

# **SUSTAINABILITY** **REPORT 2025**





# **SUSTAINABILITY REPORT**

# **2025**

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## BASIS OF THIS REPORT

In an evolving sustainability landscape, D & O Green Technologies Berhad ('D&O' or 'the Group') is committed to continuously enhancing its business practices to ensure responsible growth and sustainable value creation. This is demonstrated in the disclosure of our fifth standalone Sustainability Report (Report), which illustrates the integration of sustainability into our decision-making and activities. It communicates our sustainability strategies and initiatives, as we strive to go beyond compliance and create positive Environmental, Social and Governance (ESG) impact.

This Report is published concurrently with D&O's Integrated Report (IR) for FY2025, available at [www.do.com.my](http://www.do.com.my). The IR includes the Group's consolidated financial statements, which are prepared in accordance with the Malaysian Financial Reporting Standards (MFRS), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

For a comprehensive overview of D&O's financial and non-financial performance, stakeholders are encouraged to read this Report alongside the IR for a better understanding of our value creation journey.



### Reporting Frameworks

This Report has been prepared with reference to the Global Reporting Initiative (GRI) Standards 2021. It also adheres to the Bursa Malaysia Securities Berhad's Main Market Listing Requirements (MMLR) and the Bursa Malaysia Sustainability Reporting Guide (3rd Edition).

This is also our first year adopting the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards issued by the International Sustainability Standards Board (ISSB). The disclosures are as mandated by the National Sustainability Reporting Framework (NSRF).

Frameworks and guidelines used for this Report:

- Bursa Malaysia's FTSE4Good ESG Indicators
- IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information
- IFRS S2 Climate-related Disclosure

The Group's ISSB Statement is available on pages 37 to 49.

As of 31 December 2025, there were no other IFRS Sustainability Disclosure Standards issued by the ISSB.

For more information about GRI and IFRS disclosures, refer to the GRI Content Index on page 71 to 75 and the IFRS indexes on pages 76 to 87.



### Reporting Scope and Boundaries

As a leading manufacturer of optoelectronic components specialising in the design, development and production of high-performance LED solutions, D&O is renowned for its breakthrough automotive LED solutions. With its advanced operating facility in Melaka, Malaysia since 2000, we are highly regarded by major automotive manufacturers worldwide.

This annual Report discloses the sustainability progress and performance of the Group's Malaysian operations only, as the sustainability performance, including carbon footprint of the Group's subsidiaries outside Malaysia are immaterial. Information and data in this Report are for the period 1 January to 31 December 2025, the same reporting period as the Group's 31 December 2025 financial statements. Where relevant, comparisons with previous years have been included to illustrate performance trends achieved by D&O.

While this Report discloses qualitative climate-related impacts, any sustainability-related initiatives with financial value are reported in Ringgit Malaysia (RM), consistent with the presentation currency used in the Group's consolidated financial statements.

During the reporting period, there were no changes to the Group structure.



### Assurance

This Report has been internally reviewed and approved by our Board of Directors on 1 April 2026. As our reporting infrastructure progresses, we aim to engage external assurance providers in our upcoming reporting cycles.



### Feedback

We strive to continuously enhance our reporting practices and welcome any feedback or suggestions for improvements. Please forward your queries and comments to [keong-fatt.wong@do.com.my](mailto:keong-fatt.wong@do.com.my)

## MESSAGE FROM THE GROUP MANAGING DIRECTOR



A significant milestone in our reporting journey this year is our formal alignment with the National Sustainability Reporting Framework (NSRF). For the first time, D&O is presenting climate-related disclosures with reference to the IFRS S2 Sustainability Disclosure Standards. This transition reflects our proactive approach to identifying and managing climate-related risks and opportunities, ensuring our business remains resilient in a low-carbon economy.

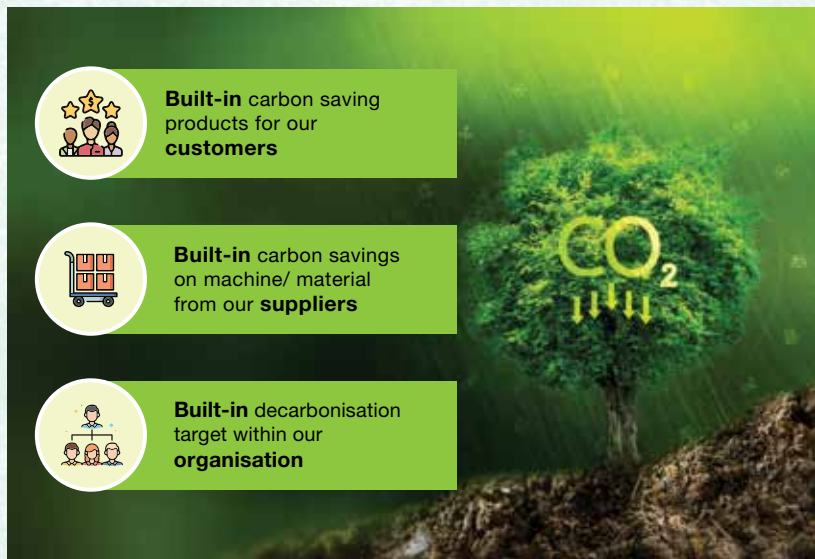
### Environmental Stewardship

Decarbonisation and resource efficiency remained central to our 2025 initiatives. We maintained our Scope 2 carbon neutrality through the strategic procurement of International Renewable Energy Certificates (I-RECs). Our rooftop solar system generated 104,000 kWh of clean energy during the year, effectively averting emissions by 81 tCO<sub>2</sub>e. To further expand our renewable energy footprint, we have entered into a power purchase agreement (PPA) for the installation of additional solar panels at Plant 2, with a capacity of 1,286 kWp. Testing and commissioning are scheduled for completion in 2026, with the system expected to generate approximately 1.6 million kWh of renewable energy annually.



### DEAR STAKEHOLDERS,

Sustainability remains at the core of D & O Green Technologies Berhad (D&O) as we continue to push the boundaries of innovation in automotive LED solutions. Throughout 2025, we deepened our commitment to Environmental, Social and Governance (ESG) principles, making measurable progress in our environmental stewardship and resource optimisation.



Water conservation reached a significant milestone following a full year of operating our Multi-Media Filtration (MMF) system. This initiative enabled the reuse of water for up to 22 hours within a 24-hour cycle during the sawing process. As a result, our total water withdrawal decreased to approximately 207,500 m<sup>3</sup> in 2025, down from 316,400 m<sup>3</sup> in 2023, while maintaining similar production volumes. Our current water recycling rate is estimated at 30%, and we are committed to a long-term sustainability roadmap that targets an ultimate recovery rate of 80%. This transition will be supported by assessments and followed by phased infrastructural upgrades to treatment technologies.

## MESSAGE FROM THE GROUP MANAGING DIRECTOR



### Social Responsibility and Talent Management

We continue to prioritise a safe and inclusive workplace to protect our people and ensure everyone can go home safely. With safety remaining paramount, our robust Permit to Work system for hazardous activities such as hot work and confined space entry reinforced stringent safety measures and procedures. In 2025, we maintained zero incidents of work-related fatality and illness.

We recognise the importance of capability building and continued to invest in the learning and development of our people. This is reflected in the increase of our average training hours from 3.6 hours in the previous year to 4.0 hours per employee per year.

Beyond our operations, we are committed to contributing to the broader community. My appointment to the Faculty Programme of the Ministry of Higher Education for Universiti Teknikal Malaysia, Melaka, since 1 January 2025, provides a platform to share industry insights and support the development of local future talent. Through these efforts, we aim to contribute to a more resilient and inclusive community as we progress towards a just transition.

### Governance and Transparency

Integrity and accountability guide our corporate conduct. In 2025, 100% of our operations were assessed for corruption-related risks. We maintained our record of zero confirmed cases of corruption or non-compliance with bribery laws. Furthermore, our governance disclosures earned a perfect score of five out of five under Bursa Malaysia's FTSE4Good ESG rating.

### Looking Ahead

As we move into 2026, we remain focused on further reducing our environmental footprint and strengthening our supply chain resilience. The finalisation of our solar panel installations at Plant 2 through a PPA will further decrease our reliance on traditional power sources. This will be complemented by our further water recycling plans, which are scheduled to commence assessment in 2026 with the objective of reducing reliance on city water withdrawal. With the continued support of our stakeholders, we are confident in our ability to deliver long-term value through sustainable and ethical business practices.

**Mr. Tay Kheng Chiong**  
Group Managing Director

## ABOUT D&O



Dominant Opto Technologies Sdn Bhd (“Dominant Malaysia”) is the principal operating subsidiary of D & O Green Technologies Berhad. The company operates as an automotive Surface Mount Technology (“SMT”) Light Emitting Diode (“LED”) manufacturer, supplying LED solutions to automotive customers across multiple markets. Dominant Malaysia focuses on product development, manufacturing capability and technical know-how to support automotive lighting applications that require performance, reliability and energy efficiency.

Established in 2000, Dominant Malaysia has expanded its presence across key automotive markets, including China, Europe, the United States, Japan, the Republic of Korea and India. Operations are supported by a workforce of more than 2,500 employees based at the Melaka plant. Product development activities are aligned with evolving automotive requirements and customer specifications.

Dominant Malaysia supplies LED solutions across three categories in automotive applications:

- Interior illumination, such as instrument clusters, infotainment systems, climate controls and switches
- Exterior illumination, including headlamps, tail lamps, rear combination lighting, brake lights, turn indicators and licence plate lamps
- Ambient lighting, which supports interior illumination design and passenger experience

In addition to LED manufacturing, Dominant Electronics, a subsidiary of the Group, provides automotive Printed Circuit Board (“PCB”) assembly services. The business is supported by personnel with extensive experience in Surface Mount Technology (“SMT”) and operates SMT manufacturing facilities aligned with Industry 4.0 practices. Dominant Electronics holds IATF 16949:2016 certification and obtained ISO 14001:2015 certification in 2024.

ABOUT D&O



**OUR INNOVATIVE PRODUCTS**

The R&D team at D&O is dedicated to innovating products that suit the evolving needs of our customers. Our product portfolio ranges from low to high-intensity LEDs with a wide range of colour spectrum for interior, exterior and ambient lighting applications. All our products are AEC-Q102 certified, ensuring high-quality and reliable goods.

**EXTERIOR ILLUMINATION**



NagaJo



Power Right Angle



Power DomiLED



DomiLED



SpicePlus 2520



Angle LED



Extreme Power DomiLED



PrimaxPlus Bi-Color



L-Spice

**INTERIOR ILLUMINATION**



DomiLED



SpiceLED



Bevel LED



Mini DomiLED



PrimaxPlus



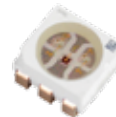
SpicePlus 3014



MiniPlus



Right Angle DomiLED



Multi DomiLED



Power DomiLED

**AMBIENT LIGHTING**



SpicePlus RGB 2120



SpicePlus RGB 3030



seddLED



Right Angle Multi DomiLED



Multi DomiLED



seddLED 2.0



seddLED 3.6

## ABOUT D&O

### WHERE WE OPERATE



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### INDUSTRY AND MEMBERSHIP ASSOCIATIONS

- Intelligent Smart Embedded Alliance (ISELED)
- Malaysia Semiconductor Industry Association (MSIA)
- Automotive Electronics Council (AEC)

# SUSTAINABILITY AT D&O

## SUSTAINABILITY GOVERNANCE

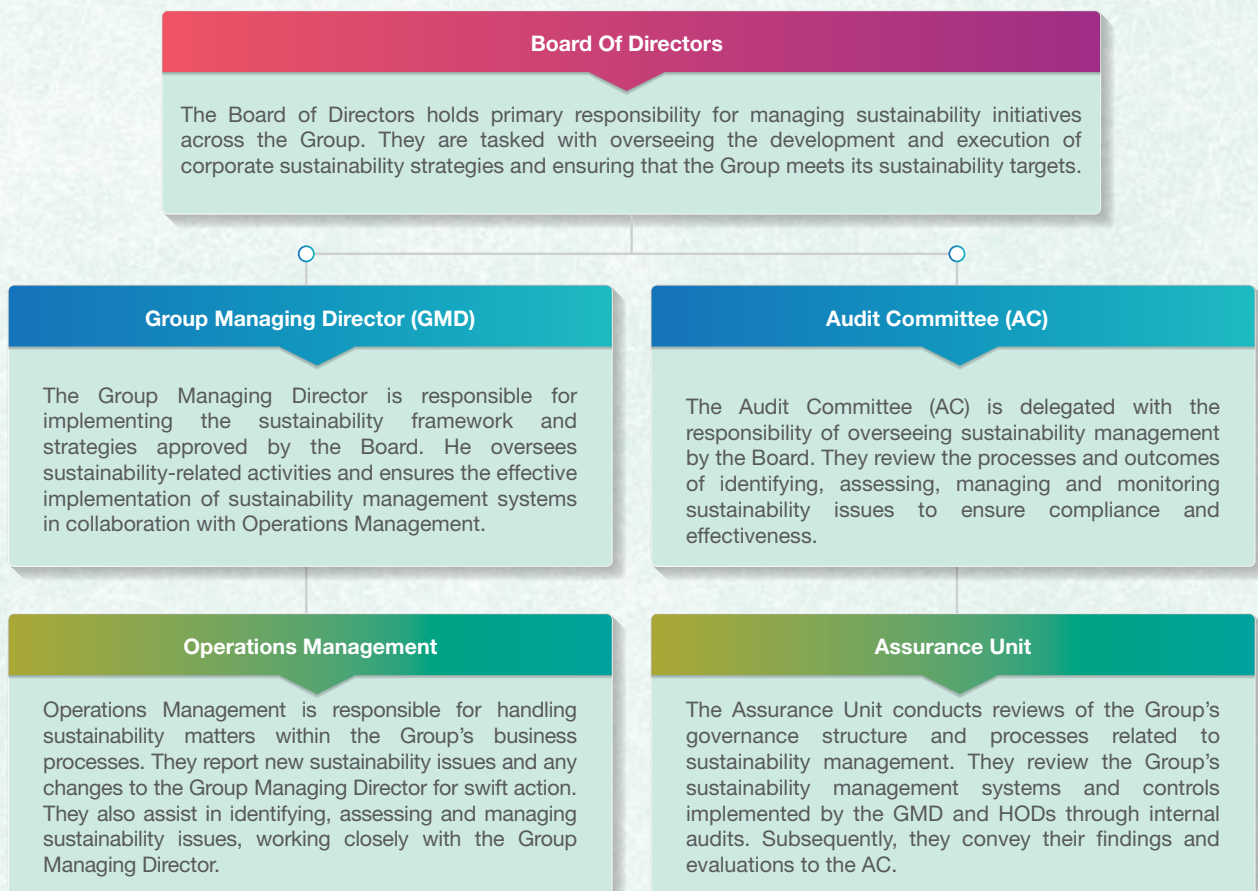
D&O acknowledges its responsibility as a leading producer of automotive LED lighting solutions to influence a sustainable future. The Group integrates Environmental, Social and Governance (ESG) principles into its strategies and operations, guided by a Sustainability Policy rooted in the United Nations Sustainable Development Goals (UN SDGs). This framework serves as the blueprint for implementing sustainability initiatives across the organisation.

To manage sustainability effectively, the Group has established transparent governance structures and processes. ESG considerations are embedded within strategic decision-making to maintain a long-term growth trajectory and enhance sustainability performance. In December 2022, D&O was included in the FTSE4Good Bursa Malaysia Index, which serves as a milestone in the Group's transition towards eco-friendly practices and transparent disclosure.

### Governance Structure

Our Board of Directors holds ultimate accountability for the Group's sustainability performance. The Group Managing Director (GMD) convenes monthly meetings with relevant Heads of Departments (HODs) to oversee sustainability progress, advancements and performance. These meetings serve as platforms for identifying areas which require enhancements.

Each HOD is mandated to establish sustainability objectives, measuring and tracking key sustainability metrics and KPIs monthly. Following this, the Finance Department compiles a quarterly progress report, providing a comprehensive overview of ESG-related initiatives throughout the period. The report is then presented to the Audit Committee for examination, followed by a review and discussion with the Board.

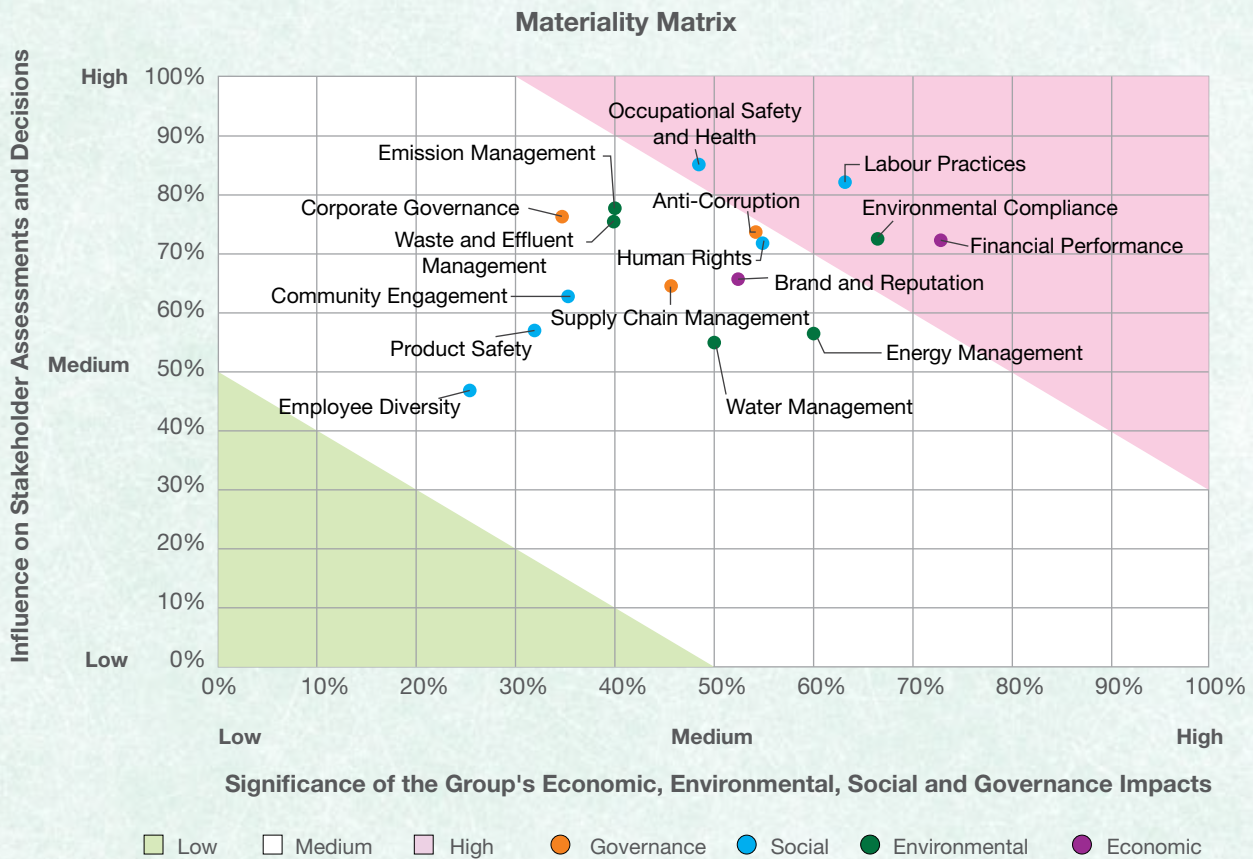


## SUSTAINABILITY AT D&O

### OUR MATERIAL MATTERS

Each year, the Group undertakes a materiality assessment to identify and evaluate risks and opportunities that may affect business operations, sustainability priorities and long-term value creation. The process supports alignment between corporate strategy, market developments, stakeholder expectations and sustainability considerations. Engagement with Department Heads and selected stakeholders forms part of the assessment, supporting a broad-based understanding of factors influencing the Group’s operating environment.

In 2025, the assessment confirmed the continued relevance of the Group’s existing material matters, with no material changes in their relative importance. This outcome reflects consistency in strategic focus and the allocation of resources to manage identified priorities. The Group will continue to review emerging developments, maintain stakeholder engagement and adjust its approach where required to support ongoing business adaptability and responsible corporate practices.




## SUSTAINABILITY AT D&O





### STAKEHOLDER ENGAGEMENT

During the year, the Group engages with its stakeholder through a mix of formal and informal channels. These interactions support ongoing dialogue and help the Group understand stakeholder perspectives and expectations. Engagement activities place emphasis on key stakeholder groups, including customers, suppliers, financial institutions and employees, with a focus on ESG matters relevant to the Group’s operations.



Stakeholder feedback informs decision making across strategy, sustainability priorities and operational practices. The Group gathers and reviews stakeholder inputs to support transparency, accountability and responsible business conduct. This engagement approach helps align business practices with recognised sustainability standards and stakeholder expectations. The Group will continue to review and enhance its stakeholder engagement processes to support long-term value creation.

Stakeholders	Engagement Methods	Frequency	Areas of Stakeholder Concern	Outcome of Engagement
Customers 	<ul style="list-style-type: none"> <li>Regional sales offices and R&amp;D Centre</li> <li>Key account management</li> <li>Participating in Worldwide Automotive Exhibitions</li> <li>Customer ESG survey and assessment</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Material and product quality/compliance</li> <li>Product pricing</li> <li>Product innovation/customisation</li> <li>Sustainable business practices</li> </ul>	<ul style="list-style-type: none"> <li>Ensure direct materials meet RoHS, REACH, Halogen-Free and Conflict Minerals requirements in line with applicable environmental standards</li> <li>Productivity improvements, yield optimisation and consistent product quality</li> <li>Apply a multi-sourcing strategy to reduce dependency on single suppliers and manage material cost competitiveness</li> <li>Require principal material suppliers to hold IATF 16949 certification and align with the Group’s Quality System Procedures</li> <li>Developed and introduced products aligned with evolving customer needs and specifications</li> <li>Undertook R&amp;D initiatives to redesign products and materials to reduce material usage and environmental impact as well as improve cost efficiency</li> </ul>

## SUSTAINABILITY AT D&amp;O

Stakeholders	Engagement Methods	Frequency	Areas of Stakeholder Concern	Outcome of Engagement
Employees 	<ul style="list-style-type: none"> <li>Employees' dialogue</li> <li>Annual appraisal</li> <li>Interactive event and gathering</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Employment benefits and career progression</li> <li>Occupational safety and health</li> <li>Human rights</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced employee benefits beyond statutory requirements to support well-being and retention</li> <li>Maintained salary and wage structures aligned with market benchmarks</li> <li>Provided targeted training initiatives to support skills development and career progression</li> <li>Conducted regular EHS committee reviews to strengthen safety practices, contributing to a sustained low Lost Time Injury Frequency Rate (LTIFR) over the past three years</li> </ul>
Government and Regulatory Bodies 	<ul style="list-style-type: none"> <li>Official report submission</li> <li>Public dialogue, public announcement</li> <li>Meetings and e-mail</li> <li>Government survey</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Compliance to all rules and regulations</li> </ul>	<ul style="list-style-type: none"> <li>Maintain compliance with applicable laws and regulatory requirements</li> <li>Monitor regulatory updates and ensure timely implementation</li> </ul>
Local Community 	<ul style="list-style-type: none"> <li>Corporate social responsibility</li> <li>Meeting and press release</li> <li>Participate in exhibition</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Contribution to local community</li> </ul>	<ul style="list-style-type: none"> <li>Provided financial support to local communities, civil society organisations and non-governmental organisations</li> <li>Prioritised local sourcing where feasible to support domestic supply chains</li> <li>Collaborated with local suppliers on technology development, including dual-head laser marking solutions</li> </ul>
Suppliers 	<ul style="list-style-type: none"> <li>Supplier's assessment and appraisal</li> <li>Sustainability survey and Assessment</li> <li>Meetings, e-mails and quotations</li> <li>Supply chain sustainability commitment</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Business opportunities</li> <li>Compliance with sustainable business practices</li> </ul>	<ul style="list-style-type: none"> <li>Maintained consistent procurement of quality products and services at competitive pricing</li> <li>Conducted ESG assessments on key direct material suppliers, representing a significant portion of the Group's total expenditure</li> <li>Ensured supplier alignment with the Group's ESG requirements and standards</li> </ul>

## SUSTAINABILITY AT D&amp;O

Stakeholders	Engagement Methods	Frequency	Areas of Stakeholder Concern	Outcome of Engagement
Shareholders & Investors 	<ul style="list-style-type: none"> <li>Integrated report, general meetings, shareholders' dialogue meetings</li> <li>Analyst briefings, analyst report, press release and public announcements</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Quarterly</li> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Financial performance and business direction</li> <li>Sustainable business practices</li> </ul>	<ul style="list-style-type: none"> <li>Provide periodic updates on the Group's financial performance and business outlook</li> <li>Maintained engagement with investors and analysts through structured briefings</li> <li>Strengthen corporate reporting practices through the publication of an integrated report and a standalone sustainability report</li> <li>Achieved continued inclusion in the Bursa FTSE4Good Index for 2025</li> </ul>
Financial Institutions 	<ul style="list-style-type: none"> <li>Integrated report, press release, public announcements</li> <li>Meeting, official submission and e-mail</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Sustainable growth</li> <li>Compliance to all laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced alignment between the Group's sustainability initiatives and financing expectations</li> <li>Supports ongoing access to financial facilities based on compliance and performance considerations</li> <li>Maintained engagement with financial institutions in relation to growth plans and sustainability performance</li> </ul>

# GOOD GOVERNANCE

## CORPORATE GOVERNANCE

### Why It Matters

Good corporate governance is essential to cultivating accountability and long-term success. It ensures that we continue to build a culture of open communication, transparency and accountability. Effective corporate governance can help to support access to capital, mitigate risk, enhance reputation and confidence with stakeholders and ensure compliance with laws and regulations. Conversely, poor corporate governance practices can lead to organisational instability and weaken a company's operational and financial position.

At D&O, we maintain strong corporate governance standards and are committed to cultivating a culture of integrity to strengthen investor confidence and build long-term sustainability.

### Our Approach

An effective corporate governance framework is the basis for ensuring all areas of our business are aligned to deliver our strategy and goals in an effective and ethical manner. To this end, we have established effective internal policies to guide our decision-making and conduct across the organisation and ensure compliance with external legal frameworks and regulatory requirements. These include but are not limited to:

- Board Charter
- Code of Ethics and Conduct
- Whistle-Blowing Policy
- Anti-Bribery and Corruption Policy (ABC Policy)
- Fit and Proper Policy

These frameworks, policies and regulations provide clear guidance for employees, business partners and suppliers in the fulfilment of their responsibilities. All applicable documents are accessible via our website and are applied consistently across organisational levels and to relevant external stakeholders.



For more information, refer to <https://www.do.com.my/>.

### Anti-Bribery and Corruption

At D&O, we have a strong focus on anti-bribery and corruption. In addition to protocols, operating policies and verification processes, which are applied to employees and business partners such as associates, contractors, consultants and agents, we have a multi-tiered governance framework that includes a specific Anti-Bribery and Corruption Committee (ABCC). Together, these work to reduce exposure to corruption risks and maintain organisational integrity.

We have established a clear governance arrangement to oversee bribery and corruption management, with defined roles and responsibilities assigned to relevant parties. D&O manages anti-bribery and corruption management (ABCM) across the Group via the structure below:

## GOOD GOVERNANCE

01

The overall accountability is assigned to the Board of Directors, which sets direction, demonstrates commitment and provides oversight of ABCM. The Group Managing Director supports this responsibility by ensuring that appropriate resources are allocated to sustain effective implementation and to promote an anti-bribery and corruption culture throughout the organisation.

02

The Audit Committee provides oversight of the ABCM framework by evaluating its suitability and effectiveness against the Group's risk appetite. This includes monitoring implementation progress, reviewing compliance outcomes and assessing overall framework performance.

03

The operational responsibility is assigned to Heads of Departments, who integrates ABCM and anti-bribery and corruption (ABC) policies into daily business activities to preserve the effectiveness of control measures.

04

The ABCC, consists of department heads from Finance, Purchasing, Sales and Human Resources (HR), supports the Group Managing Director by guiding employees and business associates on bribery, corruption and gratification matters and by managing training, communication and risk assessment initiatives. They also oversee the review and investigation of reported incidents and addresses material matters linked to the Group's anti-bribery and corruption practice.

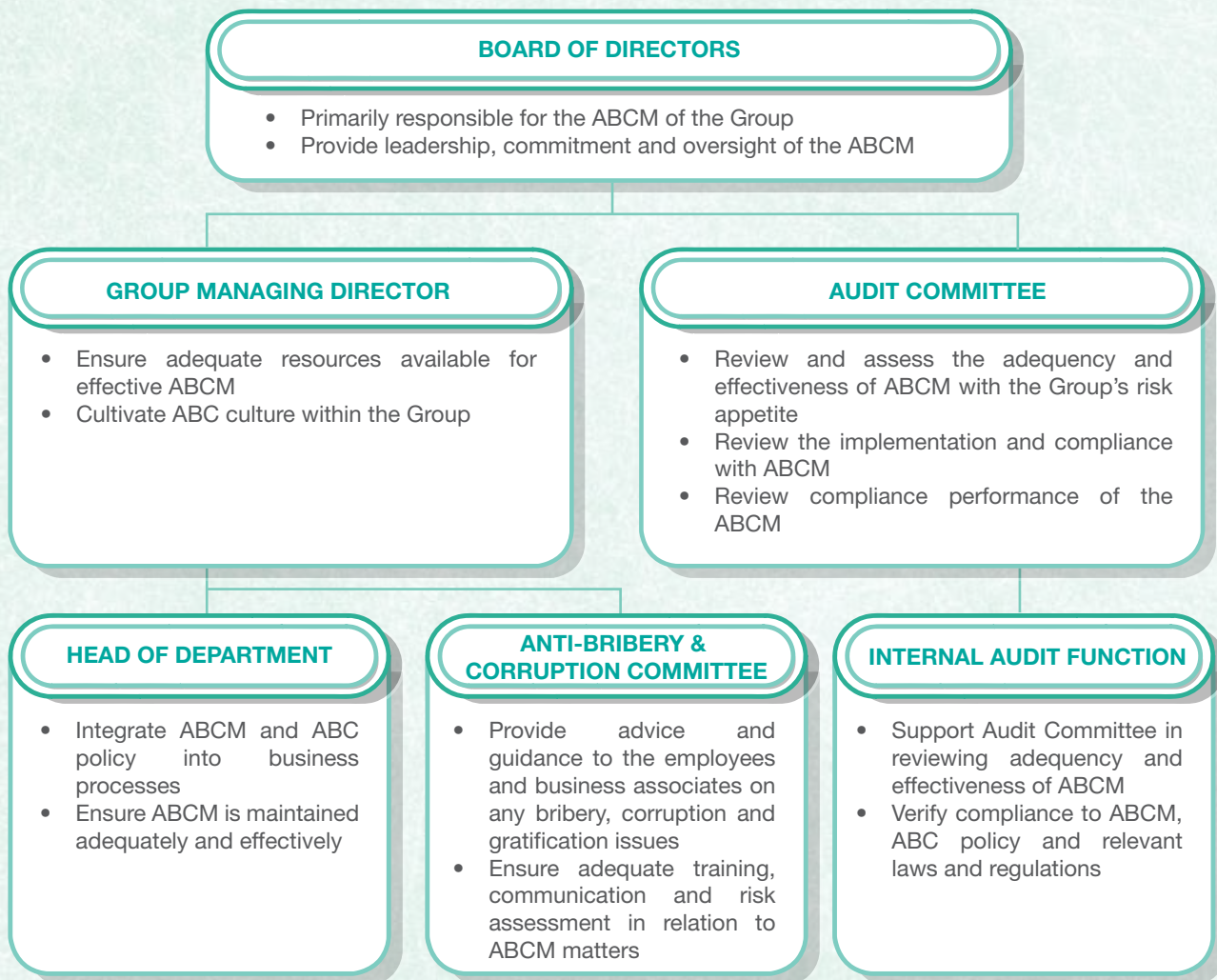
The review of gifts, entertainment and donation expenses across all D&O subsidiaries are also under the purview of the ABCC. Consolidated summaries are prepared by the Finance Department, with expenses exceeding the defined threshold reviewed individually and reported quarterly to the Audit Committee and the Board of Directors.

The ABCC meets at least once each quarter to fulfil its oversight responsibilities and to review the effectiveness of the policy in place. Any proposed changes are submitted to D&O's Audit Committee and then escalated to the Board of Directors.

05

The Internal Audit Function provides further assurance by supporting the Audit Committee through reviews of ABCM adequacy and confirmation of compliance with ABC policies and applicable legal and regulatory requirements.

## GOOD GOVERNANCE



### Our Initiatives

#### Raising Anti-Bribery and Corruption Awareness

We provide executive-level employees and above, including office employees and engineers, with information on anti-bribery, corruption and conflict of interest policies via email. Employees are then required to acknowledge receipt and confirm that they had reviewed the policies.

The email provides information on D&O's Anti-Bribery and Corruption Policy and covers matters relating to gifts, entertainment and corporate hospitality, conflicts of interest and available whistle-blowing channels for employees to report misconduct.

#### Capacity Building

Specific training on anti-bribery and corruption prevention is provided to key decision-makers and employees who have operational control on a periodic basis. These training programmes ensure that they can identify and address unethical practices using various analytical and assessment methodologies.

In addition, all new employees receive formal briefings on the company's ABC policy, governance framework and compliance requirements as part of their induction programme. This ensures that new employees are aware of D&O's ethical standards and their responsibilities in ensuring they adhere to the policies and procedures.

## GOOD GOVERNANCE

### Whistle-blowing Mechanisms

Internal and external stakeholders can report any observations of wrongdoing through formal whistle-blowing channels by emailing the ABCC or Audit Committee. The ABCC oversees the Advice Channel which provides employees and stakeholders clear guidance on reporting matters such as fraud, bribery, anti-trust issues, theft or embezzlement, procedural non-compliance, human rights violations, unfair labour practices, sexual harassment and other unethical conduct.

The reporting framework incorporates confidentiality provisions and protection measures to safeguard whistleblowers during investigations. This framework is reviewed and assessed on a regular basis to ensure its effectiveness and updated as and when required.

Furthermore, all reported incidents are review by the ABCC on a quarterly basis to assess if control measures need to be strengthened. There were no whistle-blowing incidents received in 2025.

#### Advice Channel

- Provides information and answers queries about the anti-bribery programme
- ABCC is responsible for the Advice Channel internally and externally

#### Speak-Up Channels

- Report to Audit Committee via [auditcommittee@do.com.my](mailto:auditcommittee@do.com.my) who will instruct ABCC (via Group FC) to investigate or
- Report to HR via [hot@dominant-semi.com](mailto:hot@dominant-semi.com) who will inform ABCC to investigate
- The confidentiality of the whistleblower will be safeguarded and the individual will be protected from any of form of reprisals

### Our performance

Over the past three years, there were:

#### ZERO

- ZERO confirmed cases regarding incidents of corruption
- ZERO confirmed incidents of non-compliance with bribery or corruption laws and regulations
- ZERO instances of legal action regarding anti-competitive behaviour, anti-trust and monopoly practices

During the year, we recorded a score of five (5) out of five (5) for governance disclosure under Bursa Malaysia's FTSE4Good ESG rating and we will maintain this level of performance while improving disclosures for other governance assessments.

### Going Forward

Moving forward, we aim to further strengthen our corporate governance practices and maintain our record of zero incidents of corruption and bribery.

#### In 2025

**100%** of our operations were assessed for corruption related risk

## GOOD GOVERNANCE

### SUPPLY CHAIN MANAGEMENT

#### Why It Matters

Supply chain reliability is a key operational priority for D&O, given the high proportion of semiconductor products distributed to overseas markets. For context, our exports accounted for more than 95% total deliveries in 2025. Any disruption or unsustainable practice within the supply chain could increase costs, create regulatory compliance risks and affect production requirements.

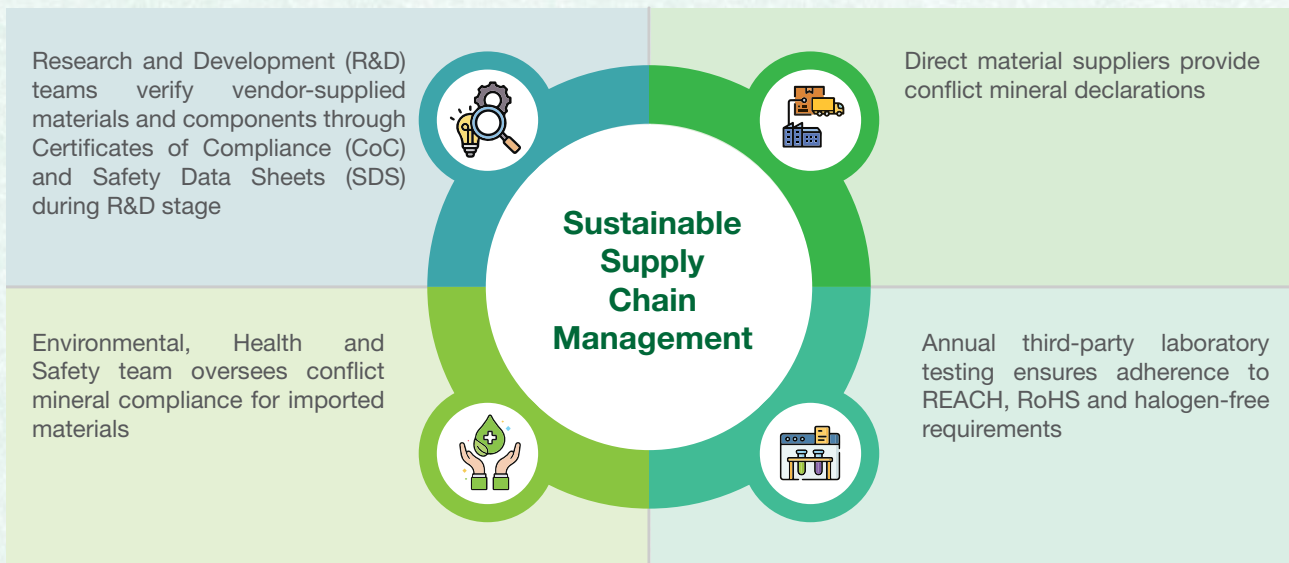
To mitigate these supply chain risks, we have adopted a supplier management approach grounded in environmental, social and governance (ESG) principles. Defined ESG standards are applied across the value chain to promote responsible resource use and ethical conduct, with active supplier engagement to strengthen environmental performance, resource efficiency and operational resilience in line with global sustainability expectations.

#### Our Approach

##### Product Design and Material Compliance

As leadframes and wafer providers account for majority raw material expenditure, D&O places particular focus on these suppliers within its supply chain management approach. Our internal supply chain standard is extended to these partners, alongside supplier engagement efforts aimed at driving ongoing improvements in environmental, social and governance performance.

Our operations sustainable supply chain management are conducted and centered around four key areas, namely:



## GOOD GOVERNANCE

### Supplier Selection Criteria

D&O requires key suppliers to comply with a defined minimum standard as a condition of supplier engagement and ongoing business relationships. This standard is based on industry-specific certifications and quality compliance requirements that support a sustainable and compliant supply chain.

Leadframe and wafer chip	Others
<ul style="list-style-type: none"> <li>• IATF 16949 certification</li> <li>• Quality Assurance Agreement</li> </ul>	<ul style="list-style-type: none"> <li>• ISO 9001 certification, including continuous improvement of its quality management system towards IATF 16949 certification</li> <li>• Quality Assurance Agreement</li> </ul>

Leadframes and wafer chip suppliers are required to hold IATF 16949 certification as part of this commitment. The certification incorporates sustainability elements into their operations.

Under IATF Clause 5.1.1, suppliers must have the following:

- Employee Code of Ethics and Conduct
- Anti-Bribery Policy
- Whistle-Blowing Policy

Key suppliers are further assessed against environmental criteria, which include ISO 14001 certification, the existence of an environmental policy and compliance with RoHS and REACH regulations.

### Our Initiatives

#### Enhancing Accessibility

The Sustainable Supply Chain Management is made available to suppliers in both English and Mandarin, as these are the two most widely used languages among our suppliers. Providing the document in these languages supports supplier understanding of D&O's Sustainable Supply Chain Management principles and enables clear communication and alignment with sustainability standards within our operations.

#### Supplier Monitoring and Assessment

To strengthen ESG monitoring of key suppliers, we distributed self-assessment questionnaires to evaluate the alignment of five leadframes and wafer chip suppliers with our sustainability standards. The responses were reviewed against the established criteria and met the requirements set out.

D&O manages supplier sustainability through a governance system that integrates policy alignment, assurance mechanisms and formal engagement controls. Our Sustainable Supply Chain Management outlines our expectations and requirements of our suppliers and all new suppliers are informed of this requirement via a formal letter. Before we engage any suppliers, they must provide a signed declaration that they have read and understood our Sustainable Supply Chain Management and provide evidence of compliance. Existing suppliers have also been formally notified of the document and were required to confirm compliance.

## GOOD GOVERNANCE

An extract of the Sustainable Supply Chain Management is presented below:



### Environmental Stewardship

We expect our suppliers to actively reduce their environmental footprint, improve energy efficiency, reduce GHG emissions and enhance water stewardship. Suppliers are required to adopt measures such as renewable energy use and efficient technologies. Those operating manufacturing facilities must also ensure proper treatment of industrial effluents and compliance with air and water discharge regulations.

Beyond emissions and resource use, we promote the use of sustainable materials and encourage recycling to minimise waste. Suppliers are also expected to manage noise pollution, responsibly source minerals to avoid conflict minerals and adhere to restrictions on hazardous substances. Compliance with international environmental standards, such as ISO 14001, RoHS and REACH is a baseline expectation for selected suppliers.



### Social Responsibility

Respect for human rights and fair labour practices are core to our supply chain expectations. All employees shall be treated with dignity, respecting their inherent human rights, including labour rights, personal dignity and privacy. Suppliers must prohibit forced or child labour and eradicate all forms of forced labour within their operations, ensuring that employees work willingly and are not coerced or compelled into employment. Suppliers must also comply with working hour regulations and provide fair and competitive wages that align with local laws.

Discrimination of any kind is not tolerated and equal opportunity must be practiced across hiring, training and promotions. Discrimination based on gender, race, socio-economic status, age, marital status or family circumstances is strictly prohibited and suppliers must promote an environment of equality and fairness in all aspects of employment.

Suppliers must also create safe, healthy and inclusive workplaces. Employees are entitled to fair and safe working conditions, adequate compensation, benefits, ongoing training opportunities, transparent performance evaluation and avenues for career advancement. This includes implementing robust health and safety practices, encouraging two-way communication and investing in employee development. We further require suppliers to respect workers' rights to freedom of association and collective bargaining and employees must have the right to engage in collective bargaining and form trade unions without fear of reprisal or discrimination.

Effective and accessible complaint mechanisms must be established to address any grievances related to labour rights. Employees should be empowered to voice their concerns and seek resolution without fear of retaliation.



### Governance and Ethical Conduct

All suppliers are required to operate with integrity, comply with anti-bribery and corruption policies and maintain accurate records of their business activities. Full compliance with the laws, regulations and standards of the country in which suppliers operate is mandatory, including adherence to regulations concerning working hours, minimum or living wage standards and the prohibition of child labour. Ethical risks such as conflicts of interest, money laundering and unfair business practices must be actively prevented and transparent disclosure of operational and financial information is essential for accountability and trust.

We also expect suppliers to uphold the highest standards in data protection, cybersecurity and intellectual property management. Whistleblowing mechanisms must be in place, alongside strict controls to prevent counterfeit or diverted parts from entering the supply chain. Any quality issues or suspected violations must be promptly reported to ensure timely resolution and continued compliance.



Stakeholders can report potential violations anonymously to [auditcommittee@do.com.my](mailto:auditcommittee@do.com.my)

For more information, refer to

<https://www.do.com.my/cdn/sustainability/Dominant-Supply-Chain-Management-2024.pdf>.

## GOOD GOVERNANCE

### Continuous Compliance Monitoring

To maintain current standards and practices for leadframes and wafer chip supplier certifications, we require suppliers to undergo certification validation for IATF 16949 and ISO 14001. These validation assessments are carried out on a three-year cycle.

### Proportion of Spending on Local Suppliers

D&O's procurement approach reflects both local economic considerations and sourcing constraints. While specialised components such as leadframes and wafer chips are sourced from foreign suppliers due to limited availability, local suppliers are prioritised for other manufacturing and operational requirements where suitable options exist.

As part of this approach, D&O's total percentage (%) purchase from domestic suppliers in 2025 is 15% of overall procurement spend. Local spending amounted to RM116.9 million in 2025.

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

### Going Forward

Moving forward, D&O will continue to work with suppliers and customers to develop local supply chains and manufacturing facilities, while separately collaborating with Malaysian suppliers on equipment procurement based on their capabilities whenever possible. These efforts are intended to enhance supply chain security, strengthen the domestic automotive supply chain and contribute to sustained local economic development through long-term collaboration.

# SOCIAL SUSTAINABILITY

## DIVERSITY, EQUITY AND INCLUSION

### Why It Matters

At D&O, we value the different perspectives and experiences of our employees in shaping how decisions are made and how work is carried out across the organisation. This diversity of perspectives contributes to more informed decision-making and supports innovation within our operations.

### Our Approach

We maintain policies that address diversity, equity and inclusion across all levels of the organisation. These principles are incorporated into our Code of Ethics and Conduct and our Human Resource Policy. We also apply a zero-tolerance position on child labour and discrimination of any form, including discrimination based on gender, age, race, nationality, sexual orientation, religion or disability.

### Our Initiatives

In 2025, we continued to strengthen workplace inclusion through four key focus areas.



#### Inclusive Recruitment and Facilities

We apply a merit-based hiring approach and ensure that workplace accessibility is in place across our operations. Our facilities include prayer rooms to accommodate religious practices and private nursing rooms with appropriate amenities for employees returning from maternity leave. We continue to support workforce diversity through the recruitment of persons with disabilities (PWD), with 4 employees with disabilities engaged in suitable roles. Parking spaces are designated for PWDs and pregnant women to support accessibility and workplace needs.



#### Gender Balance and Leadership

Women represent 57% of our total workforce. At Board level, women hold 22% of positions. Within managerial and senior roles, women account for 28% of positions. These figures reflect our ongoing focus on female representation within leadership roles.



#### Multi-Generational Workforce

Employees aged 30 and below make up 51% of our workforce. We focus on developing younger employees while recognising the contributions of experienced staff. Knowledge sharing practices are used to support learning across age groups and retain organisational knowledge.



#### Local Employment Focus

Local employees account for 60% of our workforce, while foreign labour represents 40%. We maintained a sizeable local hiring and workforce development. Foreign recruitment is managed to meet immediate operational requirements and ensure continuity of operations without disruption.

## SOCIAL SUSTAINABILITY

## Reserved parking lot for PWD and pregnant women



## Prayer room



## Nursing room



## Going Forward

We will continue to implement leadership development initiatives for female employees, as we focus on increasing women's representation in senior roles through continued support and empowerment. In addition, we remain committed to encouraging and supporting persons with disabilities (PWD) to foster a more inclusive and diverse workplace.

## SOCIAL SUSTAINABILITY

### HUMAN RIGHTS

#### Why It Matters

Human rights are managed at D&O as part of its approach to workplace and conduct-related risks. Practices governing employee treatment and daily business activities are designed to ensure fairness, dignity and respect. Consistent application of these practices supports workforce stability, reduces disputes and strengthens confidence among employees, business partners and other stakeholders in D&O's business conduct and governance.

#### Our Approach

At D&O, we believe that respect for human rights is fundamental to ethical business conduct and company values. This belief is reflected in how the Group maintains working conditions that safeguard employees' fundamental rights and these principles are applied consistently across its operations. Our Human Resource Policy and Code of Ethics and Conduct Policy are aligned with internationally recognised human rights principles set out in the International Bill of Human Rights and compliance with applicable laws and regulations is observed in all countries where the Group operates.

In addition, we generally provide a minimum notice period of one month to employees and their representatives before significant operational changes, such as restructuring, closures or major changes to working conditions, are implemented. This ensures employees have sufficient time to understand the changes, raise concerns and prepare for any potential impacts.

Our approach centres on five key principles:

#### No Discrimination and Harassment

We maintain a strict zero-tolerance policy against discrimination and harassment across all aspects of our operations, including age, gender, sexual orientation, race, religion, nationality and disability. This stance is set out in our Human Resource Policy and reinforced through employee orientation activities and information displayed on internal notice boards. Our Whistle-blowing Policy provides a formal avenue for reporting discrimination-related incidents.

For more information on the Whistle-blowing Policy, refer to D&O's corporate website and for more information on the whistle-blowing mechanism, refer to the Corporate Governance section on page 17 of this Report.

#### No Forced Labour and Child Labour

We prohibit all forms of modern slavery and child labour within our operations and across our supply chain. Our recruitment process includes identification checks to verify that all employees are at least 18 years of age. For foreign employees, we ensure valid work permits and employment contracts with benefits that are consistent with those provided to local employees. We do not retain employees' passports, allowing employees to move freely without restriction.

#### Safe and Conducive Workplace

We manage working hours through a shift-based system, ensuring that only two out of every three employees are active at any given time. This approach provides defined rest periods between shifts. Overtime is voluntary and limited to 104 hours per month. Employee hostels are certified for occupancy by the Department of Labour Peninsular Malaysia.

## SOCIAL SUSTAINABILITY

### Freedom of Association

Employees have the right to join trade unions and to participate in collective bargaining. Our union was established in 2022 through the Electronic Industry Employees' Union Southern Region Peninsular Malaysia, enabling employee participation in negotiations on workplace benefits.

### Fair Pay and Benefits

Our compensation and benefits exceed minimum requirements and support competitive remuneration for all employees. Employees earning below RM5,000 receive Employees Provident Fund contributions of 13% while those earning above RM5,000 receive contributions of 12%, with the same rates applied to permanent and contract employees. In 2025, the travel allowance scheme for technicians and assistant engineers recorded a total payout of RM1,639,176. We also maintained our employee referral programme, with RM128,032 paid in bonuses to employees who successfully referred new hires to the Group.

### Our Initiatives

In 2025, we conducted several initiatives to promote human rights, namely:



12 human rights awareness sessions via the Employee Welfare Officer 'Teh Tarik' sessions. A checklist is used to guide discussions and to provide an informal setting for employees to raise concerns on human rights issues and receive guidance on the matters discussed. A total of 113 employees attended these sessions.



A training session for relevant Heads of Departments and employees on human rights principles and ethical leadership, reflecting their role in shaping organisational culture. These efforts are supported by reporting channels established through Employee Welfare Officers and the Whistleblowing Policy, which allow employees to raise concerns safely.



Ensuring that our employee accommodation is certified, with regular safety inspections to address gas leaks and other potential hazards within the accommodation.

### 'Teh Tarik' sessions



## SOCIAL SUSTAINABILITY

In 2025, we recorded one harassment incident related to human rights violations where the case was addressed and resolved according to policies and internal procedures.

There were zero substantiated incidents related to:



### Going Forward

In 2026, we will continue to prioritise workforce stability and the protection of employee rights. This will be supported by continued application of established human rights procedures and Management oversight across all operations and workplace activities to ensure human rights and non-discrimination requirements are consistently applied across the organisation. This approach is intended to achieve zero violations of human rights incidents within our organisation.

Furthermore, we will continue to conduct workplace awareness activities, including 'Teh Tarik' sessions facilitated by Employee Welfare Officers to provide an informal platform for employees to raise human rights concerns and seek guidance as issues arise. We will also continue to apply measures aimed at preventing discrimination incidents to ensure employee rights and dignity are upheld in all circumstances.

## SOCIAL SUSTAINABILITY

## LABOUR PRACTICES

### Why It Matters

Responsible labour practices are essential for enhancing productivity, reducing turnover and ensuring legal compliance. This is crucial in the automotive LED industry where we are dependent on being able to attract and retain skilled talent. Providing a fair and equitable workplace ensures that employees feel safe and valued, leading to increased productivity driving long-term organisational success.

### Our Approach

Sustained performance relies on a skilled and engaged workforce. In our manufacturing operations, this is achieved by providing equitable employment conditions that support employee development and long-term retention, particularly within the specialised automotive LED industry.

A consistent and ethical approach to labour practices is maintained across D&O through internal policies that is aligned with both local regulations and international standards. The Human Resource Policy and the Code of Ethics and Conduct Policy collectively set out requirements for workplace conduct, employee rights and fair employment, all while providing guidance on recruitment, compensation, career development and employee welfare throughout our operations.

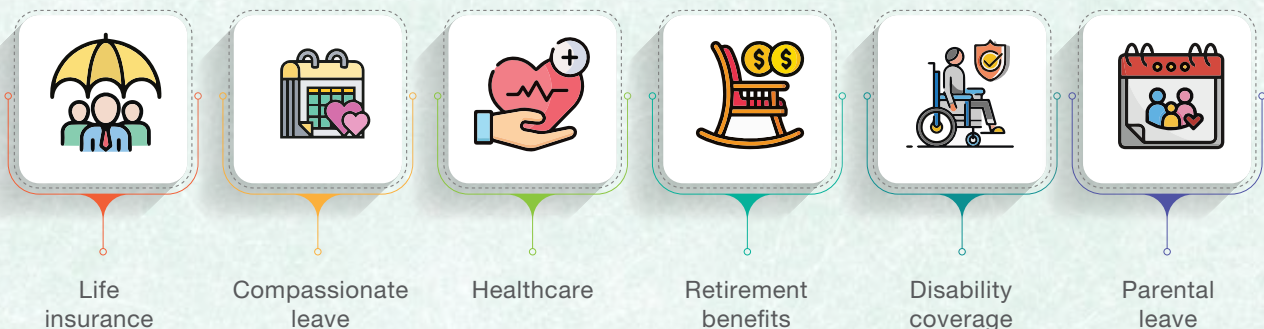
### Our Initiatives

In 2025, we maintained our employment practices through the following programmes and benefits:

#### Employment Benefits

Full-time employees are provided with a benefits framework that addresses personal welfare and long-term security. Coverage includes life insurance, healthcare, parental leave and disability protection. Leave arrangements support balance between work and personal responsibilities.



The following benefits are available to full-time employees and are not extended to temporary or part-time employees:



## SOCIAL SUSTAINABILITY

### Professional Growth and Development

In 2025, training initiatives were delivered across multiple disciplines, with 64 programmes conducted and 912 employees participating. These activities covered a range of technical, operational and organisational areas relevant to workforce capability.

Key focus areas:	Notable programmes include:
 <ul style="list-style-type: none"> <li>• Quality</li> <li>• Health and Safety</li> <li>• Technical Skills</li> </ul>	 <ul style="list-style-type: none"> <li>• Electrostatic Discharge</li> <li>• IATF 16949 : 2016 Requirements</li> <li>• Failure Mode and Effects Analysis (FMEA) and Process Failure Mode and Effects Analysis (PFMEA) in accordance with American AIAG and German VDA standards</li> <li>• Chemical Spillage Training</li> <li>• First Aid and Cardiopulmonary Resuscitation (CPR)</li> </ul>

In 2025, we invested RM300,275 in employees’ learning and development. This translates into 10,072 training hours for our employees. In 2026, we will continue to develop our workforce and aim to maintain our investment while delivering 10,000 training hours to support continuous growth and skill enhancement.

Additionally, all our employees underwent regular performance and career development reviews that provided clear guidance and feedback on their roles and development.

### UTeM Academic Partnership

In 2025, we continue to collaborate with Universiti Teknikal Malaysia Melaka (UTeM) to support workforce development through the various academic and industry-linked programmes below:

<b>Work-Based Learning (WBL) Programme</b>	Seven students participated during the 2024 cohort period and three were subsequently absorbed as permanent employees
<b>Professional Certificate Training Courses (PCTC)</b>	PCTC was conducted in 2025 through two training sessions. These sessions covered Electrostatic Discharge (ESD) and Self-Managing Team (SMT) and involved 22 and 20 participants respectively for each course, forming part of the broader skills development efforts under the academic partnership
<b>The Post Graduate Research Assistant (PGRA) Programme</b>	The programme commenced in December 2023 and concluded in December 2025 with the participation of one master’s student from UTeM
<b>Semiconductor IC Manufacturing Training Programme</b>	<p>The programme was conducted in collaboration with UTeM from August to November 2025. Two participants were selected for on-the-job training in front-end semiconductor processes. The programme was fully funded by Khazanah Nasional, with no salary obligations during the training period.</p> <p>The objective of the programme is to equip university alumni with on-job-training in both theoretical and practical (hands-on) skills in the Front of Line (FOL) semiconductor processes such as Die Attach, Wire Bonding, Wafer Backgrinding, Wafer Mounting &amp; Wafer Dicing</p>
<b>Pengiktirafan Pencapaian Terdahulu (PPT) Programme</b>	<p>The Recognition of Prior Achievement (RPA), or Pengiktirafan Pencapaian Terdahulu (PPT), recognises individuals who can demonstrate that their prior experience and achievements meet the competencies outlined in the National Occupational Skills Standards (NOSS).</p> <p>The programme progressed through its second batch in 2025, involving 44 participants and 39 training sessions conducted between March 2025 and May 2026.</p>

## SOCIAL SUSTAINABILITY

The collaboration also included the appointment of Mr Tay Kheng Chiong, Group Managing Director of D & O Green Technologies Berhad, as a member of CEO under the Faculty Programme of the Ministry of Higher Education for UTeM, Melaka, with the objective of giving back to the community through knowledge sharing. The appointment is effective from 1 January 2025 to 31 December 2026.

### Ethical Labour Practices

During recruitment process, we conduct identity verification which includes us physically checking the applicant's identification cards and passports to ensure the applicants that we hire are aged 18 and above.

### Fair and Competitive Remuneration

We maintain an equitable and supportive work environment by ensuring that all employees receive fair compensation and benefits. Employee wages comply with or exceed minimum wage requirements and include statutory benefits such as contributions to the Employees Provident Fund, Employment Insurance System, Human Resource Development Fund and overtime.

To recognise and reward our workforce, we provide the following:

- A 13th-month salary and additional bonuses, including:
  - Performance Bonus, awarded when improvements in company performance are recorded.
  - Conformance Bonus, granted to employees with no disciplinary records.
- Allowances provided in accordance with Human Resource policies, including perfect attendance, scope, shift, overtime, relocation and outstation travel allowances.
- A retention incentive for operator-level employees with more than two years of service.
- Annual salary reviews to support fair wage progression.

### Leave and Rest Days

As part of our employee benefits, our people are provided with leave entitlements that exceed statutory requirements to support work life balance across the workforce. This includes 16 gazetted public holidays, which is above the mandated minimum of 11 days.

Annual leave entitlements are determined by length of service. Employees with less than five years of service receive between 12 and 15 days of annual leave, exceeding the mandated minimum of eight days for employees with less than two years of service. Employees with more than five years of service receive between 16 and 23 days of annual leave.

Beyond that, employees provided for compassionate leave of three days per year for eligible circumstances.

### Going Forward

Our employees remain central to our operations. In 2026, we aim to reinforce this by maintaining safe, fair and supportive labour practices across the organisation. Ensuring a safe and respectful workplace remains our priority, alongside ongoing efforts to support employee well-being through work-life balance initiatives that are aligned with D&O leave and wellness programmes.

To support these outcomes, we will enhance workforce management and sustain training and development opportunities by providing a target of 10,000 total training hours to our employees in 2026. We will also ensure that remuneration and benefits continue to reflect industry benchmarks and organisational priorities.

## SOCIAL SUSTAINABILITY

### OCCUPATIONAL SAFETY AND HEALTH

#### Why It Matters

Occupational safety and health (OSH) is a key aspect of D&O's operations, reflecting the safety and health risks associated with manufacturing activities involving machinery operation, chemical handling and manual work processes. Maintaining a safe and healthy workplace supports regulatory compliance, protects employees and non-employees present at D&O sites, and reduces the risk of operational disruption.

We recognise that inadequacies in OSH management may result in workplace injuries, occupational illnesses and regulatory action. Accordingly, structured controls are applied to identify, assess and manage safety and health risks across our operations.

#### Our Approach

D&O manages OSH through an established OSH management system aligned with the Occupational Safety and Health Act 1994 (Amendment 2022), which incorporates provisions of the repealed Factories and Machinery Act 1967, and internal workplace safety guidelines. This system applies to employees and extends to contractors, vendors and suppliers performing work at D&O premises, subject to defined scope and work activities.

Compliance is maintained with relevant regulatory requirements, including the Occupational Safety and Health (Safety and Health Officer) Regulations 1997 and requirements relating to accident notification, plant certification, hazardous chemical classification and chemical exposure limits. Policies, procedures and work instructions guide implementation. Monitoring and review activities are conducted to assess effectiveness and identify areas requiring attention.

#### Our Initiatives

##### Safety Governance and Oversight

Registered Safety and Health Officers oversee the implementation of OSH requirements, supported by Environmental, Health and Safety (EHS) personnel. Oversight of occupational safety and health matters is provided through an EHS Committee chaired by the Group Managing Director and comprising management and employee representatives.

The Committee reviews and monitors safety and health standards, assesses workplace risks and investigates and reports accidents and incidents, with recommendations on training and corrective actions escalated through established internal reporting mechanisms for management review.

Oversight activities include periodic workplace inspections conducted by committee members, walk-through observations involving EHS personnel and operational team members and the use of designated communication and feedback channels. In 2025, a QR code-based feedback channel was developed to enable employees to report hazards and provide safety-related feedback. The QR code is displayed on TV slides at the staff canteen, cafeteria and staff entrance area. As the initiative was implemented in the third quarter of the year, no feedback had been received as at the reporting date.

##### Hazard Management Systems

Workplace hazards are managed through hazard identification, risk assessment and risk control (HIRARC) processes applied in accordance with the DOSH's Guidelines for Hazard Identification, Risk Assessment and Risk Control (HIRARC) 2008. These assessments cover routine operations and specific risk areas, including chemical handling, noise exposure and ventilation system performance.

Supporting activities include chemical exposure monitoring, noise level assessments and verification of engineering controls. Fire risks are mitigated through preventive measures, including equipment checks and electrical system monitoring.

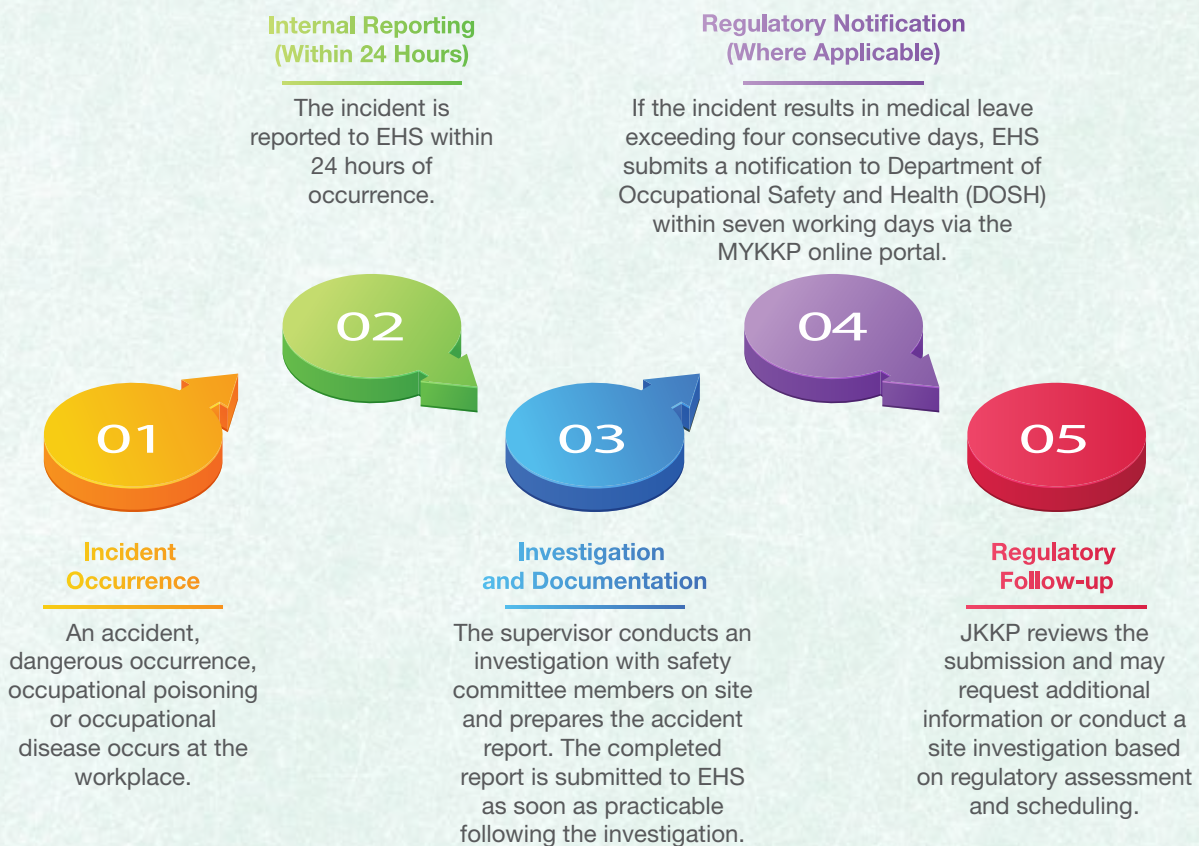
Where incidents or dangerous occurrences arise, immediate response is coordinated through the Emergency Response Team, followed by investigation to determine root causes and corrective actions.

## SOCIAL SUSTAINABILITY

### Accident and Incident Reporting

Accidents, dangerous occurrences, occupational poisoning and occupational disease cases are subject to a defined internal reporting and investigation process. Incidents are reported internally within prescribed timelines, investigated by supervisory personnel with involvement of safety committee members and escalated to the EHS Committee for review.

Where regulatory reporting thresholds are met, notifications are submitted to the relevant authorities within statutory timeframes through prescribed reporting platforms. Regulatory follow-up and site investigations are supported as required. Reporting timelines and notification thresholds are applied in accordance with internal procedures and applicable regulations.



### Training and Development

OSH training is provided based on role requirements, identified workplace risks and regulatory obligations. Training is delivered through a combination of internal briefings and external programmes conducted by recognised authorities or service providers, where applicable.

Internal safety briefings conducted by EHS personnel include guidance on the proper use and maintenance of personal protective equipment (PPE), such as hearing protection, respiratory protection, chemical-resistant gloves, fall protection and head protection.

Training coverage for employees includes OSH induction for new employees, first aid certification, emergency response and firefighting, chemical handling and spillage response, noise and hearing conservation, forklift and reach truck operation, ergonomics and manual handling awareness, housekeeping practices and internal auditing awareness related to ISO 14001: Environmental Management Systems.

## SOCIAL SUSTAINABILITY

Members of the Emergency Response Team receive additional training, including firefighting conducted by Bomba Malaysia, chemical spillage response, occupational first aid and cardiopulmonary resuscitation.

Employees also participate in public and external training programmes, including regulatory and legislative updates, fire safety seminars, radiation safety awareness, environmental compliance briefings, such as the Electronic Scheduled Waste Information System (eSwiss) by the Department of Environment and automated external defibrillator (AED) awareness. Workplace psychosocial and mental health seminars, such as Vision Zero on Mental Health, were also conducted by relevant authorities.

Total OSH training hours	1,240
Number of employees trained	155

### Contractor and Non-Employee Safety Management

Contractors and non-employees undertaking hazardous work activities are managed through a Permit to Work system to ensure that safety risks are identified and controlled before work commences. This system applies to higher-risk activities such as hot work, working at height, confined space entry, construction activities, lifting operations and electrical installation and wiring works.

Prior to the commencement of work, permit applications are required to outline the scope of work, duration, personnel involved, insurance coverage and relevant statutory documentation. Permits are reviewed and approved before work is authorised to proceed. Site briefings are conducted to communicate applicable safety requirements, with internal requestors responsible for overseeing work execution.

Compliance with permit conditions is monitored through periodic spot checks, conducted by EHS personnel in line with approved work schedules. Where extensions to work duration or changes in workforce composition are required, permits are resubmitted for review and approval. Any non-compliances identified during monitoring are addressed through corrective actions in accordance with established internal procedures.

### Employee Well-being

Employee health support is provided through access to panel clinics, occupational health monitoring where applicable and statutory social security coverage. Insurance coverage is in place for overseas assignments, where relevant.

Health promotion activities focus on supporting employee well-being through fitness facilities, sports and recreational activities and health awareness programmes. Details on the scope and participation of these initiatives are disclosed where applicable.

During the year under review, we supported our employees to participate in several external sports events as part of our efforts to promote employee well-being and an active lifestyle:

- Badminton Competition
- Fishing Competition
- Bowling Competition
- Futsal Competition

The sponsorship covered participation fees and event-related expenses such as registration fees, participants' T-shirts, medals, hampers, futsal court rental, referee fees, as well as food and beverages for participants and players during practice sessions.

## SOCIAL SUSTAINABILITY

### Performance Overview

Occupational safety and health performance is monitored using defined indicators, including workplace incidents, lost time injuries and occupational illness cases. During the reporting period, D&O maintained zero incidents of fatality and work-related ill health. The performance data cover both employees and non-employees within the defined reporting boundary. Data for certain contractor and non-employee activities may be limited due to differences in work duration, scope and contractual arrangements.

### Going Forward

D&O continues to apply its existing OSH management system, with emphasis on consistent implementation, regulatory compliance and routine monitoring. Reviews of safety practices, training adequacy and risk controls are carried out through established management processes to support ongoing alignment with existing requirements, without extending commitments beyond those already disclosed.

## LOCAL COMMUNITIES

### Why It Matters

D&O operates within established local communities whose social conditions, needs and expectations form part of the operating environment for its activities. Engagement with local communities supports mutual understanding and helps maintain relationships with stakeholders surrounding D&O's operations and employees. This enables the Company to provide support where appropriate, while remaining within its defined role and available resources.

### Our Approach

We apply a flexible and ad hoc approach to community engagement rather than adopting a fixed community investment framework. Community-related support is considered based on identified needs, relevance to local circumstances and the availability of resources during the reporting period. This approach allows D&O to respond to specific situations without establishing standing programmes or long-term commitments.

Community initiatives undertaken during the year are reviewed internally to confirm alignment with the intended purpose of each activity and to ensure resources are applied as intended.

### Our Initiatives

During the reporting period, D&O supported two community-related initiatives through financial contributions. We donated a transtibial prosthesis worth RM6,800 to The Fire and Rescue Department (Bomba) and contributed RM2,000 to the Inotek Programme, an engineering competition organised by UTeM for its internal students. These initiatives were carried out at selected operating locations based on needs identified during the year. Community engagement activities were recorded in Melaka, where the Group's manufacturing plants are located.

### Sponsorship

We provided sponsorship support for selected external events during the year, including:

- Sponsorship of RM5,000 for Mountain Bike Jamboree
- Sponsorship of RM5,000 for Chief Minister's Industrial Excellence Award
- Sponsorship of RM6,000 for Invest Melaka Event

## SOCIAL SUSTAINABILITY

### Health and Community Outreach

In October 2025, we organised a blood donation initiative, which collected 146 blood bags.

#### Blood Donation



We also conducted various initiatives for our employees:

#### Cultural Diversity and Inclusion

- |                            |   |  |
|----------------------------|---|--|
| Chinese New Year           | ➔ | Hosted Chinese New Year celebration for 172 employees  |
| Iftar Ramadan              | ➔ | Organised Iftar Ramadan meal, attended by 180 employees  |
| Deepavali                  | ➔ | Celebrated Deepavali with 42 employees   |
| Indonesia Independence Day | ➔ | Sponsored a National Day celebration for Indonesian workers at the workers' hostel, promoting inclusivity within the workforce |

# SOCIAL SUSTAINABILITY

## Cultural Diversity and Inclusion



## SOCIAL SUSTAINABILITY

### Health and Wellbeing

- Football 9-Aside      ➡ Conducted Football 9-aside tournament with 128 participants
- Bowling                ➡ Organised interdepartmental bowling competition with 10 participants
- Fitness                 ➡ Launched fitness activities, which reached 20 employees

### Health and Wellbeing



### Going Forward

Our community engagement will continue to be considered on an ad hoc basis, guided by the needs observed within the communities surrounding D&O's operations and the resource available during the reporting period. Where appropriate, we support initiatives similar in nature to those undertaken in prior years, such as community fundraising activities, environmental-related efforts and social support programmes, with the intention of contributing positively within the communities we serve.

# ENVIRONMENTAL SUSTAINABILITY

## ISSB SUSTAINABILITY STATEMENT

This chapter details D&O's climate-related disclosures, which encompass greenhouse gas (GHG) emissions, energy consumption, renewable energy and water withdrawal. Climate change has been identified as an overarching theme within the Group's materiality assessment process.

The materiality assessment considered sustainability and climate-related risks and opportunities that could reasonably be expected to affect the Group's prospects, taking into account regulatory developments, operational exposure and stakeholder expectations.

For more information on the Group's materiality assessment methodology and outcomes, refer to the Materiality Assessment section on page 10 of this Report.

### First-time Reference to IFRS Sustainability Disclosure Standards and Transition Reliefs

The Group presents its climate-related disclosure in accordance with the IFRS Sustainability Disclosure Standards for the first time for the financial year ended 31 December 2025. It has applied the following standards for its annual reporting period commencing 1 January 2025:

- IFRS S1 'General Requirements for Disclosure of Sustainability-related Financial Information'
- IFRS S2 'Climate-related Disclosures'

In preparing this disclosure, the Group has applied applicable transition reliefs and proportionality mechanisms available under the IFRS Sustainability Disclosure Standards and Malaysia's National Sustainability Reporting Framework.

Consistent with transition arrangements, the Group has not presented comparative information in certain areas where it is not required for the first reporting period. The Group will progressively enhance its disclosures in subsequent reporting periods as internal capabilities and data availability improve. The Group has applied the following transition reliefs:

- Relief from disclosing comparative information, where the Group is not required to disclose comparative information in the first annual reporting period.
- Relief from reporting information about sustainability-related risks and opportunities beyond climate-related risks and opportunities. The Group is required to disclose information on only climate-related risks and opportunities (in accordance with IFRS S2) and consequently apply the requirements in IFRS S1 only insofar as they related to the disclosure of information on climate-related risks and opportunities.
- Relief on disclosing on principal business segments only. The Group is permitted to provide climate-related disclosures for principal business segments.

This ISSB Statement relates to both sustainability and climate-related risks and opportunities. The Group has selected two of its material topics (Financial Performance and Environmental Compliance) for qualitative sustainability-related financial disclosure under IFRS S1, General Requirements for Disclosure of Sustainability-related Financial Information, during the reporting period.

As of 31 December 2025, there were no other IFRS Sustainability Disclosure Standards issued by the ISSB.

## ENVIRONMENTAL SUSTAINABILITY

### Application of Proportionality

In preparing this Climate-related Disclosure, the Group has applied proportionality mechanisms permitted under the IFRS Sustainability Disclosure Standards.

The Group has used reasonable and supportable information that is available at the reporting date without undue cost or effort in:

- Identifying climate-related risks and opportunities
- Determining the scope of relevant value chain emissions
- Assessing anticipated qualitative financial effects of climate-related risks and opportunities

The approach adopted in assessing anticipated financial effects and climate resilience reflects the Group's current skills, capabilities and available resources.

Formal quantitative climate scenario modelling has not been conducted during the reporting period. Disclosures relating to anticipated financial effects are qualitative in nature. The Group will continue to enhance its analytical capabilities, data systems and scenario assessment processes over time.

### Reporting Boundary and Measurement Approach

GHG emissions and energy data presented in this section are prepared based on the Group's operational control approach. This inventory covers 100% of our Manufacturing Division operations, which consists of two manufacturing plants located in Batu Berendam, Melaka. The Group currently does not have any other manufacturing plants.



The subsidiaries located outside Malaysia (sales offices in nature), while under operational control, have been excluded. Emissions from these offices are considered immaterial, as they are estimated to represent less than 5% of our total energy footprint.

Scope 1 emissions include direct emissions from fuel combustion within the Group's facilities. Scope 2 emissions include indirect emissions from purchased electricity. Scope 3 emissions include Categories 1, 4, 6 and 7 and are based on information and data available without undue cost.

Emissions are calculated using the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004). No external assurance was conducted in the year under review for the Group's GHG emissions.

Where estimation techniques are applied, the Group uses reasonable assumptions based on available operational data.

## ENVIRONMENTAL SUSTAINABILITY

### Significant Judgements and Estimation Uncertainty

In preparing this Climate-related Disclosure, the Group has exercised judgement in determining the scope of climate-related risks and opportunities that may reasonably be expected to affect its prospects.

Judgement has been applied in identifying relevant physical and transition risks based on the Group's operational profile and regulatory environment.

GHG emissions calculations involve estimation techniques and assumptions, including the application of emission factors and operational data inputs. Scope 3 emissions are based on currently available data and may be subject to refinement as data collection processes mature.

The Group has not conducted quantitative climate scenario modelling during the reporting period as the level of measurement uncertainty is so high that the resulting data is not useful to the users of this report. Accordingly, disclosures relating to potential financial effects of climate-related risks are qualitative in nature.

The Group will continue to enhance data quality, modelling capabilities and assessment methodologies in line with evolving regulatory expectations and internal capacity development.

### Contractual Instruments

D&O procures renewable energy through contractual instruments, including I-RECs and solar Power Purchase Agreements (PPAs), which are expected to commence in 2026, in line with market-based Scope 2 accounting under the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

### IFRS S2

#### 1. Governance

The Board maintains oversight of sustainability matters, including climate-related risks and opportunities. Sustainability performance and developments are reviewed by the Audit Committee on a quarterly basis before they are escalated to the Board.

At the management level, climate-related matters, particularly GHG Scopes 1, 2, 3 and water withdrawal are reviewed monthly by the Group Managing Director as part of ongoing sustainability oversight. Operational teams monitor environmental performance indicators, including air emissions, energy consumption and regulatory compliance, and report through established governance channels.

Climate-related risks and opportunities are assessed in alignment with the IFRS S2 framework and incorporated into the Group's sustainability reporting processes.

The Group Managing Director addresses matters related to climate-related risks and opportunities, specifically energy and water matters, during the monthly meetings of the Sustainability Working Group.

At the Board level, discussions of climate-related risks and opportunities involve renewable energy investments or decarbonisation initiatives such as the PPAs.

Members of the Board and Key Senior Management keep abreast of climate-related developments by attending relevant training, including on climate-related regulations. Climate-related performance metrics are not currently linked to executive remuneration.

For more information on Sustainability Governance, refer to page 9 of this report.

## ENVIRONMENTAL SUSTAINABILITY

### 2. Strategy

#### 2.1 Climate-Related Risks and Opportunities

The Group has identified climate-related risks and opportunities in alignment with the IFRS S2 framework. These are assessed across the short, medium and long-term horizons as defined below.

The Group will continue to conduct risk assessments to identify new key risks and opportunities that are relevant to its business and value chain.

Short-term 1 – 3 years	Medium-term 3 – 5 years	Long-term >5 years
---------------------------	----------------------------	-----------------------

The current financial effects of physical and transition risks on the Group's financial position are mainly driven by ongoing mitigation and adaptation efforts to support sustainable business growth. While the Group does not disclose quantitative financial effects in this reporting period, it is currently taking steps to disclose this information within the regulated timeline.

##### 2.1.1 Climate-Related Risks

###### Physical Risks

The Group may be exposed to increased frequency and severity of extreme weather events, including flooding and operational disruption. Chronic climate shifts may affect long-term facility resilience and supply chain stability.

###### Transition Risks

Transition risks arise from regulatory tightening, evolving carbon policies, energy price volatility and changing customer expectations regarding sustainability performance. Regulatory developments may increase compliance costs or require additional capital investment. Market shifts may influence demand for lower-carbon products and operational transparency.

Risk	Potential Impact on D&O's Business and Operations	Anticipated Qualitative Financial Effects	Mitigation
<b>Physical Risk</b>			
Droughts (Chronic, long term)	Water is a critical input for our manufacturing processes. To assess long-term supply resilience, the Group conducted climate scenario analysis using the WRI Aqueduct Water Risk Atlas. Under a pessimistic (high-emissions) scenario, modelling for the 2050 and 2080 milestones indicates that drought and baseline water stress are not expected to materially impact our primary production sites. Historical drought event in Melaka shows drought occurs once every 7-8 years.	Potential marginal increase in operating cost.	The Group recognises that water is a critical sustainability resource with a vast global population lacking access to clean drinking water. With this in mind, D&O has implemented water recycling and has successfully recycle the majority of the water discharged from sawing process through the MultiMedia Filtration (MMF) system, reducing water withdrawal from 316,400 m <sup>3</sup> to 207,500 m <sup>3</sup> while maintaining similar production volumes. Moving forward, we shall pursue the future plan to redirect IETS discharge back to toilet flushing by 2026 and reuse cooling tower discharge through additional filtration by 2028 with a target to achieve 80% water recycling.

## ENVIRONMENTAL SUSTAINABILITY

Risk	Potential Impact on D&O's Business and Operations	Anticipated Qualitative Financial Effects	Mitigation
Coastal & riverine flooding (Acute and chronic, long term)	Climate change is expected to increase the risk of coastal and riverine flooding. The Group's manufacturing plant is located approximately 5 kilometres inland and is approximately 5-7 meters above sea level. The Group has utilised Aqueduct Floods tool from the World Resources Institute for scenario modelling, which indicates that coastal flooding is not expected to have an impact on the Group's plant operations. Meanwhile, low risk of riverine flood due to heavy rainfall during monsoon season.	None noted at this point.	To mitigate the risk of physical asset damage from any potential riverine flood event, our manufacturing facilities were constructed with a 1-meter raised platform. This design exceeds local 100-year flood level projections, ensuring the protection of plant and equipment.
<b>Transition Risk</b>			
Policy and legal risks (medium term)	Malaysia carbon tax on energy sector in 2026 may potentially increase operating expenses for the Group's manufacturing plant as the power producer may pass on the increase in cost to consumers in the near future. However, the country's national power producer has also set the goal to significantly increase renewable energy generation in phases through 2050 to meet the Malaysia's Net Zero 2050 target.	Potential increase in operating cost.	<ul style="list-style-type: none"> <li>• The Group has signed a PPA, which allows Dominant Malaysia to purchase solar energy directly while reducing reliance on traditional power producer through installation of additional solar panels at Plant 2. The testing and commissioning are expected to complete in Q2 2026.</li> <li>• Optimise air compressor usage in 2025, by transferring load from an older unit to a newer compressor with an optimiser function. This allows output to be scaled based on demand with an estimated energy savings of 66,000 kWh per month.</li> <li>• Rezoned incoming, outgoing and finished goods store to reduce air conditioner wastage and transfer air conditioner load usage at all production entrance walkway to critical production areas.</li> <li>• Controlled room temperature at 25°C to avoid excessive energy usage.</li> </ul> <p>These initiatives are expected to mitigate the potential carbon tax pass on to consumers by power producer.</p>

## ENVIRONMENTAL SUSTAINABILITY

Risk	Potential Impact on D&O's Business and Operations	Anticipated Qualitative Financial Effects	Mitigation
<b>Transition Risk</b>			
Policy and legal risks (medium term)	The requirement on greater sustainability disclosure may increase reporting disclosure cost such as minor increase in software cost and consultant costs to support compliance.	Higher capital allocation for investing in tools and services.	It is our duty and responsibility to ensure compliance.

**2.1.2 Climate-Related Opportunities**

Risk	Potential Impact on D&O's Business and Operations	Anticipated Qualitative Financial Effects	Mitigation
<b>Opportunities</b>			
Markets and products	<p>Based on our qualitative assessment of climate change impacts conducted in 2025, revenue is not expected to be affected, as LEDs consume less electricity compared to conventional lighting system and there is a global shift towards a low-carbon economy through the adoption of greener products, with LEDs representing one of the most energy-efficient lighting solutions across applications, including automotive.</p> <p>In addition, the transition towards electric and hybrid vehicles does not adversely affect LED usage, as LEDs are compatible across all vehicle platforms, and this shift is expected to further support growth in LED adoption, representing an opportunity for the Group.</p>	Potential business growth.	LED products are environmentally friendly due to their low energy consumption compared to non-LED lighting solutions. The Group's Research and Development division continues to innovate and develop products such as seddLED and SpicePlus 2520, which contribute to a low-carbon economy while ensuring the Group remains competitive in automotive lighting applications.

**2.2 Impact on Business Model and Financial Position**

Climate-related risks and opportunities may influence operating costs, capital expenditure planning and customer demand patterns. Energy cost volatility and regulatory developments may increase operating expenditure over time. Conversely, efficiency initiatives and renewable energy procurement may moderate exposure to electricity price fluctuations.

The Group has not quantified financial impact assessments of climate-related risks and opportunities during the reporting period.

## ENVIRONMENTAL SUSTAINABILITY

### 2.3 Climate Resilience and Scenario Analysis

In 2025, the Group has undertaken a qualitative climate scenario analysis by utilising the scenario modelling of Aqueduct Water Risk Atlas and Aqueduct Flood tool developed by the World Resources Institute (WRI).

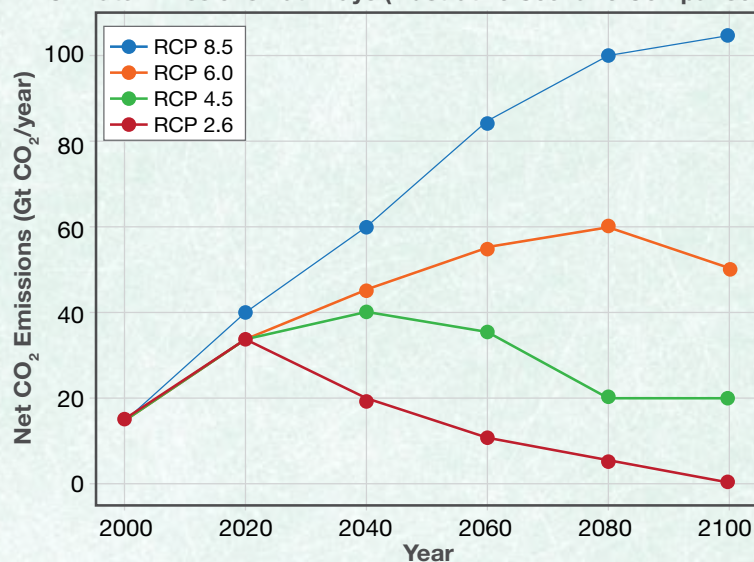
The climate scenario analysis focused on two physical risks, namely drought risk and coastal & riverine flood risk, with the target years of 2050 and 2080. Drought risks have been identified as having potential impact on D&O's two sole manufacturing plants in Batu Berendam, Melaka, as water is one of the elements used in its manufacturing processes while historical drought event in Melaka shows drought occurs once every seven to eight years. Coastal and riverine flood risks were analysed due to the plant's proximity to the coast, located approximately 5km away.

While drought risk is not expected to have a major impact on our operations, water is recognised as a critical sustainability resource, particularly given the limited access to clean drinking water globally. In response, D&O has implemented water recycling in its operations, successfully recycling the majority of water discharged from the sawing process through the MultiMedia Filtration (MMF) system. As part of the initiatives to reduce municipal water withdrawal, the Group aims to recycle its plating wastewater from the Industrial Effluent Treatment System by 2026 to further reduce potable water consumption.

The coastal flooding risk scenario analysis was based on the "Business as Usual" scenario, which combined Representative Concentration Pathways (RCP) 8.5 with Shared Socioeconomic Pathways (SSP) 2, representing a pessimistic climate scenario.

The drought risk scenario analysis was based on the pessimistic scenario, which combined RCP 8.5 and SSP 5 to represent a high-emissions, fragmented world with limited climate action, resulting in elevated physical climate risks. In this scenario, world temperatures increase up to 3.3°C to 5.7°C by 2100 and rapid economic growth and globalisation are powered by carbon-intensive energy, strong institutions with high investment in education and technology but a lack of global environmental concern, with the population peaking and declining in the 21st century.

Climate Emissions Pathways (Illustrative Scenario Comparison)



Source: Adapted from the Intergovernmental Panel on Climate Change (IPCC), Fifth Assessment Report (AR5), Working Group I.

The analysis, which considered scenarios for 2050 and 2080, indicates that both drought risk and flood risks are not expected to be significant to the Group's operations and financial performance in the foreseeable future.

Moreover, both our manufacturing plants are located approximately five to seven meters above sea level and it is elevated one meter above ground level to mitigate any potential flood impacts. While the main road leading to the plant is prone to minor flooding in the event of heavy rainfall, the impact is minor as there are alternative access route to the plant, which is located in the industrial zone.

Going forward, the Group intends to progressively enhance its climate-related risk assessment processes in line with evolving regulatory expectations.

## ENVIRONMENTAL SUSTAINABILITY

### 3. Risk Management

#### 3.1 Identification of Climate-Related Risks

The Group identifies climate-related risks and opportunities through a sustainability risk assessment process aligned with the IFRS S2 framework. Risks are categorised into physical and transition risks and evaluated across defined time horizons. Climate-related considerations include regulatory developments, energy cost volatility, extreme weather exposure and evolving stakeholder expectations.

#### 3.2 Assessment and Prioritisation

Climate-related risks are qualitatively assessed based on their potential impact on operations, regulatory compliance and cost exposure. The Group’s risk and opportunity assessment process, which also covers water and GHG emissions, is integrated into the certification framework for International Automotive Task Force (IATF) 16949: Quality Management System for Automotive Production.

Risk and opportunity identification, assessment and control activities are carried out by designated risk and opportunity owners based on predefined groupings. The applicability and scope of each assessment are documented in the respective Risk and Control Scoresheets (RCS). Existing risks recorded in the RCS are periodically reviewed by risk and opportunity owners to ensure continued relevance, taking into account new and emerging risks and guided by the Group’s mission, vision and strategies based on sources of opportunity. Updates are consolidated, escalated to the Group Managing Director and incorporated into the updated RCS.

The Group continuously monitors and reviews the identified risks and opportunities through established mechanisms and internal and external communication channels to ensure the effectiveness of controls and implementation of action plans. New and emerging risks and opportunities are identified and assessed by the respective owners, with appropriate risk treatment measures implemented and escalated to the Board of Directors where material to the Group.

#### Key Inputs and Parameters

The Group applies a structured risk and opportunity management approach in updating its RCS to reflect the current business environment and internal processes, as outlined below.



For more information on risk management and its processes, refer to the Statement on Risk Management and Internal Control section of the IR 2025.

## ENVIRONMENTAL SUSTAINABILITY

### 3.3 Integration into Enterprise Risk Management

Climate-related risks, particularly water and GHG emissions, are integrated into the Group's Enterprise Risk Management (ERM) framework. Coastal flooding has not been included in the ERM, as there is no risk of flooding based on the scenario analysis.

As part of the Group's key risks, climate-related risks are reviewed at the same frequency as other principal risks. This supports leadership oversight and ensures that the key climate-related risks are integrated into the Group's decision-making processes.

### 3.4 Monitoring and Review

Climate-related performance indicators, including emissions and energy usage, are monitored operationally and reported through established governance channels. Sustainability updates are compiled quarterly and reviewed by the Audit Committee prior to escalation to the Board.

The Group also ensures ongoing monitoring of regulatory compliance, emissions management and operational efficiency initiatives.

## 4. Metrics and Targets

### 4.1 Greenhouse Gas Emissions

In 2025, the Group continued to disclose its Scope 1, 2 and 3 GHG emissions. Scope 1 emissions are direct GHG emissions from sources that are owned or controlled by the Group, primarily arising from gensets and company vehicles. Scope 2 emissions are indirect emissions from purchased electricity while Scope 3 emissions consist of indirect GHG emissions from Category 1, 4, 6 and 7 where information and data were made available without undue cost.

D&O has achieved carbon neutrality for its Scope 2 GHG emissions since 2023 through the procurement of renewable energy instrument, namely I-RECs. The Group also entered into a power purchase agreement (PPA) for the installation of additional solar panels at Plant 2, with a capacity of 1,286 kWp. Testing and commissioning are scheduled for completion in 2026 on its Plant 2 to further mitigate potential increases in operating costs arising from higher electricity tariffs should the proposed national carbon tax, expected to be implemented in 2026, is introduced and the costs increased in passed on to consumers.

The Group currently does not have an internal carbon pricing mechanism, as it is not within the three targeted industries under the carbon tax. Any resulting increase in operating costs is expected to be passed on to consumers.

Metric	2023	2024	2025
Scope 1 Emissions	46	50	34
Scope 2 Emissions* (Market-based, after i-RECs)	0	0	0
Scope 3 Emissions	38,088	37,657	37,431
Total Emissions (tCO <sub>2</sub> e)	38,134	37,707	37,465
Emissions Intensity per 1 million production loading**	6.6	6.6	6.4

*Note: The unit for emissions intensity has been revised to tCO<sub>2</sub>e per 1 million production loading to better reflect operational efficiency and accuracy, as the Group's revenue performance is influenced by fluctuations of the value of the Malaysian Ringgit. Prior to 2025, emissions intensity was reported as tCO<sub>2</sub>e per RM1 million revenue.*

## ENVIRONMENTAL SUSTAINABILITY

Scope 3 GHG Emissions (tCO <sub>2</sub> e)	2023	2024	2025
Category 1 (Purchased Goods and Services)	^31,717	^31,774	31,797
Category 4 (Upstream Transportation and Distribution)	4,664	4,394	4,423
Category 6 (Business Travel)	93	91	70
Category 7 (Employee Commuting)	1,614	1,398	1,141

**Note:**

\*Scope 2 emissions before renewable energy instruments:

- 31,595 tCO<sub>2</sub>e (2023)
- 34,175 tCO<sub>2</sub>e (2024)
- 34,662 tCO<sub>2</sub>e (2025)

\*\*Emissions intensity before Scope 2 neutralisation:

- 12.1 tCO<sub>2</sub>e per 1 million production loading (2023)
- 12.7 tCO<sub>2</sub>e per 1 million production loading (2024)
- 12.4 tCO<sub>2</sub>e per 1 million production loading (2025)

^While measuring Scope 3 emissions remains a significant challenge, we are committed to refining our data and mitigation strategies. In 2025, we updated Category 1 with data for items which were not available previously and consists of using supplier specific emissions factor and spent based. To ensure consistency and comparability, we have updated our FYE 2023 and FYE 2024 Scope 3 data to reflect the improved data coverage.

#### 4.2 Energy Consumption and Renewable Energy

D&O continuously implement energy saving and optimisation initiatives to optimise and reduce our carbon footprint where possible. This includes investing in renewable energy through installation of solar panels, implementing solar PPA and procuring I-REC, contributing to overall lower carbon footprint during the reporting period.

Metric	2023	2024	2025
Energy Intensity (GJ/1 million production loading)	25.5	28.0	27.6
Solar Energy Generated (kWh)	105,000	107,000	104,000
Emissions averted due to usage of solar energy (tCO <sub>2</sub> e)	82	84	81
I-REC (MWh)	41,000	48,000	47,500
Percentage of renewable energy used, Market-based (including I-REC) (%)	99.6	99.6	99.7
Percentage of renewable energy used, Location-based (%)	0.3	0.2	0.2

**Note:**

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

## ENVIRONMENTAL SUSTAINABILITY

### 4.3 Water Withdrawal and Intensity

D&O monitors water performance within our operational control, with focus on water withdrawal, reuse and intensity. Where data is available and consistently measurable, we disclose year-on-year performance to support comparability and internal decision making. The data below are combination of both manufacturing plants located at Melaka.

	2023	2024	2025
Total water withdrawal ('000 m <sup>3</sup> )	316.4	273.3	207.5
Water intensity (m <sup>3</sup> /1 million production loading)	55	48	36
Estimated recycle water ratio (%)	23	30	30

Note:

The unit for water intensity has been revised to m<sup>3</sup> per 1 million production loading to better reflect operational efficiency and accuracy, as the Group's revenue performance is influenced by fluctuations of the value of the Malaysian Ringgit. Prior to 2025, water intensity was reported as m<sup>3</sup> per RM1 million revenue.

### 4.4 Climate Targets

The Group implemented operational decarbonisation initiatives without undue cost during the reporting period. While it currently does not have a GHG emissions reduction target, it plans to develop one in the future to align with the nation's net zero ambition by 2050.

## IFRS S1

### 5. Financial Performance

#### 5.1 Governance

The Board retains overall responsibility for overseeing risks and opportunities that may affect the Group's financial performance, including those arising from market conditions, cost structures and operational execution. This oversight is exercised through regular reviews of the Group's financial position, performance trends and key assumptions underpinning business plans.

The Audit Committee plays a central role in supporting the Board's oversight. During the financial year, the Audit Committee reviewed quarterly and annual financial results prior to their release, focusing on key areas such as major variances in financial performance, inventory levels, utilisation of bank facilities and the reasonableness of assumptions and estimates applied in financial reporting. The Committee also assessed financial performance across key operating subsidiaries and compared actual results against budget to identify emerging risks and areas requiring management attention.

Management accountability for financial performance rests with the Group Managing Director, supported by the Group Financial Controller and operational management teams. The Group Managing Director leads periodic reviews of financial and operational performance, including cost structures, production utilisation and customer demand trends, and escalates significant matters to the Audit Committee and the Board where required.

Financial performance considerations are integrated into the Group's business planning and operational decision-making processes. Business plans, investment proposals and key operational updates are reviewed by management and presented to the Board for deliberation and approval, taking into account associated risks and opportunities. These processes ensure that decisions are aligned with the Group's risk appetite and overall business objectives.

For more information on the Group's financial performance, refer to the Integrated Report 2025.

## ENVIRONMENTAL SUSTAINABILITY

### 5.2 Strategy

We have identified the following risk and its potential impacts on our operations and financial performance.

Risk	Potential Impact on D&O's Business and Operations	Anticipated Qualitative Financial Effects	Mitigation
Earnings volatility arising from demand variability, cost pressures and inventory realignment	<ul style="list-style-type: none"> <li>Revenue variability due to foreign exchange movements and shifting customer demand</li> <li>Margin compression from uneven production utilisation</li> <li>Inventory misalignment affecting cost structure and operational efficiency</li> <li>Reduced visibility on customer programme timing and volume ramp-up</li> </ul>	<ul style="list-style-type: none"> <li>Fluctuations in reported earnings across reporting periods</li> <li>Pressure on gross margins and operating performance</li> <li>Non-cash adjustments affecting reported profitability</li> <li>Increased emphasis on liquidity and capital allocation discipline</li> </ul>	<ul style="list-style-type: none"> <li>Rightsizing of headcount and cost optimisation across operations, energy and procurement</li> <li>Inventory realignment and refinement of standard costing and inventory general provision methodologies</li> <li>Targeted capital expenditure and prioritisation of critical investments</li> <li>Hedging strategies to manage foreign exchange exposure</li> <li>Alignment of production planning with customer demand visibility</li> <li>Continued investment in research and development to sustain market driven product requirement</li> </ul>

### 5.3 Risk Management

The Group manages risks affecting financial performance through a formal Risk and Opportunity Management Policy and Procedure ("ROMP"), which establishes the governance structure and processes for identifying, assessing and managing risks across the organisation. This framework is embedded into the Group's operations and aligned with its business strategies and objectives.

Under the ROMP framework, the Board defines the Group's risk appetite, while the responsibility for identifying, assessing and managing financial performance-related risks is delegated to the Group Managing Director. Operational management teams act as risk owners within their respective areas, supported by the Group Financial Controller, who coordinates the consolidation and reporting of risk information. Independent oversight is provided by the internal audit function, which reviews the adequacy and effectiveness of controls and reports its findings to the Audit Committee.

Financial performance risks, including those related to demand variability, cost pressures and inventory management, are identified through ongoing monitoring of financial and operational data, supplemented by external market information. These risks are assessed using a structured approach based on likelihood and impact ratings, taking into account the Group's established risk appetite. Identified risks and corresponding control measures are documented in Risk and Control Score Sheets, which are updated periodically by respective risk owners.

The Group maintains continuous monitoring of key financial and operational indicators, including production utilisation, inventory levels, cost performance and customer demand patterns. Variances and emerging risks are reviewed at management level and escalated to the Group Managing Director where material. Significant risks and changes in risk profiles are subsequently reported to the Audit Committee and the Board for further deliberation and direction.

The effectiveness of the risk management process is further reinforced through periodic internal audits, which assess control effectiveness and track the implementation of management action plans. Findings from these reviews are reported to the Audit Committee, providing an additional layer of assurance over the management of risks affecting financial performance.

## ENVIRONMENTAL SUSTAINABILITY

### 5.4 Metrics and Targets

**Revenue:** RM 989.7 million (2025)

**Normalised EBITDA :** RM 130.8 million (2025)

**Target:** The Group targets revenue growth of 3% and normalised EBITDA growth of 2%, supported by cost optimisation, production efficiency and demand alignment.

## 6. Environmental Compliance

### 6.1 Governance

The GMD and the EHS Committee have oversight of environmental compliance, with support from a dedicated team with excellent skills and knowledge in ensuring all operational activities align with regulatory requirements and internal sustainability targets.

### 6.2 Strategy

Risk	Potential Impact on D&O's Business and Operations	Anticipated Qualitative Financial Effects	Mitigation
Non-compliance with environmental laws and regulations	<ul style="list-style-type: none"> <li>• Suspension of licence of operations,</li> <li>• Strained customer relationships and reduced stakeholder trust</li> <li>• Damage to the Company's reputation and image</li> </ul>	<ul style="list-style-type: none"> <li>• Potential loss of income due to operational suspension</li> <li>• Additional expenses arising from regulatory fines</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance with Environmental Quality Act (EQA) and its regulations</li> <li>• Implementation of ISO 14001:2015 Environmental Management Systems</li> <li>• Periodic compliance audits and inspections</li> <li>• Regular environmental compliance monitoring and measurement</li> <li>• Immediate escalation for deviation in monitoring result to management via group instant messaging (Whatsapp)</li> <li>• Monthly performance reporting to management to ensure adherence to regulatory requirements</li> </ul>

### 6.3 Risk Management

Environmental considerations, including environmental compliance, are embedded in the Company's decision-making and risk management. Environmental compliance is a prioritised material topic identified through the Group's materiality assessment.

As part of our efforts to ensure consistent compliance with the relevant laws and regulations, we diligently monitor all applicable legislative requirements including customer environmental requirements in our daily operations. This ensures strict compliance with the limits set by the local regulations. Additionally, environmental performance is tracked and reported to D&O's management on a monthly basis.

### 6.4 Metrics and Targets

**Performance:** Zero incidents and fines related to non-compliance with environmental regulations

**Target:** Maintain zero incidents of non-compliance with environmental regulations

## 7. Events After Reporting Period

No transactions, other events or conditions occurring after the end of the reporting period and before the date of authorisation of issue of this report have taken place that need to be disclosed in this sustainability report.

## ENVIRONMENTAL SUSTAINABILITY

## BURSA MALAYSIA'S CSI PRESCRIBED TABLE

D &amp; O Green Technologies Berhad

IFRS S1

Date &amp; Time: 2026-04-24\_17:39:07

FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Financial Performance - Revenue	RM	Million	989.7	3% Growth in 2026	No assurance	The Group targets revenue growth supported by cost optimisation, production efficiency and demand alignment. The revenue number has been audited. For the audit report, please refer to 2025 Integrated Report.
Financial Performance - Normalised EBITDA	RM	Million	130.8	2% Growth in 2026	No assurance	The Group targets normalised EBITDA growth supported by cost optimisation, production efficiency and demand alignment.
Incidents related to non-compliance on environmental laws and regulations	-	Number of Incident	0	Target zero incident in 2026	No assurance	
Fines related to non-compliance on environmental laws and regulations	RM	In thousand	0	Target zero incident in 2026	No assurance	

## ENVIRONMENTAL SUSTAINABILITY

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
GHG emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	34	—	No assurance	
GHG emissions	Scope 2, Market-based	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	0	—	No assurance	
GHG emissions	Scope 3 Cat.1: Purchased goods and services	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	31,797	—	No assurance	
GHG emissions	Scope 3 Cat.4: Upstream transportation and distribution	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	4,423	—	No assurance	
GHG emissions	Scope 3 Cat.6: Business travel	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	70	—	No assurance	
GHG emissions	Scope 3 Cat.7: Employee commuting	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	1,141	—	No assurance	

## ENVIRONMENTAL SUSTAINABILITY

### EMISSION MANAGEMENT

#### Why It Matters

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

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

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

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

#### Our Approach

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

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

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



Met Scope 2 neutralisation. Moving forward, we will focus on further optimising CO<sub>2</sub> emissions intensity in the future



Aim to further improve energy intensity in the future



Reducing water withdrawal where possible and educating employees on water efficiency

## ENVIRONMENTAL SUSTAINABILITY

### Our Initiatives

#### Built-in carbon-saving products for customers

SpicePlus 2520 LEDs are applied in rear combination lamps and turn signals, where their reduced size supports both product performance and material efficiency. We developed the product with a form factor of 2.75x2.0x0.7mm, making it smaller and slimmer than its predecessor. Based on FY2025 sales, this reduction resulted in estimated savings of approximately 11 tonnes of copper and 10 tonnes of plastic and contributed to the avoidance of 76 tCO<sub>2</sub>e. The product maintains low thermal resistance and high luminous flux, allowing vehicles to sustain brightness while operating with lower power consumption.

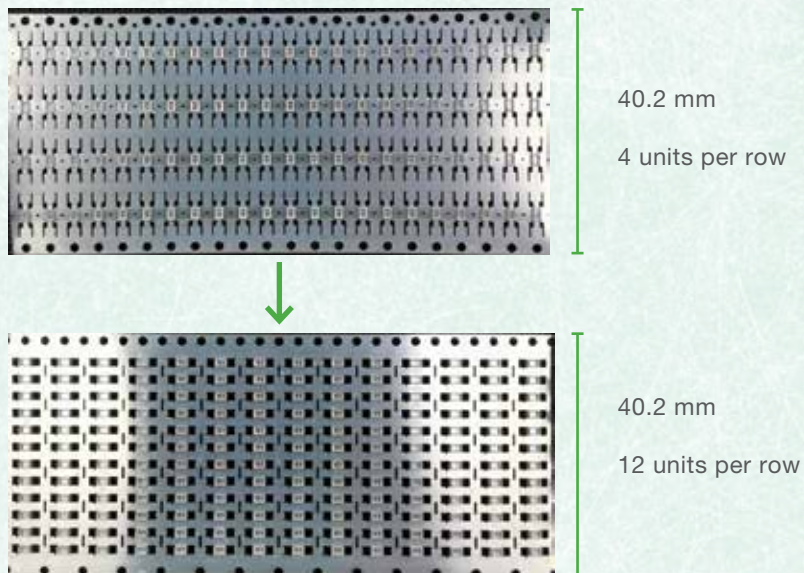
seddLED simplifies lighting application connectivity and reducing cable requirements compared to conventional RGB LED systems by approximately 50% generally. seddLED combines RGB LED, LED Driver and the ISELED communication protocol in a single package. The phase shift function regulates energy distribution across RGB LEDs over time and reduces peak energy demand. In 2025, seddLED contributed to the avoidance of 80 tCO<sub>2</sub>e emissions.

#### Built-in carbon savings on machines/materials from suppliers

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

##### Switching to high-density leadframes

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



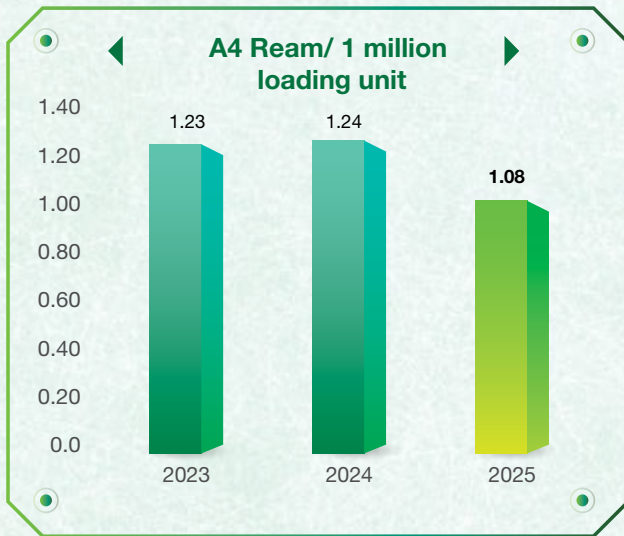
## ENVIRONMENTAL SUSTAINABILITY

### Built-in Decarbonisation target

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

#### A4 Paper Consumption

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



#### Solar

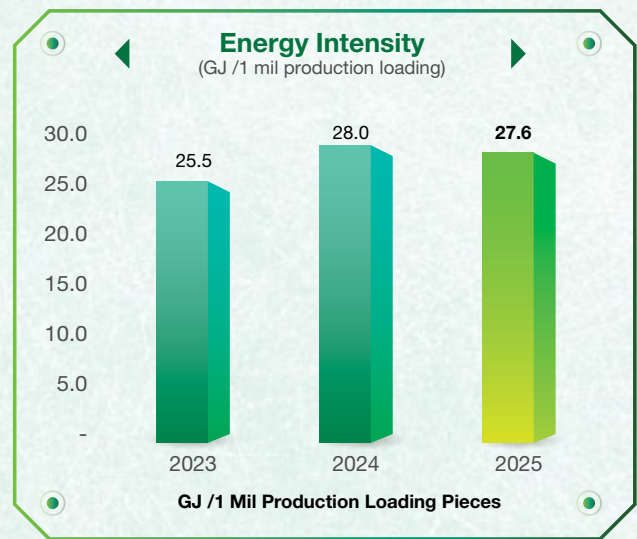
We installed a rooftop solar system at Plant 2 Lobby in July 2022 with a capacity of 82 kWp to support sustainable energy consumption. In 2025, the system generated 104,000 kWh and avoided 81 tCO<sub>2</sub>e of emissions. In addition, we have entered into a power purchase agreement (PPA) to expand our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



#### Energy

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

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



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

## ENVIRONMENTAL SUSTAINABILITY

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

### Plating Tin concentration

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

### Air Emissions

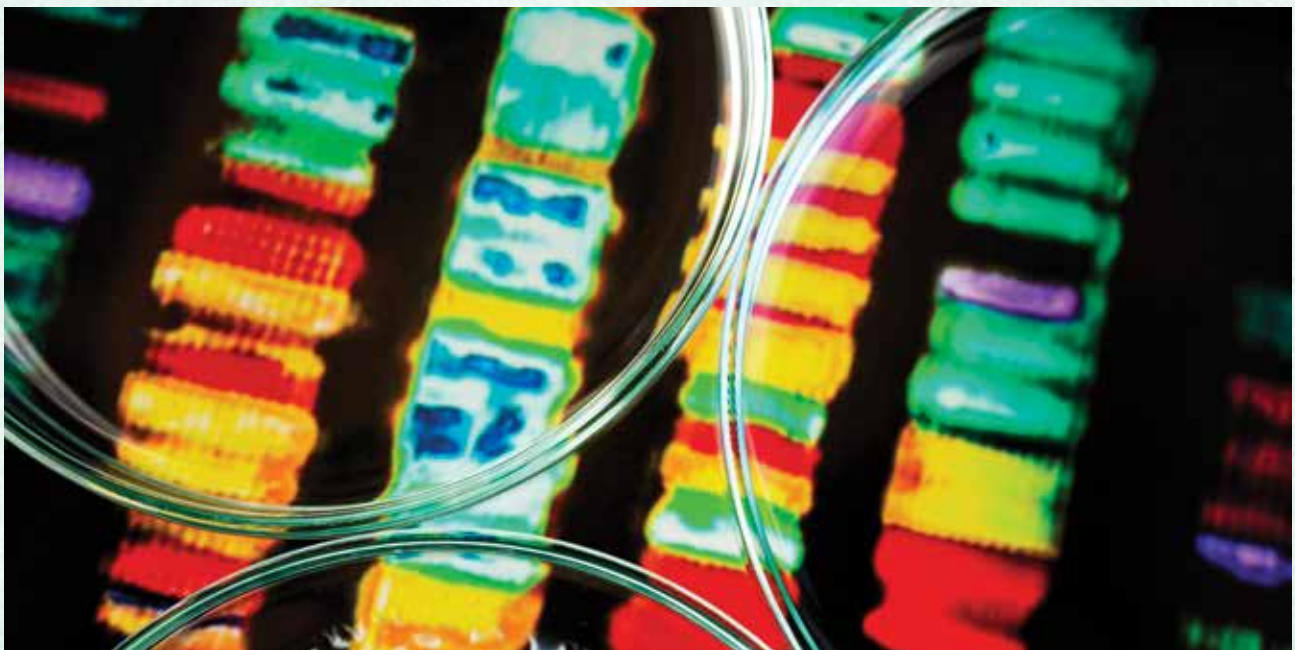
We continue to engage independent third-party laboratories for scrubber air emission testing in line with local laws and regulations. Over the last three years, all parameters tested complied with limits defined by local authorities and no sanctions were imposed on D&O. The summarised key parameter is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

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

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

### Going Forward

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



## ENVIRONMENTAL SUSTAINABILITY

### WATER MANAGEMENT

#### Why It Matters

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

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

#### Our Approach

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

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

#### Our Initiatives

##### Multi-Media Filtration System

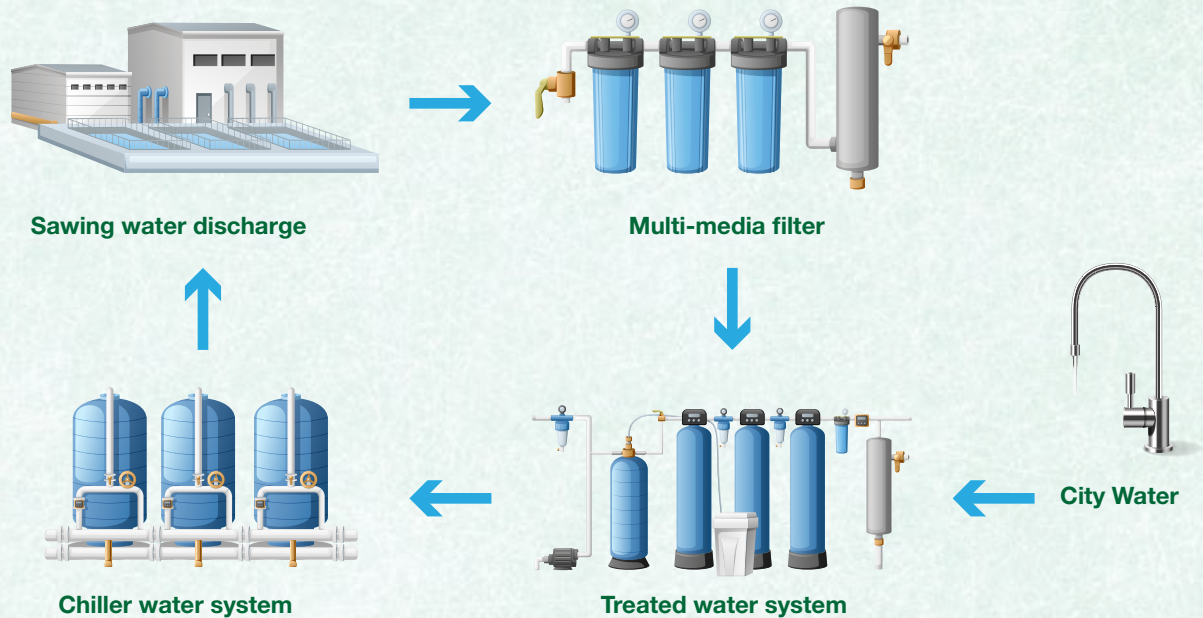
Building on the commissioning of the Multi Media Filtration (MMF) system in 2024, D&O continued applying the system in 2025 as a core control to reduce reliance on fresh city water in the sawing process. The MMF system supports water reuse for up to 22 hours within a 24-hour cycle, with fresh city water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

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

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

## ENVIRONMENTAL SUSTAINABILITY

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



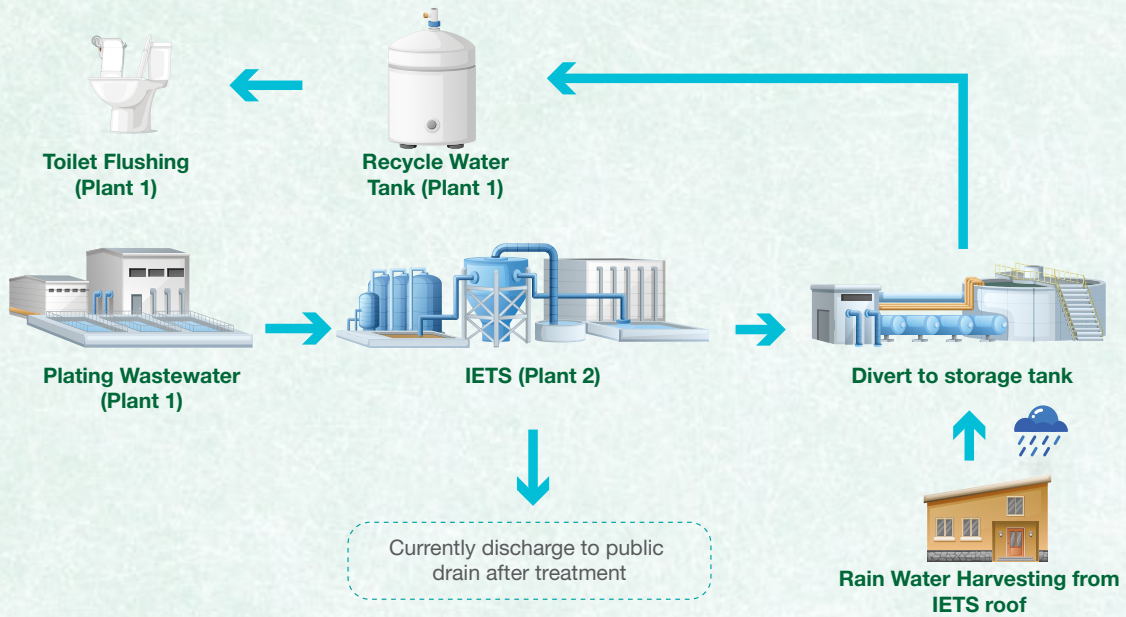
D&O monitors water performance within our operational control, with focus on water withdrawal, reuse and intensity. Where data is available and consistently measurable, we disclose year-on-year performance to support comparability and internal decision making.

### Going Forward

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

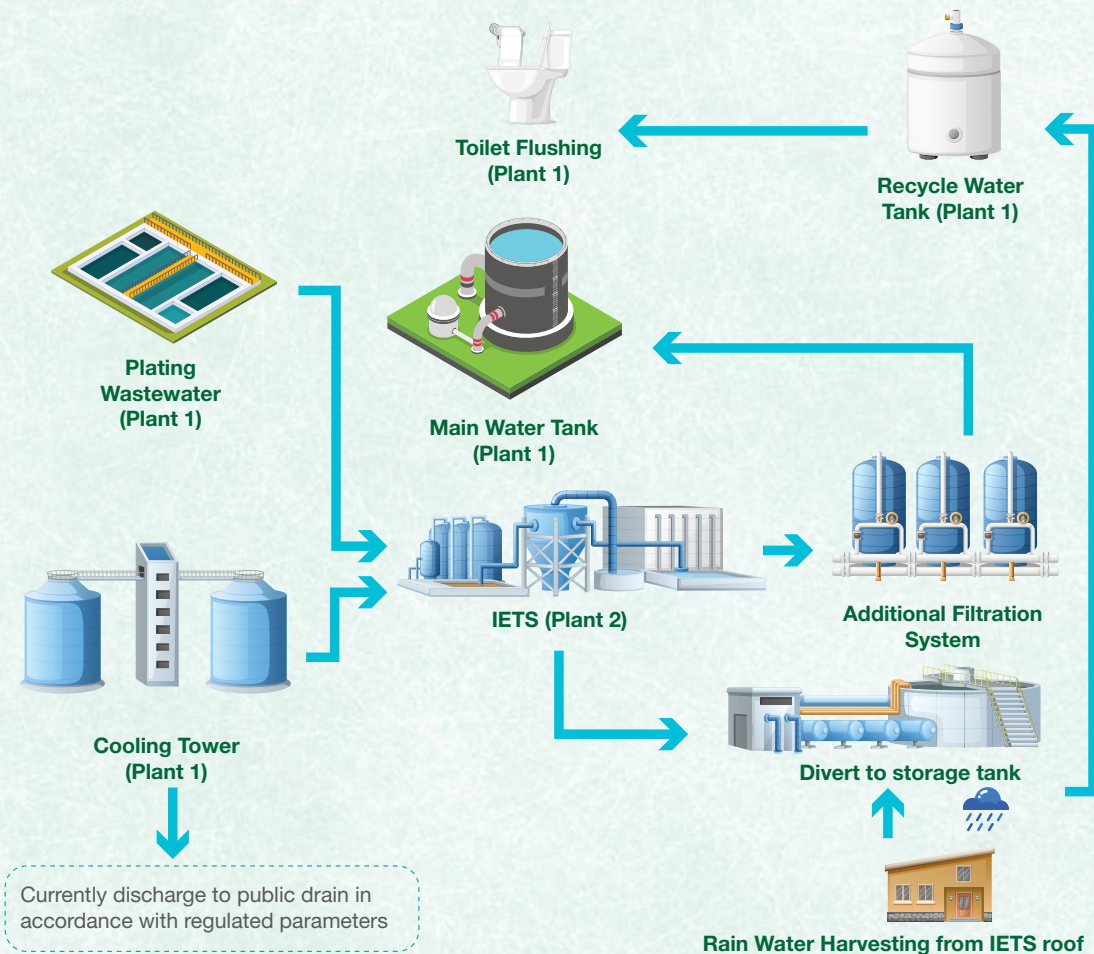


# ENVIRONMENTAL SUSTAINABILITY



Stage 1: Plating Wastewater Recycling Proposal

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



Stage 2: Cooling Tower Wastewater Recycling Proposal

## ENVIRONMENTAL SUSTAINABILITY

### WASTE AND EFFLUENT MANAGEMENT

#### Why It Matters

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

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

#### Our Approach

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

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

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



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

#### Industrial Effluent Treatment System (IETS) Assessment

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

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

## ENVIRONMENTAL SUSTAINABILITY

### IETS Assessment

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

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

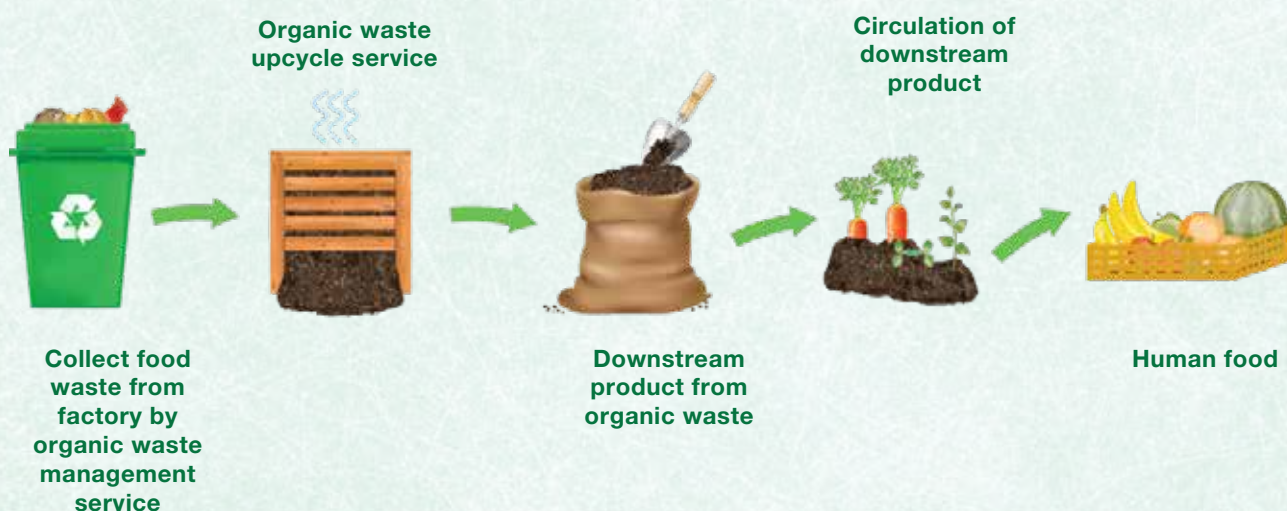
### Our Initiatives

#### Circular Solutions for Food Waste

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

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

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



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

## ENVIRONMENTAL SUSTAINABILITY

### Waste Performance

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

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

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

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

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

### Going Forward

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

## GROUP PERFORMANCE DATA 2023 – 2025

### Performance Data – Governance

#### Anti-Corruption

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

#### Percentage of Board of Directors and Employees who have received training on anti-corruption

	2023		2024		2025		
	No	%	No	%	No	%	
Board of directors	0	0	0	0	0	0	
Employee categories	Senior managers	13	86.7	0	0	0	0
	Managers	14	13.1	0	0	0	0
	General staff	1	<0.1	0	0	1	<0.1

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

#### Supply Chain Management

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

### Performance Data – Social

#### Diversity

##### Board Diversity

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

## GROUP PERFORMANCE DATA 2023-2025

## Performance Data – Social

## Diversity

## Total Number of Employees

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

## Total Workforce by Gender and Age Group at Year End

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

## GROUP PERFORMANCE DATA 2023-2025

## Performance Data – Social

## Diversity

## Total Workforce by Gender and Employment Category at Year End

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

## Total Workforce by Age Group and Employment Category at Year End

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

## GROUP PERFORMANCE DATA 2023-2025

## Performance Data – Social

## Diversity

## New Employee Hires by Gender and Age Group

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

## Employee Turnover by Gender and Age Group

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

## GROUP PERFORMANCE DATA 2023-2025

## Performance Data – Social

## Labour Practices

## Collective Bargaining

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

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

## Total Employee Training Hours by Gender and Employment Category

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

## Average Training Hours by Gender and Employment Category

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

## GROUP PERFORMANCE DATA 2023-2025

## Performance Data – Social

## Health and Safety

## Work-Related Injuries for Employees

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

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

	2023	2024	2025
Rate	0.54	0.38	0.44

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

	2023	2024	2025
<b>Fatalities as a result of work-related injury</b>			
Number	0	0	0
Rate	0	0	0
<b>High-consequence work-related injuries</b>			
Number	0	0	0
Rate	0	0	0
<b>Recordable work-related injuries</b>			
Number	0	0	0
Rate	0	0	0

## Work-Related Ill Health

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

## GROUP PERFORMANCE DATA 2023-2025

## Performance Data – Environmental

## Energy Consumption and Renewable Energy

Metric	2023	2024	2025
Energy Intensity (GJ/1 million production loading)	25.5	28.0	27.6
Solar Energy Generated (kWh)	105,000	107,000	104,000
Emissions averted due to usage of solar energy (tCO <sub>2</sub> e)	82	84	81
I-REC (MWh)	41,000	48,000	47,500
Percentage of renewable energy used, Market-based (including I-REC) (%)	99.6	99.6	99.7
Percentage of renewable energy used, Location-based (%)	0.3	0.2	0.2

## Emissions

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

Scope 3 GHG Emissions (tCO <sub>2</sub> e)	2023	2024	2025
Category 1 (Purchased Goods and Services)	^31,717	^31,774	31,797
Category 4 (Upstream Transportation and Distribution)	4,664	4,394	4,423
Category 6 (Business Travel)	93	91	70
Category 7 (Employee Commuting)	1,614	1,398	1,141

**Note:**

\*Scope 2 emissions before renewable energy instruments were:

- 31,595 tCO<sub>2</sub>e (2023)
- 34,175 tCO<sub>2</sub>e (2024)
- 34,662 tCO<sub>2</sub>e (2025)

\*\*Emissions intensity before Scope 2 neutralisation:

- 12.1 tCO<sub>2</sub>e per 1 million production loading (2023)
- 12.7 tCO<sub>2</sub>e per 1 million production loading (2024)
- 12.4 tCO<sub>2</sub>e per 1 million production loading (2025)

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

## GROUP PERFORMANCE DATA 2023-2025

## Performance Data – Environmental

## Air Emissions Assessment Result (Scrubber)

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

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

## Water

	2023	2024	2025
Total water withdrawal ('000 m <sup>3</sup> )	316.4	273.3	207.5
Water intensity (m <sup>3</sup> /1 million production loading)	55	48	36
Estimated recycle water ratio (%)	23	30	30

The unit for water intensity has been revised to m<sup>3</sup> per 1 million production loading to better reflect operational efficiency and accuracy, as the Group's revenue performance is influenced by fluctuations of the value of the Malaysian Ringgit. Prior to 2025, water intensity was reported as m<sup>3</sup> per RM1 million revenue.

## Waste

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

## GROUP PERFORMANCE DATA 2023-2025

## Performance Data – Environmental

## IETS Assessment

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

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

## Food Waste

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

# GRI CONTENT INDEX

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

## GRI CONTENT INDEX

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

## GRI CONTENT INDEX

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

## GRI CONTENT INDEX

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

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

# IFRS INDEX

## IFRS S1

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

## IFRS INDEX

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

## IFRS INDEX

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

## IFRS INDEX

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

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

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

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

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

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

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

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

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

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