

SUSTAINABILITY STATEMENT

ABOUT THIS STATEMENT

The Board of Directors (“Board”) of Seng Fong Holdings Berhad (“Seng Fong” or the “Company”) is pleased to present the Sustainability Statement (“Statement”) for Seng Fong and its subsidiaries (“Seng Fong Group” or the “Group”) for the financial year ended 30 June 2026 (“FY2026”). This Statement outlines the Group’s material sustainability matters (“MSMs”), sustainability governance and management approach, performance, progress, and targets achieved during the financial year.

Sustainability remains an integral part of the Group’s corporate strategy and business operations. Guided by our Vision, Mission, and core values, sustainability considerations are embedded into our decision-making processes, risk management practices, and long-term business planning. By integrating economic, environmental, and social (“EES”) considerations into our operations, the Group seeks to strengthen business resilience, support sustainable growth, and deliver long-term value to our stakeholders.

This Statement has been prepared in accordance with the sustainability reporting requirements of the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”). In line with Bursa Securities’ phased implementation roadmap, the Group continues to strengthen its sustainability reporting practices by progressively aligning selected disclosures with the International Financial Reporting Standards (“IFRS”) S2 Climate-related Disclosures.



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ABOUT THIS STATEMENT (CONT'D)

Reporting Scope

Unless otherwise stated, this Statement covers the Group's principal business activity, namely the processing and sale of natural block rubber. The reporting scope encompasses the Group's three (3) rubber processing factories in Gemas, Negeri Sembilan, together with its corporate headquarters in Muar, Johor.

Assurance

In strengthening the credibility of the Statement, the outsourced internal auditors of the Group, namely SC Lim, Ng & Co PLT, has conducted limited assurance engagement on selected sustainability indicators disclosed.

The assurance engagement was conducted in accordance with the requirements of the International Standard on Sustainability Assurance ("ISSA") 5000.

The details of the scope and assurance are presented in the Independent Assurance Statement on pages 70 to 72.

Our Progress in FY2026

Seng Fong Group recognises that sustainability has become an increasingly important consideration for investors, customers, regulators, employees, and other stakeholders. Growing awareness of environmental and social challenges, together with evolving regulatory expectations, has reinforced the importance of transparent sustainability reporting and effective sustainability management. Accordingly, the Group continues to enhance its data management processes and reporting capabilities to improve the quality, consistency, and reliability of sustainability information. We regularly review our MSMs, performance indicators, and sustainability targets to ensure they remain relevant, aligned with our business strategy and responsive to stakeholders' evolving expectations.

As part of our ongoing sustainability journey, the Group has continued to strengthen its readiness for climate-related reporting in line with IFRS S2 Climate-related Disclosures. During FY2026, the Group undertook a materiality assessment, which assessed climate-related risks and opportunities as material matters to our business, with their significance increasing in response to stakeholders' heightened awareness of climate change and growing expectations for climate resilience, risk management, and transparent climate-related disclosures. In response, we continued to integrate climate-related risks and opportunities into our risk management processes to support informed decision-making and long-term business resilience.

We also provided training or workshops to strengthen our understanding of potential climate-related financial risks, opportunities, and evolving reporting requirements. To support this process, the Group conducted an ongoing simple climate scenario analysis to evaluate the potential financial implications arising from different climate-related risks, opportunities, and outcomes, including various temperature pathways and basic transition policy scenarios. These assessments provide an important foundation for strengthening our climate resilience and supporting more climate-related disclosures in future reporting periods.

Building on the Group's continued investment in renewable energy and smart manufacturing technologies, we remained focused on optimising the performance of our existing solar photovoltaic systems and biomass power generation systems during the reporting period. The Group also continued to invest in its in-house logistics capabilities to enhance the efficiency of its supply chain and transportation activities. In addition, the installation of Smart Rubber Manufacturing Equipment at Factory 3 commenced during FY2026, further extending the Group's adoption of automation and smart manufacturing technologies. The Group also replaced ten(10) of its eighteen(18) diesel-powered forklifts with electric ("EV") forklifts during the year, supporting efforts to reduce reliance on diesel-powered equipment and improve operational efficiency. The Smart Rubber Manufacturing Equipment, through the integration of digital controls, robotic arms, and automated guided vehicles ("AGVs"), is expected to support greater production efficiency, improved product quality and consistency, more efficient resource utilisation, and reduced reliance on manual labour. Collectively, these initiatives reflect the Group's ongoing efforts to enhance operational efficiency while progressively integrating sustainability considerations into its business operations.

Sustainability Statement

SUSTAINABILITY GOVERNANCE

The Board recognises that effective governance is fundamental to embedding sustainability into the Group's business strategy, decision-making processes, and long-term value creation. An effective governance structure enables the Group to establish clear accountability, oversee sustainability-related risks and opportunities, monitor performance, and ensure the effective implementation of sustainability strategies and initiatives across the organisation.

In response to the evolving sustainability reporting landscape, the Group continues to strengthen its governance framework by enhancing Board oversight of sustainability matters, including climate-related risks and opportunities, while reinforcing the integration of sustainability considerations into its risk management and strategic decision-making processes.

Seng Fong Group's sustainability governance structure is illustrated below.

Key roles and responsibilities	
Board of Directors ("Board")	- ensuring that the strategic plan of the company supports long-term value creation, including setting sustainability and climate-related strategies, priorities, and targets - ensuring effective governance of the sustainability of the Group - ensuring that the Group carry out adequate and effective engagement with stakeholders
Audit and Risk Management Committee ("ARMC")	- assisting the Board in the overall management of the Group's sustainability and climate-related risks and opportunities, including reviewing the Group's Sustainability Policy and key sustainability-related policies or positions, stakeholder engagement, sustainability strategies, priorities, and targets - integrating sustainability and climate-related considerations in ARMC's assessment of the internal control and risk management systems and oversight of internal and external audit activities (where applicable)
Sustainability Working Committee ("SWC")	- developing the Group's sustainability and climate-related strategies, priorities, and targets before proposing them to the ARMC and the Board - implementing sustainability and climate-related strategies and achieving sustainability and climate-related priorities and targets - ensuring the application of the Group's Sustainability Policy and effective implementation of stakeholder management and engagement - executing the Environmental, Social, and Governance and Risk Management Processes to identify, assess, manage, and report sustainability risks

Sustainability Statement

SUSTAINABILITY GOVERNANCE (CONT'D)

The Board holds ultimate accountability for the Group's sustainability governance and ensures that sustainability considerations are embedded within the Group's strategic direction, business operations, and risk management framework. Recognising the increasing importance of climate change, the Board oversees the identification, assessment, and management of climate-related risks and opportunities as part of its responsibility for safeguarding the Group's long-term resilience and value creation.

The Board periodically reviews the Group's MSMs, sustainability strategies, performance, and targets to ensure that they remain aligned with the Group's business objectives, stakeholder expectations, and the evolving sustainability reporting landscape. The Board also oversees the integrity and transparency of the Group's sustainability disclosures, including the progressive enhancement of governance and reporting processes in preparation for climate-related reporting requirements under IFRS S2.

The ARMC supports the Board by reviewing the Group's sustainability strategies, efforts, performance, key performance indicators, and targets before making recommendations for the Board's approval. The ARMC also oversees the maintenance of internal processes that support the structured identification, assessment, management, and reporting of sustainability-related matters, including the materiality assessment process. In addition, the ARMC ensures that the relevant sustainability-related risks and opportunities, including climate-related matters, are integrated into the Group's audit and risk management processes.

Following the enhancements made to the Board Charter and the ARMC's Terms of Reference in the previous financial year, the Group continued to apply the strengthened governance framework during FY2026 to support effective oversight of sustainability, business resilience, and climate-related risks and opportunities.

The SWC, comprising key Management personnel and chaired by the Managing Director, is responsible for implementing Management's sustainability strategies and initiatives, and monitoring performance against established targets. The SWC also executes internal processes, such as materiality assessment and stakeholder engagement activities, to identify and prioritise sustainability matters that are most relevant to the Group's business. Where significant or emerging sustainability-related risks and opportunities are identified, including climate-related issues, the SWC escalates these issues to the ARMC and Board to facilitate timely decision-making and appropriate strategic responses.

Sustainability continues to be embedded within the Group's corporate governance practices. Directors are expected to maintain an appropriate level of knowledge in sustainability matters relevant to Seng Fong Group's business activities, including developments in climate-related reporting and emerging regulatory requirements. To support this, Directors receive regular updates through Management's briefing, training programmes, Directors' training needs analysis, training schedules, and other initiatives. Sustainability considerations, along with the Group's sustainability process or performance, are also factored into the assessment of the Board and Senior Management.

During the financial year, the Board undertook the following key sustainability oversight activities:

- reviewed the Group's preliminary climate scenario analysis;
- reviewed the Group's MSMs conducted by the SWC, considering the ARMC's recommendation;
- reviewed and approved the sustainability initiatives, targets, and performance proposed by the SWC in addressing the MSMs; and
- reviewed the sustainability performance of the Group.

Sustainability Statement

STAKEHOLDER ENGAGEMENT

Seng Fong Group recognises that meaningful stakeholder engagement is fundamental to creating long-term sustainable value and maintaining responsible business practices. The Group seeks to balance the diverse interests and expectations of its stakeholders by fostering open, transparent, and constructive engagement, thereby strengthening mutual trust and long-term relationships.

To better understand stakeholders’ perspectives, concerns, and evolving expectations, the Group has established various communication and engagement channels that facilitate regular dialogue and collaboration. These engagements enable us to identify sustainability matters that are most relevant to our business and stakeholders, while providing valuable insights to support informed decision-making, business resilience, and the continual enhancement of our sustainability strategies and initiatives. The Group also leverages these engagement platforms to communicate its sustainability priorities, strategies, initiatives, targets, and performance, promoting greater transparency and ensuring that stakeholder expectations are appropriately considered in the Group’s business planning and sustainability journey.

The table below summarises the Group’s stakeholder engagement activities undertaken during FY2026, including the key stakeholder groups, engagement channels, frequency of engagement, and key matters discussed.

Stakeholder Groups	Methods of Engagement	Frequency	Key Matters
Customers 	Corporate website	As needed	• Supply Chain Management • Human Rights and Labour Practices • Data Privacy and Security • Compliance with Social and Environmental Laws and Regulations
	On-site factory visit & audit	As needed	
	Customer satisfaction survey	Annually	
Suppliers 	Supplier qualification & selection	During selection	• Supply Chain Management • Human Rights and Labour Practices • Ethical Business Practices
	Supplier performance assessment	Annually	
	Incoming material inspection	As needed	
Employees 	Orientation & Employee Handbook	During onboarding	• Occupational Safety and Health • Human Rights and Labour Practices • Ethical Business Practices • Data Privacy and Security
	Group policies, including the Code of Ethics & Conduct	During orientation and from time to time	
	Appraisal & performance review	Annually	
	Training & development	As needed	
	Management Review Meeting	Quarterly	

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STAKEHOLDER ENGAGEMENT (CONT'D)

Stakeholder Groups	Methods of Engagement	Frequency	Key Matters
Shareholders & Investors 	Annual General Meeting	Annually	- Occupational Safety and Health - Ethical Business Practices - Compliance with Social and Environmental Laws and Regulations
	Corporate website	As needed	
	Investor relations & briefing	As needed	
	Announcements	As needed	
Government & Regulators 	Site visits & meeting	As needed	- Occupational Safety and Health - Human Rights and Labour Practices - Ethical Business Practices - Data Privacy and Security - Compliance with Social and Environmental Laws and Regulations - Waste and Processing Water Management - Energy Management and Reducing Reliance on Non-Renewable Energy - Carbon Footprint Management
	Participation in programs organised by government bodies	As needed	

MATERIAL SUSTAINABILITY MATTERS

The Group adopts a materiality assessment process to identify, assess, and prioritise its sustainability matters that are most relevant to its business, stakeholders, and long-term value creation.

The materiality assessment process considers a MSM to be one that:

- reflects the Group's significant economic, environmental, and social impacts; and
- substantively influences the assessments and decisions of stakeholders.

In line with the Group's progressive enhancement of its sustainability reporting practices and preparedness for evolving reporting requirements, the FY2026 materiality assessment also considered climate-related risks and opportunities that may reasonably be expected to affect the Group's business model, strategy, operational resilience, and long-term value creation. Particular attention was given to climate-related matters, reflecting increasing stakeholder expectations and the evolving sustainability reporting landscape.

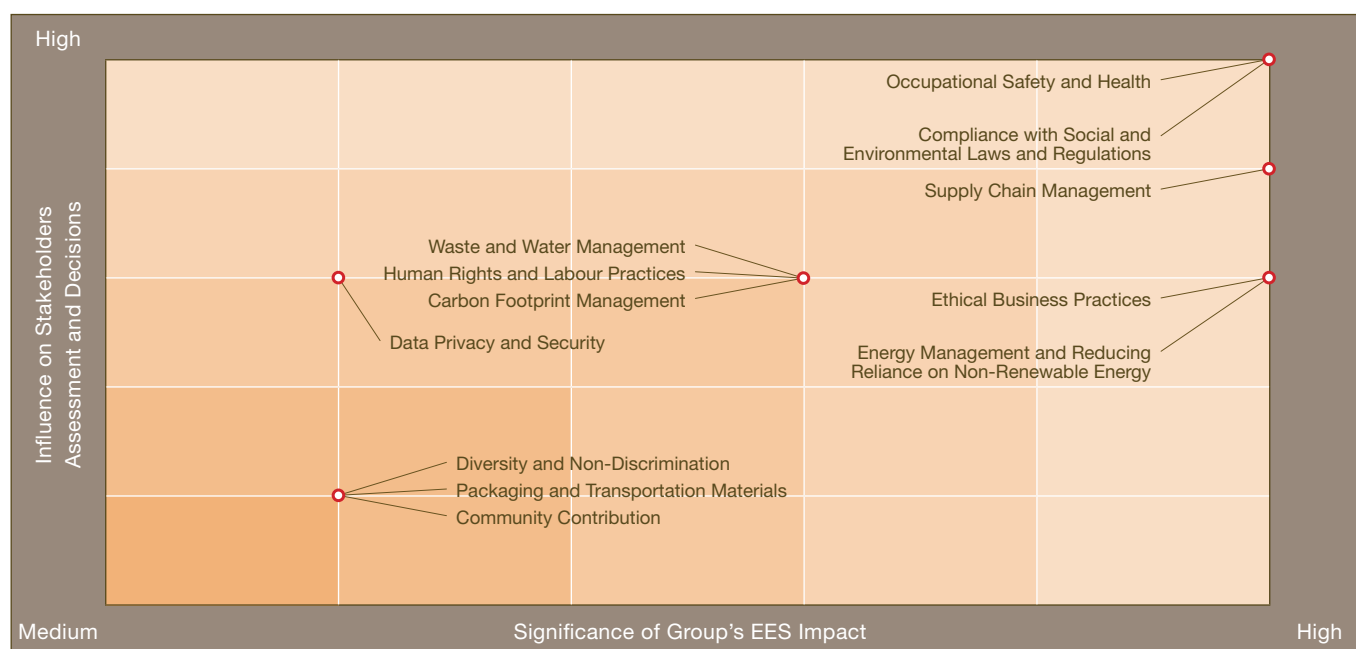
During FY2026, the SWC conducted a review of the MSMs, taking into consideration changes in the Group's operating environment, industry developments, regulatory expectations, and sustainability trends. The assessment also incorporated feedback obtained through the Group's ongoing stakeholder engagement activities to ensure that the identified MSMs appropriately reflect both stakeholder priorities and the sustainability matters most relevant to the Group's business.

Following the reassessment, "Energy Management and Reducing Reliance on Non-Renewable Energy" and "Carbon Footprint Management" were identified as having increased in materiality. This reflects stakeholders' growing expectations for the Group to strengthen its management of energy consumption, greenhouse gas ("GHG") emissions, and climate-related risks and opportunities.

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MATERIAL SUSTAINABILITY MATTERS (CONT'D)

The materiality matrix below illustrates the MSMs identified in FY2026.



FY2026 Performance

The Group continued to maintain its sustainability targets established in FY2025 following a review of their relevance to the Group's MSMs, business operations, and long-term sustainability objectives. These targets remain appropriate in guiding the Group's sustainability priorities and provide a consistent basis for monitoring performance, assessing progress, and identifying opportunities for continuous improvement over time.

During FY2026, the Group achieved 8 out of 8 sustainability targets, while continuing to monitor and address areas where further progress is required. The performance against each target is presented below.

Sustainability Matters	FY2026 Targets	FY2026 Performance	Target Achieved in FY2026?
Occupational Safety and Health	Zero cases of work-related fatalities	Zero cases of work-related fatalities	Achieved
	Lost time incident rate no more than 2.5	Lost time incident rate = 0.4	Achieved
Compliance with Social and Environmental Laws and Regulations	Zero discharge of effluent into waterways	Zero discharge of effluent into waterways	Achieved
Ethical Business Practices	All Directors and Management-level employees have been trained on the ABC Policy for the year	100% of Directors and Management-level employees have been trained on the ABC	Achieved

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MATERIAL SUSTAINABILITY MATTERS (CONT'D)

FY2026 Performance (Cont'd)

Sustainability Matters	FY2026 Targets	FY2026 Performance	Target Achieved in FY2026?
Human Rights and Labour Practices	Zero cases of substantiated complaints concerning human rights violations	Zero cases of substantiated complaints concerning human rights violations	Achieved
	At least 8 training hours per employee per year	Average 16.7 training hours per employee	Achieved
Carbon Footprint Management	Emissions intensity (tCO ₂ e/ tonnes of unit production) reduction against the base year (base year: FY2023) Note: covering Scope 1 and 2 only	22.73% reduction	Achieved
Energy Management and Reducing Reliance on Non-Renewable Energy	Energy intensity (kWh/ tonnes of unit production) reduction against the base year (base year: FY2023)	41.25% reduction	Achieved

ESTABLISHING STRONG ETHICS AND GOVERNANCE

Ethical Business Practices

Code of Ethics & Conduct and Anti-Bribery and Corruption Policy

Seng Fong Group is committed to conducting its business and operations responsibly, ethically, and with integrity. The Group expects all Directors and employees to uphold high standards of ethical conduct in carrying out their duties and responsibilities. To support this commitment, the Board has established a Code of Ethics & Conduct (“COE”), which applies to all Directors and employees across the Group. The COE sets out the principles and standards of conduct expected within the organisation and addresses key areas including the prohibition of child or forced labour, maintaining clean and hygienic working conditions, compliance with minimum wage requirements, non-excessive working hours, non-discrimination, prevention of sexual harassment, respect for freedom of association, and the prohibition of inhuman treatment.

The Group has also established a dedicated Anti-Bribery and Corruption Policy (“ABC Policy”), which applies to all employees as well as third parties providing services to or acting on behalf of the Group. The ABC Policy reinforces the Group’s zero-tolerance approach towards all forms of bribery and corruption and sets out the standards expected in conducting business with professionalism, transparency, integrity, honesty, and accountability. The ABC Policy provides guidance on key areas of bribery and corruption risk, including conflict of interest, gifts, hospitality and travel, donations and sponsorships, facilitation payments, money laundering, as well as recruitment and promotion of personnel.

The Group periodically reviews its policies and related practices to ensure that they remain relevant to its operating environment and evolving regulatory expectations.

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ESTABLISHING STRONG ETHICS AND GOVERNANCE (CONT'D)

Ethical Business Practices (Cont'd)

Code of Ethics & Conduct and Anti-Bribery and Corruption Policy (Cont'd)

We adopt a risk-based approach to identifying, assessing, and managing bribery and corruption risks as part of our overall risk management framework. Such risks are reviewed at least annually, with appropriate controls and mitigating measures implemented based on the nature and level of risk identified. Particular attention is given to business functions, activities, and positions that may have high exposure to bribery and corruption risks. This approach enables the Group to direct appropriate controls and resources towards areas of higher risk while continuously strengthening its preventive measures.

To reinforce awareness, the ABC Policy and the Group's anti-bribery and corruption stance are communicated across the organisation. During the reporting period, 100% of the Group's operations were assessed for bribery and corruption-related risks, with relevant controls maintained to mitigate the risks identified and support compliance with the Group's ethical standards.

Seng Fong Group	FY2024	FY2025	FY2026
Operations assessed for bribery and corruption-related risks (%)	100	100	100

The Group conducts regular training and awareness programmes on anti-bribery and anti-corruption, COE, integrity, and ethical business practices for both new hires and exiting employees. Such training is designed to be role-specific, where appropriate, taking into account employees' responsibilities and their level of exposure to bribery and corruption risks, with focus provided to employees in higher-risk positions. As a result, most non-executive employees are assessed to have minimal or no direct exposure to such risks.

Building on this foundation, during FY2026, Seng Fong Group continued to enhance the effectiveness of its anti-bribery and anti-corruption training and awareness initiatives across the organisation. In line with this, the Group also maintained consistent communication of its zero-tolerance stance towards bribery and corruption through established internal communication channels and procedures, while also embedding anti-bribery and anti-corruption awareness into the orientation programme for all new employees.

As of 30 June 2026, all our employees have been communicated on the Group's anti-bribery and anti-corruption stance, consistent with the previous year. Besides that, all employees at the executive level and above have received anti-bribery and corruption training.

Seng Fong Group	FY2024		FY2025		FY2026	
Communicated on anti-bribery and corruption						
Employee Category	No.	%	No.	%	No.	%
Senior Management	4	100.0	4	100.0	4	100.0
Management	10	100.0	9	100.0	10	100.0
Executives	34	100.0	40	100.0	39	100.0
Non-Executives	424	100.0	405	100.0	366	100.0

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ESTABLISHING STRONG ETHICS AND GOVERNANCE (CONT'D)

Ethical Business Practices (Cont'd)

Code of Ethics & Conduct and Anti-Bribery and Corruption Policy (Cont'd)

Seng Fong Group	FY2024		FY2025		FY2026	
Received training on anti-bribery and corruption						
Employee Category	No.	%	No.	%	No.	%
Senior Management	4	100.0	4	100.0	4	100.0
Management	10	100.0	9	100.0	10	100.0
Executives	33	97.1	40	100.0	39	100.0
Non-Executives	118	27.8	121	29.9	127	34.7

To support these efforts, the Human Resources Department is responsible for overseeing the implementation of the Group's anti-bribery and corruption compliance across the organisation, including providing guidance, facilitating training and awareness programmes, and monitoring compliance with established policies and procedures. In addition, key anti-bribery and corruption matters, including performance updates, are reported to management and the ARMC on a quarterly basis to support effective governance and oversight.

Complementing this governance process, the Group's anti-bribery and corruption framework is reinforced through audit processes that assess the adequacy and effectiveness of existing policies and procedures. These audits may be conducted internally by the Group or by external parties, where appropriate, with the findings reported to the ARMC and prompt corrective action taken where necessary.

Recognising that bribery and corruption risks may also arise through external parties, the Group has established due diligence processes to assess and manage risks associated with potential suppliers and business associates prior to the establishment of business relationships. The Group also communicates its expectations on ethical conduct and the ABC Policy to suppliers and business associates through various channels, including emails, letters, newsletters, and other forms of communication. These measures are intended to extend the Group's ethical standards across its value chain and mitigate potential third-party bribery and corruption risks.

Furthermore, all Directors and employees are required to provide written acknowledgement confirming their understanding of, and commitment to, the Group's ABC Policy.

The Group's COE and ABC Policy are publicly available on the Group's corporate website at <http://www.sengfongholdings.com/>.

Data Privacy and Security

Seng Fong Group has established processes to strengthen its cybersecurity and safeguard the security and confidentiality of stakeholders' personal data. This process includes the responsible collection and processing of personal data, ensuring that all such activities comply with applicable laws and regulations.

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ESTABLISHING STRONG ETHICS AND GOVERNANCE (CONT'D)

Ethical Business Practices (Cont'd)

Data Privacy and Security (Cont'd)

To further strengthen data security and protect sensitive information, the Group has implemented access controls and authentication measures across its system infrastructure. These measures are designed to ensure that access to sensitive data is restricted to authorised personnel, mitigate the risks of unauthorised access and security breaches, and preserve the confidentiality, integrity, and availability of the Group's critical information assets. Apart from that, we also conduct periodic cybersecurity awareness sessions to enhance employees' understanding and knowledge of emerging cyber threats and promote responsible cybersecurity practices across the organisation.

In FY2026, there were no substantiated complaints concerning breaches of customer privacy and losses of customer data.

Seng Fong Group	FY2024	FY2025	FY2026
Substantiated complaints concerning breaches of customer privacy and losses of customer data (cases)	0	0	0

Whistleblowing Mechanism

Seng Fong Group has established a whistleblowing mechanism through its Whistleblower Policy & Procedures, providing both internal and external stakeholders with an appropriate channel to raise concerns and report suspected or actual misconduct. Such matters may include bribery, corruption, financial malpractice, health and safety, environmental issues, any form of harassment, and other forms of improper conduct. Through this mechanism, the Group seeks to uphold a culture of integrity and ethical conduct across its business operations.

The Whistleblower Policy & Procedures are publicly accessible on its corporate website at <http://www.sengfongholdings.com>, ensuring that relevant stakeholders have access to information on the Group's whistleblowing framework and reporting procedures.

Employees who wish to raise concerns or report improper conduct may do so in writing via email to their immediate supervisors or managers. As an alternative reporting channel, employees may submit their reports directly to the Compliance Officer. Where a concern involves the management of Seng Fong Group, or where an employee has concerns about reporting the matter to management, the report may instead be escalated directly to the Chairperson of the ARMC. All reports received by the Group are treated with the utmost confidentiality.

In accordance with the Whistleblowing Policy & Procedures, the Group will protect whistleblowers who raise concerns in good faith from any form of penalty, harassment, retribution, victimisation, retaliation, or other harm arising from their disclosure. Any act of retaliation against a whistleblower who has made a report in good faith is regarded as a breach of the Group's policy and will be addressed accordingly.

To support the effective implementation of the whistleblowing mechanism, the Group has established a Whistleblowing Committee to oversee the investigation of reports received. The Whistleblowing Committee is responsible for keeping the whistleblower informed on the progress of the investigation and communicating the outcomes or decisions arising from the investigations.

In FY2026, the Group recorded no confirmed incidents of bribery and corruption.

Seng Fong Group	FY2024	FY2025	FY2026
Confirmed incidents of bribery and corruption (cases)	0	0	0

Sustainability Statement

SUPPLY CHAIN AND PRODUCT QUALITY

Quality, compliance, and responsible supply chain management are integral to Seng Fong Group's operations. From the sourcing and assessment of raw materials to processing, laboratory testing, and final product delivery, the Group's operational practices are guided by applicable laws and regulations, relevant industry standards, and recognised certifications.

These requirements encompass areas such as product quality, environmental protection, and social responsibility, providing a foundation for the Group to maintain consistent product and service quality while meeting the expectations of its customers. Through established operational and quality controls across its supply chain and production processes, Seng Fong seeks to strengthen the reliability of its products and maintain the trust and confidence of its global clientele.

Standards and Certifications

The Group's processing processes are certified to ISO 9001:2015 Quality Management Systems, reflecting our commitment to maintaining the highest quality standards and ensuring customer satisfaction. Besides, our laboratory is accredited under the Skim Akreditasi Makmal Malaysia ("SAMM"), a laboratory accreditation scheme administered by the Department of Standards Malaysia ("Standards Malaysia"). Laboratories accredited under SAMM are required to meet MS ISO/IEC 17025, which specifies the general requirements for the competence of testing and calibration laboratories. Standards Malaysia is identical to ISO/IEC 17025 published by the International Organization for Standardization ("ISO").

Together, these standards and accreditations provide an important foundation for the Group's quality management and laboratory testing activities, supporting the reliability of its quality control processes.

Compliance with Legal and Regulatory Requirements

To uphold accountability and transparency across its corporate governance systems and operational processes, the Group places strong emphasis on compliance with all applicable laws and regulations.

The Group's operations are subject to regulatory requirements covering various aspects of its activities, which is as follows:

- Malaysian Rubber Board (Licensing and Permit) Regulations 2014;
- Environmental Quality Act 1974;
- Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990;
- Factories and Machinery Act 1967; and
- Poisons Act 1952.

Compliance with these requirements supports the Group in conducting its business lawfully and responsibly while fulfilling its responsibilities towards employee well-being and environmental protection.

Compliance with Social and Environmental Laws and Regulations

The Group maintained its compliance record during FY2026, with no significant cases of non-compliance with social or environmental laws and regulations reported during the year. There were also no substantiated complaints concerning human rights violations.

Seng Fong Group	FY2024	FY2025	FY2026
Significant non-compliance cases with social and environmental laws and regulations (cases)	0	0	0
Substantiated complaints concerning human rights violations (cases)	0	0	0

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SUPPLY CHAIN AND PRODUCT QUALITY (CONT'D)

Supply Chain Management

Seng Fong Group recognises that effective supply chain management is important in maintaining product quality, supporting operational continuity, and ensuring the timely delivery of its products. As the quality of finished products is closely linked to the raw materials used in production, the Group maintains appropriate controls across different stages of its supply chain and production processes. Before processing begins, raw materials are checked for quality and compliance with the required specifications. Quality controls continue throughout the production process, while finished products are examined to support consistency in product quality.

Seng Fong adopts standard block rubber processing technologies throughout its operations. The process begins with pretreatment, where slab cutters, pre-breakers, and turbo mills are used to reduce the initial size of the raw materials. This allows the interior of the raw materials to be properly exposed while facilitating the removal of dirt traces. Cleaning pools with stirrers facilitate the cleaning process by settling dirt residue as well as providing thorough blending in the initial processing stages.

Following cleaning, rubber blankets are formed through maceration and creping using a macerator and creper for the continuous creping process. The rubber blankets are subsequently passed through a shredder, which serves as the final size reduction machine used to shred the rubber blankets into fine rubber crumbs. The rubber crumbs are then processed through a temperature-controlled dryer to remove water content. Once dried, dry pre-breakers are used to blend the dry rubber biscuits, improving the uniformity and consistency of properties in the block rubber.

Laboratory testing forms a key part of Seng Fong's quality control process. Every batch of block rubber produced is required to undergo laboratory testing at our Malaysian Rubber Board ("MRB") authorised laboratory, covering a range of analyses to determine the specifications and properties of the manufactured block rubber. This testing provides a quality verification point before products are delivered to customers and supports the Group in maintaining consistent product quality.

In addition to the Group's internal quality controls, the MRB conducts random inspections twice a year to assess whether the Group's operations comply with relevant requirements. These inspections provide an additional level of regulatory oversight over the Group's operations.

Through these controls, quality management is embedded at different stages of the production cycle rather than being limited to the inspection of finished products.

Enhancing Supply Chain Efficiency

As part of its efforts to strengthen supply chain management and improve operational efficiency, Seng Fong Group has established an in-house logistics team to enhance the coordination and planning of its production and shipment activities. The Group has completed an initial investment of RM8.0 million to develop its in-house logistics capabilities.

Following the operational benefits and synergies achieved across its production and shipment activities, the Group has decided to invest an additional RM5.0 million in the final phase of its logistics investment. Upon completion, the investment is expected to deliver approximately RM6.0 million in annual operational cost savings, with an estimated payback period of three years.

Through this investment, the Group seeks to enhance its control over logistics activities, improve coordination across its supply chain, and support greater efficiency in the movement and delivery of its products.

Sustainability Statement

SUPPLY CHAIN AND PRODUCT QUALITY (CONT'D)

Supply Chain Management (Cont'd)

Supplier Evaluation

Supplier performance is another important component of the Group's supply chain management approach. Seng Fong conducts annual evaluations of its key suppliers, taking into consideration factors such as the quality of products and services supplied and delivery timeliness. Where applicable, environmental and social considerations are also incorporated into the supplier evaluation process.

These evaluations enable the Group to assess key aspects of supplier performance and support the reliability and quality of supplies entering our operations.

To further strengthen its supply chain management and sustainability practices, the Group has introduced a code of business ethics addressing governance, environmental, and social matters relevant to its suppliers and business associates, where applicable. The code of business ethics has been communicated to all suppliers to establish the Group's expectations regarding applicable governance, environmental, and social requirements. By communicating these expectations across its supplier base, Seng Fong seeks to promote responsible business practices beyond its own operations and strengthen alignment with its suppliers and business associates.

The code of business ethics also incorporates measures aimed at improving product traceability. Enhanced traceability supports Seng Fong in responding to evolving global trends and requirements concerning the sustainable use of natural resources.

The approved code of business ethics has been made available on the Group's corporate website at <http://www.sengfongholdings.com>.

Supporting the Local Economy

We consider availability, cost, and quality when making procurement and business decisions. Where practicable, the Group prioritises the sourcing of products and services from local suppliers.

Local procurement enables the Group to create economic value within Malaysia while also offering operational and environmental benefits. Shorter sourcing and transportation distances may help reduce transportation-related indirect GHG emissions and delivery lead times. A local sourcing base can also support the Group's management of certain supply chain risks by reducing its dependence on longer supply routes.

Approximately 46% of the Seng Fong Group's trade-related products and services were sourced from suppliers registered in Malaysia in FY2026.

Seng Fong Group	FY2024	FY2025	FY2026
Local procurement (%)	27	34	46

Sustainability Statement

WORKPLACE ENVIRONMENT

As at 30 June 2026, Seng Fong Group employed a total workforce of 419 employees, representing a decrease of approximately 9% from 458 employees as at 30 June 2025. Of the total workforce, 169 employees (40%) were full-time permanent employees, while 250 (60%) were full-time contract employees, the majority of whom were foreign workers.

The change in workforce composition reflects, among others, the Group's ongoing operational transformation and increasing adoption of automation within its manufacturing operations. Following the implementation of Smart Rubber Manufacturing Equipment in Factory 2 in FY2025, we have reduced reliance on manual labour in certain production activities. Building on this initiative, the Group commenced the installation of Smart Rubber Manufacturing Equipment in Factory 3 during FY2026, with completion expected in FY2027. The expansion is expected to further enhance the Group's manufacturing capabilities, enhance workplace safety, and reduce reliance on foreign manual labour while creating additional employment opportunities for local engineers and technicians.

The number of full-time contract employees decreased from 292 as at 30 June 2025 to 250 as at 30 June 2026, representing a reduction of approximately 14% year-on-year, mainly driven by reduced requirement for manual labour. In comparison, the number of permanent employees increased slightly from 166 to 169 during the same period.

Seng Fong Group	As at 30 June 2024	As at 30 June 2025	As at 30 June 2026
Full-time permanent employees	154 (33%)	166 (36%)	169 (40%)
Full-time contract employees	318 (67%)	292 (64%)	250 (60%)

As at 30 June 2026, women continued to account for close to 30% of the Board, a proportion broadly consistent with the previous year. At the Management level, including Senior Management, women represent approximately 43% (30 June 2025: 46%) of employees, reflecting a slight decrease compared with the previous year.

Across the Group's total workforce, women accounted for approximately 12% of employees. The lower representation of females within the overall workforce is a reflection of the Group's operational profile, where a significant proportion of the workforce is engaged in processing-floor and production activities that involve extensive manual labour. The Group remains committed to providing employment opportunities on the basis of merit and suitability for the relevant roles, without discrimination.

In FY2026, the Group also provided workplace exposure and learning opportunities to a total of 2 interns, enabling them to gain practical experience within a working environment.

The diagram below summarises the composition of the Board members and employees across the Group as at 30 June 2026. Information as at 30 June 2024 and 30 June 2025 is provided in the Appendix section.

As at 30 June 2026					
Seng Fong Group	Gender		Age		
No. (%)	Male	Female	< 30	30 - 50	> 50
Board of Directors	5 (71%)	2 (29%)	0 (0%)	1 (14%)	6 (86%)

Sustainability Statement

WORKPLACE ENVIRONMENT (CONT'D)

As at 30 June 2026

Seng Fong Group		Gender		Age	
No. (%)		Male	Female	< 30	30 - 50
Employee Category					
Senior Management		3 (75%)	1 (25%)	0 (0%)	2 (50%)
Management		5 (50%)	5 (50%)	0 (0%)	7 (70%)
Executives		20 (51%)	19 (49%)	12 (31%)	21 (54%)
Non-Executives		341 (93%)	25 (7%)	118 (32%)	233 (64%)
Total		369 (88%)	50 (12%)	130 (31%)	263 (63%)

The Group monitors employee turnover across different employee categories as part of its workforce management practices. During the financial year under review, there was no turnover among Senior Management and Management, while turnover among Executives remained relatively stable at 17.9%, compared with 18.9% in FY2025.

Turnover continued to be primarily driven by the Non-Executives category, which primarily comprises employees performing operational and manual work. During FY2026, 114 Non-Executive employees left the Group, resulting in a turnover rate of 29.5%, compared with 77 employees and 18.6% in FY2025.

The increase should be viewed together with the ongoing transformation of the Group's manufacturing operations. Following the implementation of the Smart Rubber Manufacturing Equipment in Factory 2 in FY2025, the Group's reliance on certain manual activities has reduced, contributing to changes in its manpower requirements and workforce composition. This is also reflected in the reduction in full-time contract employees. As the Group continues to advance its manufacturing capabilities, including the ongoing installation of Smart Rubber Manufacturing Equipment in Factory 3, its workforce needs are expected to gradually evolve towards supporting more technical and skilled roles, including opportunities for local engineers and technicians.

Accordingly, while overall workforce requirements have moderated, the Group continues to monitor employee turnover and manpower requirements to ensure that its workforce remains aligned with operational needs and that sufficient manpower is maintained to support business continuity. At the same time, the Group continues to support the development of an appropriately skilled workforce as its manufacturing operations evolve.

Seng Fong Group		FY2024		FY2025		FY2026	
Employee Category		No.	Rate (%)	No.	Rate (%)	No.	Rate (%)
Turnover number and rate ¹							
Senior Management		0	0.0	0	0.0	0	0.0
Management		3	27.3	1	10.0	0	0.0
Executives		3	9.4	7	18.9	7	17.9
Non-Executives		68	17.1	77	18.6	114	29.5
Total		74	16.6	85	18.3	121	27.6

¹ Turnover rate was calculated using average monthly employee number for the employee category for the respective year as denominator.

Sustainability Statement

WORKPLACE ENVIRONMENT (CONT'D)

Diversity and Non-Discrimination

Seng Fong Group aims to foster a workplace in which employees are treated fairly and with respect. Hence, the Group adopts a non-discriminatory approach to employment and does not tolerate discrimination on the basis of race, religion, gender, age, sexual orientation, disabilities, or nationality. This approach applies throughout the employment practices, including recruitment and termination, remuneration, training and development, promotion, and disciplinary actions.

The Group's approach is formalised through its Non-Discrimination and Diversity Policy, which sets out the Group's position and commitment to providing merit-based and equal employment opportunities. We also seek to promote diversity among our Directors and employees by consistently applying the principles of non-discrimination and equal opportunities in our employment practices.

These principles are further embedded within the Group's Sustainability Policy and align with its COE. Together, these policies aim to maintain a healthy and sustainable work environment in which employees are provided with fair opportunities to develop their capabilities and perform effectively in the workplace.

Human Rights, Labour Practices, and Employee Welfare

Seng Fong Group recognises that respect for human rights and responsible labour practices is fundamental to maintaining a sustainable and responsible business. The Group is committed to safeguarding fundamental human rights throughout its business activities and operations in accordance with applicable laws and regulations. In line with this commitment, the Group strictly prohibits child labour and all forms of forced, bonded or involuntary labour across all its business activities and operations. The Group also seeks to avoid engaging with businesses known to willingly adopt such unethical labour practices.

The Group recognises and respects employees' right to freedom of association and the right to collective bargaining in accordance with applicable laws and regulations. We seek to ensure that employees are able to exercise these rights without undue restriction or denial to any employees.

As part of our approach to responsible workforce management, we strive to foster an inclusive and supportive working environment by providing opportunities for continuous training and development, together with competitive compensation and employee benefits. To further promote employee well-being and work-life balance, the Group established a Badminton Sports Club during the financial year, providing employees with opportunities to participate in recreational activities. At the same time, the Group maintains established employment practices to support compliance with applicable employment and labour laws and regulations, including requirements relating to minimum wage, minimum working age, minimum rest periods, minimum workers' accommodation, maximum working hours, as well as freedom of association and the right to collective bargaining, amongst others. The Group's expectations and applicable human rights and labour standards are communicated to both existing and newly recruited employees to promote awareness of their rights, responsibilities, and expected workplace conduct.

Recognising that employment and labour requirements continue to evolve, the Group ensures that our employees are keeping abreast of relevant regulatory developments and assesses their implications for its employment practices. This includes developments relating to minimum wage requirements as well as relevant legal and regulatory updates concerning workplace matters such as online harassment, bullying, and identity misuse. Where relevant regulatory changes are identified, the Group reviews the corresponding policies and procedures and incorporates necessary updates to maintain alignment with applicable requirements. Such changes are subsequently communicated to employees, with particular attention given to employees in managerial and supervisory roles, who play an important role in ensuring that the requirements are appropriately implemented across the Group's day-to-day operations.

Sustainability Statement

WORKPLACE ENVIRONMENT (CONT'D)

Human Rights, Labour Practices, and Employee Welfare (Cont'd)

Given that foreign workers form a significant part of the Group's operational workforce, we recognise the importance of maintaining appropriate controls over their employment and welfare. We ensure that all our foreign workers employed within our operations possess valid work permits in accordance with the applicable laws and regulations. Where relevant, we also provide appropriate accommodation, essential amenities, and proper sanitation facilities to support their living and welfare needs. Relevant employment benefits and workplace requirements are outlined in the Group's Employee Handbook, which is provided to employees upon joining the Group.

To provide a conducive resting and living environment for our foreign workers, the Group maintains two (2) workers' quarters that comply with the minimum requirements stipulated under the Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990. These quarters meet all regulatory requirements and have received the Certificates for Accommodation from the Department of Labour Peninsular Malaysia.

Occupational Safety and Health

Seng Fong Group is committed to providing a safe, conducive, and healthy working environment for all employees, including permanent and contract-based employees. This commitment is embedded in the Group's Sustainability Policy and Safety and Health Policy, which provide guidance on managing occupational safety and health across our operations.

An Occupational Safety and Health Committee ("OSH Committee") is in place to oversee the Group's overall health and safety performance and support the implementation and continuous improvement of workplace safety measures. The OSH Committee comprises selected Management personnel as well as working-level and executive-level representatives, including the Safety Officer. The representation of employees from different organisational levels enables workplace safety and health matters to be considered from both management and operational perspectives. In particular, feedback from employees who are directly involved in operational activities and may have greater exposure to workplace hazards can be raised and considered as part of the OSH Committee's monitoring and deliberations process. The OSH Committee also conducts periodic workplace reviews to maintain and enhance workplace comfort, safety, and health.

The Group adopts a risk-based approach to occupational safety and health management. Risk assessments are conducted across our operations to identify workplace hazards and activities with higher safety and health risks. Based on the risks identified, appropriate controls are implemented to eliminate hazards where practicable or mitigate the associated risks. Employees performing higher risk activities are also provided with relevant safety and health training to equip them with the necessary knowledge and competencies to perform their duties safely.

These preventive controls are complemented by ongoing workplace monitoring and preparedness measures. Among others, the Group conducts quarterly safety spot checks across its business and factory premises to identify potential safety concerns and assess whether existing controls remain appropriate. Emergency response plans are maintained to prepare employees to respond appropriately to emergency situations, while employees' personal protective equipment ("PPE") is regularly inspected to ensure that appropriate protective equipment is available and fit for its intended use.

The Group regularly reviews its occupational safety and health practices to maintain alignment with relevant industry practices and standards. Regular briefings and training sessions are conducted for new and existing employees to reinforce awareness of the Group's internal safety and health policies, procedures, processes, and guidelines. Professional safety and health training is also provided, where relevant, to key personnel, including the Safety Officer and members of the OSH Committee, to support them in carrying out their respective safety and health responsibilities.

Sustainability Statement

WORKPLACE ENVIRONMENT (CONT'D)

Occupational Safety and Health (Cont'd)

Ensuring workplace safety for external contractors

While the Group does not engage external contractors for its processing activities, service contractors are appointed from time to time to carry out specialised servicing and maintenance works within the Group's premises, including works related to electrical and solar panel systems. In FY2026, contractors are also involved in the ongoing installation of the Smart Rubber Manufacturing Equipment at Factory 3.

To manage occupational safety and health risks associated with these activities, all services and installation contractors entering the Group's premises are recorded in the contractor list and are required to acknowledge and sign the Contractor Safety Guidelines before commencing work. The guidelines set out the relevant health and safety requirements to ensure that contractors comply with applicable safety practices, laws, and regulations while performing their duties. Through these measures, the Group works together with its contractors to maintain a safe and healthy working environment within its premises.

Training remains an important preventive component of the Group's safety and health management approach. In FY2026, 19 employees received training on health and safety standards, while 402 employees received general health and safety training.

Seng Fong Group ²	FY2024	FY2025	FY2026
Number of employees trained on health and safety standards	10	11	19
Number of employees trained on general health and safety standards	465	447	402

Safety and health training conducted during FY2026 covered a range of relevant topics, including but not limited to:

	Basic Industrial Hygiene		Bomba Fire Drill & Fire Fighting Training
	Chemical Monitoring		Complying Manual Handling at Workplace
	Effective Safety & Health Committee		Health Risk Assessment
	Introduction To Human Factors		Job Hazard Analysis

² We redefined the scope indicator to include general training, which includes safety and health training and briefings. In FY2025, we revised our data collection method to exclude resigned employees.

Sustainability Statement

WORKPLACE ENVIRONMENT (CONT'D)

Occupational Safety and Health (Cont'd)



Beyond preventive measures, the Group maintains an established process for responding to work-related accidents and injuries. The OSH Committee oversees the implementation of measures aimed at reducing and preventing workplace accidents and injuries. Where an incident occurs, an investigation is conducted to determine its root cause, following which appropriate corrective actions are identified and implemented to address the underlying safety risks and reduce the likelihood of recurrence. The implementation of corrective action plans is subsequently monitored, while relevant safety performance indicators are tracked to support the evaluation and continuous improvement of the Group's overall safety performance.

In addition to monitoring work-related injuries involving its employees, the Group began recording injuries involving contractors while they were carrying out work within the Group's premises in FY2026. Where applicable, incidents involving contractors are also reviewed to identify the circumstances and causes of the incident and to determine whether further safety measures or corrective actions are required.

In FY2026, the Group recorded no work-related fatalities for its employees or contractors.

There were three (3) cases of work-related injuries, the same as in FY2024 and FY2025, while the lost time incident rate remained at 0.4, consistent with the previous two financial years. The work-related injuries recorded during FY2026 were minor in nature. Nevertheless, each incident was investigated to identify its causes and determine appropriate corrective and preventive measures. The findings from these investigations were translated into practical improvements to the Group's workplace safety controls. Measures undertaken included additional safety training, updates to standard operating procedures ("SOPs") for machinery operation, including procedures applicable during machine breakdown, provision of additional PPE, installation of additional safety signage, and enhancement of protective covers for moving machinery parts.

Sustainability Statement

WORKPLACE ENVIRONMENT (CONT'D)

Occupational Safety and Health (Cont'd)

We will continue to maintain and enhance our safety and health management system through our ongoing improvement process. The Group achieved its safety and health performance target for FY2026. Further information on the Group's target, progress, and performance is provided in the **FY2026 Performance** section.

Seng Fong Group	FY2024	FY2025	FY2026
For employees			
Cases of work-related fatalities ³	0	0	0
Cases of work-related injuries	3	3	3
Lost time incident rate ⁴	0.4	0.4	0.4
For contractors ⁵			
Cases of work-related fatalities ⁶	NA	NA	0
Total number of contractors (external service contractors visiting the Group's premises to provide services)	NA	NA	8

Training and Development

Seng Fong Group recognises that developing the knowledge, competencies, and capabilities of our employees is important to supporting both the Group's current operations and its longer-term growth. Investment in employee development also contributes to the broader development of human capital by enhancing the knowledge and skills available within the industry and community.

At the same time, employee development forms an important part of the Group's talent management and succession planning approach. The Group's succession planning process focuses on identifying and developing the competencies and qualities required for key managerial and senior management positions, with the objective of maintaining a pipeline of employees who may progressively assume greater responsibilities and leadership roles within the Group. In support of this approach, our middle management team participates in relevant training regularly to strengthen their knowledge and capabilities for both their current responsibilities and potential future roles.

An established process for identifying employees' development needs is in place. Annual performance appraisals are conducted between employees and their respective supervisors to assess performance during the year, discuss areas for improvement, and provide employees with an opportunity to share feedback on matters that may contribute to improving the Group's operations. The results of these performance appraisals are considered as part of the Group's employees' training needs analysis, enabling identified competency and development requirements to be considered when planning relevant training activities.

In addition to training needs identified through the appraisal process, employees may proactively identify development opportunities through the Group's training requisition process. Employees may submit a training requisition form to request participation in relevant training programmes aimed at enhancing their knowledge, competencies, and skill sets.

During FY2026, employees participated in a variety of training and development programmes. In addition to the safety and health training disclosed above, training conducted during the year covered areas including:

³ Work-related employee fatalities refer to fatal incidents resulting directly from work-related injuries or illnesses involving permanent and contract-based employees of the Group and its subsidiaries.

⁴ Lost-time incident refers to a work-related injury or illness that results in an employee of the Group and its subsidiaries being unable to perform their regular work duties for four (4) or more days. Calculated using a multiplier of 200,000 hours.

⁵ The Group began to record work-related contractor fatalities and the total number of contractors in FY2026.

⁶ Work-related employee fatalities refer to fatal incidents resulting directly from work-related injuries or illnesses involving external services contractors of the Group and its subsidiaries.

Sustainability Statement

WORKPLACE ENVIRONMENT (CONT'D)

Training and Development (Cont'd)

Type of Training	Description	Training Programmes
Technical & Operational Training	Develops employees' job-specific technical knowledge and practical competencies to support effective, efficient, and consistent day-to-day operations.	• Production Operations Skills Training • Electrician and Foreman Job Skills • Truck Operation and Maintenance Training • Warehouse Management Skills • Warehouse Training • Raw Material Grading
Quality & Management Systems Training	Strengthens employees' understanding of quality requirements, inspection and testing procedures, management systems, and relevant industry standards to support product and operational quality.	• MS ISO/IEC 17025:2017 Management System Internal Auditing ("IAT") Training • Department of Standards Malaysia ("JSM") Forum with Conformity Assessment Bodies ("CABs") • Quality Checking and Inspection • Quality Awareness of Laboratory Test Procedure
Compliance, Governance & Regulatory Training	Enhances employees' awareness and understanding of applicable laws, regulations, internal policies, and ethical business practices, supporting the Group's compliance and governance framework.	• License and Permit Enhancement Programme • Labour Law Compliance • Anti-Bribery and Anti-Corruption • Domestic Inquiry and Disciplinary Management
Workplace Safety & Support Training	Equips relevant employees with practical knowledge and competencies to maintain a safe, secure, and well-managed working environment and support operational activities.	• Housekeeping Training • Security Guard Training
Sustainability & Corporate Development Training	Builds employees' knowledge of emerging sustainability and corporate matters and strengthens capabilities relevant to the Group's long-term business and sustainability objectives.	• Investor Relations, Sustainability & Financial Strategy Programme

The Group recorded 7,348 total training hours in FY2026, representing an increase of approximately 3% from 7,136 hours in FY2025. Correspondingly, average hours increased from 15.4 hours per employee in FY2025 to 16.7 hours in FY2026.

The increase was primarily reflected within the Non-Executive employee category, where total training hours increased from 6,483 hours in FY2025 to 6,832 hours in FY2026, while average training hours increased from 15.7 hours to 17.7 hours per employee. Non-Executive employees accounted for the majority of the Group's training hours during FY2026, reflecting the composition of the Group's workforce and the training requirements associated with its operational activities.

Sustainability Statement

WORKPLACE ENVIRONMENT (CONT'D)

Training and Development (Cont'd)

	FY2024		FY2025		FY2026	
Seng Fong Group	Total training hours	Average training hours ⁷	Total training hours	Average training hours ⁸	Total training hours	Average training hours ⁹
Senior Management	84	21.0	73	18.3	48	12.0
Management	188	17.1	110	11.0	52	5.2
Executives	821	25.6	470	12.7	416	10.7
Non-Executives	6,557	16.5	6,483	15.7	6,832	17.7
Total	7,650	17.2	7,136	15.4	7,348	16.7

Community Contribution

Seng Fong Group recognises the importance of contributing to the well-being of local communities in the areas where we operate. Where possible, we seek to support initiatives that respond to community needs and contribute to broader social development. We also encourage our employees to participate in relevant community programmes.

In FY2026, the Group contributed approximately RM 49,441 towards community initiatives, benefiting three (3) recipient organisations, including schools and a charitable society.

	FY2024		FY2025		FY2026	
Seng Fong Group	RM	Estimated beneficiaries	RM	Estimated beneficiaries	RM	Estimated beneficiaries
Community investments/ CSR (where target beneficiaries ¹⁰ are external to the Group)	46,800	5	148,544	6	49,441	3

PROTECTING OUR ENVIRONMENT

Seng Fong recognises that the long-term sustainability of our business is linked to the responsible management of natural resources and the protection of the environment. We therefore seek to conduct our operations in a manner that balances operational requirements with environmental considerations, with the aim of minimising adverse impacts on the natural environment and promoting the responsible use of resources.

Our approach is guided by the Group's Sustainability Policy and supported by applicable environmental laws, regulations, and operational controls. The Sustainability Policy sets out our commitment to managing and, where practicable, minimising environmental impacts associated with our operations. Key areas of focus include energy efficiency and emissions reduction, water efficiency, pollution prevention, effluent management, and the responsible use and disposal of material and waste.

During the financial year under review, the Group did not incur any environmental fines and penalties.

⁷ Calculated using average monthly employee number for the employee category for FY2024 as denominator.

⁸ Calculated using average monthly employee number for the employee category for FY2025 as denominator.

⁹ Calculated using average monthly employee number for the employee category for FY2026 as denominator.

¹⁰ The number of beneficiaries is counted as one when a contribution is made to a single association or organisation.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Participation in Industry Initiatives

Seng Fong Group recognises that improving environmental performance requires both internal action and broader industry participation. Therefore, the Group continues to support and participate in relevant industry-wide initiatives, including industry initiatives by the Malaysian Rubber Board, to promote resource efficiency and the reduction of environmental impacts associated with the industry.

Energy Management and Reducing Reliance on Non-Renewable Energy

Energy is an important input to Seng Fong Group's business operations, supporting our facilities, processes, and services. As energy consumption is also a significant contributor to the Group's GHG emissions, responsible energy management remains an important component of our environmental strategy. Recognising its importance, the Group strives to use energy responsibly by enhancing efficiency, reducing consumption where possible, and decreasing our dependence on non-renewable energy sources.

To support these efforts, the Group has implemented an Efficient Energy Management ("EEM") system to monitor and manage energy usage across our organisation. Energy consumption data is tracked to provide visibility over consumption patterns and changes in operational demand. This system not only provides insights into consumption but also helps us identify potential areas for energy reduction or energy efficiency initiatives.

Solar Power System

At our Gemas operating site, part of our energy needs is supplemented by solar-powered energy, a clean and renewable energy source. The solar panels currently occupy approximately 20% of our site area and generate renewable electricity under the Government's Net Energy Metering ("NEM") scheme. The electricity generated is primarily utilised to support the Group's operational needs, while any surplus is sold to the grid through Tenaga Nasional Berhad ("TNB") and credited against our electricity bills.

This operating model enables us to optimise the utilisation of available site space for renewable energy generation while reducing the amount of grid electricity required for our operations. In turn, this contributes to lower electricity costs and reduces GHG emissions associated with purchased electricity.

Beyond its environmental benefits, the solar panel systems provide an additional measure of resilience against potential future increases in electricity tariffs. This investment also qualifies for the green investment tax allowance from the Malaysian Investment Development Authority ("MIDA"). Under this green investment tax incentive, the Group is eligible to claim 100% of qualifying capital expenditure for a three-year period starting from the date of the initial qualifying expenditure. This allowance can be used to offset 70% of statutory income in the assessment years beginning from the year the initial qualifying capital expenditure was incurred.

Biomass Systems

The Group invested in two (2) Biomass Systems in FY2024 to generate fuel gas for powering the dryer system in our production processes. These systems produce fuel gas from woodchips through woodchip gasification hot air systems and are a source of renewable energy. The Biomass Systems were intended to provide renewable energy to replace the use of diesel for our dryer system.

This transition has not only reduced our diesel consumption but also lowered GHG emissions associated with diesel use, reinforcing our effort to reduce our carbon footprint and supporting the adoption of renewable energy across our operations.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Energy Management and Reducing Reliance on Non-Renewable Energy (Cont'd)

Energy Consumption

The Group monitors energy consumption across the principal energy sources used in its operations. The energy consumption currently comprises diesel and petrol consumed by the Group's equipment and vehicles, electricity purchased from TNB, solar-generated electricity, and energy derived from the Biomass Systems.

In FY2026, total non-renewable energy consumption amounted to 43,389 MWh. The reduction compared to FY2025 was mainly due to lower production levels, which resulted in a decrease in electricity purchased from TNB from 32,570 MWh in FY2025 to 26,140 MWh in FY2026. At the same time, diesel consumption increased during the year following the establishment of the Group's in-house logistics team in 2026. The introduction of the in-house logistics team resulted in greater use of the Group's own vehicles for transportation and delivery activities, which consequently contributed to higher diesel consumption. Similarly, we also expect a more notable increase in diesel in the future arising from activities of the in-house logistics team.

Seng Fong Group	FY2024	FY2025	FY2026
Non-renewable energy (MWh)			
Fossil fuel, comprising of:			
Diesel	26,697	13,842	16,780
Petrol	469	491	469
Electricity purchased from TNB ¹¹	31,030	32,570	26,140
Total non-renewable energy consumption	58,196	46,903	43,389

The Group's investment in solar and biomass systems has also enabled renewable energy to become a significant component of our overall energy consumption. Renewable energy consumption amounted to 63,846 MWh in FY2026, comprising 3,154 MWh of solar-powered electricity and 60,692 MWh of biomass energy.

Seng Fong Group	FY2024	FY2025	FY2026
Renewable energy (MWh)			
Solar-powered electricity	4,317	4,033	3,154
Biomass energy	52,648 ¹²	69,690	60,692
Total renewable energy consumption	56,965	73,723	63,846

By replacing or reducing energy that would otherwise have been sourced from purchased electricity and diesel, the solar and biomass systems have also contributed to the avoidance of GHG emissions. Further information is provided in the **GHG Emissions and Carbon Footprint Management** section of this Statement.

¹¹ We consider electricity purchased from TNB as non-renewable energy.

¹² FY2024 biomass energy data has been restated following a revision in the estimated energy conversion factor for the biomass gasification system.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Energy Management and Reducing Reliance on Non-Renewable Energy (Cont'd)

Energy efficiency

In FY2024, Seng Fong Group has set a target to monitor energy efficiency and emissions intensity on an ongoing basis, using FY2023 as the baseline year. Tracking performance against a common baseline provides a consistent basis for assessing whether changes to our processes, energy sources, and operational practices are translating into measurable efficiency improvements over time.

Energy efficiency is assessed based on energy consumption relative to production output, expressed as kWh per tonne of unit production. Against the FY2023 baseline, the Group recorded a 41.25% reduction in energy intensity in FY2026, compared to 49.50% in FY2025. The lower reduction in energy intensity is primarily due to lower production activities during FY2026.

Seng Fong Group	Base Year	FY2024	FY2025	FY2026
Energy intensity (kWh/ tonnes of unit production)	2023	34.14% reduction	49.50% reduction	41.25% reduction

GHG Emissions and Carbon Footprint Management

The management of GHG emissions is closely linked to the Group's approach to energy management. As purchased electricity and fossil fuels are key sources of operational emissions, our carbon management approach focuses on monitoring emissions, understanding the principal sources of our carbon footprint, and implementing practical measures to reduce dependence on carbon-intensive energy sources.

The Group's investments in solar power and biomass systems are key measures supporting this approach. By increasing the use of renewable energy and reducing the amount of fossil-based energy required in our operations, these systems contribute to the progressive reduction of GHG emissions.

During FY2026, the Group recorded combined Scope 1 and Scope 2 GHG emissions of 23,604 tonnes of CO₂ equivalent ("tCO₂e"). Scope 2 GHG emissions from purchased electricity remained the largest component of the Group's reported Scope 1 and 2 footprints, amounting to 19,343 tCO₂e in FY2026.

For consistency and comparability across reporting periods, the Group recalculated FY2024 and FY2025 Scope 2 emissions using the same emissions conversion factor applied for FY2026. This provides a more consistent basis for evaluating the Group's emissions trend across the three (3) reporting years.

Seng Fong Group	Type ¹³	FY2024 ¹⁴	FY2025	FY2026
Scope 1 GHG emissions (tCO ₂ e) ¹⁵	Diesel consumption	6,591	3,417	4,143
	Petrol consumption	118	123	118
Scope 2 GHG emissions (tCO ₂ e)	Purchased electricity ¹⁶	22,962	24,102	19,343
Scope 1 and Scope 2 (tCO ₂ e)		29,671	27,642	23,604

¹³ CO₂e – Carbon dioxide equivalent, includes carbon dioxide, methane, and nitrous oxide.

¹⁴ Recalculated with the same conversion factors to enable comparison with FY2025 figures.

¹⁵ Scope 1 GHG emissions data were calculated using the latest version of the GHG Protocol, namely Transport Tool v2_7. Reference: <https://ghgprotocol.org/calculation-tools-and-guidance>.

¹⁶ FY2024 and FY2025 emissions from purchased electricity were restated using the Grid Emission Factor, i.e. for the year 2024, provided by the Energy Commission of Malaysia. Reference: Grid Emission Factor (GEF) in Malaysia, 2022-2024 (Provisional), <https://meih.st.gov.my/home>.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

GHG Emissions and Carbon Footprint Management (Cont'd)

In addition to monitoring its reported GHG emissions, the Group estimates the emissions avoided through the use of its renewable energy systems. In FY2026, the Group estimated that the use of solar-generated electricity in place of purchased grid electricity avoided approximately 2,334 tCO₂e, while the use of biomass energy was estimated to have avoided a further 16,245 tCO₂e of Scope 1 emissions.

Seng Fong Group (tCO ₂ e)	FY2024	FY2025	FY2026
Solar-powered electricity¹⁷	3,195	2,985	2,334
Biomass energy	14,092 ¹⁸	18,653	16,245

The Group recognises that its carbon footprint extends beyond emissions generated directly from operations and purchased electricity. Accordingly, in FY2026, we continued to measure selected Scope 3 emissions comprising Category 6 – Business Travel and Category 7 – Employee Commuting.

These categories generated approximately 163 tCO₂e in FY2026, comprising 19 tCO₂e from business travel and 144 tCO₂e from employee commuting.

Seng Fong Group (tCO ₂ e)	FY2024	FY2025 ¹⁹	FY2026
Scope 3 GHG emissions	Category 6 – Business Travel ²⁰	6	19
	Category 7 – Employee Commuting	158	144

Emissions intensity

Similar to the energy efficiency, the emissions intensity is calculated using FY2023 as the baseline year. In FY2026, the Group recorded a 22.73% reduction in emissions intensity.

This year, the Group has set a new target to achieve a 25% reduction in emissions intensity by 2030, against the FY2023 baseline.

Seng Fong Group	Base Year	FY2024	FY2025	FY2026
Emissions intensity (tCO₂e/ tonnes of unit production)²¹	2023	18.18% reduction	27.27% reduction	22.73% reduction

Air Pollution

Seng Fong Group also recognises that effective management of air emissions is important in minimising the environmental impact associated with our operations. In line with the requirements of the Department of Environment (“DOE”), the Group maintains an air pollution control system as part of its environmental protection measures and has established procedures to monitor and assess the performance of the system.

¹⁷ FY2024 and FY2025 emissions from solar-powered electricity were restated using the Grid Emission Factor, i.e. for the year 2024, provided by the Energy Commission of Malaysia. Reference: Grid Emission Factor (GEF) in Malaysia, 2022-2024 (Provisional), <https://meih.st.gov.my/home>.

¹⁸ FY2024 avoidance of Scope 1 GHG emissions by avoiding diesel consumption has been restated, following a recalculation of estimated energy generated from biomass.

¹⁹ FY2025 Scope 3 GHG emissions data were calculated using the latest version of the GHG Protocol, namely Transport Tool v2_7. Reference: <https://ghgprotocol.org/calculation-tools-and-guidance>.

²⁰ Scope 3 GHG emissions under Category 6 – Business travel for FY2024 and FY2025 have been restated due to erroneous inclusion of FY2024 data into FY2025 data in the Group's FY2025 Annual Report.

²¹ Only Scope 1 and Scope 2 emissions are covered when calculating emissions intensity. Emissions intensity for FY2024 and FY2025 have been restated, following a recalculation of Scope 2 GHG emissions in FY2024 and FY2025.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

GHG Emissions and Carbon Footprint Management (Cont'd)

Air Pollution (Cont'd)

As part of our controls, the Compliance Officer is in place to monitor scrubber pressure and the pH levels of the scrubbing liquid feed streams. Monitoring these parameters enables the Group to assess whether the air pollution control system is operating effectively. Through the continued operation and monitoring of our air pollution control system, the Group seeks to maintain compliance with applicable environmental requirements while minimising air pollution arising from our operations. These controls form part of our broader approach to pollution prevention and responsible environmental management.

Climate-related Financial Disclosures

The Group prepares this climate-related financial disclosure as part of its efforts to align its disclosures with IFRS S2. This statement intends to provide insights into the Group's potential climate-related risks and opportunities and business resilience across different climate scenarios assessed.

Governance

The Board is ultimately responsible for integrating sustainability considerations in the Group's business strategies and plans, and this includes considering climate-related risks and opportunities and climate resilience of the business. The Board is supported by the ARMC, which reviews the Group's sustainability strategies, approaches, key performance indicators, targets, and performance before making recommendations to the Board.

The SWC is the management-level committee overseeing the implementation and performance of the Group's sustainability initiatives and management.

Beginning in 2024, the Management, overseen by the SWC, carried out processes to enable the identification, assessment, and prioritisation of climate-related risks and opportunities of the Group, including the conduct of a climate scenario analysis, risk assessment, and assessment of the effects of climate-related risks. The SWC further oversaw the development of strategies and plans which incorporate the climate-related risks and opportunities identified. The outcome of the abovementioned assessments and plans was further tabled to the Board for notation and/or approval.

In addition, the Board, through the Nominating Committee, assesses the Board composition and Directors to ensure relevant sustainability and climate-related knowledge and expertise are present to support oversight of the Group's long-term sustainability and value creation.

Climate-related Risks and Opportunities

The Group's Management carried out its first climate scenario analysis in 2024 and further reviewed it in 2026 to assess the resilience of the Group's business in the selected climate scenarios.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Climate-related Risks and Opportunities (Cont'd)

The climate scenario analysis considered the following basis and assumptions:

Time horizons:

Short term	Present to 3 years
Medium term	More than 3 years to 5 years
Long term	More than 5 years

The time horizons are defined considering the short- to medium-term impact of supply-side events such as excessive rainfall or flooding, to the longer-term market demand cycle, which averages to 5 years or even more depending on the downstream industries, such as the automotive sector.

Climate scenarios:

Scenario	Scenario Description	Scenario Parameters
A	- A controlled climate future - Broadly aligns with the Paris Agreement's objective with a 'below 2 degrees Celsius' scenario or RCP2.6²²	- Higher transition risks - Moderate to high carbon price is expected to be imposed by the Malaysian government, considering the pressure to also balance between economic performance and climate efforts - Southeast Asia remains a significant producer of rubber globally
B	- A substantively warmer climate future - Broadly aligns with an RCP8.5²³	- Higher physical risks - Warmer climate accompanied by higher sea levels, more extreme climate conditions (e.g. excessive rainfall and prolonged droughts), and higher average surface temperature - Southeast Asia remains a significant producer of rubber globally

For the Group's inaugural climate scenario analysis, we have chosen two opposing scenarios from both ends of the spectrum to test the Group's resilience in contrasting pathways. Each scenario also supports the Group's assessment of its resilience against higher pressure from transition risks and physical risks, respectively.

Transition risks are risks associated with transitioning to a lower-carbon economy, including policy, legal, technology, and market-related risks. Physical risks are risks associated with climate change events and shifts in climate patterns, which potentially alter the physical business environment and may require adaptation and mitigation efforts.

It shall be emphasised that the chosen scenarios are meant to be plausible analytical pathways, and they shall not be interpreted as predictions or forecasts of future performance.

Business areas and value chain considered

The Group's climate scenario analysis was conducted across its value chain, from sourcing, processing, and logistics to customers, considering relevant elements within each value chain segment such as rubber tapping and collection, delivery to factory, storage, processing, and delivery to customers.

²² With reference to the RCP models referred to in the IPCC Assessment Report 5

²³ With reference to the RCP models referred to in the IPCC Assessment Report 5

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Climate-related Risks and Opportunities (Cont'd)

Through the climate scenario analysis, the Group identified the following risks and opportunities. The risks and opportunities are further assessed for their likelihood, impact, and risk rating based on the risk parameters used in the Group's risk management process. The Group has further considered and incorporated these risks in selected risk registers of the Group, which are assessed, reviewed, and monitored via the risk management process annually.

Risks/ Opportunities	Risk type / Opportunity	Potential Financial Impacts	Location of value chain impact	Time horizon of effects	Risk Rating	Current and planned actions
Extreme weather events (such as heavy rainfall and flooding) affecting the supply of the natural rubber for factory operations	Physical risk (acute)	Reduced revenue from production disruptions and supply chain interruptions	Upstream	- Medium - Long	Medium	- Diversification of supplier base to include international sources - Strategic procurement planning to maintain raw materials buffer stock
Extreme heat creating challenging working conditions at the factory, reducing efficiency and output	Physical risk (chronic)	Reduced revenue from lower production	Operations	Long	Low	Investment in automation and mechanised processing to optimise processes and reduce manual work
Increasing environmental compliance and introduction of carbon price	Transition risk	Higher operating costs (and lower profit margin) arising from higher compliance requirements and introduction of carbon tax	Operations	- Medium - Long	Medium	Adoption of a cost-plus pricing approach which potentially facilitates the incorporation of regulatory or carbon-related costs in the selling price in the future
New technology being infeasible or failing to integrate with existing processes	Transition risk	Higher investment costs required for transitioning into renewable energy sources and implementation	Operations	Short	Low	Leverage available government green technology incentives
Changing customer demand and preferences for more sustainable products	Opportunity	Increased revenue due to growing customer demand for sustainable products	Operations / Downstream	- Short - Medium	NA	Reducing operational cost through production process optimisation and low carbon energy sources

The Group has quantified, where information is available and reliable, selected identified climate-related risks and opportunities. Comprehensive quantification has yet to be performed on all relevant climate-related risks and opportunities. The Group will continue to enhance its data-collection, assessment and financial-planning processes to support more comprehensive quantification in future reporting periods, where necessary.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Climate Strategies

The Group's climate-related strategy focuses on **enhancing operational efficiency** and aims to achieve the following objectives:

- (1) to reduce the Group's climate-related impacts; and
- (2) to strengthen business resilience;

by improving energy and resource efficiency, reducing GHG emissions, increasing the adoption of renewable energy sources and low-carbon solutions, and integrating climate-related risks and opportunities in the Group's business and supply chain decisions.

The Group's past, current, and upcoming initiatives in relation to renewable energy, automation processing, and energy efficiency are summarised as follows.

	Projects/ Initiatives	Total Capital investment (RM)	Expected Annual Savings (RM)
Completed Projects	Solar PV Generation System	12.9 million	2.6 million
	Biomass Energy Generation System	7.6 million	10.0 million
Ongoing Projects	Smart Rubber Manufacturing Equipment	20.0 million	4.5 million
	Adoption of EV Forklifts	1.2 million	0.9 million
Upcoming Projects	Battery Energy Storage System	5.0 million	1.5 million

Completed Green Projects

Solar Power Systems

The Group has made an investment of RM12.9 million in Solar Power Systems at its Gemas operating site, which were completed on 3 March 2022. The systems have a total capacity of 4,267kWp comprising System A of 2,310kWp and System B of 1,957kWp respectively.

At our Gemas operating site, part of our energy needs is supplemented by solar-powered energy, a clean and renewable energy source. The solar panels currently occupy approximately 20% of our site area and generate renewable electricity under the Government's NEM scheme. The electricity generated is primarily utilised to support the Group's operational needs, while any surplus is sold to the grid through TNB and credited against our electricity bills.

This investment also qualifies for the green investment tax allowance from MIDA. Under this green investment tax incentive, the Group is eligible to claim 100% of qualifying capital expenditure for a three-year period starting from the date of the initial qualifying expenditure. This allowance can be used to offset 70% of statutory income in the assessment years beginning from the year the initial qualifying capital expenditure was incurred.

The Solar Power Systems support the Group's climate change strategy by increasing the use of renewable energy, reducing reliance on grid electricity and reducing GHG emissions. The systems also help reduce the Group's exposure to future increases in electricity tariffs.

The estimated GHG emissions avoided through solar energy from FY2023 to FY2026 are as follows:

Financial Year	2023	2024	2025	2026
GHG Emissions Avoided (tCO₂e)	3,077	3,195	2,985	2,334

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Completed Green Projects (Cont'd)

Biomass Systems

The Group has invested RM7.6 million in two (2) Biomass Systems in FY2024 to generate fuel gas for powering the dryer system in our production processes, thus replacing the consumption of diesel as a fuel source. These systems produce fuel gas from woodchips through woodchip gasification hot air systems and are a source of renewable energy. The Biomass Systems were intended to provide renewable energy to replace the use of diesel for our dryer system.

The Biomass Systems have an installed capacity of 4.8 million kCal ("Biomass 1") and 7.2 million kCal ("Biomass 2"), respectively. Biomass 1 has been used to support the operations of Factory 1, while Biomass 2 has been used to support the operations of Factory 2 and Factory 3.

This transition has not only reduced our diesel consumption but also lowered GHG emissions associated with diesel use, reinforcing our effort to reduce our carbon footprint and supporting the adoption of renewable energy across our operations.

The investment has also been granted Reinvestment Allowance ("RA") under Schedule 7A of the Income Tax Act 1967 in the manufacturing sector, a 60% allowance on qualifying capital expenditure incurred for expansion, modernisation, automation, or diversification, which offsets up to 70% of their statutory income.

The estimated GHG emissions avoided through the use of biomass energy from FY2024 to FY2026 are as follows:

Financial Year	2024	2025	2026
GHG Emissions Avoided (tCO ₂ e)	14,092	18,653	16,245

Ongoing Green Projects

Smart Rubber Manufacturing Equipment

The Group intends to invest approximately RM20.0 million to install the Smart Rubber Manufacturing Equipment Systems in all three factories of the Group located at Lot 13240, Sungai Gemas Industrial Estate, 73400 Gemas, Negeri Sembilan ("Factory 1, Factory 2, and Factory 3") to automate the Group's manufacturing process. The systems are designed to improve production efficiency and support the adoption of Industry 4.0 technologies to reduce reliance on manual foreign workers while creating job opportunities for local engineers and technicians.

After the successful implementation of automation in the manufacturing processes of the Smart Rubber Manufacturing Equipment in Factory 2 on 1 January 2025, the Group has commenced the installation of the Smart Rubber Manufacturing Equipment in Factory 3 and is expected to be completed in FY2027.

The automation initiatives support the Group's efforts to improve operational efficiency and optimise resource utilisation, while contributing to improved energy efficiency and reduced GHG emissions.

EV Forklifts

The Group commenced its transition from diesel-powered to electric forklifts to reduce fuel consumption and GHG emissions from material handling activities. This transition is also expected to improve cost efficiency in material handling operations. The initiative involves a total investment of RM1.2 million for the replacement of 18 diesel-powered forklifts with electric forklifts, which are expected to contribute to total savings of RM0.9 million per annum from savings in diesel consumption and maintenance costs.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Ongoing Green Projects (Cont'd)

EV Forklifts (Cont'd)

Ten (10) diesel-powered forklifts were replaced with green energy EV forklifts on 11 June 2026, marking the start of the Group's transition to electric forklifts, while the remaining will be introduced progressively.

In addition, the EV forklifts also provide zero direct exhaust emissions, lower maintenance requirements, longer battery life and flexible charging, supporting improved operational efficiency and the Group's climate change strategy.

Upcoming Green Project

Battery Energy Storage System

The Group is preparing to implement a Battery Energy Storage System ("BESS") with a total investment of RM5.0 million, which will store electricity from the grid during off-peak hours and discharge the stored electricity during peak hours. The system is expected to optimise electricity consumption, reduce peak-hour electricity demand and improve energy cost efficiency, while supporting the Group's overall energy management and climate change strategy.

Climate Targets

With regard to the management of climate-related risks and opportunities, the Group measures operational efficiency based on GHG emissions (Scope 1 and 2) per production unit. The measurement covers all operations and entities of the Group.

This year, the Group has set a target to reduce its GHG emissions per production unit by 25%, on a gross basis, by 2030 compared to the base year of FY2023.

FY2023 is used as a base year as the year the Group began to report its GHG emissions, as a base year.

Financial Year	2023	2024	2025	2026	2030	Progress
Emission Intensity (tCO ₂ e/ Production)	0.22	0.18	0.16	0.17		
Reduction against the base year FY2023	-	-18.18%	-27.27%	-22.73%	-25%	On track

Climate Resilience

Based on the climate scenario analysis and climate risk assessment conducted, the Group believes that it is generally able to remain resilient against the scenarios assessed. The Group's ongoing efforts in lower carbon technologies and operational efficiency strategies are expected to further support business resilience. In addition, the Group also has robust and healthy financial positions with a net cash of RM138.9 million, net assets of RM226.4 million, and gearing of 0.7 times, providing adequate resources of internal funding as well as favourable conditions for external financing.

Internal Carbon Price

While the Group has not established an internal carbon price for systematic application in the Group's financial planning, potential carbon-pricing implications are among the considerations made in the Group's major investments, including climate-related initiatives as relevant.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Packaging Materials and Transportation

Seng Fong also recognises that environmental impacts extend beyond energy and emissions and can also arise from the materials used in our operations, packaging, and the transportation of our products. We therefore continue to explore opportunities to optimise material usage across our business, operations, and products. Where practical, consideration is given to the use of biodegradable, recyclable, or reusable materials as alternatives to conventional materials.

Waste and Water Management

Water Management

Water is an important resource for Seng Fong Group's operations, particularly in our rubber processing activities. Although our operating sites are not located in water-stressed areas, we recognise that the nature of rubber processing can be water-consuming. Therefore, efficient water management and the responsible treatment and reuse of process effluent remain important factors of our environmental management approach.

To address this, we have installed an effluent treatment system that enables process effluent to be treated and reused within our rubber processing plants. During the rubber processing process, effluent generated from production activities is collected in dedicated treatment ponds for treatment. The effluent subsequently undergoes treatment before being redirected back into the rubber processing operations for reuse, eliminating any discharge of effluent from our rubber processing plants into open water sources, thereby minimising our environmental impact. Through this system, the Group maintains zero effluent discharge into waterways, while reducing the need for additional freshwater withdrawal for the rubber processing process.

As part of our internal control measures, the Group carries out regular maintenance and monitoring of the treatment system to ensure its continued and effective operation.

During FY2026, no complaints relating to these matters were received from the surrounding community, and no incidents of non-compliance associated with water quality or quantity permits, standards and regulations were recorded.

During the financial year under review, the Group recorded total water withdrawal from municipal potable sources of 78,774 m³, primarily for domestic use. The reduction in water withdrawal in FY2026 was mainly attributable to the lower number of foreign workers following the implementation of the Smart Rubber Manufacturing Equipment, which reduced the Group's reliance on manual labour and, consequently, water consumption for domestic purposes.

Seng Fong Group	FY2024	FY2025	FY2026
Water withdrawal from municipal potable water (m ³)	73,515	85,168	78,774
Water discharged (m ³)	73,515	85,168	78,774
Effluent discharge into waterways (m ³)	0	0	0

Waste Management

The Group ensures that waste management practices from its operations are in accordance with the applicable regulations and guidelines set by the DOE. Beyond regulatory compliance, our approach focuses on optimising waste management efficiency and minimising waste generation throughout our business activities, operations, and products.

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

Waste and Water Management (Cont'd)

Waste Management (Cont'd)

The Group's operations generally do not generate significant waste, particularly in relation to hazardous waste. Waste oil is the principal form of scheduled waste commonly generated from our operations and is managed in accordance with the applicable requirements, including through a licensed waste contractor where required. As part of the Group's efforts to further reduce scheduled waste generation, the Group made a decision to replace its 18 diesel-powered forklifts with electric forklifts. As at 30 June 2026, 10 out of its 18 have been replaced, while the remaining will be introduced progressively. The Group expects the initiative to result in a reduction in scheduled waste oil generation in the next financial year.

Where possible, we also prioritise the use of environmentally friendly materials, including materials containing recycled content and materials that can subsequently be recycled. These practices support our objective of improving resource efficiency and reducing the amount of waste ultimately requiring disposal.

In FY2026, the Group generated and reused 0.689 tonnes of scheduled waste oil.

Seng Fong Group		Generated (tonnes)	Diverted from disposal (tonnes)	Directed to disposal (tonnes)
Scheduled Waste – Waste Oil	FY2024	0.671	0.671	0.000
	FY2025	0.123	0.123	0.000
	FY2026	0.689	0.689	0.000

Sustainability Statement

Appendix

The number (%) of Board members and employees by gender and age group:

As at 30 June 2025					
Seng Fong Group	Gender		Age		
No. (%)	Male	Female	< 30	30 - 50	> 50
Board of Directors	5 (71%)	2 (29%)	0 (0%)	2 (29%)	5 (71%)
Employee Category					
Senior Management	3 (75%)	1 (25%)	0 (0%)	2 (50%)	2 (50%)
Management	4 (44%)	5 (56%)	0 (0%)	7 (78%)	2 (22%)
Executives	19 (48%)	21 (52%)	15 (38%)	20 (50%)	5 (12%)
Non-Executives	376 (93%)	29 (7%)	160 (40%)	229 (57%)	16 (3%)
Total	402 (88%)	56 (12%)	175 (38%)	258 (56%)	25 (6%)

As at 30 June 2024					
Seng Fong Group	Gender		Age		
No. (%)	Male	Female	< 30	30 - 50	> 50
Board of Directors	5 (71%)	2 (29%)	0 (0%)	3 (43%)	4 (57%)
Employee Category					
Senior Management	3 (75%)	1 (25%)	0 (0%)	3 (75%)	1 (25%)
Management	5 (50%)	5 (50%)	0 (0%)	7 (70%)	3 (30%)
Executives	15 (44%)	19 (56%)	10 (29%)	19 (56%)	5 (15%)
Non-Executives	396 (93%)	28 (7%)	177 (42%)	232 (55%)	15 (3%)
Total	419 (89%)	53 (11%)	187 (40%)	261 (55%)	24 (5%)

Total water discharge data by destination:

Seng Fong Group (m³)	FY2024	FY2025	FY2026
Municipal potable water total discharge	73,515	85,168	78,774
Ocean total discharge	0	0	0
Surface water total discharge	0	0	0
Subsurface/ well total discharge	0	0	0
Off-site water treatment total discharge	0	0	0
Beneficial/ other use total discharge	0	0	0
Total water discharge	73,515	85,168	78,774

Sustainability Statement

Appendix (Cont'd)

The number (%) of Board members and employees by gender and age group: (Cont'd)

Total water withdrawal data by source:

Seng Fong Group (m³)	FY2024	FY2025	FY2026
Surface water from rivers, lakes, and natural ponds	0	0	0
Groundwater from wells and boreholes	0	0	0
Used quarry water collected in the quarry	0	0	0
Municipal potable water	73,515	85,168	78,774
External wastewater	0	0	0
Harvested rainwater	0	0	0
Sea water, water extracted from the sea or the ocean	0	0	0
Total water withdrawal	73,515	85,168	78,774

Sustainability Statement

PROTECTING OUR ENVIRONMENT (CONT'D)

SASB Standards (Chemical – Resource Transformation Sector)

Topic	Metric	Unit of Measure	Code	Information	Reference
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Metric tonnes (t)CO ₂ e, Percentage (%)	RT-CH-110a.1	Scope 1 emissions: 4,261 tCO ₂ e	Page 57, Protecting Our Environment – GHG Emissions and Carbon Footprint Management
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	Gigajoules (GJ), Percentage (%)	RT-CH-130a.1	(1) (i) non-renewable energy consumed: 156,202 GJ (ii) renewable energy consumed: 229,844 GJ (2) 24% (3) & (4) 60%	Page NA, Protecting Our Environment – Energy Management and Reducing Reliance on Non-Renewable Energy – Energy Consumption
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic metres (m³), Percentage (%)	RT-CH-140a.1	(1) 78,774 m³ (2) 0 m³	Page 65, Protecting Our Environment – Waste and Water Management – Water Management
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Number	RT-CH-140a.2	Zero (0) incidents	Page 65, Protecting Our Environment – Waste and Water Management – Water Management
Hazardous Waste Management	(1) Amount of hazardous waste generated, (2) percentage recycled	Metric tonnes (t), Percentage (%)	RT-CH-150a.1	(1) 0.689 t (2) 0% (100% for reused)	Page 66, Protecting Our Environment – Waste and Water Management – Waste Management
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Rate	RT-CH-320a.1	(1) n/a (2)(a) 0 (2)(b) no contract employees are engaged within the operations	Page 52, Workplace Environment – Occupational Safety and Health

Sustainability Statement

INDEPENDENT LIMITED ASSURANCE STATEMENT



To the Board of Directors of Seng Fong Holdings Berhad

Introduction

SC Lim, Ng & Co PLT (“SC Lim”) has been engaged by Seng Fong Holdings Berhad (“Seng Fong” or “the Group”) to perform an independent limited assurance on selected material sustainability indicators (“Subject Matter Information”) within the Seng Fong’s Sustainability Statement for Financial Year ended 30 June 2026 (“Sustainability Statement 2026”). Our limited assurance does not extend to information in respect of earlier periods or to any other information included in the Sustainability Statement 2026.

This Independent Assurance Statement is issued in accordance with the requirements of the International Standard on Sustainability Assurance (ISSA) 5000 and covers information disclosed in the Sustainability Statement 2026 for the reporting period 1 July 2025 to 30 June 2026. The overall objective of this process is to provide limited assurance to Seng Fong’s Board of Directors and its stakeholders over the accuracy and reliability of the performance indicators and statements are fairly presented, in all material respects, in accordance with the applicable sustainability reporting criteria.

Statement of Independence

SC Lim is independent of Seng Fong and complies with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants. We have no financial interest in the operation of Seng Fong other than appointed as outsourced internal auditor of Seng Fong and assurance provider for Seng Fong’s Sustainability Statement 2026.

Scope of Work

The scope of engagement agreed upon with Seng Fong includes the following:

- a) Review the accuracy and reliability of the selected performance indicators and statements presented in the Sustainability Statement 2026 to be included in the Company’s Annual Report for the financial year ended 30 June 2026 covering:
 - Common set of prescribed sustainability matters and indicators in accordance with the Bursa Malaysia’s sustainability reporting requirements;
 - Material sustainability matters and indicators; and
 - Enhanced quantitative disclosures relevant to key performance indicators.
- b) The indicators and statements reviewed include:
 - Sustainability governance;
 - Stakeholder engagement;
 - Materiality sustainability matters, including materiality assessment;
 - Financial year 2026 performance;
 - Ethical business practices, including anti-bribery and corruption, data privacy and security and whistleblowing;

Sustainability Statement

INDEPENDENT LIMITED ASSURANCE STATEMENT (CONT'D)



Scope of Work (cont'd)

- b) The indicators and statements reviewed include (cont'd):
- Supply chain and product quality;
 - Workplace environment, including diversity and non-discrimination;
 - Occupational safety and health;
 - Training and development;
 - Community contribution;
 - Energy management and reducing reliance on non-renewable energy;
 - Greenhouse gas emissions and carbon footprint management, covering:
 - Scope 1 – Direct emissions from diesel and petrol consumption;
 - Scope 2 – Indirect emissions from purchased electricity consumed in the Group's offices and manufacturing facilities;
 - Scope 3 – Other indirect emissions from business travel and employee commuting to and from workplace; and
 - Emission intensity.
 - IFRS S2 Climate-related Disclosures on climate target; and
 - Waste management and water conservation.

Methodology

Our assurance procedures were designed to obtain limited assurance in accordance with ISSA 5000 and included, but were not limited to:

- Conducted interviews with the key personnel responsible for sustainability data collection, management, and reporting;
- Obtained an understanding of Seng Fong's control environment, processes and systems relevant to the preparation of the Subject Matter Information at the consolidated level and operating unit level. Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities;
- Evaluated the appropriateness of measurement and evaluation methods, reporting policies used and estimates made by Seng Fong, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate the Group's estimates;
- Performed limited substantive testing on a sampling basis on transactions included in the Subject Matter Information, which involved agreeing data points to / from source information, to ensure that the underlying information reviewed had been appropriately evaluated or measured, recorded, collated and reported;
- Reviewed emission conversion factors to ensure they were obtained from reliable and recognized sources;
- Checked the mathematical accuracy of calculation used in the Subject Matter Information; and
- Application of professional judgment and skepticism throughout the engagement.

Sustainability Statement

INDEPENDENT LIMITED ASSURANCE STATEMENT (CONT'D)



Conclusion

On the basis of our methodology and the activities described above for the agreed scope of work, nothing has come to our attention to indicate that the Sustainability Statement 2026 is inaccurate and the information included therein is not fairly stated. We conclude that the performance indicators and statements are fairly presented in the Sustainability Statement 2026.

Responsibility and Limitations

It is the responsibility of the Seng Fong's senior management and Board of Directors to ensure that the information being presented in the Sustainability Statement 2026 is accurate. This responsibility includes the selection and application of appropriate methods to prepare the information reported in the Sustainability Statement 2026 as well as the design, implementation and maintenance of internal controls for the preparation of information that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an independent assurance opinion statement on the Subject Matter Information to the Board of Directors and Shareholders of Seng Fong based on the scope and methodology described.

Due to the inherent limitations of any internal control structure, it is possible that errors or irregularities in the information presented in the Sustainability Statement 2026 may occur and not be detected. Our engagement is not designed to detect all weaknesses in the internal controls over the preparation and presentation of the Sustainability Statement 2026, as the engagement has not been performed continuously throughout the period and the procedures performed were undertaken on a test basis.

Restriction on Distribution and Use of Our Report

This Independent Limited Assurance Statement has been prepared solely for Seng Fong in accordance with the terms of our engagement. It was not prepared for any other purpose. To the fullest extent permitted by law, SC Lim will not, in providing this independent limited assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or towards any person by whom the independent limited assurance opinion may be read.

Without affecting, adding to or extending our duties and responsibilities to Seng Fong or giving rise to any duty or responsibility being accepted or assumed by or imposed on us by any other party, we consent to the inclusion of this independent limited assurance statement in Seng Fong's Sustainability Statement for the year ended 30 June 2026, to be disclosed in the 2026 Annual Report of Seng Fong.

For and on behalf of SC Lim, Ng & Co PLT

Director

Date: 28 September 2026

Sustainability Statement

PREScribed TABLE

SENG FONG HOLDINGS BERHAD

BMLR Transition Period

Date & Time: 2026-10-09_10:07:03

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category-Senior Management	Percentage	100%	100%	100%	Internal
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category-Management	Percentage	100%	100%	100%	Internal
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category-Executives	Percentage	100%	100%	-	Internal
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category-Non-Executives	Percentage	29.9%	34.7%	-	Internal
Anti-corruption	Percentage of operations assessed for corruption-related risks	Percentage	100%	100%	-	Internal
Anti-corruption	Confirmed incidents of corruption and action taken	Number	0	0	-	Internal
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	148,544.00	49,441.00	-	Internal
Community/Society	Total number of beneficiaries of the investment in communities	Number	6	3	-	Internal
Diversity	Percentage of employees by gender, for each employee category-Senior Management Male	Percentage	75%	75%	-	Internal

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Sustainability Statement

PRESCRIBED TABLE (CONT'D)

SENG FONG HOLDINGS BERHAD

BMLR Transition Period

Date & Time: 2026-10-09 10:07:03

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by gender, for each employee category-Senior Management Female	Percentage	25%	25%	-	Internal
Diversity	Percentage of employees by gender, for each employee category-M-anagement Male	Percentage	44%	50%	-	Internal
Diversity	Percentage of employees by gender, for each employee category-Senior Management Female	Percentage	56%	50%	-	Internal
Diversity	Percentage of employees by gender, for each employee category-Executive Male	Percentage	48%	51%	-	Internal
Diversity	Percentage of employees by gender, for each employee category-Executive Female	Percentage	52%	49%	-	Internal
Diversity	Percentage of employees by gender, for each employee category-N-on-Executive Male	Percentage	93%	93%	-	Internal
Diversity	Percentage of employees by gender, for each employee category-N-on-Executive Female	Percentage	7%	7%	-	Internal
Diversity	Percentage of employees by age group, for each employee category-Senior Management Under 30	Percentage	0%	0%	-	Internal

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SENG FONG HOLDINGS BERHAD

BMLR Transition Period

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Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by age group, for each employee category-Senior Management Between 30-50	Percentage	50 %	50 %	-	Internal
Diversity	Percentage of employees by age group, for each employee category-Senior Management Above 50	Percentage	50 %	50 %	-	Internal
Diversity	Percentage of employees by age group, for each employee category-M-management Under 30	Percentage	0 %	0 %	-	Internal
Diversity	Percentage of employees by age group, for each employee category-M-management Between 30-50	Percentage	78 %	70 %	-	Internal
Diversity	Percentage of employees by age group, for each employee category-M-management Above 50	Percentage	22 %	30 %	-	Internal
Diversity	Percentage of employees by age group, for each employee category-Executive Under 30	Percentage	38 %	31 %	-	Internal
Diversity	Percentage of employees by age group, for each employee category-Executive Between 30-50	Percentage	50 %	54 %	-	Internal
Diversity	Percentage of employees by age group, for each employee category-Executive Above 50	Percentage	12 %	15 %	-	Internal

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SENG FONG HOLDINGS BERHAD

BMLR Transition Period

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Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by age group, for each employee category-N-on-Executive Under 30	Percentage	40%	32%	-	Internal
Diversity	Percentage of employees by age group, for each employee category-N-on-Executive Between 30-50	Percentage	57%	64%	-	Internal
Diversity	Percentage of employees by age group, for each employee category-N-on-Executive Above 50	Percentage	3%	4%	-	Internal
Diversity	Percentage of directors by gender group-Male	Percentage	71%	71%	-	Internal
Diversity	Percentage of directors by gender group-Female	Percentage	29%	29%	-	Internal
Diversity	Percentage of directors by age group-Under 30	Percentage	0%	0%	-	Internal
Diversity	Percentage of directors by age group-Between 30-50	Percentage	29%	14%	-	Internal
Diversity	Percentage of directors by age group-Above 50	Percentage	71%	86%	-	Internal
Energy management	Total energy consumption	Megawatt-hour	120,626.00	107,235.00	-	Internal
Health and safety	Number of work-related fatalities	Number	0	0	0	Internal
Health and safety	Lost time incident rate	Rate	0.4	0.4	No more than 2.5	Internal
Health and safety	Number of employees trained on health and safety standards	Number	11	19	-	Internal

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Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Labour practices and standards	Total hours of training by employee category-Senior Management	Hours	73	48	-	Internal
Labour practices and standards	Total hours of training by employee category-M-management	Hours	110	52	-	Internal
Labour practices and standards	Total hours of training by employee category-Executive	Hours	470	416	-	Internal
Labour practices and standards	Total hours of training by employee category-Non-Executive	Hours	6,483	6,832	-	Internal
Labour practices and standards	Percentage of employees that are contractors or temporary staff	Percentage	64%	60%	-	Internal
Labour practices and standards	Total number of employee turnover by employee category-Senior Management	Number	0	0	-	Internal
Labour practices and standards	Total number of employee turnover by employee category-Management	Number	1	0	-	Internal
Labour practices and standards	Total number of employee turnover by employee category-Executive	Number	7	7	-	Internal
Labour practices and standards	Total number of employee turnover by employee category-Non-Executive	Number	77	114	-	Internal
Labour practices and standards	Number of substantiated complaints concerning human rights violations	Number	0	0	0	Internal
Supply chain management	Proportion of spending on local suppliers	Percentage	34%	46%	-	Internal

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Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Data privacy and security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	-	Internal
Water	Total volume of water used	Megalitres	85168	78,774	-	Internal
Waste management	Total waste generated	Metric tonnes	012	0.69	-	Internal
Waste management	Total waste diverted from disposal	Metric tonnes	012	0.69	-	Internal
Waste management	Total waste directed to disposal	Metric tonnes	0	0	-	Internal
Emissions management	Scope 1 emissions in tonnes of CO ₂ e	Metric tonnes	3,540.00	4,261.00	-	Internal
Emissions management	Scope 2 emissions in tonnes of CO ₂ e	Metric tonnes	24,002.00	19,343.00	-	Internal
Emissions management	Scope 3 emissions in tonnes of CO ₂ e (at least for the categories of business travel and employee commuting)	Metric tonnes	150.00	163.00	-	Internal

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