

# GRI Content Index

<b>STATEMENT OF USE:</b>	<b>Samchem Holdings Berhad</b> 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.
<b>GRI 1 USED:</b>	GRI 1: Foundation 2021

GRI STANDARD	GRI CODE	GRI DISCLOSURE	BURSA SRG3 ALIGNMENT	F4GBM ALIGNMENT	UNSDG ALIGNMENT	PAGE REFERENCE AND REASONS FOR OMISSIONS, IF APPLICABLE				
<b>GRI 2: General Disclosures 2021</b>	2-1	Organizational details	-	-	-	Corporate Information, Page 16				
	2-2	Entities included in the organization's sustainability reporting	Scope and Basis of Scope			-	-	Basis of Scope, Boundary and Exclusion, Page 26		
	2-3	Reporting period, frequency and contact point								
	2-4	Restatements of information								
	2-5	External assurance	Assurance					-	-	Procurement Data (FY2023-FY2024), Page 40; GHG Emissions Scope 3 Data (FY2024), Page 43; GHG Intensity over Revenue Scope 3 Data (FY2024), Page 43; Raw Material Data for Plastic (FY2024), Page 45-46
	2-6	Activities, value chain and other business relationships	-							Data Quality, Assurance and Forward Looking Statements, Page 26
	2-7	Employees	Labour Practices & Standards C6(b)	Labour Standards	SDG5, 8					Diversity and Equal Opportunity, Page 47-48
	2-8	Workers who are not employees	Sustainability Governance	Corporate Governance	SDG16, 17	Sustainability Governance, Page 29; Director's Profile, Page 18-20; Corporate Governance Overview Statement, Page 21-25				
	2-9	Governance structure and composition				Board Composition, Page 23-24				
	2-10	Nomination and selection of the highest governance body								

	2-11	Chair of the highest governance body			Sustainability Governance, Page 29; Director's Profile, Page 18-20; Corporate Governance Overview Statement, Page 21-25
	2-12	Role of the highest governance body in overseeing the management of impacts			
	2-13	Delegation of responsibility for managing impacts			
	2-14	Role of the highest governance body in sustainability reporting			
	2-15	Conflicts of interest			Director's Profile, Page 18-20
	2-16	Communication of critical concerns			Good Governance and Anti-Corruption, Page 52-53; Stakeholder Engagement, Page 30-33; Material Matters, Page 34
	2-17	Collective knowledge of the highest governance body			Corporate Governance Overview Statement, Page 21-25
	2-18	Evaluation of the performance of the highest governance body			
	2-19	Remuneration policies			
	2-20	Process to determine remuneration			
	2-21	Annual total compensation ratio			
	2-22	Statement on sustainable development strategy			Message from the Executive Director, Page 27
	2-23	Policy commitments			Sustainability Governance (Policies and Frameworks), Page 29
	2-24	Embedding policy commitments			
	2-25	Processes to remediate negative impacts			Good Governance and Anti-Corruption, Page 52-53; Stakeholder Engagement, Page 30-33; Labour and Human Rights, Page 47
				Risk Management; Human Rights & Community	

	2-26	Mechanisms for seeking advice and raising concerns				
	2-27	Compliance with laws and regulations				Environmental and Social Regulatory Compliance, Page 53
	2-28	Membership associations				Membership in associations, Page 34
	2-29	Approach to stakeholder engagement				Stakeholder Engagement, Page 30-33
	2-30	Collective bargaining agreements		Labour Standards		Not Applicable
<b>GRI 3: Material Topics 2021</b>	3-1	Process to determine material topics	Materiality Assessment	-	-	Material Matters, Page 34; Materiality Assessment Process, Page 35; Materiality Matrix, Page 35
	3-2	List of material topics				
	3-3	Management of material topics	Management Approach			Economic Topics, Page 39-40; Environmental Topics, Page 41-46; Social Topics, Page 47-52; Governance Topics, Page 52-54
<b>GRI 201: Economic Performance 2016</b>	201-1	Direct economic value generated and distributed	-	-	SDG1, 8, 10, 13	Economic Performance, Page 39
	201-2	Financial implications and other risks and opportunities due to climate change	TCFD Aligned Disclosure			Data unavailable
	201-3	Defined benefit plan obligations and other retirement plans	-			Notes to the Financial Statement
	201-4	Financial assistance received from government	-			Not Applicable
<b>GRI 202: Market Presence 2016</b>	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-	Human Rights & Community	SDG5, 8, 10	Not Disclosed

	202-2	Proportion of senior management hired from the local community				Profiles of Executive Directors who are part of Samchem's Senior Management are disclosed on Page 18-20; Diversity and Equal Opportunity, Page 47-48
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1	Infrastructure investments and services supported	-	Human Rights & Community	SDG9, 11	Not Disclosed
	203-2	Significant indirect economic impacts				
<b>GRI 204: Procurement Practices 2016</b>	204-1	Proportion of spending on local suppliers	Supply Chain Management C7(a)	Human Rights & Community	SDG8 SDG17	Supporting Local Procurement, Page 40
<b>GRI 205: Anti-corruption 2016</b>	205-1	Operations assessed for risks related to corruption	Anti-Corruption C1(a) C1(b) C1(c)	Anti-Corruption	SDG4 SDG16	Good Governance and Anti-Corruption, Page 52-53
	205-2	Communication and training about anti-corruption policies and procedures				
	205-3	Confirmed incidents of corruption and actions taken				
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-	SDG8, 10, 16	Not applicable due to Samchem's market position and business sector
<b>GRI 207: Tax 2019</b>	207-1	Approach to tax	-	Tax Transparency	SDG10, 16, 17	Notes to the Financial Statement
	207-2	Tax governance, control, and risk management				Not Disclosed
	207-3	Stakeholder engagement and management of concerns related to tax				
	207-4	Country-by-country reporting				

<b>GRI 301: Materials 2016</b>	301-1	Materials used by weight or volume	Materials S5(a)	Pollution & Resources	SDG12	Resource Management, Page 45
	301-2	Recycled input materials used				Data unavailable
	301-3	Reclaimed products and their packaging materials				
<b>GRI 302: Energy 2016</b>	302-1	Energy consumption within the organization	Energy Management C4(a)	Climate Change	SDG7, 12, 13	Energy Management, Page 41-43
	302-2	Energy consumption outside of the organization				
	302-3	Energy intensity				
	302-4	Reduction of energy consumption				
	302-5	Reductions in energy requirements of products and services				
<b>GRI 303: Water and Effluents 2018</b>	303-1	Interactions with water as a shared resource	Water C9(a) Effluents S8(a)	Water Use Pollution & Resources	SDG6, 12	Water Consumption, Page 44
	303-2	Management of water discharge-related impacts				
	303-3	Water withdrawal				
	303-4	Water discharge				
	303-5	Water consumption				
<b>GRI 304: Biodiversity 2016</b>	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity S1(a) S1(b) S1(c)	Biodiversity	SDG14, 15	Not applicable. Our operations are not located in or adjacent to areas known for their high biodiversity value
	304-2	Significant impacts of activities, products and services on biodiversity				

	304-3	Habitats protected or restored				
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations				
<b>GRI 305: Emissions 2016</b>	305-1	Direct (Scope 1) GHG emissions	Emissions Management C11(a) C11(b) C11(c)	Climate Change	SDG7, 12, 13	Climate Change, Page 41-43
	305-2	Energy indirect (Scope 2) GHG emissions				
	305-3	Other indirect (Scope 3) GHG emissions				
	305-4	GHG emissions intensity				
	305-5	Reduction of GHG emissions				
	305-6	Emissions of ozone-depleting substances (ODS)	Emissions - Air Quality/ Pollution S4(a)	Pollution & Resources	Data unavailable	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions			Data unavailable	
<b>GRI 306: Waste 2020</b>	306-1	Waste generation and significant waste-related impacts	Waste Management C10(a) C10(a)(i) C10(a)(ii)	Pollution & Resources	SDG6, 12	Waste Management, Page 44-45
	306-2	Management of significant waste-related impacts				
	306-3	Waste generated				
	306-4	Waste diverted from disposal				
	306-5	Waste directed to disposal				

<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1	New suppliers that were screened using environmental criteria	Supply Chain (Env) S6(a) S6(b)	Supply Chain (Environment)	SDG8, 11, 12, 16	Environmental and Social Regulatory Compliance, Page 53
	308-2	Negative environmental impacts in the supply chain and actions taken				Data unavailable
<b>GRI 401: Employment 2016</b>	401-1	New employee hires and employee turnover	Labour Practices and Standards C6(c)	Labour Standards	SDG5, 8	Diversity and Equal Opportunity, Page 47-48; Talent Management and Development, Page 48-49
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees				
	401-3	Parental leave				
<b>GRI 402: Labor/Management Relations 2016</b>	402-1	Minimum notice periods regarding operational changes	-	-	SDG8	Labour and Human Rights, Page 47
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1	Occupational health and safety management system	Health and Safety C5(a) C5(b) C5(c)	Health & Safety	SDG3, 4, 8	Occupational Safety and Health, Page 51
	403-2	Hazard identification, risk assessment, and incident investigation				
	403-3	Occupational health services				
	403-4	Worker participation, consultation, and communication on occupational health and safety				
	403-5	Worker training on occupational health and safety				

	403-6	Promotion of worker health				Talent Management and Development, Page 48-49
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships				Occupational Safety and Health, Page 51
	403-8	Workers covered by an occupational health and safety management system				
	403-9	Work-related injuries				
	403-10	Work-related ill health				
<b>GRI 404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	Labour Practices and Standards C6(a)	Labour Standards	SDG4, 5, 8	Talent Management and Development, Page 48-49
	404-2	Programs for upgrading employee skills and transition assistance programs				
	404-3	Percentage of employees receiving regular performance and career development reviews				
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1	Diversity of governance bodies and employees	Diversity C3(a) C3(b)	Labour Standards	SDG5, 8, 10	Board Composition, Page 23-24; Diversity and Equal Opportunity, Page 47
	405-2	Ratio of basic salary and remuneration of women to men				Not Disclosed
<b>GRI 406: Non-discrimination 2016</b>	406-1	Incidents of discrimination and corrective actions taken	-	Labour Standards	SDG5, 8, 10, 16	Labour and Human Rights, Page 47

<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	Labour Standards	SDG8, 10, 16	Data unavailable
<b>GRI 408: Child Labor 2016</b>	408-1	Operations and suppliers at significant risk for incidents of child labor	-	Labour Standards	SDG8, 10, 16	No operations or suppliers were found to have significant risk of child labour.
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	Labour Standards	SDG8, 10, 16	No operations or suppliers were found to have significant risk of forced or compulsory labour
<b>GRI 410: Security Practices 2016</b>	410-1	Security personnel trained in human rights policies or procedures	-	-	SDG4, 16	Data unavailable
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1	Incidents of violations involving rights of indigenous peoples	-	Human Rights & Community	SDG10, 16	Not Applicable
<b>GRI 413: Local Communities 2016</b>	413-1	Operations with local community engagement, impact assessments, and development programs	Community/ Society C2(a) C2(b)	Human Rights & Community	SDG11, 16, 17	Local Community Development, Page 51-52
	413-2	Operations with significant actual and potential negative impacts on local communities				Not Applicable
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1	New suppliers that were screened using social criteria	Supply Chain (Social) S7(a) S7(b)	Supply Chain (Social)	SDG8, 10, 11, 16	Sustainable Supply Chain, Page 54
	414-2	Negative social impacts in the supply chain and actions taken				Not Applicable

<b>GRI 415: Public Policy 2016</b>	415-1	Political contributions	-	Anti-Corruption	SDG16	Good Governance and Anti-Corruption, Page 52-53
<b>GRI 416: Customer Health and Safety 2016</b>	416-1	Assessment of the health and safety impacts of product and service categories	Customer Health & Safety/ Product Responsibility S3(a) S3(b) S3(c)	Customer Responsibility	SDG3, 16	Data Unavailable
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services				
<b>GRI 417: Marketing and Labeling 2016</b>	417-1	Requirements for product and service information and labeling	-	Customer Responsibility	SDG16	Data Unavailable
	417-2	Incidents of non-compliance concerning product and service information and labeling				
	417-3	Incidents of non-compliance concerning marketing communications				
<b>GRI 418: Customer Privacy 2016</b>	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy and Security C8(a)	Human Rights & Community	SDG16	Data Privacy and Security, Page 54