BEE SAME GROUP BERHAD

Registration No. 202501045773 (1647181-D)
(Incorporated in Malaysia)

SUSTAINABILITY POLICY

Version: 1.0
(Approved by the Board of Directors of the Company on 24 April 2026)

1. OBJECTIVE

The Board of Directors of Bee Same Group Berhad ("the Company") and its subsidiaries (collectively with the Company, "the Group") acknowledge that a business will be judged not solely on its financial performance but also on its wider impact and role within society. The Malaysian Code on Corporate Governance 2021 ("MCCG") recommends that the Board ensure the Group's strategies promote sustainability, especially in the aspects of economic, environmental, and social.

As such, the Board assume the ultimate accountability for the integration of sustainability throughout an organisation, including sustainability-related strategy and performance. The Board is committed to promoting sustainability and continuously integrates it into its working environment, business processes and strategy-making process within the Group.

2. SUSTAINABILITY PRINCIPLES

The Board is committed to being accountable and transparent in its sustainability performance, which is based upon the following principles:

- To observe and comply with all relevant legislation, regulations, recommended trade practice and code of practice applicable and relevant to the Group;

- To consider sustainability matters and integrate these considerations into the Group's business operations and when making and implementing business strategies;

- To manage sustainability matters in a structured and systematic manner, whereby sustainability management is embedded throughout the Group and sustainability matters are documented, continuously assessed and managed with reporting to the Board on a scheduled interval or as and when the materiality of the sustainability matters requires such reporting;

- To continuously promote to, train and communicate with all employees, suppliers, business partners and other relevant stakeholders to ensure that they are aware of sustainability management and are committed to implementing and measuring sustainability activities as part of the Group's strategy to take into consideration economic, environmental, social and governance aspects;

- To continuously engage and communicate with all relevant stakeholders for the identification, assessment and management of material sustainable issues; and

- To strive to improve the Group's sustainability performance over time.

3. SUSTAINABILITY COMMITMENTS

The Sustainability Commitments established by the Board are guided by the 17 Sustainable Development Goals ("SDGs") developed by the United Nations and focus on economic, environmental and social responsibilities.

A. SUSTAINABLE ECONOMIC

- Preserve the economic interests of stakeholders in all business decisions; and
- Support the economic development of local communities where the Group operates.

B. SUSTAINABLE ENVIRONMENT

- Comply with all applicable environmental laws and regulations;
- Prevent contamination and strengthen environmental management practices;
- Conserve water, electricity and natural resources;
- Apply "Reuse, Reduce and Recycle" practices across the value chain;
- Protect climate, biodiversity and ecosystems where the Group operates; and
- Align carbon reduction efforts with the national and international mandates.

C. SUSTAINABLE SOCIAL

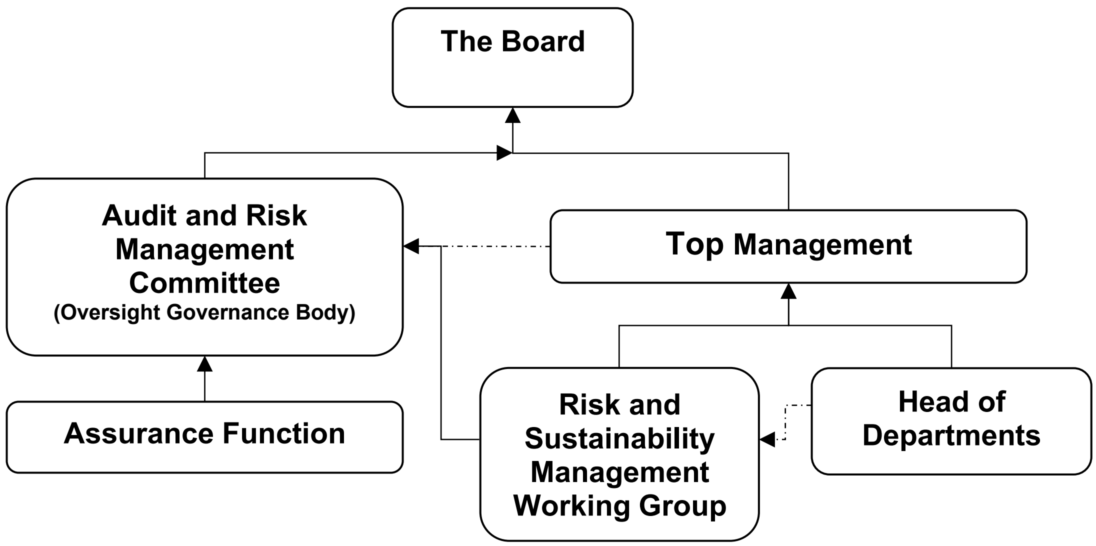
- Ensure fair treatment, diversity and non-discrimination across the Group and value chain;
- Uphold human rights, dignity, fair working hours and freedom of expression;
- Enforce zero tolerance for child labour and forced labour;
- Provide safe, healthy and compliant workplaces;
- Prohibit anti-competitive practices and monopolistic behaviour;
- Enforce zero tolerance for bribery and corruption, maintain integrity and prevent conflict-of-interest;
- Support and invest in local community development and well-being;
- Preserve and respect local heritage and customs of the local communities;

3. SUSTAINABILITY COMMITMENTS (Cont'd)

C. SUSTAINABLE SOCIAL (Cont'd)

- Ensure product/service quality, safety and integrity; and
- Safeguard confidentiality and privacy of stakeholder information.

4. GOVERNANCE STRUCTURE



The roles and responsibilities of each function in the Sustainability Management governance structure are as follows:

Function		Roles/Responsibilities
Board of Directors ("the Board")	:	(a) Holds ultimate accountability for sustainability management within the Group (b) Set the Group's sustainability direction and policies, ensuring sustainability is embedded in all business strategies and major operations; (c) Approves sustainability strategies and proposed sustainability initiatives; (d) Approves identified material sustainability matters, performance indicators, targets and related disclosures; and (e) Oversees integration of sustainability-related risks into the Group's overall risk management framework.

4. GOVERNANCE STRUCTURE (Cont'd)

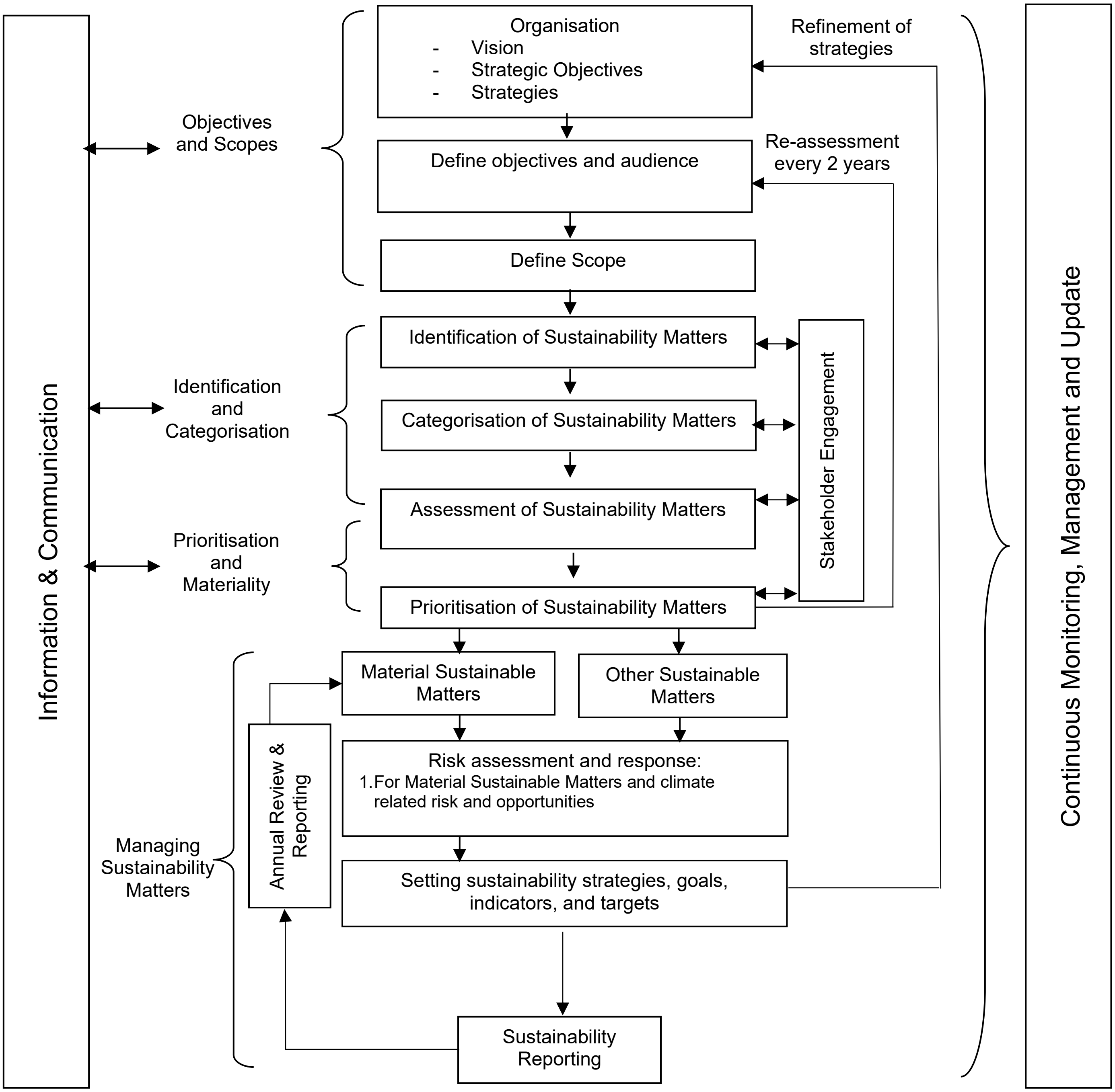
Function		Roles/Responsibilities
Audit and Risk Management Committee ("ARMC")	:	(a) Oversees the implementation of sustainability initiatives and progress of strategies approved by the Board; (b) Evaluates and recommends sustainability strategies, initiatives and targets for Board approval; (c) Reviews identified material sustainability matters and oversees their management by Top Management; (d) Reviews results of materiality assessments, stakeholder engagement exercises, including proposed management action plans and report recommendations to Board; (e) Monitors sustainability trends, risk and opportunities to ensure proposed sustainability strategies incorporate key risk considerations; (f) Reviews and recommends the Group's sustainability performance against established targets, including disclosures in the Sustainability Statement; and (g) Ensures adequacy of internal controls and data integrity in sustainability reporting.
Top Management	:	(a) Implements the sustainability strategies and initiatives approved by the Board; (b) Updates the Board and ARMC on sustainability strategies formulated based on materiality assessment and stakeholder engagement; (c) Establishes and monitors indicators and targets for material sustainability matters and reporting performance to ARMC for review; (d) Review results of materiality assessments and stakeholder engagement exercises and report management action plans to ARMC; (e) Reports to ARMC on changes to material sustainability matters and corresponding management action plans; (f) Review and report to ARMC on disclosure made in the Sustainability Statement; and (g) Integrates sustainability into major operations.

4. GOVERNANCE STRUCTURE (Cont'd)

Function		Roles/Responsibilities
Risk and Sustainability Management Working Group ("RSMWG")	:	(a) Serves as the central contact point and guide for sustainability management issues across the Group; (b) Supervises and monitors the implementation of sustainability strategies and initiatives, and reports the progress to ARMC; (c) Facilitate sustainability-related activities across the Group; (d) Monitor sustainability trends, climate-related issues and key sustainability risks and opportunities and ensure emerging or evolving material sustainability matters are identified and escalated to Top Management and ARMC; (e) Conduct materiality assessments and stakeholder engagement exercises and report to Top Management and ARMC; (f) Monitor and compile performance data on sustainability indicators, compare against targets and escalate findings (with mitigation plans) to Top Management and ARMC; and (g) Prepare draft disclosures for the Sustainability Statement and recommend to Top Management and ARMC for review.
Head of Departments	:	(a) Assist Top Management in implementing sustainability strategies and initiatives approved by the Board; (b) Manage sustainability matters under his/her control and report emerging or evolving sustainability matters to Top Management for prompt actions to be taken; (c) Continuously monitor sustainability matters, evaluate existing controls, and assist Top Management on the development and implementation of management action plans; and (d) Assist Top Management in establishing indicators and targets for material sustainability matters, monitor the performance and report results to Top Management.

5. SUSTAINABILITY ASSESSMENT

The sustainability assessment process is illustrated by the following diagram:



5. SUSTAINABILITY ASSESSMENT (CONT'D)

5.1 Define objectives and audience

The Board shall be responsible for the establishment of the vision and strategic plans (including specific goals and business objectives for the Group) as well as sustainability strategies which are guided by sustainability policies established by the Board and the results of the sustainability assessment built on scenario analysis to ensure resilience of plans and strategies.

In setting materiality objectives, the Group considers the intended audience of the materiality assessment - who are the key users of the outcome of the materiality assessment and how the information is to be used.

5.2 Define the Scope

The sustainability assessment shall be based on the entire internal value chain of key business operations and analysed based on the geographical locations in which the Group is operating.

5.3 Identification of Sustainability Matters

In identifying sustainability matters, internal and external sources of sustainability matters will be used as a guide to ensure that all sustainability matters have been identified, including but not limited to the stakeholder engagement process.

5.4 Stakeholder Engagement

The Group is to map the stakeholders in a way that addresses the stakeholders' needs.

Stakeholders are categorised into groups based on their specific needs for information or focus areas through **Stakeholder Mapping.**

The engagement of the stakeholders is based on the **Stakeholders' Prioritisation** so that the Group can prioritise stakeholder engagement activities and put in more effort on stakeholder groups that have higher influence and dependence over the Group's relevant sustainability matters and contribute towards the materiality assessment process.

The priority of each stakeholder group is taken into account during the prioritisation process, where the concerns of key stakeholders will carry greater weight.

5.5 Categorisation of Sustainability Matters

The list of sustainability issues identified internally and externally shall be further rationalised, refined and consolidated into the different sustainability matter categories, taking into consideration business strategies.

5. SUSTAINABILITY ASSESSMENT (CONT'D)

5.6 Assessment and Prioritisation of Sustainability Matters

The objective of the assessment and prioritisation of the sustainability matters is to identify material sustainability matters so that greater emphasis and efforts can be placed on managing material sustainability matters as they have a greater impact on the organisation.

Material sustainability matters refer to those that reflect the organisation's significant EES impacts or substantively influence the assessments and decisions of stakeholders.

Materiality Assessment

Sustainability matters are considered material if:

- it has **significant** economic, environmental and social impacts on the Group from the organisation's point of view;
- **substantively** influence the assessments and decisions of stakeholders from the stakeholders' point of view; and
- it has significant economic, environmental and social impacts that affect the ability to meet the needs of the present and future generations.

The results of materiality assessment, together with the results of the **Stakeholder Prioritisation** are input into **Materiality Matrix**.

5.7 Risk Assessment and Response

Risk Assessment

Risk events related or correlated to sustainability matters and climate-related risks and opportunities shall be identified and assessed **at the Gross level.**

Once all the relevant controls for a particular risk event related or correlated to sustainability matters and climate-related risks and opportunities have been identified, the risk events shall be rated **at the Residual level**, taking into consideration the adequacy and effectiveness of the controls put in place, in terms of the possibility of the risk event occurring and its impact when it occurs after taking into consideration existing controls.

Response

The Top Management is to identify and evaluate whether the risks for risk events related or correlated to the sustainability matters and climate-related risks and opportunities are acceptable in the context of the departments' or divisions' as well as the Group's objectives.

5. SUSTAINABILITY ASSESSMENT (CONT'D)

5.7 Risk Assessment and Response (cont'd)

Response (cont'd)

Top Management to review the current standing and responses of the material sustainability matters by reference to the risk level for risk event related or correlated sustainability matters and climate-related risks and opportunities and to report to the ARMC yearly for review or as and when required and for reporting to the Board.

Top Management is to develop positions and responses with respect to the residual risks for risk events related or correlated to the sustainability matters and climate-related risks and opportunities.

5.8. Sustainability Report

Top Management to compile a sustainability report based on the prevailing ACE Market Listing Requirements, to be tabled to the ARMC to review and the Board for review and approval.

6. REVIEW OF THE POLICY

This Policy will be reviewed by the Board as and when required and updated in accordance with the needs of the Group and any new or changes in regulations that may have an impact on the discharge of the Board's responsibilities or changes in the guide issued by Bursa Malaysia Securities Berhad in relation to sustainability, and in any event, at least once every three (3) years.