

IFRS S1 INDEX

Recommended Disclosures		IFRS S1 Location/ Explanation
Governance	Board Oversight	<p>The Board of Directors provides ultimate oversight of sustainability performance and ensures that ESG considerations are embedded in the organisation’s strategic direction. It approves sustainability strategies, policies, priorities, and targets, ensuring alignment with the Group’s overall strategy. With support from the Audit and Risk Management Committee, the Board oversees and provides guidance on sustainability initiatives and ensures that sustainability and climate-related considerations are integrated into the Group’s business objectives.</p> <p>At the management level, oversight is led by the Executive Director through the Sustainability Committee. The Committee is responsible for formulating the sustainability roadmap and strategy in alignment with business objectives, as well as identifying key sustainability risks and opportunities. It oversees the implementation and effectiveness of sustainability policies and establishes and executes stakeholder engagement processes. The Committee also reports regularly to the Board on the organisation’s sustainability performance and progress.</p> <p>For more information, please refer to the Sustainability Governance Structure on page 29.</p>
	Management’s Role	
Strategy	Risk and Opportunities	<p>The Group identified its sustainability-related risks and opportunities through the FY2023 Materiality Assessment Exercise (MAE), as disclosed on pages 34–35. A total of 19 sustainability matters were determined to be material for ESG performance monitoring and disclosure.</p>
	Impact on Business Model and Value Chain	
	Strategy and Decision-making	<p>The reasons these topics are considered material, including their potential risks and opportunities for Samchem’s business model and value chain, are explained in the respective topical disclosures on pages 39 to 54 of this Annual Report.</p>
	Financial Position	
	Resilience of Strategy	

Risk Management	Risk ID and Assessment Processes	<p>The Group adopts a structured stakeholder engagement process and materiality assessment as its primary approach to identifying, assessing, and prioritising sustainability-related risks and opportunities. These processes enable the Group to determine ESG matters that are most relevant to its operations and may impact its financial performance and position.</p> <p>Please refer to page 30 to 35 of this Annual Report for more information on the processes, inputs and parameters used.</p>
	Risk Management Processes	<p>Details of the management approaches for each identified material sustainability matter are set out in the respective topical disclosures on pages 39 to 54 of this Annual Report. These sections describe the policies, initiatives, and monitoring processes implemented, including the measurement of the Group’s performance against key sustainability indicators aligned with recognised ESG standards and frameworks referenced on page 26.</p>
	Integration into Overall Risk Management	<p>Emerging risks and opportunities are escalated to working groups and committee members for evaluation and integration into enterprise risk management processes.</p> <p>Through the Sustainability Committee’s periodic updates to the Audit and Risk Management Committee, sustainability-related risks and opportunities are incorporated into the Group’s broader risk management strategy and considered in business planning and decision-making.</p>
Metrics and Targets	Metrics Used	<p>The Group complies with Bursa Malaysia’s requirements for the disclosure of sustainability performance data. A comprehensive three-year rolling dataset for relevant sustainability indicators is presented in the Bursa Malaysia ESG Performance Data Table on pages 55–56 of this report.</p> <p>Key Performance Indicators (KPIs) are systematically tracked for all significant environmental, social, and governance (ESG) matters, including climate-related aspects. These KPIs and their performance are disclosed in the ESG KPIs and Targets section on pages 36–39.</p> <p>In line with IFRS S1 recommendations, the Group has also included relevant metrics from the SASB Chemical Sector Standards, based on current data availability, as disclosed on page 57. The Group is committed to progressively enhancing its SASB-aligned disclosures following its initial adoption in FY2025.</p>
	Performance Data	
	Targets Set	