Consultation

Cahya Mata adopts a decentralised and proportionate approach to community engagement, anchored on operational relevance, social impact and sound governance. While the Group does not maintain a standalone Group-level community council, oversight is provided through the Group Corporate Social Responsibility (CSR) function, supported by designated CSR representatives within each SBU and site-level management teams.

At operationally significant sites, such as Cement SBU, site-based community consultation committees facilitate structured dialogue with local communities to manage operational impacts and expectations.

Community Feedback & Grievance Handling

The Group does not operate a single formalised Group-wide community grievance channel. Community feedback and grievances are managed through existing operational pathways, including:

- Site and SBU management teams
- Site-based community consultation committees (where applicable)
- Designated CSR representatives
- Engagement with community partners and beneficiary organisations

Feedback and grievances are reviewed case-by-case, addressed in coordination with relevant operational teams, and escalated through management structures where required. The Group continues to enhance consistency in documentation and monitoring as part of continuous improvement. Current processes are assessed as proportionate to the Group's risk profile and CSR scope.

SOCIAL

NURTURING GROWTH IN PEOPLE

Community Engagement Governance & Consultation

We are committed to creating meaningful and lasting value within the communities in which we operate. Our Employee Volunteerism Initiatives ("EVI") are structured around five key pillars:

EMPLOYEE VOLUNTEERISM INITIATIVES ("EVI")



Beyond our structured initiatives, we provide financial support to initiatives that advance community development across sports, health, education and cultural enrichment. Our philosophy is anchored in creating shared value by integrating community investment into our core business strategy, we aim to stimulate sustainable economic growth, strengthen local resilience and deliver long-term impact. This integrated model reinforces our commitment to building stronger communities within our operating ecosystem.

Cahya Mata adopts a targeted, needs-driven approach in determining beneficiary communities, with priority given to areas within or adjacent to our operational footprint. Through ongoing engagement and open dialogue, we identify pressing social, economic and environmental priorities, enabling us to design initiatives that are relevant, responsive and impactful. Employees from these communities play an active role in programme planning and execution, ensuring cultural sensitivity, local ownership and meaningful participation. This approach ensures alignment with our broader business strategy, with each SBU addressing community priorities within its respective operational scope.

Community Investment Focus (FY2025)

FY2025 community investments were strategically focused, with more than half the total contribution directed toward Community Well-Being & Development. Hybrid initiatives comprised 33.2%, while Youth & Sports received 6.2%, Education 3.1%, Environment 3.1%, and Official or State functions 0.2%.

Community Participation & Inclusion

Community engagement with communities and vulnerable groups is primarily facilitated through partnerships with NGOs, welfare institutions, and community-based organisations, as well as through schools, religious institutions, and local authorities. This structured engagement ensures that initiatives are responsive to community needs, inclusive, and aligned with the Group's social investment objectives.

Participation occurs through consultation during planning, coordination during implementation, and post-programme feedback via partners and beneficiaries to ensure relevance and inclusivity.

SOCIAL NURTURING GROWTH IN PEOPLE

Policies and Frameworks

Cahaya Mata's community engagement and development activities are governed by the Sponsorship, Donation & Community Investment Policy.

The Policy defines priority focus areas, ethical safeguards, and approval and documentation requirements for all community investments across the Group.

Oversight and Implementation

The Policy is Board-approved and overseen by Group Corporate Communications (GCC), with support from Group Legal and Group Internal Audit. Execution is led by designated SBU CSR representatives and approvals are made in accordance with the Dedicated Authority Levels (DAL). All initiatives are documented, tracked, and periodically reported to ensure consistency, transparency, and compliance.

Communication and Engagement

Community engagement policies and practices are communicated through direct engagement with partners and beneficiaries, programme-level communication, and corporate disclosures, including annual and sustainability reports. This approach enables effective outreach to vulnerable groups while keeping initiatives needs-based and responsive.

The Group continues to strengthen engagement through deeper partnerships and more structured community-based initiatives where appropriate.

How We Create Value

Partnerships and Collaboration

In FY2025, Cahya Mata and our SBUs collaborated with a broad range of partners, spanning government agencies, educational institutions, community organisations, and non-profit bodies. Government-linked collaborations included SEDC Sarawak and various local authorities. Under Education & Youth Development, the Group partnered with 14 institutions, including Universiti Malaysia Sarawak (UNIMAS), the Kuching Autism Association, and local public schools.

Through its Welfare & Social Care initiatives, Cahya Mata worked with more than 23 welfare institutions, including seven institutions under Jabatan Kebajikan Malaysia ("JKM"), Sarawak, the IJN Foundation, and Yayasan Sultan Idris Shah II. Additionally, under Religious & Community Well-Being, the Group partnered with over 54 religious centres across Sarawak through its 'Adopt A Mosque Programme'.

Meanwhile, Environmental Stewardship & Employee Volunteerism efforts were undertaken in collaboration with the Forest Department Sarawak and local recycling centres. Collectively, these partnerships reflect the Group's structured and community-focused approach to social investment and stakeholder engagement across Sarawak.

These collaborations enabled effective delivery of community initiatives by leveraging partners' local knowledge, existing networks and technical expertise.

For example, partnerships with schools and universities supported education and skills-development programmes, while collaboration with community and welfare organisations facilitated targeted assistance to low-income and vulnerable groups. Engagement with local authorities helped align initiatives with regional development priorities and ensured appropriate coordination at the community level.



CAHYA MATA WORKED WITH MORE THAN 23 WELFARE INSTITUTIONS, INCLUDING SEVEN INSTITUTIONS UNDER JKM SARAWAK, THE IJN FOUNDATION, AND YAYASAN SULTAN IDRIS SHAH II. ADDITIONALLY, UNDER RELIGIOUS & COMMUNITY WELL-BEING, THE GROUP PARTNERED WITH OVER 54 RELIGIOUS CENTRES ACROSS SARAWAK THROUGH ITS 'ADOPT A MOSQUE PROGRAMME'.

SOCIAL NURTURING GROWTH IN PEOPLE

Monitoring Programme Effectiveness

The effectiveness of community engagement initiatives is monitored through a combination of quantitative and qualitative measures. These include internal tracking of approved and disbursed CSR contributions, participation levels and beneficiary reach (e.g. number of students supported, community members engaged, or organisations reached), and feedback from delivery partners and beneficiaries.

For example, post-programme feedback from schools and NGOs is used to assess relevance, uptake, and outcomes, while participation data helps evaluate reach and cost-effectiveness.

Insights from this monitoring are used to refine programme selection, improve collaboration approaches, and enhance the design and impact of future community investments.

Social Impact Assessments

Cahaya Mata does not conduct formal standalone social impact assessments for all CSR initiatives. Instead, social impact considerations are integrated into existing CSR processes, including programme planning and evaluation, governance reviews, and post-implementation feedback.

Key assessment criteria include relevance to community needs, potential social benefits and risks, and alignment with CSR focus areas and policy. Inputs are informed by community partners, beneficiary organisations, and SBUs.

Mechanisms for Engagement and Partnerships

In FY2025, engagement to the targeted community groups were delivered via donations, sponsorships, and jointly implemented initiatives, all guided by the Sponsorship, Donation & Community Investment Policy, which sets eligibility, alignment, and governance standards.

Designated Group CSR functions and SBU CSR representatives coordinated partner engagement, documentation, and programme execution.

Community initiatives are supported by Group-level oversight and SBU-based implementation teams. Programme effectiveness is ensured through:

- Structured tracking of contributions and programme implementation
- Monitoring of scope, participation, and beneficiary reach
- Collection of partner and beneficiary feedback

Insights from monitoring are systematically used to refine programme planning, strengthen partnerships, and enhance the impact of future community investments.

SOCIAL NURTURING GROWTH IN PEOPLE

Impact from Initiatives

In FY2025, Cahya Mata focused on optimising and strengthening existing community programmes, rather than launching new initiatives. The year's initiatives reached an estimated 2,000 individuals, including beneficiaries of direct support, educational programmes, volunteer engagement, and empowerment initiatives.

Collaborations involved 79 NGOs and charitable organisations, including orphanages, religious centres, and a partnership with Universiti Malaysia Sarawak (UNIMAS) supporting marginalised families. Four community development projects improved access to essential facilities and services, enhancing the physical infrastructure of local communities.

Positive indirect impacts included strengthened local institutions, improved access to education and welfare services, and indirect economic support to local suppliers and service providers. No significant negative social or environmental impacts were identified, as all initiatives were implemented within existing community settings.

All initiatives were aligned with national development priorities and relevant UN Sustainable Development Goals, particularly Quality Education (SDG 4), Reduced Inequalities (SDG 10), and Sustainable Cities and Communities (SDG 11). This approach reinforces stakeholder expectations by prioritising inclusive development, strengthening community resilience, and maintaining Cahya Mata's social licence to operate.

FY2025 CSR Initiatives and Impacts

Focus Area	Activities / Programmes	Beneficiaries / Partners	Key Impacts
Education & Youth Development	School and higher education support, skills and empowerment programmes	Students, schools, 1 partnership with UNIMAS	Improved access to learning, youth empowerment
Community Well-Being & Social Support	Welfare programmes, support for religious and community centres	24 orphanages, 54 religious centres	Strengthened social resilience, improved access to welfare
Environmental Awareness	Environmental campaigns, hybrid social-environment programmes	Local communities	Increased awareness and responsible practices
Community Infrastructure	Renovation/upgrading of community facilities	Local community members	Improved access to essential facilities and services
Stakeholder Engagement	Partnerships with NGOs, charities, community groups	79 organisations	Strengthened local institutions and networks

SOCIAL NURTURING GROWTH IN PEOPLE

Infrastructure Investments and Services

In FY2025, Cahya Mata and its SBUs supported five community infrastructure upgrading projects, focusing on existing religious institutions, welfare facilities, and community access infrastructure. Projects were completed within 1–3 months, with scope and costs tailored to facility needs, and no new construction or land acquisition was involved.

Community and Economic Impacts:

- Improved access, safety, and functionality of essential community facilities
- Enhanced support for daily services, community activities, and social well-being
- Indirect local economic benefits through engagement of local contractors, suppliers, and service providers

No significant negative impacts were recorded, as works were confined to existing facilities and environmental disturbance was minimal and managed.

Delivery Approach:

- Implemented as non-commercial CSR initiatives
- Primarily in-kind contributions, including materials, technical services, and internal project management support

Our Performance

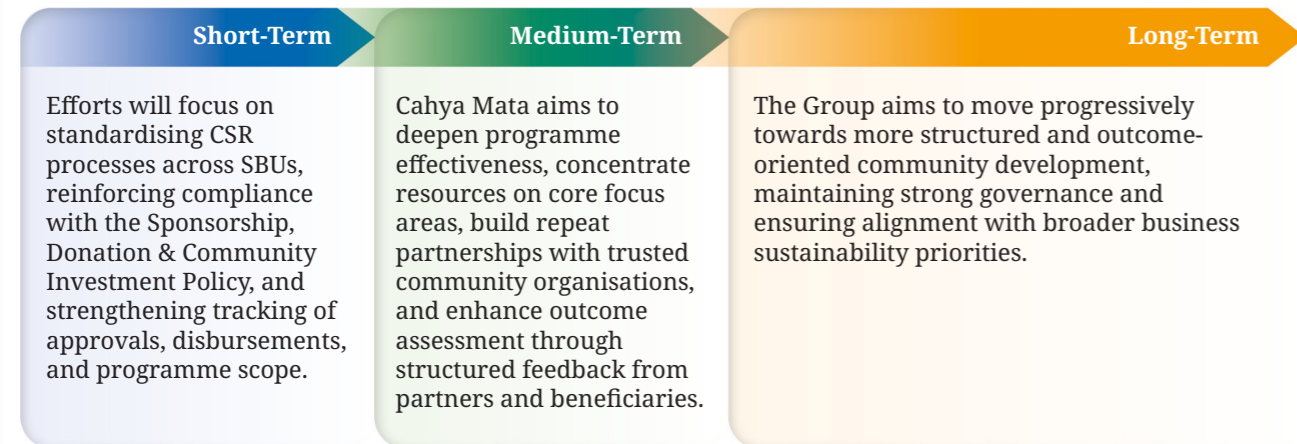
FY2025 Key Social Impact Outcomes

Key Performance Indicators	Unit	FY2023	FY2024	FY2025
Number of individuals positively affected through CSR Events	Number	>7,000	>12,000	2,000
Number of outreach programmes	Number	10	13	30
Collaboration with NGOs and charities to provide essential services and support	Number	4	4	60
Operations with significant actual and potential negative impacts on local communities	Number	4	2	2
Number of operations with implemented local community engagement, impact assessments, and/or development programmes	Number	4	4	4

SOCIAL NURTURING GROWTH IN PEOPLE

Our Outlook

Cahaya Mata takes a consistent, governance-driven, and needs-based approach to community engagement, focusing on sustained impact rather than frequent introduction of new initiatives.



Cahaya Mata's community engagement efforts concentrate on three core areas. Community Well-Being & Social Development supports vulnerable groups and enhances community resilience through welfare programmes, essential services, and facility improvements. Education, Youth & Skills Development improves access to learning and development opportunities via schools, educational institutions, and youth programmes, while Environmental Stewardship champions environmental awareness and responsible practices delivered through environmental and hybrid initiatives that integrate social and environmental objectives. These focus areas reflect the Group's commitment to creating sustainable, inclusive, and long-term positive impact in the communities we serve.

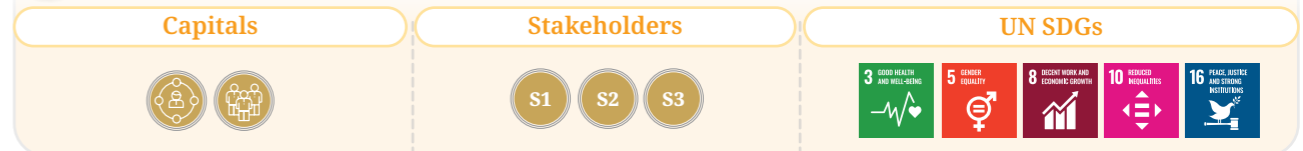
Focus areas are delivered via donations, sponsorships, in-kind contributions, and collaborations with NGOs, educational institutions, community organisations, and local authorities. Engagement prioritises communities near operational sites and others identified through needs-based assessments.

While no new focus areas were formally introduced in FY2025, the Group remains responsive to emerging community needs and stakeholder expectations, ensuring programmes evolve to maximise long-term social impact.



SOCIAL NURTURING GROWTH IN PEOPLE

M16 DIVERSITY AND EQUAL OPPORTUNITY



Why it matters?

Diversity and inclusivity are fundamental to Cahya Mata's identity, strategy, and long-term success. They reflect the multicultural and multi-ethnic fabric of Sarawak and are critical to building a resilient, high-performing, and socially responsible organisation.

By embracing diversity, Cahya Mata strengthens its ability to engage communities, foster innovation, and maintain relevance across its operational footprint.

Diversity and inclusivity are fundamental to the Group's organisational ethos, enabling Cahya Mata to ensure fairness and equal opportunity by embedding merit-based, non-discriminatory practices across recruitment, promotion, and career development.

By harnessing diverse perspectives, the Group enhances collaboration, decision-making, and problem-solving, driving more innovative and effective solutions. These principles also strengthen organisational adaptability, equipping teams to respond proactively to complex challenges. Furthermore, by fostering a workplace culture that reflects Sarawak's values of inclusiveness and belonging, the Group is able to attract and retain talent while promoting a sense of shared purpose and engagement across its workforce.

A diverse, multiracial workforce is a strategic asset, enhancing creativity, strengthening employee engagement, and improving the Group's ability to serve a wide range of stakeholders.

Cahaya Mata promotes diversity and inclusivity through inclusive recruitment and promotion processes across SBUs, merit-based performance management and career progression and leadership accountability for respectful and inclusive behaviours. Workforce practices reflect local community representation, particularly at operational sites.

CAHYA MATA PROMOTES DIVERSITY AND INCLUSIVITY THROUGH INCLUSIVE RECRUITMENT AND PROMOTION PROCESSES ACROSS SBUS, MERIT-BASED PERFORMANCE MANAGEMENT AND CAREER PROGRESSION AND LEADERSHIP ACCOUNTABILITY FOR RESPECTFUL AND INCLUSIVE BEHAVIOURS.

SOCIAL NURTURING GROWTH IN PEOPLE

Our Approach

Oversight of Diversity and Inclusivity

Cahya Mata integrates diversity and inclusivity oversight within its broader people governance framework, managed by Group Human Resources. While there is no standalone DEI department, current oversight ensures that inclusive practices are embedded across the organisation through:

HR policies and procedures that uphold non-discrimination, fairness, and equal opportunity ensuring that all employment decisions, from recruitment to promotion and career development are merit-based and consistently applied. Leadership accountability is central to this framework, with managers at both Group and SBU levels responsible for fostering inclusive behaviours, modelling equity, and promoting a culture where all employees feel respected and empowered to contribute.

Inclusivity is further embedded across key HR processes, including recruitment, performance management, learning, and talent development, ensuring that diverse perspectives are valued and supported throughout the employee lifecycle. This integrated approach reinforces a workplace culture that prioritises fairness, engagement, and equitable opportunities for all.

As part of the new HR Operating Model, diversity, equity, and inclusion (DEI) initiatives will be formally aligned under the Head of Culture, Engagement & Change Enablement, enhancing governance, coordination, and consistency as the Group's DEI maturity progresses.

Integrating Diversity into the Workforce

Cahya Mata's approach to inclusive employment is grounded in merit, fairness, and access to opportunity, embedded across recruitment, development, and remuneration practices throughout the Group and its SBUs.

Inclusive Employment Practices

The Group adopts inclusive recruitment and promotion practices grounded in merit, capability and performance, reinforced by clear leadership expectations on respect, inclusion and ethical conduct.

Inclusive behaviours are reinforced through day-to-day people management, leadership accountability, and consistent application of HR and ethical standards.

Progress is monitored through workforce analytics, demographic data, employee engagement surveys, and periodic HR and management reviews. Insights from these reviews inform continuous improvements to people practices across the Group.

Inclusive Employment Opportunities

Cahya Mata actively supports employment opportunities for individuals from B40 and lower-income communities, particularly in Sarawak, where many of the Group's operations are located. In addition to direct employment, the Group provides internships and management trainee programs for fresh university graduates and local youth. In FY2025, Cahya Mata provided internship opportunities to 28 university students and 23 fresh graduates and local youths into its management trainee programme. Through these initiatives, the Group promotes social inclusion, economic empowerment, and sustainable livelihoods while nurturing the next generation of talent within the communities it serves.

This is carried out through community-based recruitment at operational sites, targeted scholarship programmes, and planned skills-based initiatives.

Starting from 2026, the Group plans to introduce Sijil Kemahiran Malaysia (SKM) programmes in collaboration with Jabatan Pembangunan Kemahiran (JPK), Ministry of Human Resources. These initiatives will support skills training and employability for B40 communities at the Samalaju Phosphates Plant in Bintulu and enhance technical capabilities for mixed truck drivers within the Cement SBU, strengthening long-term workforce sustainability.

SOCIAL NURTURING GROWTH IN PEOPLE

Fair Remuneration and Non-Discrimination

Inclusive employment at Cahya Mata is supported by an established Remuneration Framework that promotes fair and competitive compensation, internal equity, and alignment with market benchmarks and job responsibilities. The Group is committed to the principle of equal pay for equal work, ensuring that employees are rewarded fairly and consistently regardless of gender and background while upholding equitable treatment across the organisation.

Principles of non-discrimination and equal opportunity are embedded within Group HR policies and the Code of Ethics/Conduct. These commitments are reinforced through structured job grading, transparent performance and promotion processes, and periodic reviews that strengthen accountability, fairness, and consistency across the Group.

How We Create Value

Enhancing Diversity and Inclusion Performance

In 2025, Cahya Mata advanced an inclusive and equitable workforce by integrating diversity and inclusion into recruitment, leadership practices, and employee engagement, with a strong focus on local representation, respectful leadership, and fostering collaboration and belonging across all SBUs.

Progress and outcomes are tracked through key indicators, including workforce demographic data, employee engagement feedback, retention rates, and internal mobility trends. These metrics provide insight into the effectiveness of diversity and inclusion practices and inform ongoing improvements.

Communications and Feedback

To ensure accountability and address concerns, employees may raise issues through whistleblowing mechanisms, HR grievance channels, or direct communication with managers and HR representatives. These channels are designed to be accessible, confidential, and free from retaliation, in line with the Group's HR policies. Feedback collected via surveys, town halls, and dialogue platforms is reviewed by Group HR and used to continuously refine people practices, further strengthening Cahya Mata's inclusive culture.

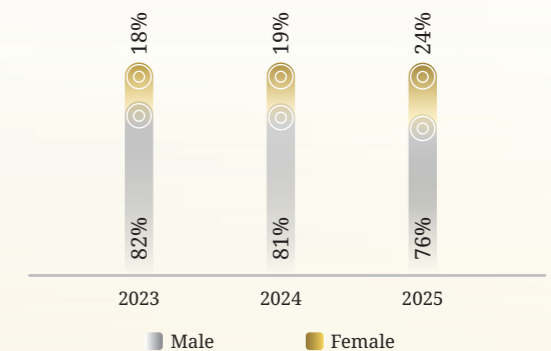
Our Performance

Labour Practices and Workforce Diversity

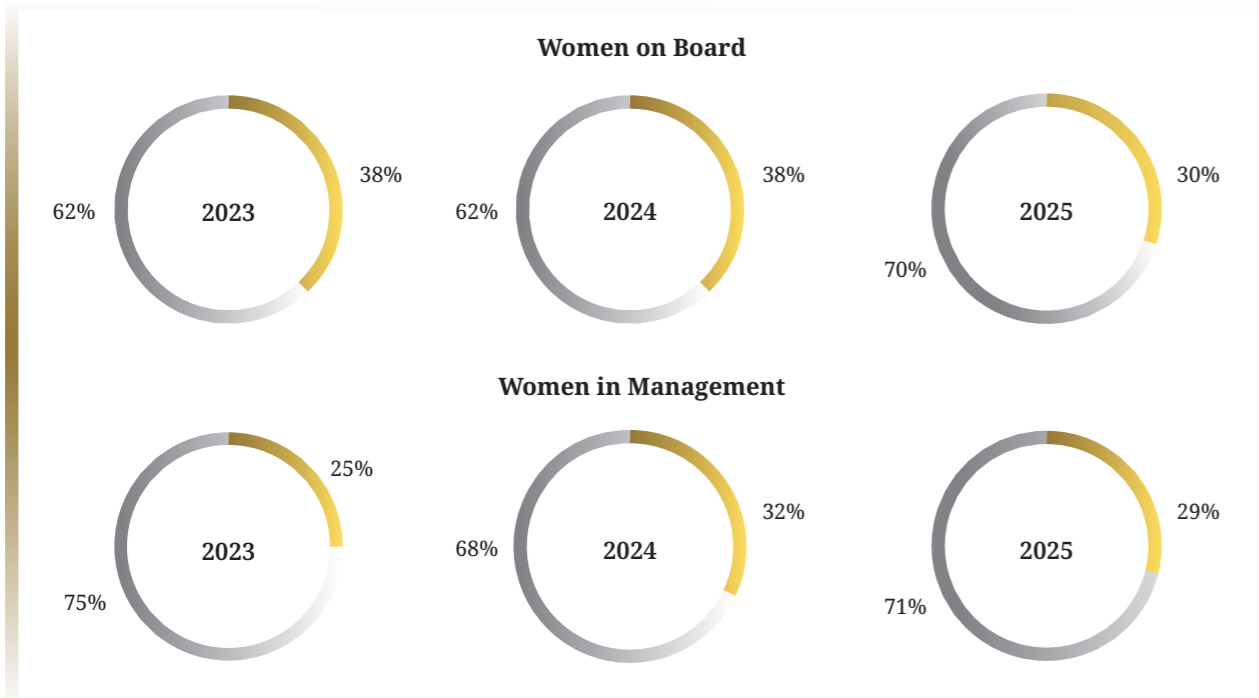
Cahya Mata upholds robust labour practices, including prevention of child and forced labour, compliance with legal working hours, adherence to minimum and fair wage standards, and structured employee engagement mechanisms.

Workforce diversity is promoted through inclusive recruitment, merit-based development, and respectful workplace practices. Cahya Mata upholds a workplace free from discrimination, ensuring fair and equal opportunities for all employees regardless of race, religion, gender, age, disabilities and nationality.

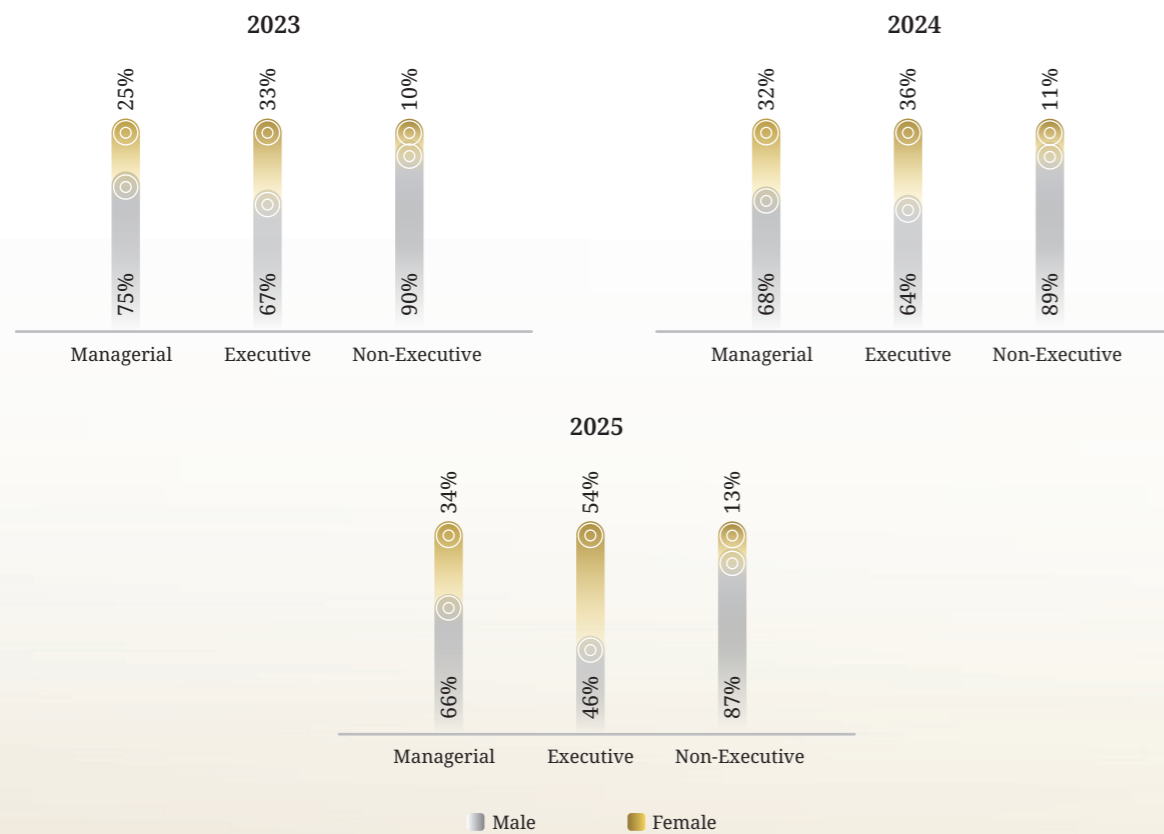
Workforce by Gender



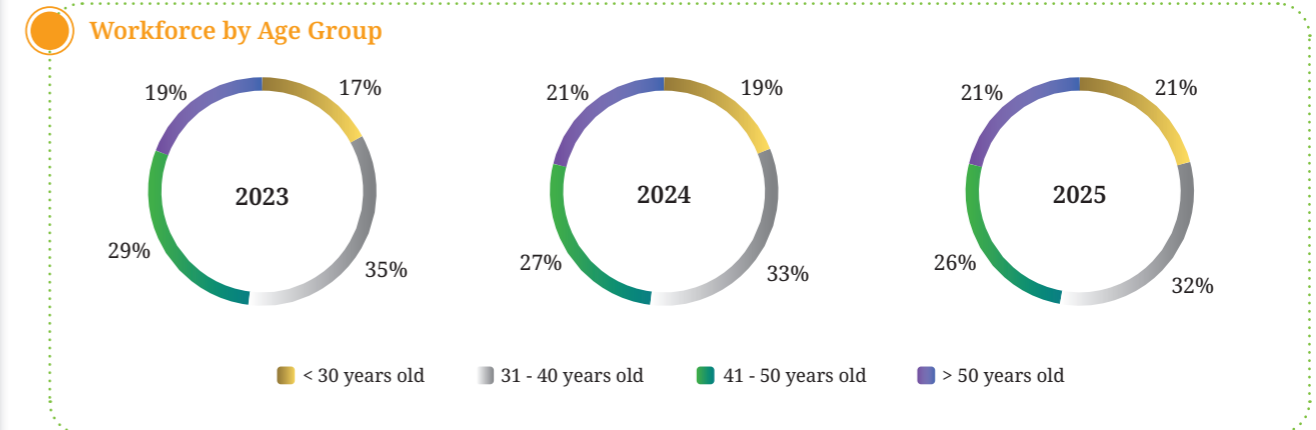
SOCIAL NURTURING GROWTH IN PEOPLE



Workforce By Gender and Employment Category



SOCIAL NURTURING GROWTH IN PEOPLE

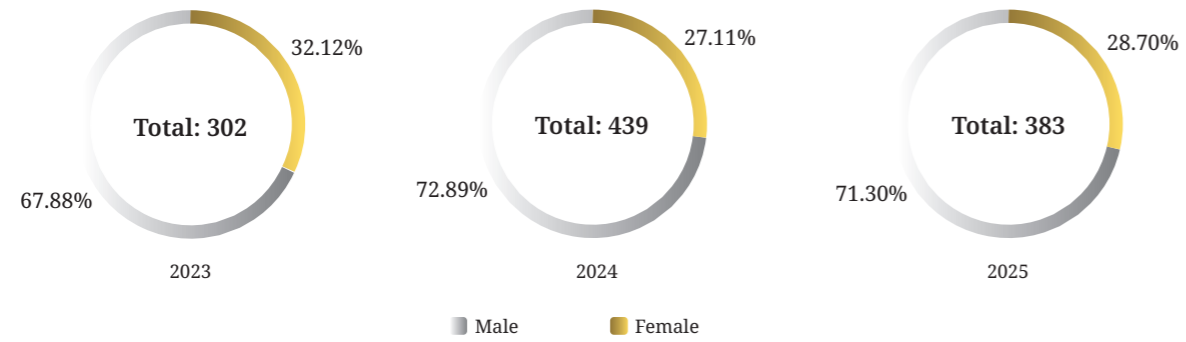


Workforce by Age Group and Employment Category

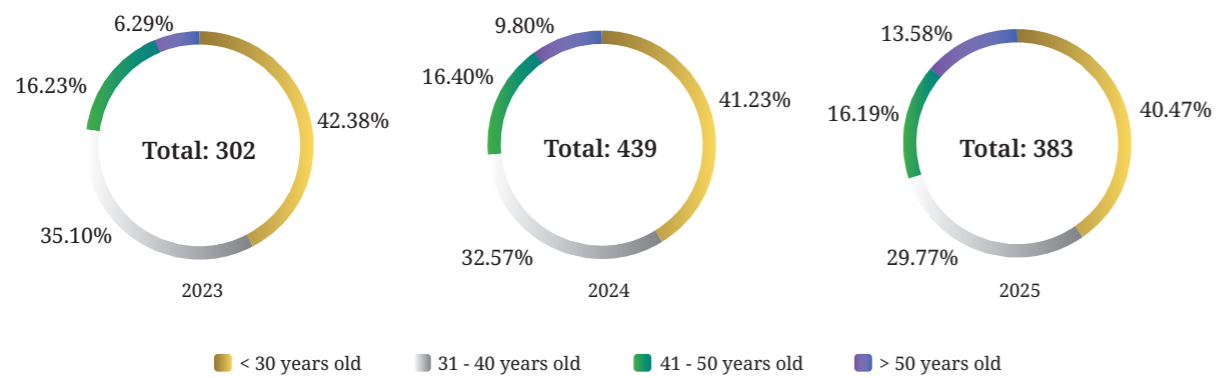


SOCIAL NURTURING GROWTH IN PEOPLE

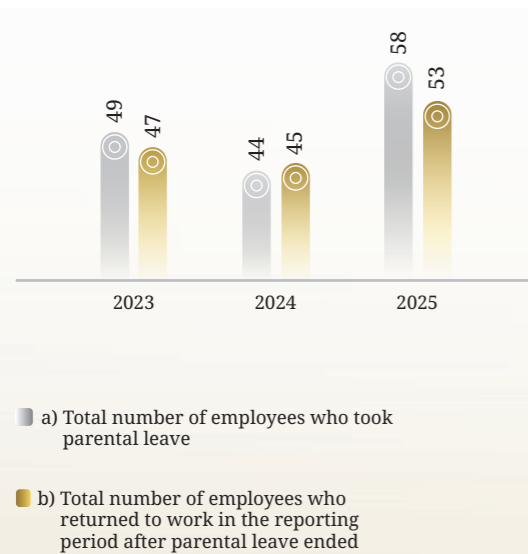
New Staff Hire Rate By Gender



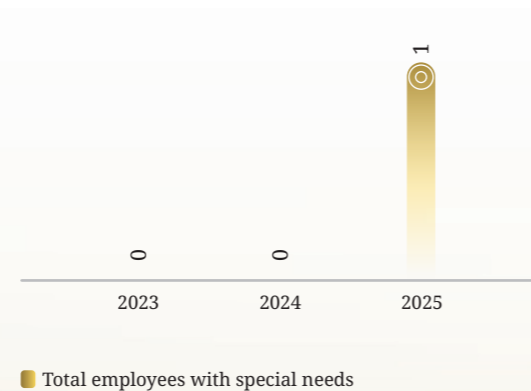
New Staff Hire Rate for employees by Age Group



Parental Leave Utilisation By Gender

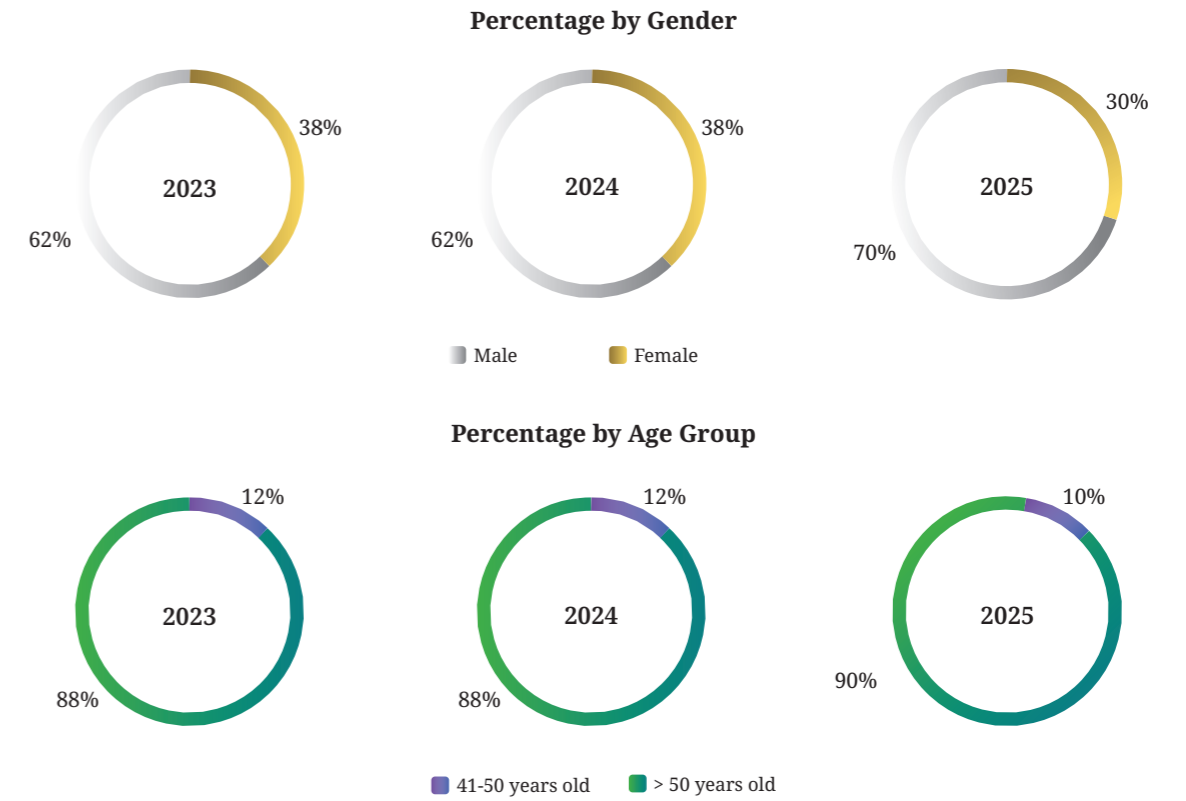


Total Employees with Special Needs

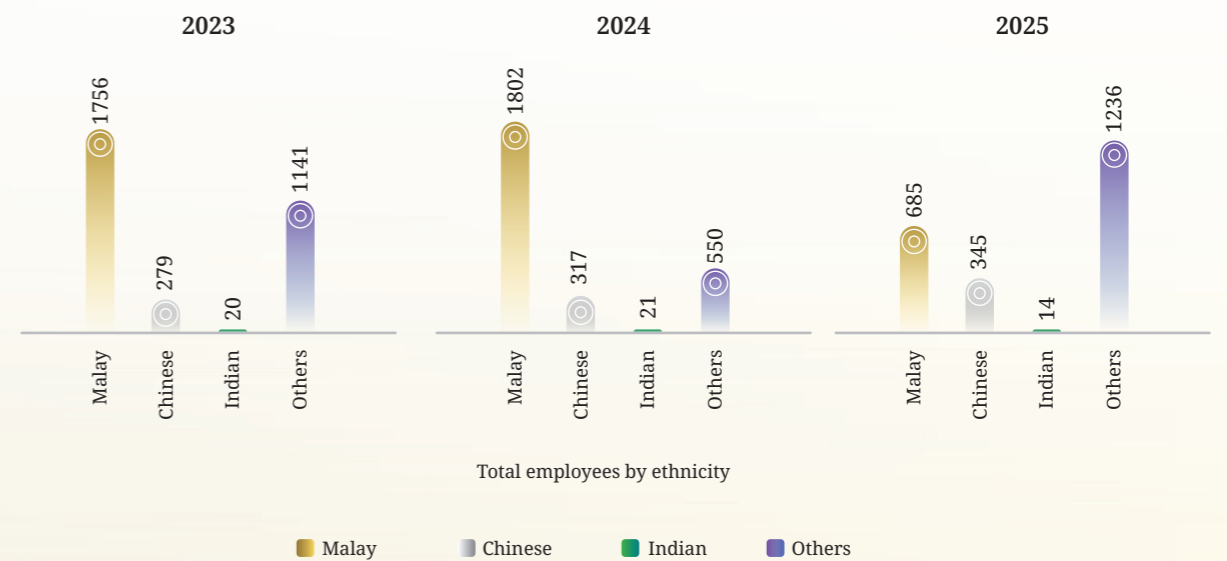


SOCIAL NURTURING GROWTH IN PEOPLE

Directors By Gender and Age Group



Employee By Ethnicity



SOCIAL NURTURING GROWTH IN PEOPLE

Our Outlook

Cahaya Mata is committed to strengthening diversity and inclusivity through structured personal and professional development programmes. Training encompasses leadership and management development, communication and soft skills, technical competencies, and safety, compliance, and wellbeing, ensuring employees at all levels are equipped to contribute in an inclusive workplace.

Training needs are identified via performance evaluations, manager recommendations, and strategic business priorities, while delivery is coordinated by Group HR, line managers, and external trainers. Programmes are offered periodically and participation is actively encouraged through integration with performance management and career development planning.

Effectiveness is measured through post-training evaluations, participant feedback, observable performance improvements, and documented attendance and training records maintained by HR. Training is supported by a dedicated budget, including 2% of basic salary and HRD Corp levy contributions.

Looking forward, Cahya Mata aims to expand targeted development programmes that reinforce inclusive leadership, equitable career progression, and workforce engagement, ensuring that diversity and inclusivity remain central to organisational culture and business strategy.

PRESCRIBED TABLE

Cahaya Mata Sarawak Berhad
BMLR Transition Period

Date & Time: 2026-04-16_18:48:42
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Anti-Corruption)	Percentage of employees who have received training on anti-corruption by employee category - Management	Percentage	84		External (Limited)
Bursa (Anti-Corruption)	Percentage of employees who have received training on anti-corruption by employee category - Executive	Percentage	62.32		External (Limited)
Bursa (Anti-Corruption)	Percentage of employees who have received training on anti-corruption by employee category - Non-Executive	Percentage	73.83		External (Limited)
Bursa (Anti-Corruption)	Percentage of operations assessed for corruption-related risks	Percentage	100		External (Limited)
Bursa (Anti-Corruption)	Confirmed incidents of corruption and actions taken	Number	0		External (Limited)
Bursa (Community Engagement and Development)	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	3132,037		No assurance
Bursa (Community Engagement and Development)	Total number of beneficiaries of the investment in communities	Number	2,000		No assurance
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - managerial below 30	Percentage	1		No assurance
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - managerial between 31 - 40	Percentage	27		No assurance
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - managerial between 41 - 50	Percentage	47		No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-04-16_18:48:42

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PRESCRIBED TABLE

PRESCRIBED TABLE

Cahaya Mata Sarawak Berhad BMLR Transition Period						
Date & Time: 2026-04-16_18:48:42 FYE 31/12/2025						
Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - managerial above 50	Percentage	25	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - executive below 30	Percentage	30	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - executive between 31 - 40	Percentage	36	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - executive between 41 - 50	Percentage	21	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - executive above 50	Percentage	13	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - non-executive below 30	Percentage	21	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - non-executive between 31 - 40	Percentage	31	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - non-executive between 41 - 50	Percentage	25	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by age group by employee category - non-executive above 50	Percentage	23	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by gender group by employee category - managerial male	Percentage	66	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by gender group by employee category - managerial female	Percentage	34	—	No assurance	

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Cahaya Mata Sarawak Berhad BMLR Transition Period						
Date & Time: 2026-04-16_18:48:42 FYE 31/12/2025						
Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by gender group by employee category - executive male	Percentage	46	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by gender group by employee category - executive female	Percentage	54	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by gender group by employee category - non-executive male	Percentage	87	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of employees by gender group by employee category - non-executive female	Percentage	13	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of directors by gender group - male	Percentage	70	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of directors by gender group - female	Percentage	30	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of directors by age group - between 41 - 50	Percentage	10	—	No assurance	
Bursa (Diversity and Inclusivity)	Percentage of directors by age group - above 50	Percentage	90	—	No assurance	
Bursa (Energy Consumption Management)	Total energy consumption	Megawatt	148,332.70	—	External (Limited)	
Bursa (Occupational Health and Safety)	Number of work-related fatalities	Number	0	—	External (Limited)	
Bursa (Occupational Health and Safety)	Lost time incident rate ("LTIR")	Rate	0.16	—	External (Limited)	
Bursa (Occupational Health and Safety)	Number of employees trained on health and safety standards	Number	1,203	—	External (Limited)	

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PRESCRIBED TABLE

PRESCRIBED TABLE

Cahaya Mata Sarawak Berhad
BMLR Transition Period

Date & Time: 2026-04-16_18:48:42
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Talent Management and Development)	Total hours of training by employee category - managerial	Hours	2,703.5	—	External (Limited)
Bursa (Talent Management and Development)	Total hours of training by employee category - executive	Hours	7,699	—	External (Limited)
Bursa (Talent Management and Development)	Total hours of training by employee category - non-executive	Hours	6,418	—	External (Limited)
Bursa (Diversity and Inclusivity)	Percentage of employees that are contractors or temporary staff	Percentage	-	—	No assurance
Bursa (Talent Management and Development)	Total number of employee turnover by category - managerial	Number	22	—	External (Limited)
Bursa (Talent Management and Development)	Total number of employee turnover by category - executive	Number	51	—	External (Limited)
Bursa (Talent Management and Development)	Total number of employee turnover by category - non-executive	Number	55	—	External (Limited)
Bursa (Human Rights)	Number of substantiated complaints concerning human rights violations	Number	0	—	No assurance
Bursa (Supply Chain Management)	Proportion of spending on local suppliers	Percentage	58.89	—	External (Limited)
Bursa (Data Privacy and Cybersecurity)	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	—	No assurance
Bursa (Water Management)	Total volume of water used	Megalitres	1,009.69	—	No assurance
Bursa (Effluent and waste management)	Total waste generated	Metric tonnes	4,643.07	—	No assurance
Bursa (Effluent and waste management)	Total waste diverted from disposal	Metric tonnes	3,970.57	—	No assurance

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Cahaya Mata Sarawak Berhad
BMLR Transition Period

Date & Time: 2026-04-16_18:48:42
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Effluent and waste management)	Total waste directed to disposal	Metric tonnes	672.51	—	No assurance
Bursa (Climate change and emissions management)	Scope 1 emissions in tonnes of CO2e	tonnes of CO2e	1,242,009.11	—	External (Limited)
Bursa (Climate change and emissions management)	Scope 2 emissions in tonnes of CO2e	tonnes of CO2e	40,890.32	—	External (Limited)
Bursa (Climate change and emissions management)	Scope 3 emissions in tonnes of CO2e	tonnes of CO2e	369.51	—	No assurance

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This report was generated on the Bursa Malaysia CSI Platform on 2026-04-16_18:48:42

ASSURANCE STATEMENT

ASSURANCE STATEMENT



INDEPENDENT ASSURANCE OPINION STATEMENT



By Royal Charter

To the Directors of Cahya Mata Sarawak Berhad,

Holds Statement No.: SRA 840201

The British Standards Institution (BSI) has conducted a **limited assurance** engagement on the sustainability information (described in the "Scope") in the Sustainability Statement 2025 of Cahya Mata Sarawak Berhad.

Scope

The scope of engagement agreed upon with Cahya Mata Sarawak Berhad covers the information on the following subject matters in the Cahya Mata Sarawak Berhad Sustainability Statement for the year 2025:

1. Anti-corruption
2. Energy Consumption Management
3. Occupational Health and Safety
4. Talent Management and Development
5. GHG Emission Management (Scope 1 & Scope 2)
6. Supply Chain Management

Opinion Statement

We have conducted a **limited assurance** engagement on the sustainability information described in the "Scope" above (Sustainability Information). 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 accompanying Sustainability Information is not prepared, in all material respects, in accordance with the GRI Standards and Bursa Malaysia Sustainability Reporting Guide (3rd edition).

Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised) and ISO 14064-3:2019 for GHG statement. Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- A top-level review of issues raised by external parties that could be relevant to Cahya Mata Sarawak Berhad policies to provide a check on the appropriateness of statements made in the report.
- Discussion with managers and staff on Cahya Mata Sarawak Berhad approach to stakeholder engagement. However, we had no direct contact with external stakeholders.



INDEPENDENT ASSURANCE OPINION STATEMENT



By Royal Charter

- Interviews with staff involved in sustainability management, report preparation and provision of report information were carried out.
- Document review of relevant systems, policies, and procedures where available
- Review of the findings of internal assurances.
- Review of supporting evidence for claims made in the Sustainability Statement
- Visit of the Headquarters of Cahya Mata Sarawak Berhad to confirm the data collection processes, record management and practices

Responsibility

Cahya Mata Sarawak Berhad is responsible for the preparation and fair presentation of the sustainability information and reports in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Independence, Quality Control and Competence

BSI is independent of Cahya Mata Sarawak Berhad and has no financial interest in the operation of Cahya Mata Sarawak Berhad other than for the assurance of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Cahya Mata Sarawak Berhad only for the purposes of verifying its statements relating to its environmental, social and governance (ESG), more particularly described in the Scope above.

This independent assurance opinion statement is prepared on the basis of review by BSI of information presented to it by Cahya Mata Sarawak Berhad. In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Cahya Mata Sarawak Berhad is true, accurate, and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting assurance over environmental, social and governance (ESG), and GHG inventory and management systems and processes.

ASSURANCE STATEMENT



INDEPENDENT ASSURANCE OPINION STATEMENT



By Royal Charter

Issue Date: 18th March 2026

For and on Behalf of BSI:

Shaiful Rahman
Lead Assurer

Evelyn Chye
Managing Director BSI Malaysia

BSI Malaysia Suite 29.01, Level 29, The Gardens North Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia

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	302-5	Reductions in energy requirements of products and services	Energy Management	189 - 193
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water Management	200 - 202
	303-5	Water consumption	Water Management	200 - 202
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	203 - 206
	304-2	Significant impacts of activities, products, and services on biodiversity	Biodiversity	203 - 206
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Climate Change and Emissions Management	194 - 195
	305-2	Energy indirect (Scope 2) GHG emissions	Climate Change and Emissions Management	194 - 195
	305-3	Other indirect (Scope 3) GHG emissions	Climate Change and Emissions Management	194 - 195
	305-4	GHG emissions intensity	Climate Change and Emissions Management	194 - 195
	305-5	Reduction of GHG emissions	Climate Change and Emissions Management	194 - 195
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Climate Change and Emissions Management	194 - 195
GRI 306: Waste 2020	306-1	Waste generation and significant waste related impacts	Effluent and Waste Management	196 - 199
	306-2	Management of significant waste related impacts	Effluent and Waste Management	196 - 199
	306-3	Waste generated	Effluent and Waste Management	196 - 199
	306-4	Waste diverted from disposal	Effluent and Waste Management	196 - 199
	306-5	Waste directed to disposal	Effluent and Waste Management	196 - 199

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GRI Standard	Code	Disclosure	Location	Page
GRI 308: Supplier Environmental Awareness 2016	308-1	New suppliers that were screened using environmental criteria	Supply Chain Management	178 - 180
	308-2	Negative environmental impacts in the supply chain and actions taken	Supply Chain Management	178 - 180
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Talent Management and Development	222 - 229
	401-2	Benefits provided to full time employees that are not provided to temporary or part-time employees	Talent Management and Development	222 - 229
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Occupational Health and Safety	207- 221
	403-2	Hazard identification, risk assessment, and incident investigations	Occupational Health and Safety	207- 221
	403-3	Occupational health services	Occupational Health and Safety	207- 221
	403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	207- 221
	403-5	Worker training on occupational health and safety	Occupational Health and Safety	207- 221
	403-6	Promotion of worker health	Occupational Health and Safety	207- 221
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	207- 221
	403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety	207- 221
	403-9	Work related injuries	Occupational Health and Safety	207- 221
	403-10	Work related ill health	Occupational Health and Safety	207- 221
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Talent Management and Development	222 - 229
	404-2	Programmes for upgrading employee skills and transition assistance programmes	Talent Management and Development	222 - 229
	404-3	Percentage of employees receiving regular performance and career development reviews	Talent Management and Development	222 - 229

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GRI Standard	Code	Disclosure	Location	Page
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Diversity and Equal Opportunity	241 - 248
	405-2	Ratio of basic salary and remuneration of women to men	Diversity and Equal Opportunity	241 - 248
GRI 406: Nondiscrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Human Rights	230 - 233
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights	230 - 233
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights	230 - 233
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights	230 - 233
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	Human Rights	230 - 233
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	Human Rights	230 - 233
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programmes	Community Engagement Governance & Consultation	234 - 240
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy and Cybersecurity	181 - 182

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Table 1. Sustainability Disclosure Topics & Metrics

Topic	Accounting Metric	Category	Unit of Measure	Code	Disclosure	Page
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	Quantitative	Metric tonnes (t) CO ₂ -e, Percentage (%)	EM-CM-110a.1	Climate Change and Emissions Management	194 - 195
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	EM-CM-110a.2	ESG Scorecard	165 - 167
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (4) dioxins/ furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs) and (7) heavy metals	Quantitative	Metric tonnes (t)	EM-CM-120a.1	-	
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage alternative (4) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	EM-CM-130a.1	Energy Management	189 - 193
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic metres (m ³), Percentage (%)	EM-CM-130a.1	Water Management	200 - 202
Waste Management	Amount of waste generated, percentage hazardous and percentage recycled	Quantitative	Metric tonnes (t), Percentage (%)	EM-CM-140a.1	Effluent and Waste Management	196 - 199
Biodiversity Impacts	Description of environmental management policies and practices for active sites	Discussion and Analysis	n/a	EM-CM-160a.1	Biodiversity	203 - 206
	Terrestrial land area disturbed, percentage of impacted area restored	Quantitative	Hectares (ha), Percentage (%)	EM-CM-160a.2	-	
Workforce Health & Safety	1) Total recordable incident rate (TRIR) (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Quantitative	Rate	EM-CM-320a.1	Occupational Health and Safety	207 - 221
	Number of reported cases of silicosis 1	Quantitative	Number	EM-CM-320a.2	-	

Topic	Accounting Metric	Category	Unit of Measure	Code	Disclosure	Page
Product Innovation	Percentage of products that qualify for credits in sustainable building design and construction certifications	Quantitative	Percentage (%) by annual sales revenue	EM-CM-410a.1	-	
	Total addressable market and share of market for products that reduce energy, water or material impacts during usage or production	Quantitative	Presentation currency, Percentage (%)	EM-CM-410a.2	-	
Pricing Integrity & Transparency	Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and antitrust activities 2	Quantitative	Presentation currency	EM-CM-520a.1	Nil	

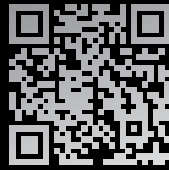
1 Note to EM-CM-320a.2 – The disclosure shall include a discussion of efforts to minimise workers’ exposure to crystalline silica.

2 Note to EM-CM-520a.1 – The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.

Table 2. Activity Metrics

Activity Metric	Category	Unit of Measure	Code	Disclosure	Page
Production by major product line ³	Quantitative	Percentage (%) by annual sales revenue	EM-CM-410a.1	-	

3 Note to EM-CM-000.A - The determination of major product line (for example, cement and aggregates, composites, roofing materials, fibreglass, brick, tile and others) should be based on revenue generation and may include a category of ‘other’ construction materials products that combines multiple smaller revenue streams.



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