# APPENDICES

## ASSURANCE STATEMENT

# INDEPENDENT ASSURANCE STATEMENT

## INDEPENDENT ASSURANCE STATEMENT

Control Union (Malaysia) Sdn. Bhd. (hereinafter referred to as "Control Union") was commissioned by Matrix Concepts Holdings Berhad (hereinafter referred to as "MCHB" to undertake an independent limited assurance engagement on MCHB's FY2025 Sustainability Report over selected sustainability information for the reporting period from 1 April 2025 to 31 March 2026

This Independent Limited Assurance Statement applies to the selected disclosures described in the Scope of Work section below, as presented in MCHB's FY2025 Sustainability Report. The objective of this limited assurance engagement is to provide an independent conclusion, in accordance with ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, on whether the selected sustainability information has been prepared, in all material respects, in accordance with the applicable reporting criteria.

## Scope of Work

The scope of this limited assurance engagement encompasses selected sustainability disclosures reported by the Company in accordance with the Bursa Malaysia Sustainability Reporting Framework, including selected Bursa Malaysia Common Sustainability Matters and Indicators, as well as climate-related disclosures aligned with IFRS S2 (Climate-related Disclosures). The scope includes:

(i) Selected Bursa Malaysia Sustainability Indicators (C1–C11), covering Anti-Corruption, Community/Society, Diversity, Energy Management, Occupational Health and Safety, Labour Practices and Standards, Supply Chain Management, Data Privacy and Security, Water Management, Waste Management, and Emissions Management;

(ii) Climate-related governance, strategy, risk management, metrics, and targets disclosed in accordance with IFRS S2.

The assurance procedures included a review and verification of governance structures, reporting boundaries, data collection and management processes, methodological approaches, internal controls, and supporting evidence relating to the selected disclosures. For climate-related disclosures, the assessment considered the Company's governance of climate-related risks and opportunities, climate risk management processes, GHG emissions reporting, energy consumption data, and relevant climate-related metrics and targets.

## Responsibilities

MCHB is responsible for the collection, analysis, preparation, and fair presentation of the information contained in the FY2025 Sustainability Report.

Control Union is responsible for verifying the information and providing a limited assurance conclusion on the information included in the MCHB's FY2025 Sustainability Report, within the defined scope of work. The engagement is conducted on the basis that the information provided by MCHB has been prepared in good faith and is reliable, for the purpose of

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# INDEPENDENT ASSURANCE STATEMENT

informing MCHB's stakeholders and other intended users. Control Union was not involved in the preparation of the Sustainability Statement, other than the issuance of this Independent Assurance Statement.

## Methodology

In performing our limited assurance engagement, we applied procedures that included inquiries with relevant personnel, review of supporting documentation, assessment of data collection and reporting processes, analytical reviews, and sample-based testing of selected qualitative and quantitative disclosures reported in MCHB's FY2026 Sustainability Report. Our work included evaluating the appropriateness of reporting boundaries, definitions, assumptions, methodologies, and calculation approaches adopted by management, assessing the design and implementation of relevant governance and internal control processes, reviewing the traceability of selected disclosures to underlying source records, and evaluating whether the reported information was presented consistently and in accordance with the applicable reporting criteria. The procedures performed were designed to obtain limited assurance that the selected sustainability disclosures were free from material misstatement and were reported in a transparent, accurate, and reliable manner.

## Reporting Criteria and Level of Assurance

This engagement was conducted in accordance with the requirements of ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information. A limited assurance engagement involves the performance of procedures designed to obtain sufficient appropriate evidence to support a conclusion expressed in negative form. Accordingly, the nature, timing, and extent of procedures performed are less extensive than those undertaken for a reasonable assurance engagement.

The independent verification was planned and executed to identify potential material misstatements, omissions, or errors in accordance with the requirements applicable to limited assurance engagements under ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

## Independence and Quality Control

Control Union is an accredited certification and assurance body operating in more than 80 countries. These accreditations and recognitions require the maintenance of a comprehensive system of quality control, including documented policies and procedures addressing compliance with ethical and legal requirements, as well as independence and objectivity.

The personnel involved in this engagement were selected based on appropriate qualifications, training, and relevant experience. The engagement is also subject to internal review processes to ensure that it is conducted in accordance with applicable assurance standards and established quality control procedures.

# INDEPENDENT ASSURANCE STATEMENT

## Conclusion

Based on our limited assurance engagement process, nothing has come to our attention that causes us to believe that the scope of work as detailed above and presented in the MCHB's FY2025 Sustainability Report is not presented fairly in accordance with the criteria. Hence, our work confirms that the information included in the MCHB's FY2025 Sustainability Report is reliable, objective and is presented clearly.

**For and on behalf of Control Union (Malaysia) Sdn Bhd,**

Signed: Ebnu Holdoon Shawal

**Designation:** Lead Verifier, Assurance Services
**Date:** 16 June 2026

Signed: Supun Nigamuni

**Designation:** Managing Director
**Date:** 16 June 2026

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## BURSA ESG PERFORMANCE REPORT

## MATRIX CONCEPTS HOLDINGS BHD

IFRS S1

Date & Time: 2026-07-14_17:21:38

Main Market | Group 1 | FYE 31/03/2026

| Sustainability Matter | Metric | Measurement Unit | 2025 | 2026 | Target | Assurance |
|---|---|---|---|---|---|---|
| Anti-corruption | Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category<br>- Senior Management<br>- Middle Management<br>- Junior Management<br>- Executive<br>- Non-Executive | <br>Percentage<br>Percentage<br>Percentage<br>Percentage<br>Percentage | <br>100.00<br>100.00<br>100.00<br>100.00<br>100.00 | <br>100.00<br>100.00<br>100.00<br>100.00<br>100.00 | — | External (Limited) |
| Anti-corruption | Bursa C1(b) Percentage of operations assessed for corruption-related risks | Percentage | 100.00 | 100.00 | — | External (Limited) |
| Anti-corruption | Bursa C1(c) Confirmed incidents of corruption and action taken | Number | 0 | 0 | — | External (Limited) |
| Community/Society | Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer | MYR | 15,280,283.00 | 15,208,979.00 | — | External (Limited) |
| Community/Society | Bursa C2(b) Total number of beneficiaries of the investment in communities | Number | 6,707 | 2,546 | — | External (Limited) |

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## MATRIX CONCEPTS HOLDINGS BHD

IFRS S1

Date & Time: 2026-07-14_17:21:38

Main Market | Group 1 | FYE 31/03/2026

| Sustainability Matter | Metric | Measurement Unit | 2025 | 2026 | Target | Assurance |
|---|---|---|---|---|---|---|
| Diversity | Bursa C3(a) Percentage of employees by gender and age group, for each employee category | | | | — | External (Limited) |
| | Age Group by Employee Category | | | | | |
| | - Senior Management Aged 30 and below | Percentage | 0.00 | 0.00 | | |
| | - Senior Management Aged 31-50 | Percentage | 52.94 | 38.89 | | |
| | - Senior Management Aged 51 and above | Percentage | 47.06 | 61.11 | | |
| | - Middle Management Aged 30 and below | Percentage | 2.04 | 0.00 | | |
| | - Middle Management Aged 31-50 | Percentage | 73.47 | 73.21 | | |
| | - Middle Management Aged 51 and above | Percentage | 24.49 | 26.79 | | |
| | - Junior Management Aged 30 and below | Percentage | 0.00 | 2.22 | | |
| | - Junior Management Aged 31-50 | Percentage | 82.72 | 78.89 | | |
| | - Junior Management Aged 51 and above | Percentage | 17.28 | 18.89 | | |
| | - Executive Aged 30 and below | Percentage | 26.45 | 30.34 | | |
| | - Executive Aged 31-50 | Percentage | 66.80 | 63.10 | | |
| | - Executive Aged 51 and above | Percentage | 6.76 | 6.55 | | |
| | - Non-Executive Aged 30 and below | Percentage | 54.82 | 57.03 | | |
| | - Non-Executive Aged 31-50 | Percentage | 36.84 | 35.94 | | |
| | - Non-Executive Aged 51 and above | Percentage | 8.33 | 7.03 | | |

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## MATRIX CONCEPTS HOLDINGS BHD

IFRS S1

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Main Market | Group 1 | FYE 31/03/2026

| Sustainability Matter | Metric | Measurement Unit | 2025 | 2026 | Target | Assurance |
|---|---|---|---|---|---|---|
| Diversity | Gender Group by Employee Category | | | | — | External (Limited) |
| | - Senior Management Male | Percentage | 64.71 | 61.11 | | |
| | - Senior Management Female | Percentage | 35.29 | 38.89 | | |
| | - Middle Management Male | Percentage | 59.18 | 64.29 | | |
| | - Middle Management Female | Percentage | 40.82 | 35.71 | | |
| | - Junior Management Male | Percentage | 75.31 | 75.56 | | |
| | - Junior Management Female | Percentage | 24.69 | 24.44 | | |
| | - Executive Male | Percentage | 43.24 | 43.10 | | |
| | - Executive Female | Percentage | 56.76 | 56.90 | | |
| | - Non-Executive Male | Percentage | 30.26 | 29.72 | | |
| | - Non- Executive Female | Percentage | 69.74 | 70.28 | | |
| Diversity | Bursa C3(b) Percentage of directors by gender and age group | | | * | — | External (Limited) |
| | - Male | Percentage | 62.50 | 62.50 | | |
| | - Female | Percentage | 37.50 | 37.50 | | |
| | - Aged 30-40 | Percentage | 12.50 | 12.50 | | |
| | - Aged 41-50 | Percentage | 0.00 | 0.00 | | |
| | - Aged 51-60 | Percentage | 25.00 | 25.00 | | |
| | - Aged 61-70 | Percentage | 37.50 | 37.50 | | |
| | - Aged 71-80 | Percentage | 25.00 | 25.00 | | |
| Footnote 2026 | Based on latest BOD composition. | | | | | |
| Health and safety | Bursa C5(a) Number of work-related fatalities | Number | 0 | 0 | — | External (Limited) |
| Health and safety | Bursa C5(b) Lost time incident rate ("LTIR") | Rate | 0.45 | 0.44 | — | External (Limited) |
| Health and safety | Bursa C5(c) Number of employees trained on health and safety standards | Number | 103 | 252 | — | External (Limited) |

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## MATRIX CONCEPTS HOLDINGS BHD

IFRS S1

Date & Time: 2026-07-14_17:21:38

Main Market | Group 1 | FYE 31/03/2026

| Sustainability Matter | Metric | Measurement Unit | 2025 | 2026 | Target | Assurance |
|---|---|---|---|---|---|---|
| Labour practices and standards | Bursa C6(a) Total hours of training by employee category<br>- Senior Management<br>- Management<br>- Executive<br>- Non-Executive | <br>Hours<br>Hours<br>Hours<br>Hours | <br>347<br>2,921<br>7,781<br>5,937 | <br>195<br>2,193<br>10,949<br>2,961 | — | External (Limited) |
| Labour practices and standards | Bursa C6(b) Percentage of employees that are contractors or temporary staff | Percentage | 4.00 | 5.56 | — | External (Limited) |
| Labour practices and standards | Bursa C6(c) Total number of employee turnover by employee category<br>- Senior Management<br>- Middle Management<br>- Junior Management<br>- Executive<br>- Non-Executive | <br>Number<br>Number<br>Number<br>Number<br>Number | <br>3<br>5<br>11<br>127<br>90 | <br>1<br>10<br>17<br>131<br>95 | — | External (Limited) |
| Labour practices and standards | Bursa C6(d) Number of substantiated complaints concerning human rights violations | Number | 0 | 0 | — | External (Limited) |
| Supply Chain Management | Bursa C7(a) Proportion of spending on local suppliers | Percentage | 99.90 | 99.45 | — | External (Limited) |
| Data Privacy and Security | Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data | Number | 0 | 0 | — | External (Limited) |

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## MATRIX CONCEPTS HOLDINGS BHD

IFRS S2

Date & Time: 2026-07-14_17:21:38
Main Market | Group 1 | FYE 31/03/2026

| Sustainability Matter | Metric | Measurement Unit | 2025 | 2026 | Target | Assurance |
|---|---|---|---|---|---|---|
| Energy Management | Bursa C4(a) Total energy consumption | Megawatt | 15,100.25 | 18,106.23 | — | External (Limited) |
| Water | Bursa C9(a) Total volume of water used | Megalitres | 573.57 | 620.45 | — | External (Limited) |
| Waste Management | Bursa C10(a) Total waste generated | Metric tonnes | 55,109.33 | 9,691.37 | — | External (Limited) |
| Waste Management | Bursa C10(a)(i) Total waste diverted from disposal | Metric tonnes | 500.20 | 515.85 | — | External (Limited) |
| Waste Management | Bursa C10(a)(ii) Total waste directed to disposal | Metric tonnes | 54,609.13 | 9,175.52 | — | External (Limited) |
| Emissions Management | Bursa C11(a) Scope 1 emissions in tonnes of CO2e | Metric tonnes | 1,724.59 | 2,569.52 | — | External (Limited) |
| Emissions Management | Bursa C11(b) Scope 2 emissions in tonnes of CO2e | Metric tonnes | 4,559.47 | 5,167.91 | — | External (Limited) |
| Emissions Management | Bursa C11(c) Scope 3 emissions in tonnes of CO2e (at least for the categories of business travel and employee commuting) | Metric tonnes | 10,552.08 | 2,725.99 | — | External (Limited) |

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## FULL EMISSIONS INTENSITY CHART

| INTENSITY BASED ON REVENUE | | | |
|---|---|---|---|
| **Financial Year** | **FY2024** | **FY2025** | **FY2026** |
| Revenue (RM'million) | 1,334.1 | 1,150.7 | 1,373.8 |
| Direct Energy Consumption (Fossil Fuel in Litres)* | 396,732 | 497,409 | 739,864 |
| Direct Energy Intensity (Litres/revenue RM'million)* | 295.17 | 432.27 | 538.56 |
| Direct Energy Consumption (Fossil Fuel in GJ)* | 14,185.90 | 17,785.84 | 26,133.78 |
| Direct Energy Intensity (GJ/revenue RM'million) | 10.55 | 13.36 | 19.02 |
| Indirect Grid-Based Energy Consumption (Electricity) (kWh) | 7,551,945 | 8,289,951 | 9,379,153 |
| Indirect Grid-Based Energy Intensity (kWh/revenue RM'million) | 5,618.70 | 7,204.30 | 6,827.26 |
| Indirect Grid-Based Energy Consumption (GJ) | 27,187.00 | 29,843.80 | 33,764.95 |
| Indirect Grid-Based Energy Intensity (GJ/revenue RM'million) | 20.20 | 25.90 | 24.58 |
| Solar-Derived Electricity (kWh) | 1,119,406 | 1,420,360 | 1,467,697 |
| Total Indirect (Electricity) Energy Consumption (kWh) | 8,671,351 | 9,710,311 | 10,846,850 |
| Total Indirect Energy Intensity (kWh/revenue RM'million) | 6,451.60 | 8,438.60 | 7,895.62 |
| Total Energy Consumption (GJ) | 47,429.00 | 54,360.90 | 65,182.44 |
| Total Energy Consumption Intensity (GJ/revenue RM'million) | 35.29 | 47.20 | 47.45 |
| Scope One Emissions ($tCO_2e$) | 1,521.20 | 1,724.59 | 2,569.52 |
| Scope One Emissions Intensity ($tCO_2e$/revenue RM'million) | 1.10 | 1.50 | 1.87 |
| Scope Two Emissions ($tCO_2e$) | 4,153.60 | 4,559.50 | 5,167.91 |
| Scope Two Emissions Intensity ($tCO_2e$/revenue RM'million) | 3.10 | 4.00 | 3.76 |
| Scope One + Scope Two Emissions ($tCO_2e$) | 5,674.80 | 6,284.09 | 7,737.43 |
| Scope One + Scope Two Emissions Intensity ($tCO_2e$/revenue RM'million) | 4.20 | 5.50 | 5.63 |
| Water Consumption ($m^3$) | 433,215 | 573,568 | 620,448 |
| Water Consumption Intensity ($m^3$/revenue RM'million) | 322.30 | 498.50 | 451.64 |

* *FY2024 and FY2025 data on Direct Energy Consumption only included diesel, while data in FY2026 includes both diesel and petrol*

| INTENSITY BASED ON SQFT | | | |
|---|---|---|---|
| **Financial Year** | **FY2024** | **FY2025** | **FY2026** |
| Sqft | 33,756 | 33,756 | 33,756 |
| Direct Energy Consumption (Fossil Fuel in Litres)* | 396,732 | 497,409 | 739,864 |
| Direct Energy Intensity (Litres/sqft)* | 11.80 | 14.70 | 21.92 |
| Direct Energy Consumption (Fossil Fuel in GJ)* | 14,185.90 | 17,785.84 | 26,133.78 |
| Direct Energy Intensity (GJ/sqft) | 0.40 | 0.50 | 0.77 |
| Indirect Grid-Based Energy Consumption (Electricity) (kWh) | 7,551,945 | 8,289,951 | 9,379,153 |
| Indirect Grid-Based Energy Intensity (kWh/sqft) | 224.90 | 246.60 | 277.85 |
| Indirect Grid-Based Energy Consumption (GJ) | 27,187.00 | 29,843.80 | 33,764.95 |
| Indirect Grid-Based Energy Intensity (GJ/sqft) | 0.80 | 0.90 | 1.00 |
| Solar-Derived Electricity (kWh) | 1,119,406 | 1,420,360 | 1,467,697 |
| Total Indirect (Electricity) Energy Consumption (kWh) | 8,671,351 | 9,710,311 | 10,846,850.00 |
| Total Indirect Energy Intensity (kWh/sqft) | 256.90 | 287.70 | 321.33 |

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| INTENSITY BASED ON SQFT | | | |
|---|---|---|---|
| **Financial Year** | **FY2024** | **FY2025** | **FY2026** |
| Total Energy Consumption (GJ) | 47,429.00 | 54,360.90 | 65,182.44 |
| Total Energy Consumption Intensity (GJ/sqft) | 1.41 | 1.60 | 1.93 |
| Scope One Emissions ($tCO_2e$) | 1,521.20 | 1,724.59 | 2,569.52 |
| Scope One Emissions Intensity ($tCO_2e$/sqft) | 0.05 | 0.05 | 0.08 |
| Scope Two Emissions ($tCO_2e$) | 4,153.60 | 4,559.50 | 5,167.91 |
| Scope Two Emissions Intensity ($tCO_2e$/sqft) | 0.12 | 0.14 | 0.15 |
| Scope One + Scope Two Emissions ($tCO_2e$) | 5,674.80 | 6,284.09 | 7,737.43 |
| Scope One + Scope Two Emissions Intensity ($tCO_2e$/sqft) | 0.17 | 0.19 | 0.23 |
| Water Consumption ($m^3$) | 433,215 | 573,568 | 620,448 |
| Water Consumption Intensity ($m^3$/sqft) | 12.80 | 17.00 | 18.38 |

* *FY2024 and FY2025 data on Direct Energy Consumption only included diesel, while data in FY2026 includes both diesel and petrol*

| INTENSITY BASED ON WORKFORCE | | | |
|---|---|---|---|
| **Financial Year** | **FY2024** | **FY2025** | **FY2026** |
| Workforce | 947 | 1,121 | 1,242 |
| Direct Energy Consumption (Fossil Fuel in Litres)* | 396,732 | 497,409 | 739,864 |
| Direct Energy Intensity (Litres/workforce)* | 418.9 | 443.7 | 595.7 |
| Direct Energy Consumption (Fossil Fuel in GJ)* | 14,185.90 | 17,785.84 | 26,133.78 |
| Direct Energy Intensity (GJ/workforce) | 15.0 | 15.9 | 21.04 |
| Indirect Grid-Based Energy Consumption (Electricity) (kWh) | 7,551,945 | 8,289,951 | 9,379,153.00 |
| Indirect Grid-Based Energy Intensity (kWh/workforce) | 7,974.6 | 7,395.1 | 7,551.7 |
| Indirect Grid-Based Energy Consumption (GJ) | 27,187.0 | 29,843.8 | 33,765.0 |
| Indirect Grid-Based Energy Intensity (GJ/workforce) | 28.7 | 26.6 | 27.19 |
| Solar-Derived Electricity (kWh) | 1,119,406 | 1,420,360 | 1,467,697 |
| Total Indirect (Electricity) Energy Consumption (kWh) | 8,671,351 | 9,710,311 | 10,846,850 |
| Total Indirect Energy Intensity (kWh/workforce) | 9,157.0 | 8,662.2 | 8,733.4 |
| Total Energy Consumption (GJ) | 47,429.00 | 54,360.90 | 65,182.44 |
| Total Energy Consumption Intensity (GJ/workforce) | 50.08 | 48.5 | 52.48 |
| Scope One Emissions ($tCO_2e$) | 1,521.2 | 1,724.59 | 2,569.52 |
| Scope One Emissions Intensity ($tCO_2e$/workforce) | 1.6 | 1.5 | 2.1 |
| Scope Two Emissions ($tCO_2e$) | 4,153.6 | 4,559.5 | 5,167.9 |
| Scope Two Emissions Intensity ($tCO_2e$/workforce) | 4.4 | 4.1 | 4.16 |
| Scope One + Scope Two Emissions ($tCO_2e$) | 5,674.8 | 6,284.09 | 7,737.43 |
| Scope One + Scope Two Emissions Intensity ($tCO_2e$/workforce) | 6.0 | 5.6 | 6.2 |
| Water Consumption ($m^3$) | 433,215 | 573,568 | 620,448 |
| Water Consumption Intensity ($m^3$/workforce) | 457.5 | 511.7 | 499.6 |

* *FY2024 and FY2025 data on Direct Energy Consumption only included diesel, while data in FY2026 includes both diesel and petrol*

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| INTENSITY BASED ON WORKING DAYS | | | |
|---|---|---|---|
| **Financial Year** | **FY2024** | **FY2025** | **FY2026** |
| Working Days | 247 | 247 | 247 |
| Direct Energy Consumption (Fossil Fuel in Litres)* | 396,732 | 497,409 | 739,864 |
| Direct Energy Intensity (Litres/Working Days)* | 1,606.2 | 2,103.8 | 2,995.4 |
| Direct Energy Consumption (Fossil Fuel in GJ)* | 14,185.90 | 17,785.84 | 26,133.78 |
| Direct Energy Intensity (GJ/Working Days) | 57.4 | 72.0 | 105.8 |
| Indirect Grid-Based Energy Consumption (Electricity) (kWh) | 7,551,945 | 8,289,951 | 9,379,153 |
| Indirect Grid-Based Energy Intensity (kWh/Working Days) | 30,575 | 33,563 | 37,972 |
| Indirect Grid-Based Energy Consumption (GJ) | 27,187.0 | 29,843.8 | 33,765.0 |
| Indirect Grid-Based Energy Intensity (GJ/Working Days) | 110.1 | 120.8 | 136.7 |
| Solar-Derived Electricity (kWh) | 1,119,406 | 1,420,360 | 1,467,697 |
| Total Indirect (Electricity) Energy Consumption (kWh) | 8,671,351 | 9,710,311 | 10,846,850 |
| Total Indirect Energy Intensity (kWh/Working Days) | 35,107 | 39,313 | 43,914 |
| Total Energy Consumption (GJ) | 47,429.00 | 54,360.90 | 65,182.44 |
| Total Energy Consumption Intensity (GJ/Working Days) | 192.02 | 220.10 | 263.90 |
| Scope One Emissions ($tCO_2e$) | 1,521.20 | 1,724.59 | 2,569.52 |
| Scope One Emissions Intensity ($tCO_2e$/Working Days) | 6.20 | 7.00 | 10.40 |
| Scope Two Emissions ($tCO_2e$) | 4,153.60 | 4,559.50 | 5,167.91 |
| Scope Two Emissions Intensity ($tCO_2e$/Working Days) | 16.80 | 18.50 | 20.92 |
| Scope One + Scope Two Emissions ($tCO_2e$) | 5,674.80 | 6,284.09 | 7,737.43 |
| Scope One + Scope Two Emissions Intensity ($tCO_2e$/Working Days) | 23.00 | 25.40 | 31.33 |
| Water Consumption ($m^3$) | 433,215 | 573,568 | 620,448 |
| Water Consumption Intensity ($m^3$/Working Days) | 1,753.90 | 2,322.10 | 2,511.94 |

* *FY2024 and FY2025 data on Direct Energy Consumption only included diesel, while data in FY2026 includes both diesel and petrol*

## GRI CONTENT INDEX

| | |
|---|---|
| **STATEMENT OF USE** | Matrix Concepts Holdings Berhad has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards |
| **GRI 1 USED** | GRI 1: Foundation 2021 |

| PILLAR | GRI STANDARD | GRI CODE | GRI DISCLOSURE | PAGE REFERENCE AND REASONS FOR OMISSIONS, IF APPLICABLE |
|---|---|---|---|---|
| ORGANISATIONAL OVERVIEW | **GRI 2: General Disclosures 2021** | 2-1 | Organisational details | 7-10; Refer to Corporate Information IAR2026 |
| | | 2-2 | Entities included in the organisation's sustainability reporting | 2 |
| | | 2-3 | Reporting period, frequency and contact point | 2-3 |
| | | 2-4 | Restatements of information | No material restatements reported; where applicable, refer to notes accompanying the relevant performance data. |
| | | 2-5 | External assurance | 3; 132-134 |
| | | 2-6 | Activities, value chain and other business relationships | 7; 85; 115-119; 121-122 |
| | | 2-7 | Employees | 50-71 |
| | | 2-8 | Workers who are not employees | 50-52 |
| SUSTAINABILITY GOVERNANCE | | 2-9 | Governance structure and composition | 9-10; Refer to the Corporate Governance Overview Statement in IAR2026. |
| | | 2-10 | Nomination and selection of the highest governance body | Refer to the Corporate Governance Overview Statement in IAR2026. |
| | | 2-11 | Chair of the highest governance body | 9-10; Refer to the Corporate Governance Overview Statement in IAR2026. |
| | | 2-12 | Role of the highest governance body in overseeing the management of impacts | 4-5; 9-10; 29; IAR2026 Corporate Governance Overview Statement |
| | | 2-13 | Delegation of responsibility for managing impacts | 9-10 |
| | | 2-14 | Role of the highest governance body in sustainability reporting | 3; 9-10 |
| | | 2-15 | Conflicts of interest | 108-113; Refer to the Corporate Governance Overview Statement in IAR2026 |
| | | 2-16 | Communication of critical concerns | 3; 9-10; 109-112; IAR2026 Corporate Governance Overview Statement |
| | | 2-17 | Collective knowledge of the highest governance body | 9-10; Refer to the Corporate Governance Overview Statement in IAR2026 |
| | | 2-18 | Evaluation of the performance of the highest governance body | Refer to the Corporate Governance Overview Statement in IAR2026. |
| | | 2-19 | Remuneration policies | Refer to the Nomination and Remuneration Committee Report in IAR2026. |
| | | 2-20 | Process to determine remuneration | |
| | | 2-21 | Annual total compensation ratio | |
| | | 2-22 | Statement on sustainable development strategy | 4-5; 11 |
| | | 2-23 | Policy commitments | 4-5; 9; 50-52; 108-113; 117 |
| | | 2-24 | Embedding policy commitments | 9-10; 18-28; 30-31; 50-52; 65-71; 83-85; 89; 91; 94-96; 99; 101-113; 117-119 |
| | | 2-25 | Processes to remediate negative impacts | 18-31; 50-52; 68-70; 101-102; 109-112; 127-128 |
| | | 2-26 | Mechanisms for seeking advice and raising concerns | 50-52; 108-112 |
| | | 2-27 | Compliance with laws and regulations | 98; 101-102; 108-113 |

APPENDICES

| PILLAR | GRI STANDARD | GRI CODE | GRI DISCLOSURE | PAGE REFERENCE AND REASONS FOR OMISSIONS, IF APPLICABLE |
|---|---|---|---|---|
| STAKEHOLDER | GRI 2: General Disclosures 2021 | 2-28 | Membership associations | 14-15 |
| | | 2-29 | Approach to stakeholder engagement | 13-17 |
| | | 2-30 | Collective bargaining agreements | 50-52 |
| MATERIALITY | GRI 3: Material Topics 2021 | 3-1 | Process to determine material topics | 13-17 |
| | | 3-2 | List of material topics | 17-28 |
| | | 3-3 | Management of material topics | 17-31 |
| ECONOMIC | GRI 201: Economic Performance 2016 | 201-1 | Direct economic value generated and distributed | 121-123; Refer to the Value Creation and Strategic Review in IAR2026. |
| | | 201-2 | Financial implications and other risks and opportunities due to climate change | 73-84 |
| | | 201-3 | Defined benefit plan obligations and other retirement plans | 60-62 |
| | GRI 203: Indirect Economic Impacts 2016 | 203-1 | Infrastructure investments and services supported | 33-49; 121-131 |
| | | 203-2 | Significant indirect economic impacts | |
| | GRI 204: Procurement Practices 2016 | 204-1 | Proportion of spending on local suppliers | 116 |
| GOVERNANCE | GRI 205: Anti-corruption 2016 | 205-1 | Operations assessed for risks related to corruption | 108-113 |
| | | 205-2 | Communication and training about anti-corruption policies and procedures | 109-113 |
| | | 205-3 | Confirmed incidents of corruption and actions taken | 107; 109-112 |
| ENVIRONMENTAL | GRI 301: Materials 2016 | 301-1 | Materials used by weight or volume | 91 |
| | GRI 302: Energy 2016 | 302-1 | Energy consumption within the organisation | 80; 83; 84; 86-88; 91 |
| | | 302-3 | Energy intensity | 140-142 |
| | | 302-4 | Reduction of energy consumption | 82-88; 91 |
| | GRI 303: Water and Effluents 2018 | 303-1 | Interactions with water as a shared resource | 78-79; 97-98 |
| | | 303-2 | Management of water discharge-related impacts | 101-102 |
| | | 303-3 | Water withdrawal | 97-98 |
| | | 303-4 | Water discharge | 101-102 |
| | | 303-5 | Water consumption | 97-98 |
| | GRI 304: Biodiversity 2016 | 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | 99-100 |
| | | 304-2 | Significant impacts of activities, products and services on biodiversity | 99-102 |
| | | 304-3 | Habitats protected or restored | 99-100 |
| | | 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | 100 |

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| PILLAR | GRI STANDARD | GRI CODE | GRI DISCLOSURE | PAGE REFERENCE AND REASONS FOR OMISSIONS, IF APPLICABLE |
|---|---|---|---|---|
| ENVIRONMENTAL | **GRI 305: Emissions 2016** | 305-1 | Direct (Scope 1) GHG emissions | 89-90 |
| | | 305-2 | Energy indirect (Scope 2) GHG emissions | 89-91 |
| | | 305-3 | Other indirect (Scope 3) GHG emissions | 89-90 |
| | | 305-4 | GHG emissions intensity | 140-142 |
| | | 305-5 | Reduction of GHG emissions | 80-90 |
| | **GRI 306: Waste 2020** | 306-1 | Waste generation and significant waste-related impacts | 92-96 |
| | | 306-2 | Management of significant waste-related impacts | |
| | | 306-3 | Waste generated | 93-96 |
| | | 306-4 | Waste diverted from disposal | 94-96 |
| | | 306-5 | Waste directed to disposal | |
| | **GRI 308: Supplier Environmental Assessment 2016** | 308-1 | New suppliers that were screened using environmental criteria | 115; 118-119 |
| | | 308-2 | Negative environmental impacts in the supply chain and actions taken | 115-119 |
| SOCIAL | **GRI 401: Employment 2016** | 401-1 | New employee hires and employee turnover | 57-59 |
| | | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 60-62 |
| | | 401-3 | Parental leave | 62 |
| | **GRI 403: Occupational Health and Safety 2018** | 403-1 | Occupational health and safety management system | 65-71 |
| | | 403-2 | Hazard identification, risk assessment, and incident investigation | 68-70 |
| | | 403-3 | Occupational health services | 65-71 |
| | | 403-5 | Worker training on occupational health and safety | 71 |
| | | 403-6 | Promotion of worker health | 61-62; 65-66; 68-70 |
| | | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 61-70; 117-119 |
| | | 403-8 | Workers covered by an occupational health and safety management system | 65-71 |
| | | 403-9 | Work-related injuries | 70 |
| | | 403-10 | Work-related ill health | |
| | **GRI 404: Training and Education 2016** | 404-1 | Average hours of training per year per employee | 63 |
| | | 404-2 | Programmes for upgrading employee skills and transition assistance programmes | 63-64; 71 |
| | | 404-3 | Percentage of employees receiving regular performance and career development reviews | 53; 63-64 |
| | **GRI 405: Diversity and Equal Opportunity 2016** | 405-1 | Diversity of governance bodies and employees | 9; 54-56 |
| | | 405-2 | Ratio of basic salary and remuneration of women to men | 60 |

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| PILLAR | GRI STANDARD | GRI CODE | GRI DISCLOSURE | PAGE REFERENCE AND REASONS FOR OMISSIONS, IF APPLICABLE |
|---|---|---|---|---|
| SOCIAL | **GRI 406: Non-discrimination 2016** | 406-1 | Incidents of discrimination and corrective actions taken | 50-52 |
| | **GRI 407: Freedom of Association and Collective Bargaining 2016** | 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 50-52; 117-119 |
| | **GRI 408: Child Labour 2016** | 408-1 | Operations and suppliers at significant risk for incidents of child labour | |
| | **GRI 409: Forced or Compulsory Labour 2016** | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labour | |
| | **GRI 413: Local Communities 2016** | 413-1 | Operations with local community engagement, impact assessments, and development programmes | 13-14; 27; 33-49; 100-105; 121-131 |
| | | 413-2 | Operations with significant actual and potential negative impacts on local communities | 13-14; 27; 29-31; 37-48; 50-52; 73-84; 85-102 |
| | **GRI 414: Supplier Social Assessment 2016** | 414-1 | New suppliers that were screened using social criteria | 115; 118-119 |
| | **GRI 415: Public Policy 2016** | 415-1 | Political contributions | 113 |
| | **GRI 418: Customer Privacy 2016** | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | |

APPENDICES

## SASB INDEX

### Real Estate Industry

| CODE | DESCRIPTION | DISCLOSURE/ SECTION REFERENCE |
|---|---|---|
| **Energy Management** | | |
| IF-RE-130a.1 | Energy consumption data as a coverage of total floor area | 100% of 33,756 sq ft; refer to Full Emissions Intensity Chart, pages 140-142. |
| IF-RE-130a.2 | (1) Total energy consumed by portfolio area with data coverage | 65,182.44 GJ; 86.47% grid-derived electricity; 13.53% renewable electricity. Refer to pages 87-88 and 140-142. |
| | (2) Percentage grid electricity | |
| | (3) Percentage renewable | |
| IF-RE-130a.3 | Like-for-like percentage change in energy consumption | 19.9% year-on-year increase. Refer to Energy and Emissions, pages 87-88. |
| IF-RE-130a.4 | Percentage of eligible portfolio that | 0% currently certified under the stated metric. Matrix has supported REHDA's GreenRE initiatives since 2019. Refer to Sustainable and Inclusive Township Planning, page 130. |
| | (1) has an energy rating and | |
| | (b) is certified to ENERGY STAR, by property subsector | |
| IF-RE-130a.5 | Description of how building energy management considerations are integrated into property investment analysis and operational strategy | Refer to Climate Opportunities – Adoption of Renewable Energy Solutions and Energy Management, pages 82-84, and Sustainable and Inclusive Township Planning, page 130. |
| **Water Management** | | |
| IF-RE-140a.1 | Water withdrawal data coverage as a percentage of | 100% of 33,756 sq ft; 0% of the assessed portfolio is located in High or Extremely High Baseline Water Stress areas. Refer to Drought/ Water Scarcity, pages 78-79 and Water Management, pages 97-98. |
| | (1) total floor area and | |
| | (2) floor area in regions with High or Extremely High Baseline Water Stress | |
| IF-RE-140a.2 | (1) Total water withdrawn by portfolio area with data coverage | 620,448 $m^3$; 0% in High or Extremely High Baseline Water Stress areas. Refer to Water Management, pages 97-98. |
| | (2) Percentage in regions with High or Extremely High Baseline Water Stress | |
| IF-RE-140a.3 | Like-for-like percentage change in water withdrawn for portfolio area with data coverage by property subsector | 8.2% increase year-on-year for the like-for-like portfolio. Refer to Water Management, pages 97-98. |
| IF-RE-140a.4 | Description of water management risks and discussion of strategies and practices to mitigate those risks | Refer to Drought/Water Scarcity and Water Management, pages 78-79 and 97-98. |
| **Climate Change Adaptation** | | |
| IF-RE-450a.1 | Area of properties located in 100-year flood zones, by property subsector | Quantitative area not currently disclosed. Refer to Climate Action – Extreme Rainfall-Related Risks, pages 75-76. |
| IF-RE-450a.2 | Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks | Refer to Stakeholder and Materiality, Sustainability Risks and Opportunities, Climate Risk Assessment, Climate Risks and Opportunities, and Climate Strategy, pages 23, 31 and 73-85. |
| **SASB Activity Metrics** | | |
| IF-RE-000.A | Number of assets, by property sector | Refer to the Management Discussion and Analysis section of IAR2026. |

### Home Builders Industry

| CODE | DESCRIPTION | DISCLOSURE/ SECTION REFERENCE |
|---|---|---|
| **Land Use & Ecological Impacts** | | |
| IF-HB-160a.1 | Number of (1) lots and (2) homes delivered in redevelopment sites | Refer to the Management Discussion and Analysis section of IAR2026. |
| IF-HB-160a.2 | Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress | 0. Refer to Water Management, pages 97-98. |
| IF-HB-160a.3 | Total amount of monetary losses as a result of legal proceedings associated with environmental regulations | RM0. Refer to Environmental Management and Regulatory Compliance, pages 101-107. |
| IF-HB-160a.4 | Discussion of process to integrate environmental considerations into site selection, site design, and site development and construction | Refer to Climate Strategy, Build Quality and Sustainable and Inclusive Township Planning, pages 83-85, 107, 127 and 130. |
| **Workforce Health & Safety** | | |
| IF-HB-320a.1 | (1) Total recordable incident rate (“TRIR”) | LTIR/ LTIFR reported: 0.44; zero fatalities. Refer to Occupational Safety and Health, pages 65-71 and Bursa ESG Performance Report, page 137. |
| | (2) fatality rate for (a) direct employees and (b) contract employees | |
| **Design for Resource Efficiency** | | |
| IF-HB-410a.1 | (1) Number of homes that obtained a certified HERS® Index Score and (2) average score | No homes obtained a HERS® Index Score during FY2026. GreenRE-related practices are discussed on page 130. |
| IF-HB-410a.2 | Percentage of installed water fixtures certified to WaterSense® specifications | Not currently tracked/disclosed. Water-efficient fixtures and fittings are discussed on pages 97-98 and 130. |
| IF-HB-410a.3 | Number of homes delivered certified to a third-party multi-attribute green building standard | 0 homes currently certified under the stated metric. Refer to page 130. |
| IF-HB-410a.4 | Description of risks and opportunities related to incorporating resource efficiency into home design, and how the benefits are communicated to customers | Refer to Stakeholder and Materiality, Resource Consumption, Sustainable Development, Value for Homeowners, and Sustainable and Inclusive Township Planning, pages 22, 85-98 and 123-131. |
| **Community Impacts of New Developments** | | |
| IF-HB-410b.1 | Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions | Refer to Value for Homeowners and Sustainable and Inclusive Township Planning, pages 123-131. |
| IF-HB-410b.2 | Number of (1) lots and (2) homes delivered on infill sites | Not currently tracked. |
| IF-HB-410b.3 | (1) Number of homes delivered in compact and (2) average density | Not currently tracked/ disclosed. |
| **Climate Change Adaptation** | | |
| IF-RE-450a.1 | Area of properties located in 100-year flood zones, by property subsector | 0% of developments in 100-year flood zone. Refer to Climate Action – Extreme Rainfall-Related Risks, pages 75-76. |
| IF-RE-450a.2 | Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks | Refer to Climate Risk Assessment, Climate Risks and Opportunities, and Climate Strategy, pages 73-84. |
| **SASB Activity Metrics** | | |
| IF-HB-000.A | Number of controlled lots | Refer to the Management Discussion and Analysis section of IAR2026. |
| IF-HB-000.B | Number of homes delivered | |
| IF-HB-000.C | Number of active selling communities | |

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## IFRS INDEX

| Indicators | | |
|---|---|---|
| **Governance** | | |
| **6(a)** | **The governance body (s) or individual(s) responsible for overseeing climate-related risks and opportunities.** | **Matrix's Response** |
| 6(a)(i) | Responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s); | Matrix has established its Sustainability Policy and continues to review its Board Charter and Terms of References for Board and Management level committees towards ensuring a strong and clear mandate for the Board and Management to have oversight of, and to pursue a Matrix-focused agenda towards effectively addressing climate related risks and opportunities ("CRROs").)<br><br>Matrix intends to review its Board Charter and TORs towards ensuring these governance documents comprehensively address CRROs in terms of ensuring strategic oversight, responsibility, strategies, action plans and targets. In essence, providing the Board with sufficient mandate of playing an effective role in managing CRROs. |
| 6(a)(ii) | Body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; | The Board of Directors forms Matrix's highest governance component which assumes overall responsibility on matters pertaining to sustainability, corporate governance and integrity, ethical behaviour, corporate values and high-level business strategy and decision-making. The Board is ably supported by several Board-level committees. These are the Board Audit Committee ("AC"), Board Risk Committee ("RC"), Board Nomination Committee ("NC"), Board Remuneration Committee ("RC"), Board Risk Management Committee ("RMC") and the Board Sustainability ("SC") Committee.<br><br>Matters pertaining to sustainability including SRROs and CRROs come under the purview of the SC. Supporting the SC is a comprehensive governance structure comprising the cross-functional Sustainability Task Force Committee, comprising management and operations-based representatives from all business divisions and the Group's ESG champion, its Sustainability Manager.<br><br>The full roles and responsibilities of the governance structure is provided in the CG Report as well as in Matrix's SR2025 available here: https://www.mchb.com.my.<br><br>Matrix's commitment to sustainability is further reinforced through its comprehensive Group-wide Sustainability Policy, accessible here: https://www.mchb.com.my. Governance practices are further enhanced through adherence to various Group-wide policies, available for review at: https://www.mchb.com.my. |
| 6(a)(iii) | Frequency of body(s) or individual(s) is informed about climate-related risks and opportunities; | The frequency of meetings for the Board and other bodies within the governance framework is provided for in the Board Charter, the respective TORs and other governance documents. Frequency of meetings typically ranges from monthly to quarterly and once every six months. The Board Charter and TORs can be found at: https://www.mchb.com.my/. |
| 6(a)(iv) | Approach which the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; | All risks including sustainability risks are reported to the Board of Directors of Matrix in a periodic manner. Risk reports are shared with the full Board for their deliberation and recommendations of action to Management. Prior to risks being shared with the full Board during Board meetings, the SC reviews, deliberates and queries management on findings. Only when the SC approves are the findings presented to the full Board. |

| Indicators | | |
|---|---|---|
| **Governance** | | |
| **6(a)** | **The governance body (s) or individual(s) responsible for overseeing climate-related risks and opportunities.** | **Matrix's Response** |
| 6(a)(v) | Approach by which body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies. | The Board is responsible for ultimate oversight of SCRROs. This includes monitoring progress towards set milestones, the progress and effectiveness of Management's implemented action plans, to recommend and instruct management to take remedial or alternative strategies towards realising set objectives. Sustainability performance carries a 5% KPI weighting for executive employees.<br><br>For further information on the existing sustainability governance structure and roles and responsibilities of each body within the taskforce, please refer to page 9 of this SR2026. |
| **6(b)** | **Management's role in the governance processes, controls and procedures to monitor, manage and oversee climate-related risks and opportunities.** | |
| 6(b)(i) | Delegation of roles to specific management-level positions or committees and the oversight mechanisms in place for those roles. | Supporting the Board of Directors is the Sustainability Taskforce Committee comprising members of senior management. The Taskforce role includes addressing operational or day-to-day matters related to climate risks as well as decarbonisation. These include developing tangible KPIs and targets and ensuring such targets are achieved. The inclusion of climate risks in the respective Risk Registers are also a fundamental part of Management. Each subsidiary is required to undertake a climate risk assessment and to determine its material physical and transition risks. |
| 6(b)(ii) | Controls and procedures supporting the oversight of sustainability-related risks and opportunities, including their integration with other internal functions. | |
| **Strategy** | | |
| **10** | **Climate-related risks and opportunities** | **Matrix's Response** |
| 10(a) | Climate-related risks and opportunities reasonably expected to impact the entity's prospects. | The Group identified physical risks from extreme rainfall and flash flooding, rising temperatures, and drought/water scarcity. Transition risks include environmental and energy policy shifts, market and reputational pressures, and the costs of transitioning to a low-carbon business model. Opportunities include renewable-energy adoption and potential use of carbon credits. |
| 10(b) | Explanation of identified climate-related risks as either physical risks or transition risks. | *Please refer to page 73-83 of this SR2026* |
| 10(c) | Specify short, medium, and long-term time horizons for each identified climate-related risk and opportunity, along with their reasonably expected impacts. | |
| 10(d) | Definitions of 'short-term,' 'medium-term,' and 'long-term' and their linkage to the entity's planning horizons for strategic decision-making. | • Current anticipated financial effects (for 1 April 2025 to 31 March 2026)<br>• Short-Term(0 to 24 months)<br>• Medium-Term (3-5 years)<br>• Long-Term (6-10 years) |
| **13** | **Business model and value chain** | |
| 13(a) | Description(s) of the current and anticipated impacts of climate-related risks and opportunities on the entity's business model and value chain. | *Please refer to page 73-83 of this SR2026* |
| 13(b) | Description(s) of where in the entity's business model and value chain climate-related risks and opportunities are concentrated. | |

| Indicators | | |
|---|---|---|
| **Strategy** | | |
| **14** | **Strategy and decision making** | **Matrix's Response** |
| 14(a)(i) | Current and anticipated changes to the entity's business model and resource allocation to address climate-related risks and opportunities. | *Please refer to page 73-83 of this SR2026* |
| 14(a)(ii) | Current and anticipated direct mitigation and adaptation efforts. | |
| 14(a)(iii) | Current and anticipated indirect mitigation and adaptation efforts. | |
| 14(a)(iv) | Describe any climate-related transition plan, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies. | *Please refer to page 73-84 of this SR2026* |
| **16** | **Financial position, financial performance and cash flows** | |
| 16(a) | Impact of climate-related risks and opportunities on financial position, financial performance and cash flows for the reporting period. | *Please refer to page 73-84 of this SR2026* |
| 16(b) | The climate-related risks and opportunities identified for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. | |
| 16(c) | Expected changes in the entity's financial position over the short, medium, and long term based on its strategy for managing climate-related risks and opportunities, | |
| 16(c)(i) | Investment and disposal plans. | |
| 16(c)(ii) | Its planned sources of funding to implement its strategy. | |
| 16(d) | Financial performance and cash flows to change over the short, medium and long term, given the strategy to manage climate-related risks and opportunities. | |

# APPENDICES

| Indicators | | |
|---|---|---|
| **Strategy** | | |
| **22** | **Climate resilience** | **Matrix's Response** |
| 22(a)(i) | The implications, if any, of the assessment for its strategy and business model, including the response to the effects identified in the climate-related scenario analysis. | The Group has developed a wide range of mitigation measures to the climate risks listed in 10(a). These strategies have been deemed to be positioning Matrix's operation towards attaining financial, business and operational resilience. However, further and continuous review and strategic analysis is warranted to truly establish resilience over the short, medium and long-term.<br><br>Matrix's present healthy financial position as reflected by its balance sheet and assets and continued ample access to financing provides a measure of short to medium-term assurance of access to financial capital. The present position continues to be assessed regularly to ensure continued access to financial capital and financial resilience.<br><br>*Please refer to page 73-84 of this SR2026* |
| 22(a)(ii) | The significant areas of uncertainty considered in the assessment of its climate resilience. | |
| 22(a)(iii)(1) | The availability of, and flexibility in, the existing financial resources to respond to the effects identified in the climate-related scenario analysis, including addressing climate-related risks and taking advantage of climate-related opportunities. | |
| 22(a)(iii)(2) | The ability to redeploy, repurpose, upgrade or decommission existing assets. | |
| **22(b)(i)** | **Climate-related scenario analysis** | |
| 22(b)(i)(1) | The climate-related scenarios used for the analysis and the sources of those scenarios. | Matrix has applied the SSP2-4.5 and NGFS 2050 climate scenarios as part of its approach to determining CRROs during its CRA. |
| 22(b)(i)(2) | If the analysis included a diverse range of climate-related scenarios. | |
| 22(b)(i)(3) | If the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks. | |
| 22(b)(i)(4) | If scenarios aligned with the latest international agreement on climate change. | |
| 22(b)(i)(5) | If the chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties. | |
| 22(b)(i)(6) | The time horizons used in the analysis. | |
| 22(b)(i)(7) | The scope of operations in the analysis. | |
| **22(b)(ii)** | **The key assumptions the entity made in the scenario analysis** | |
| 22(b)(ii)(1) | Climate-related policies in the jurisdictions of operation. | Matrix has given due consideration to the national decarbonisation agenda of achieving net zero carbon by as early as 2050. The Group has also considered the potential imposition of carbon tax, notably on carbon intensive industries, the removal of energy subsidies and the introduction of higher prices for grid sourced electricity. |
| 22(b)(ii)(2) | Macroeconomic trends. | |
| 22(b)(ii)(3) | National- or regional-level variables. | |
| 22(b)(ii)(4) | Energy usage and mix. | |
| 22(b)(ii)(5) | Developments in technology. | |
| 22(b)(iii) | The reporting period. | |

<table>
<tr><th colspan="3">Indicators</th></tr>
<tr><th colspan="3">Risk Management</th></tr>
<tr><th>25</th><th>The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks</th><th>Matrix's Response</th></tr>
<tr><td>25(a)(i)</td><td>The inputs and parameters the entity uses.</td><td rowspan="7">Matrix's management approach to risk management is driven by the Group-wide risk management framework which is developed in accordance with the best practice ISO30001 risk management standard. Hence, internal controls and procedures and reporting mechanisms and oversight (based on a triple-tier approach) have been developed and implemented. These include Board and senior management oversight, auditing and assurance processes and more.<br><br>Specific information on the Risk Management Framework is provided in the Statement of Risk Management and Internal Control in IAR2026.<br><br>Material/ significant identified risks are listed into a Group-wide Enterprise Risk Register with appropriate mitigation measures then developed accordingly. Specific to climate risks and impacts, Matrix has disclosed its mitigation measures and strategies as provided in pages 73-83 of this SR2026.<br><br>Pertaining to climate risks, Matrix has adopted a high-level, macro-overview of climate risks, based on insights and data gathered from the Group's operations. The Group has leveraged industry information pertaining to climate risks as well as drawing from the perspective of sectoral peers, locally and abroad.</td></tr>
<tr><td>25(a)(ii)</td><td>If climate-related scenario analysis is used to inform the identification of climate-related risks.</td></tr>
<tr><td>25(a)(iii)</td><td>The assessment of the nature, likelihood and magnitude of the effects of those risks.</td></tr>
<tr><td>25(a)(iv)</td><td>The prioritisation of climate-related risks relative to other types of risks.</td></tr>
<tr><td>25(a)(v)</td><td>The approach to monitoring climate-related risks.</td></tr>
<tr><td>25(a)(vi)</td><td>The changes in the processes used to compare with the previous reporting period.</td></tr>
<tr><td>25(b)</td><td>The processes used to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.</td></tr>
<tr><td>25(c)</td><td>The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.</td><td>Matrix going forward, intends to undertake a more systematic and strategic approach to climate risk assessment. This includes organising formal, CRA activities Group wide, that would entail cross-functional subsidiary insights and perspectives to emerge and to subsequently inform and develop a comprehensive climate risks profile based on Group, subsidiary and eventually site-specific risk disclosures.<br><br>This includes assessing and prioritising risks based on severity and likelihood levels and nature of risks i.e. acute or chronic over the short, medium and long-term horizons.</td></tr>
<tr><th colspan="3">Metrics and targets</th></tr>
<tr><th>28</th><th>Information relevant to cross-industry metric categories</th><th></th></tr>
<tr><td>28(a)</td><td>Information relevant to the cross-industry metric categories.</td><td>Matrix has referred to and considered the applicability of relevant industry-based guidance based on the SASB: Sustainability Accounting Standards Board (SASB) Sector-Specific Disclosures.<br><br>Matrix has implemented the SASB sector specific disclosure standard for Home Builders.</td></tr>
<tr><td>28(b)</td><td>Industry-based metrics that are associated with particular business models, activities or other common features that characterise participation in an industry.</td><td>Disclosures on industry and company-based metrics are provided as part of the Metrics and Targets disclosure of each CRRO and SRRO.</td></tr>
<tr><td>28(c)</td><td>Targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets.</td><td>Matrix has established various KPIs and targets, which are listed in SR2026 pertaining to performance and progress achieved against SCRROs and other sustainability-related matters.</td></tr>
</table>

| Indicators | | |
|---|---|---|
| **Metrics and targets** | | |
| **29** | **Climate-related metrics** | **Matrix's Response** |
| **29(a)** | **Greenhouse gas emissions** | |
| 29(a)(i)(1)(2)(3) | Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of $CO_2$ equivalent (Scope 1, 2 & 3). | Disclosure on the Group's GHG emissions inventory for scopes 1, 2 and 3 is provided in page 90 of this Report. All figures are provided for a three-year reporting period on a rolling basis. |
| 29(a)(ii) | Measurement of greenhouse gas emissions in accordance with the Greenhouse Gas Protocol. | Matrix measures emissions based on the IPCC Emissions Factor Database GHG Protocol with reference to MGTC guidance. |
| 29(a)(iii) | Disclosure of the approach used to measure its greenhouse gas emissions. | GHG inventory has been developed using an organisational boundary and scoped to all pertinent activities, operations and processes of the Group. |
| 29(a)(iii)(1) | The measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions. | *Please refer to pages 87-90 of this SR2026* |
| 29(a)(iii)(2) | The reason for the entity's chosen measurement approach, inputs, and assumptions for greenhouse gas emissions. | |
| 29(a)(iii)(3) | Changes to the measurement approach, inputs, and assumptions during the reporting period, along with their reasons. | No changes made to the approach as compared to previous years. |
| 29(a)(iv) | For Scope 1 and Scope 2: the consolidated accounting group. | *Please refer to pages 89-91of this SR2026* |
| 29(a)(v) | Disclosure of location-based Scope 2 greenhouse gas emissions. | |
| 29(a)(vi)(1) | The categories included within Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). | |
| 29(a)(vi)(2) | Additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance. | Matrix has not disclosed as the Group's activities exclude asset management, commercial banking, or insurance. |
| 29(b) | Climate-related transition risks: the amount and percentage of assets or business activities vulnerable to climate-related transition risks. | Refer to 10 (a) |
| 29(c) | Climate-related physical risks: the amount and percentage of assets or business activities vulnerable to climate-related physical risks. | |
| 29(d) | Climate-related opportunities: the amount and percentage of assets or business activities aligned with climate-related opportunities. | *Please refer to page 73-84 of this SR2026* |
| 29(e) | Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. | Matrix shall undertake further assessment towards determining CAPEX and investments required to manage CRROs and SRROs. |

| Indicators | | |
|---|---|---|
| **Metrics and targets** | | |
| **29** | **Climate-related metrics** | **Matrix's Response** |
| **29(f)** | **Internal carbon prices** | |
| 29(f)(i) | Explanation of the application of carbon price in decision-making. | Matrix has not established an internal carbon price but would align with any national carbon price set by the government. |
| 29(f)(ii) | The price for each metric tonne of greenhouse gas emissions used to assess the costs of greenhouse gas emissions. | |
| **29(g)** | **Remuneration** | |
| 29(g)(i) | The description of climate-related considerations factored into executive remuneration. | Presently, Sustainability KPIs are included in executive employee performance assessment with a weightage of 5%, which encompasses climate-related considerations. |
| 29(g)(ii) | The percentage of executive management remuneration recognised in the current period is linked to climate-related considerations. | |
| **32** | **Industry-based metrics** | |
| | Industry-based metrics linked to specific business models, activities, or common industry traits. The entity should refer to the Industry-based Guidance on Implementing IFRS S2 to determine relevant disclosures. | SASB Real Estate and Home Builders industry metrics are provided in the SASB Index. *Disclosures on industry-based metrics are provided on pages 86-88 in SR2026* |
| **33** | **Climate-related targets** | |
| 33(a) | The metric used to set the target. | The Group is developing a climate transition roadmap and intends to establish medium-term emissions-reduction targets as its emissions baseline and capabilities mature. The SR also contains operational energy, renewable-energy, water, waste and environmental targets. A formal Group-wide emissions-reduction target with defined scope, base year, milestones and validation has not yet been disclosed. |
| 33(b) | The objective of the target. | |
| 33(c) | The scope and boundary of the target. | |
| 33(d) | The period over which the target applies. | |
| 33(e) | The base period from which progress is measured. | |
| 33(f) | Any milestones and interim targets. | |
| 33(g) | If the target is quantitative, whether it is an absolute target or an intensity target. | |
| 33(h) | If the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. | Matrix shall consider the Paris Agreement as well as aspirations set out at the various Conference of Parties ("COP") gatherings held annually as references in establishing targets. |
| 34(a) | The target and its third-party validated methodology of target settings. | Operational KPIs are monitored annually through the Group's sustainability governance and performance-management processes. Selected metrics are verified by a third party on limited assurance basis. The Group intends to progressively develop and review climate targets through its transition roadmap. |
| 34(b) | The entity's processes for reviewing the target. | |
| 34(c) | The metrics used to monitor progress towards reaching the target. | |
| 34(d) | The revisions to the target and an explanation for those revisions. | |

# APPENDICES

| Indicators | | |
|---|---|---|
| **Metrics and targets** | | |
| **35** | **Performance against each climate-related target and an analysis of trends or changes in the entity's performance.** | **Matrix's Response** |
| **36** | **Greenhouse gas emissions target** | |
| 36(a) | Greenhouse gases covered by the target. | Performance is reported for energy consumption, solar generation and consumption, emissions, water, waste and operational environmental KPIs. As no formal Group-wide emissions-reduction target has been established, performance against such a target is not yet available.<br><br>Matrix has yet to establish climate-related targets but shall do so progressively.<br><br>The Group has not yet established a quantified Scope 1, Scope 2 or Scope 3 emissions-reduction target. The transition roadmap is intended to support development of medium-term targets. The Group is developing relevant targets as and will form part of its future Sustainability Roadmap.<br><br>Matrix has not purchased or used any carbon credits during the reporting period. |
| 36(b) | Greenhouse gas emissions of Scope 1, Scope 2 and Scope 3 covered by the target. | |
| 36(c) | Specify whether the target is for gross or net greenhouse gas emissions. If a net target is disclosed, the related gross target must also be provided. | |
| 36(d) | The target derivation using a sectoral decarbonisation approach. | |
| **36(e)** | **The use of carbon credits to offset greenhouse gas emissions in achieving net emissions targets.** | |
| 36(e)(i) | The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits. | |
| 36(e)(ii) | The third-party scheme(s) used to verify or certify the carbon credits. | |
| 36(e)(iii) | The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal. | |
| 36(e)(iv) | Any other factors necessary for users of general-purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use. | |