

## IFRS S2 & TCFD INDEX

Recommended Disclosures		IFRS S2 & TCFD Location / Explanation
GOVERNANCE	a) Board Oversight	<p>The Board of Directors, supported by the Audit and Risk Management Committee, holds ultimate accountability for overseeing climate-related risks and opportunities. It formulates and approves the Group's sustainability and climate strategies, ensuring alignment with long-term value creation objectives. Management-level oversight is led by the Executive Director through the Sustainability Committee. This committee identifies climate-related risks, develops the sustainability roadmap, and provides regular updates to the Board on energy use, emissions, and other climate indicators.</p> <p>Their roles and responsibilities are detailed in Sustainability Governance (page 29).</p>
	b) Management's Role	
STRATEGY	a) Risks and Opportunities	<p>Climate-related risks identified include increased frequency of natural disasters impacting logistics and supply chain disruptions. In parallel, opportunities have emerged through renewable energy adoption, such as increased solar usage and emissions tracking. The Group acknowledges the financial and operational implications of both transition and physical climate-related risks. These include regulatory shifts, stakeholder expectations, and the increased frequency of natural disasters disrupting logistics and supply chains, which are acknowledged as potentially affecting cash flows, access to financing, and licensing.</p> <p>While a full climate scenario analysis to align with 2°C or lower scenarios is not yet conducted, Samchem has progressively incorporated climate considerations into business planning, infrastructure development, and supply chain strategies to mitigate these impacts. Mitigation efforts, including emissions tracking and solar integration, aim to protect financial performance and enhance organisational resilience.</p> <p>For more information, please refer to Executive Director's Message (page 27) and Environmental topics section (page 40-45).</p>
	b) Impact on Business Model and Value Chain	
	c) Strategy and Decision-making	
	d) Financial Position	
	e) Resilience of Strategy	
RISK MANAGEMENT	a) Risk ID and Assessment Processes	<p>Climate-related risks are identified through management discussions, stakeholder engagements, and materiality assessments. Emerging risks are escalated to working groups and committee members for evaluation and integration into enterprise risk strategies.</p> <p>Through the Sustainability Committee's periodic updates to the Audit and Risk Management Committee, climate-related risks are incorporated into the Group's broader risk management strategy.</p> <p>Please refer to Sustainability Governance (page 29), Stakeholder &amp; Materiality (page 29-35), and Statement on Risk Management and Internal Control (page 52-54).</p>
	b) Risk Management Processes	
	c) Integration into Overall Risk Management	
METRICS & TARGETS	a) Metrics Used	<p>Metrics used for tracking climate-related risks include Scope 1, 2 and 3 emissions quantified as tCO<sub>2</sub>e, which are derived from the Group's fuel (diesel &amp; petrol) and electricity (grid &amp; renewable energy) consumption, as well as indirect emissions generated from business travel and employee commuting. Samchem also tracks the intensity of its emissions against its annual revenue.</p> <p>The total emissions generated in FY2024 is 179,819 tCO<sub>2</sub>e, of which 3,235.44 tCO<sub>2</sub>e is from Scope 1, 202.69 tCO<sub>2</sub>e is from Scope 2, and 176,380.94 tCO<sub>2</sub>e from Scope 3. This marks a significant increase compared to the 9,446 tCO<sub>2</sub>e recorded in FY2023 due primarily to the expansion of our GHG boundaries to include fuel consumed by equipment addition to logistics vehicles for Scope 2, and business travel under Scope 3 emissions.</p> <p>Please refer to Environmental topics section (page 40-45) and ESG KPIs &amp; Targets (page 35-39) for more details on Samchem's climate-related performance against set targets.</p>
	b) Performance Data	
	c) Targets Set	