

SUSTAINABILITY STATEMENT

ABOUT PANTECH GLOBAL BERHAD

Pantech Global Berhad ("Pantech Global" or the "Company") is a leading manufacturer and exporter of butt weld pipe fittings and welded pipes for industrial fluid transmission. Our highly specialised carbon steel and stainless steel products are built to withstand high temperatures, pressure, corrosive conditions, and demanding environments, and are trusted by players in oil and gas, petrochemical, chemical processing, semiconductor, water treatment, and shipbuilding, among others.

A key competitive edge is anchored in Pantech Global's recognition as a genuine manufacturer in relevant trade proceedings by the European Commission and the United States ("US") Department of Commerce. These acknowledgements are a critical strategic asset, ensuring that Pantech Global maintains competitive access to critical markets even as international trade barriers rise.

Operating as part of the Main Market-listed Pantech Group Holdings Berhad ("Pantech Group"), sustainability is a core consideration in our organisation. We embed sustainable practices throughout our operations to deliver reliable solutions while minimising our impact on the environment and the communities we serve – this is part of our commitment to ethical business conduct.

GROUP STRUCTURE AND OPERATING ENTITIES

Pantech Global operates two (2) wholly-owned subsidiaries through which the Company's core business is carried out.



OUR OPERATING LOCATIONS

Pantech Global's head office is in Klang, Selangor, with manufacturing facilities strategically located in Klang and Pasir Gudang, Johor.

Further reading about our business is found in the Who We Are section.

SUSTAINABILITY STATEMENT (Cont'd)

ABOUT THIS STATEMENT

The Company is pleased to present our sustainability performance, initiatives and progress for the reporting period 1 March 2025 to 28 February 2026 ("FY2026") in this Sustainability Statement ("Statement").

This Statement highlights our ongoing commitment to progressing sustainability in a transparent manner and providing stakeholders with decision-useful information on how we embed economic, environmental, social and governance ("EESG") considerations in our business operations as a reflection of our long-term strategic direction.

Our Performance Data table can be viewed on pages 57-65.

SCOPE AND BASIS OF SCOPE

This statement covers Pantech Global's wholly-owned subsidiaries:

- Pantech Steel Industries Sdn. Bhd. ("PSI")
- Pantech Stainless & Alloy Industries Sdn. Bhd. ("PSA")

REPORTING FRAMEWORK

The preparation of this Statement is guided by the Main Market Listing Requirements ("MMLR") and the Sustainability Reporting Guide issued by Bursa Malaysia Securities Berhad ("Bursa Securities"). Bursa Securities' Illustrative Sustainability Reporting Guide has also been referenced to provide visual conceptualisation of our sustainability-related disclosure.

We are cognisant of the National Sustainability Reporting Framework ("NSRF") implementation and are building up internal capacity for NSRF-aligned disclosure in the coming reporting periods.

LIMITATIONS & DISCLAIMER

While reasonable measures have been taken to ensure the accuracy and completeness of data presented in this Statement, inherent limitations in data collection may exist arising from differences in systems, processes, and reporting maturity. Where data accuracy or comparability is affected, such limitations or revisions are disclosed accordingly.

This Statement includes forward-looking statements covering plans, targets, and initiatives, based on assumptions and information available at the time of reporting. These statements remain subject to revision in response to evolving circumstances, regulatory changes, or shifts in our operating environment.

FEEDBACK

We welcome and encourage our stakeholders to share their feedback about this Statement to help us continue improving our disclosure practices. Stakeholders can write to: info@pantechglobal.com.

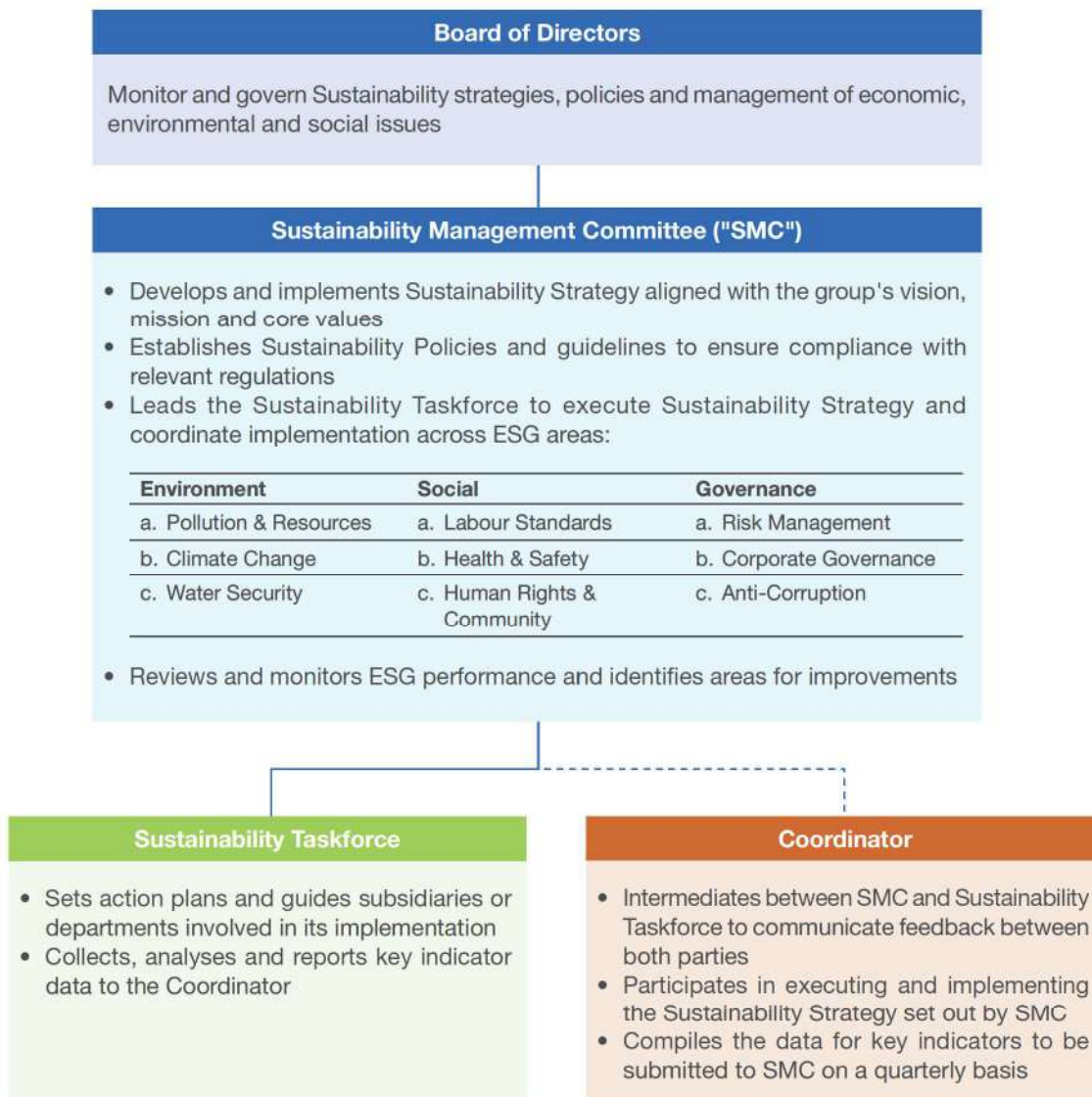
SUSTAINABILITY STATEMENT (Cont'd)

SUSTAINABILITY GOVERNANCE

Pantech Global has a formalised sustainability governance structure that embeds sustainability considerations within our core corporate governance frameworks that are subject to direct Board of Directors ("Board") oversight.

The Sustainability Management Committee ("SMC"), chaired by the Group Managing Director, provides strategic oversight and is complemented by Sustainability Taskforces at the subsidiary level, led by the Deputy Group Managing Director and Group Executive Director.

Operational execution of sustainability policies, principles, and procedures is driven by a Sustainability Taskforce comprising heads of department in Production, Finance, Human Resources, and Health and Safety across PSI and PSA.



SUSTAINABILITY STATEMENT (Cont'd)

SUSTAINABILITY GOVERNANCE (CONT'D)

Board members actively engage in capacity-building programmes to strengthen their sustainability and climate-related knowledge to better discharge their duties.

Competencies are reviewed periodically to sharpen leadership effectiveness. EESG matters also form part of Board performance evaluations for accountability and set the tone from the top. Further details can be found in our *Corporate Governance Report*.

Independence of Audit for Greater Governance

To uphold the integrity of our external audit process, Pantech Global mandates the rotation of the lead audit partner every seven (7) years, with a mandatory cooling-off period of five (5) years prior to any re-appointment. This is governed by the Audit and Risk Management Committee ("ARMC"), which is chaired by an Independent Non-Executive Director, and is consistent with current professional standards required by the Malaysian Institute of Accountants.

Further details are available in the ARMC Terms of Reference on our website.

EXTERNAL ASSURANCE

Pantech Global has appointed an independent external verifier to perform limited assurance over key performance indicators pertaining to the common sustainability matters as mandated by Bursa Securities. In addition, Pantech Global tracks and discloses supplementary data beyond the scope of the assurance engagement.

Policies in Effect

The following policies are in effect at Pantech Global:

- Anti-Bribery and Corruption ("ABAC") Policy
- Conflict of Interest Policy
- Directors' Remuneration Policy
- Fit & Proper Policy
- Related Party Transactions Policy
- Whistleblowing Policy
- Code of Ethics
- Human Rights Policy
- Sustainability Policy
- Environmental Policy
- Occupational Safety and Health Policy
- Cyber Risk Policy

Our Board Charter, Terms of Reference, and policies are available for reading on our website <https://pantechglobal.com/investor-relations/>.

SUSTAINABILITY STATEMENT (Cont'd)

STAKEHOLDER ENGAGEMENT

Pantech Global is committed to meaningful engagement with a broad range of stakeholder groups whose interests are shaped by our business operations. Stakeholders are identified based on their level of influence and reliance on our EESG performance, encompassing employees, regulators, customers, suppliers, investors, and the communities in which we operate.

Through established communication channels, we ensure that stakeholder expectations are reflected in our strategic priorities. These ongoing engagements provide valuable insight into stakeholder concerns, support the identification of material matters, and keep us attuned to emerging risks and opportunities relevant to our long-term sustainability journey.

Stakeholder group	Engagement channel	Focus area	Our response
Employee	Ongoing - Internal communications (i.e. memo, emails) - Meetings and discussions - Sports activities - Festive celebrations As needed - Learning and development trainings Annually - Performance appraisals - Employee surveys - Company events	- Career development & progression - Performance management - Workplace conduciveness - Occupational safety and health - Employee welfare - Balanced lifestyle	- Transparent communication with employees - Training and upskilling opportunities for professional and personal development - Occupational safety and health sessions to reinforce good practices as shared responsibility - Merit-based evaluation and career growth trajectory
Government Agencies and Regulatory Bodies	Ongoing - Statutory submissions - Participation in government / regulatory events As needed - Scheduled / ad hoc meetings - Scheduled inspections - Written communications	- Regulatory compliance, approvals, and permits - Waste management and environmental compliance - Labour practice and safety compliance	- Full compliance with regulatory requirements - Adoption of practices outlined in the Malaysian Code on Corporate Governance - Aware of and support initiatives driven by government or regulatory bodies
Customers	Ongoing - Customer visits - Customer satisfaction surveys - Meetings and business communication - Participation in exhibitions / trade shows - Corporate website	- Quality of products and services - Relationship management	- Offer butt weld pipe fittings and welded pipes that meet customer requirements with quick turnaround - Adhere to strict international quality standards - Visits to customer sites to better understand needs and challenges

SUSTAINABILITY STATEMENT (Cont'd)

STAKEHOLDER ENGAGEMENT (CONT'D)

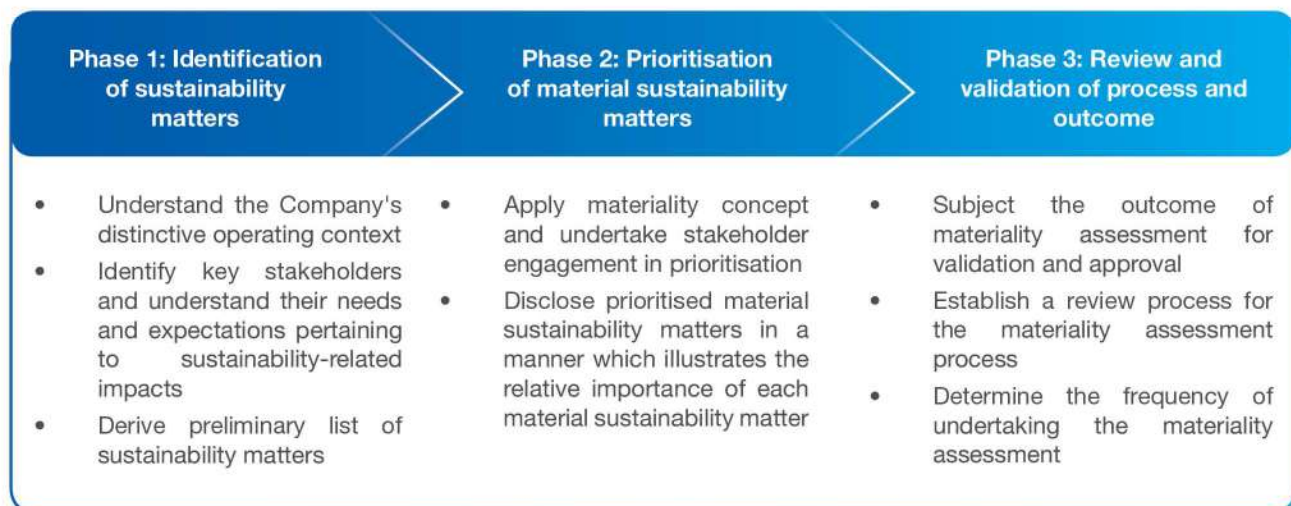
Stakeholder group	Engagement channel	Focus area	Our response
Suppliers	Ongoing - Supplier evaluation and registration - Supplier visits - Meetings and business communications - Participation in exhibitions / trade shows	- Supply chain management - Relationship management - Quality of products and services - Corporate governance and compliance	- Comply with procurement procedures and related policies - Supplier visits for firsthand understanding of processes and procedures in place, including new technology
Investors and Shareholders	Ongoing - Corporate website Annually - General meeting - Annual report Quarterly - Public filings - Investor relations sessions As needed - Extraordinary general meetings - Company announcements	- Financial performance - Return on equity - Corporate governance and compliance - Business strategy and outlook	- Timely updates on strategy and financial performance via investor briefings and announcements - Uphold good governance practices - Outline, monitor, and disclose sustainability targets and performance
Community	Ongoing - Corporate responsibility initiatives As needed - Job vacancy advertisements	- Environmental practices - Social responsibility - Work opportunities	- Adopt ESG practices - Support community welfare through contributions and assistance programmes - Merit-based employment

SUSTAINABILITY STATEMENT (Cont'd)

MATERIAL MATTERS

Pantech Global recognises that material matters can directly and indirectly influence our ability to generate long-term value for our stakeholders. The Company conducted its maiden comprehensive materiality assessment during the reporting period to identify, prioritise and manage the EESG matters most material to our stakeholders and long-term business success, ensuring our sustainability strategy remains relevant and compliant with evolving regulatory landscapes.

Pantech Global's materiality assessment was carried out in three phases as illustrated below:



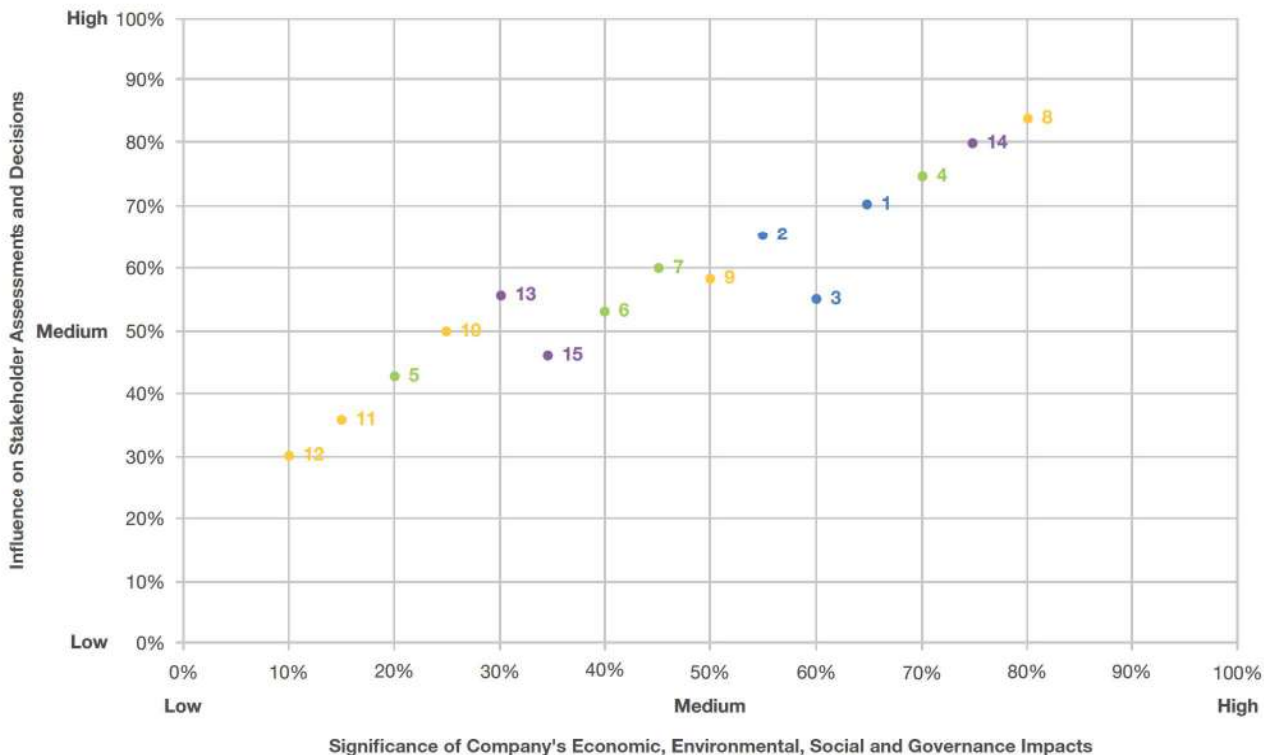
These 15 aspects were identified as material through the Company's formal assessment process:



SUSTAINABILITY STATEMENT (Cont'd)

MATERIAL MATTERS (CONT'D)

The Company's material matters, their relative significance, and their influence on stakeholder evaluation and decision-making are mapped and presented in the following Materiality Matrix; it has been reviewed by the SMC and endorsed by the Board on 16 October 2025.



Economic

1. Economic Resilience
2. Supply Chain Management
3. Customer Satisfaction and Product Quality

Environmental

4. Climate Change Strategy and Initiatives
5. Water Usage
6. Waste Management
7. Environmental Compliance and Pollution Control

Social

8. Occupational Safety and Health ("OSH")
9. Human Rights
10. Human Capital Management
11. Diversity, Equity and Inclusion ("DEI")
12. Community Management

Governance

13. Corporate Governance
14. Business Ethics and Anti-Corruption
15. Cybersecurity and Data Privacy

For additional context, Pantech Global had reported 17 material matters in financial year ended 28 February 2025 ("FY2025"), based on input from the Board and Key Senior Management as the basis of our first report. These have since been updated to reflect Pantech Global's refreshed list that better align with our business priorities, sustainability commitments, and stakeholder expectations. The comparison between FY2025 and FY2026 as well as the rationale for change to the specific material matter are disclosed below for transparency.

SUSTAINABILITY STATEMENT (Cont'd)

MATERIAL MATTERS (CONT'D)

	FY2025	FY2026
Economic 	1. Direct Economic Performances 2. Indirect Economic Impact 3. Supply Chain Management	1. Economic Resilience 2. Supply Chain Management 3. Customer Satisfaction and Product Quality
Environmental 	4. Climate Change Strategy and Initiatives 5. Water Usage 6. Waste and Effluent Management 7. Materials Management 8. Environmental Compliance	4. Climate Change Strategy and Initiatives 5. Water Usage 6. Waste Management 7. Environmental Compliance and Pollution Control
Social 	9. Diversity and Equal Opportunity 10. Human Rights 11. Human Capital Management 12. Occupational Safety and Health 13. Contribution to Local Communities Society 14. Social Compliance	8. Occupational Safety and Health ("OSH") 9. Human Rights 10. Human Capital Management 11. Diversity, Equity and Inclusion ("DEI") 12. Community Management
Governance 	15. Anti-Bribery and Corruption 16. Corporate Governance 17. Data Privacy and Security	13. Corporate Governance 14. Business Ethics and Anti-Corruption 15. Cybersecurity and Data Privacy

Material Matter Change	Rationale
Consolidated Direct Economic Performance and Indirect Economic Impact into Economic Resilience	Consolidated for a more holistic approach to reflect focus on responsible economic value generation and distribution to stakeholders while supporting sustainable business growth and value creation.
Added Customer Satisfaction and Product Quality	The Company recognises product quality and customer satisfaction as key drivers of business sustainability, particularly as a manufacturer and exporter of highly-specialised and regulated products.
Removed Materials Management as a standalone material matter	Key considerations of materials management have been integrated into broader environmental topics, namely Climate Change Strategy and Initiatives as well as Waste Management.
Enhanced Environmental Compliance to Environmental Compliance and Pollution Control	Expanded scope beyond just regulatory compliance to include pollution prevention and mitigation efforts.
Removed Social Compliance as a standalone material matter	Embedded within broader social-related material matters e.g. Human Rights, Human Capital Management, OSH and DEI to reflect the Company's integrated approach towards managing workforce-related responsibilities across operations.
Revised Contribution to Local Communities and Society to Community Management	Reflects Pantech Global's aim of strengthening relationships with local communities through ongoing engagement, communication and responsible business practices towards being a company that the community wants to continue operating.
Enhanced Anti-Bribery and Corruption to Business Ethics and Anti-Corruption	Broadens the Company's focus to wider ethical business conduct, underscoring our commitment to accountability, integrity, and transparency across operations.

SUSTAINABILITY STATEMENT (Cont'd)

RISKS AND OPPORTUNITIES OF MATERIAL MATTERS

At the core of Pantech Global's operational resilience is a robust risk management process that systematically identifies, assesses, and addresses potential incidents affecting our operations. By consolidating corporate, financial, and operational risk dimensions within a single unified framework, we promote a disciplined and forward-looking approach to risk mitigation.

Material Matter	Risks	Opportunities
Economic Resilience	Economic downturns, inflationary pressures and market volatility may adversely impact Pantech Global's financial performance, and operational continuity.	Strengthening business resilience through prudent financial management and operational efficiency can enhance long-term competitiveness and sustainability.
Supply Chain Management	Supply chain disruptions and supplier non-compliance can cause production delays and lead to reputational damage.	Stringent sourcing procedures and strong supplier relationships can ensure a stable supply chain, dependable quality, and enhance corporate reputation.
Customer Satisfaction and Product Quality	Product defects, delayed deliveries or failure to meet customer expectations and requirements may result in loss of customer confidence and reduce market competitiveness.	Delivering consistent product quality and reliable services can strengthen customer trust, retention and long-term business growth.
Climate Change Strategy and Initiatives	Climate-related risks, evolving regulations and transition requirements may increase operational costs and expose Pantech Global to transitional, reputational and compliance risks.	Climate action enhances resilience, strengthens stakeholder confidence and improves alignment with global sustainability targets.
Water Usage	Inefficient water management may lead to higher operational costs, potential scarcity and regulatory non-compliance.	Efficient water use reduces costs and ensures continued compliance and long-term operational continuity.
Waste Management	Improper waste handling may cause pollution, non-compliance with environmental regulations and harm to the surrounding community.	Robust waste management and recycling initiatives helps improve resource efficiency, mitigate impact to the environment and support circular economy practices.
Environmental Compliance and Pollution Control	Non-compliance with environmental standards that result in penalties, legal action, reputational harm, and in worst-case scenarios, orders to halt operations or closure of manufacturing plant by authorities.	Continued compliance builds trust with regulators and stakeholders while ensuring long-term operational continuity.
Occupational Safety and Health	Workplace incidences, health hazards, and non-compliance with safety regulations can lead to loss in productivity, legal and financial liabilities.	Implementing robust safety and health measures contributes to a conducive environment for wellbeing and enhanced productivity.
Human Rights	Breaches in human rights practices can result in legal penalties, loss of business partnerships, and significant reputational damage.	Adherence to regulated employment practices reinforces Pantech Global's reputation as a responsible employer and can attract and retain human capital.

SUSTAINABILITY STATEMENT (Cont'd)

RISKS AND OPPORTUNITIES OF MATERIAL MATTERS (CONT'D)

Material Matter	Risks	Opportunities
Human Capital Management	Low employee morale and inadequate training can result in high turnover rates and decreased productivity.	Investing in human capital through training, development, and engagement initiatives leads to a skilled workforce, higher employee satisfaction, and supports productivity, innovation, and long-term organisational resilience.
Diversity, Equity, and Inclusion	Discriminatory employment practices can lead to a toxic workplace culture and reputational damage.	Inclusive and empowering work culture helps attract and retain talent with greater breadth of experience and viewpoints to create a productive workplace culture that drives innovation.
Community Management	Negative impacts on local communities can lead to opposition and legal challenges.	Care for the community enhances corporate reputation and fosters affinity among locals.
Corporate Governance	Weak governance may result in non-compliance, operating inefficiencies and loss of stakeholder trust.	Good governance ensures accountability, transparency and ability to progress on strategic direction to continue creating long-term value.
Business Ethics and Anti-Corruption	Lapses in corporate governance structure and unethical practices can lead to reputational damage, penalties, legal actions, loss of business opportunities, and erosion of stakeholder trust.	Upholding ethical business conduct strengthens business integrity and builds stakeholder trust.
Cybersecurity and Data Privacy	Data breaches and inadequate cybersecurity may disrupt operations and lead to financial losses, legal actions, and damage to customer trust.	Robust data privacy and cybersecurity measures help to protect sensitive and critical information which enables Pantech Global to maintain competitive advantage and trust among stakeholders.

SUSTAINABILITY FRAMEWORK

Pantech Global's sustainability framework is closely aligned with our business strategy, anchored across three key focus areas:

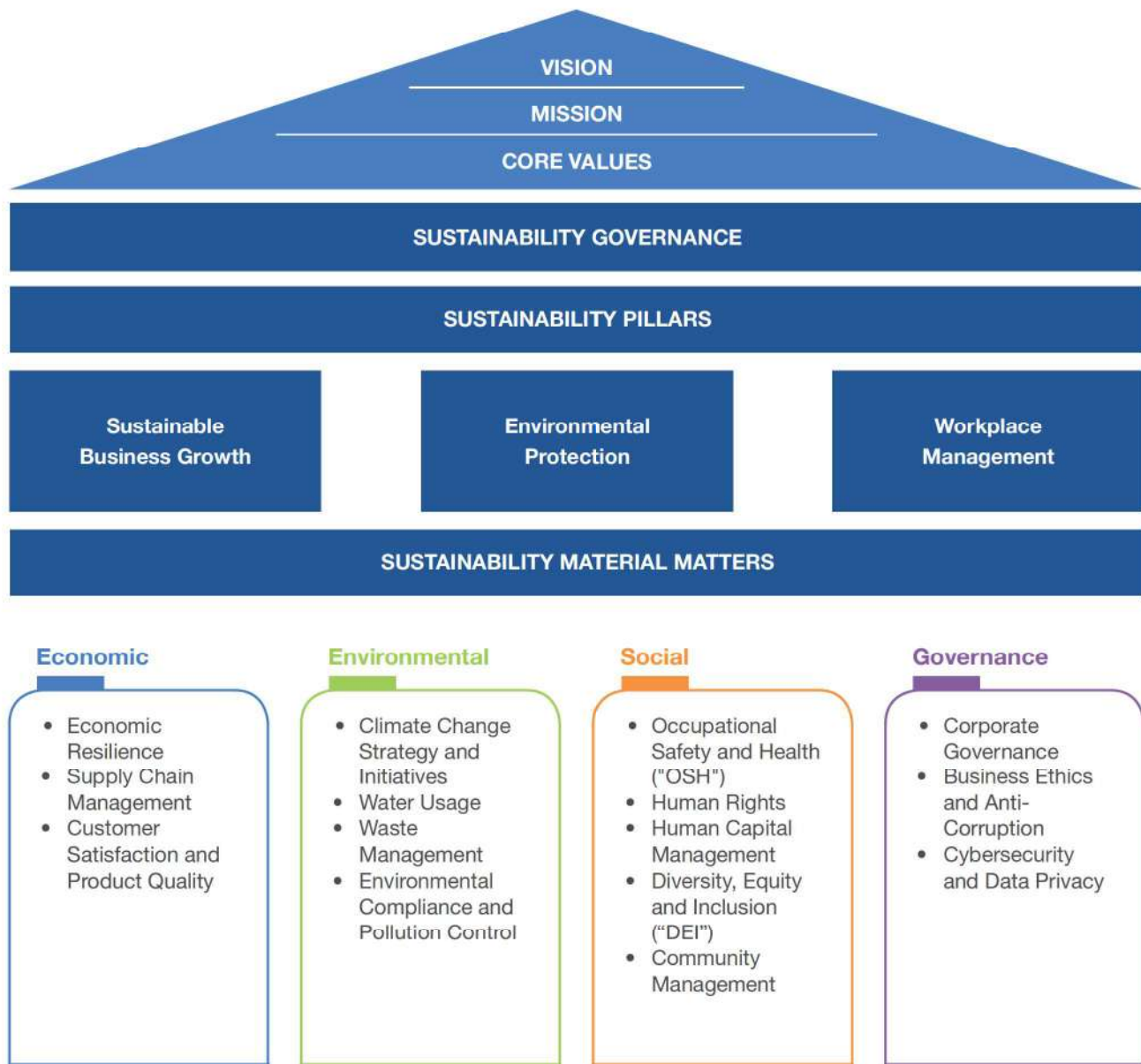
- Sustainable Business Growth
- Environmental Protection
- Workplace Management

Anchored in our vision to be one of the most reliable global manufacturers of butt weld pipe fittings and welded pipes, and our mission to manufacture a comprehensive range of pipes and fittings that meet the evolving needs of our customers, we advance our sustainability objectives by addressing material concerns across all three focus areas.

With the United Nations Sustainable Development Goals ("UN SDGs") serving as our guiding reference, we remain steadfast in our pursuit of continuous improvement, striving to create meaningful and lasting positive impact for all our stakeholders.

SUSTAINABILITY STATEMENT (Cont'd)

SUSTAINABILITY FRAMEWORK (CONT'D)

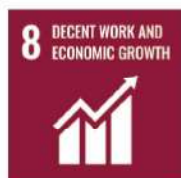


SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS

Sustainable Business Growth – Economic Performance

Related UN SDGs:



A resilient economic foundation is what enables Pantech Global to consistently deliver value to our stakeholders over the long term. Beyond financial performance, we acknowledge our broader role in contributing to socioeconomic progress by creating quality employment and deploying resources where they matter most.

Sustaining strong economic performance requires disciplined execution of our business strategy, as outlined on pages 10-11. This means keeping all necessary approvals, licences, permits, and certifications in good standing, while continually investing in machinery to support the manufacture and export of butt weld pipe fittings and welded pipes for industrial fluid transmission applications.

Across 27 international markets and Malaysia, our products form part of the infrastructure that keeps critical industrial operations running. This proves to be a testament to the global relevance of what we make and the value we create reaching far beyond our own people and the communities around us.

Of the RM524.2 million in total direct economic value generated in FY2026, 94.8% was distributed to stakeholders through our business operations. A full breakdown of economic value generated and distributed ("EVG&D") is presented in the table below.

	FY2025 (RM'000)	FY2026 (RM'000)
Direct Economic Value Generated		
Revenue	82,580	516,290
Bargain Purchase	52,342	–
Other Income	167	3,319
Interest Income	528	4,549
	135,617	524,158
Operating Costs		
Materials, operating and administrative expenses	60,782	352,443
Selling and distribution expenses	3,085	37,105
Wages, salaries, defined contributions and others	7,313	44,231

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Sustainable Business Growth – Economic Performance (Cont'd)

	FY2025 (RM'000)	FY2026 (RM'000)
Payments to Providers of Capital		
Interest payments	1,249	6,992
Dividend paid to shareholders	–	42,500
Community Investments		
Contributions to charities, community and social programmes	78	101
Payments to Government		
Tax expense	3,630	13,736
Economic Value Distributed	76,137	497,108
Economic Value Retained	59,480	27,050

Economic – Supply Chain Management

Related UN SDGs:



Responsible sourcing is fundamental to our supply chain resilience as a manufacturer and exporter of butt weld pipe fittings and welded pipes solutions serving diverse industries across the global market. Our sourcing approach is guided by three (3) key principles:

- Traceable Materials**
 Our products are used in industrial fluid transmission systems around the world. These systems demand exacting standards of compliance and traceability to country of manufacture. Rigorous controls are embedded throughout our supply chain and procurement processes to uphold the integrity of every product we produce.
- Local Focus**
 We firmly believe in driving economic growth within the communities where we operate. This is reflected in our deliberate prioritisation of local sourcing for administrative and operating expenditures, and in the relationships we cultivate with local small and medium enterprises (“SMEs”) wherever commercially practicable.
- Sustainability Collaboration**
 Sustainability expectations are progressively being implemented into our procurement practices, extending to suppliers, contractors, service providers, and consultants alike. Our objective is to bring our supply chain partners into closer alignment with our broader sustainability goals.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Economic – Supply Chain Management (Cont'd)

Pantech Global conducts procurement with fairness and integrity. Existing and prospective suppliers are evaluated objectively against defined criteria encompassing material quality, reliability, lead time, and cost competitiveness.

Social and environmental considerations are also factored into our sourcing and procurement decisions. Beyond ensuring full compliance with applicable laws, regulations, and internal policies, we are progressively communicating relevant frameworks such as our ABAC and Whistleblowing policies to our supplier base.

We place great value on open dialogue and trust in our supplier relationships, pursuing outcomes that are mutually beneficial. At the same time, we do not compromise our procedures in upholding responsible procurement practices, with our team guided by established protocols to preserve competitiveness and prevent conflicts of interest, as provided for under our Conflict of Interest Policy.

Where commercially sound, local sourcing is given preference. This practice supports the local economy while reducing the carbon footprint associated with logistics. Given the nature of our business, raw materials are procured overseas, while administrative and operating purchases are sourced locally.

Our proportion of spending with local suppliers moderated during the reporting period, primarily driven by an increase in foreign-denominated selling and distribution expenses as well as finance expenses at the subsidiary level. This shift reflects changes in business activity composition rather than a change in our local sourcing policy.

	FY2025	FY2026
Proportion of spending on local suppliers	19%	15%

Economic – Customer Satisfaction and Product Quality

Related UN SDGs:



Product quality and customer satisfaction are fundamental aspects for any business to remain competitive. Pantech Global is no different.

We are committed to delivering high-quality products and services that meet customers' expectations. We aim to strengthen long-term customer relationships by ensuring product quality, timely delivery, responsiveness to customer needs and effective communication.

Pantech Global conducts annual customer satisfaction surveys involving key customers across our operating subsidiaries. The survey serves as an important platform for Pantech Global to obtain feedback and identify areas for continuous improvement. The assessment covers several key areas including product quality and product range; timeliness and reliability of delivery; responsiveness to customer needs; and communication and customer engagement.

Feedback obtained from the surveys is reviewed by the management to improve service standards, operational efficiency and customer experience.

FY2026 Performance: Pantech Global received encouraging feedback from customers. PSA recorded an average customer satisfaction score of 95% and PSI recorded an average customer satisfaction score of 86%.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Occupational Safety and Health

Related UN SDGs:



A safe, healthy, and conducive workplace is both a fundamental right and a cornerstone of operational excellence at Pantech Global. This conviction fosters our proactive approach to cultivating a work environment where both employees and contractors on our premises are protected from harm.

Our subsidiaries have each established an OSH Policy that sets out our commitment to conducting business operations safely and responsibly. Developed in accordance with the Occupational Health and Safety Management System ("OHSMS"), the Policy is aligned with the requirements of the Occupational Safety and Health Amendment Act 2022 ("OSHA 2022") and the ISO 45001:2018 standard.

Health, Safety and Environment ("HSE") Working Committees are in place across both operating entities. These committees provide regular updates on safety performance at monthly Heads of Department meetings attended by the SMC, ensuring continuous improvement and clear lines of communication.

Through established safety and health management systems, we systematically assess risks, identify potential hazards, and take targeted action to reduce exposure. These systems are subject to ongoing monitoring and periodic review to evaluate their effectiveness, with revisions to HSE procedures carried out as and when required.

We strive to achieve zero major safety and health incidents across all stakeholder groups.

The CARE Policy captures the essence of our safety commitment and culture and is embedded into Pantech Global's OSH Policy.



Comply with the relevant legal and other OSH requirements

Aim to be an organisation free from pollution, accidents and occupational diseases

Reduce risks and eliminate hazard to promote a safe work environment

Empower directors, management, and employees to engage in OSH consultation and communication, while fostering a culture of continual improvement

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Occupational Safety and Health (Cont'd)

Cultivating a genuine culture of safety and well-being begins with equipping our workforce with the right knowledge and awareness. Health and safety training is embedded into the onboarding process for all new employees, while regular HSE and Personal Protective Equipment ("PPE") training are conducted to reinforce safe practices across our workforce. This commitment extends beyond our own employees where external contractors are required to attend mandatory HSE briefings before commencing work on our premises. Commercial visitors seeking to tour our production facilities are subject to the same requirement.

Weekly Toolbox Sessions, facilitated by the HSE committees at each respective subsidiary, serve as a platform for open dialogue and the reinforcement of good practices. These sessions play an important role in shaping a prevention-first mindset and embedding a lasting culture of safety throughout our operations.

Health and safety sessions

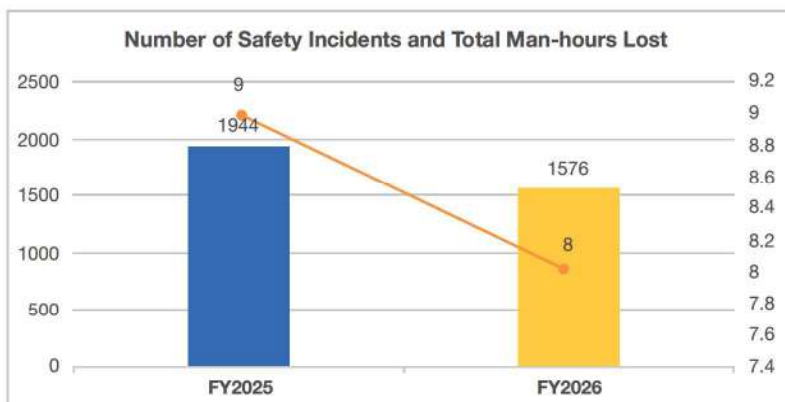
626 employees underwent various formal training on Health and Safety Standards, totalling 1,859 hours across 78 sessions during the reporting period. This represents a 70.1% increase in number of employees trained, 59.2% increase in number of sessions and 12.7% increase in HSE training hours. The increase in these metrics underscores our commitment to building a workforce that is well-equipped with the knowledge and competence to actively uphold workplace safety standards.

	FY2025	FY2026
Number of training and briefing sessions on Health and Safety Standards	49	78
Number of employees trained on Health and Safety Standards	368	626
Training hours on Health and Safety Standards	1,650	1,859

Supported by our regular HSE training and awareness sessions, Pantech Global maintained zero fatalities on our premises throughout FY2026.

While the Company maintained this good track record, safety incidents could not be entirely eliminated during the year. 8 incidents were recorded, which marked an improvement from 9 the previous year. Encouragingly, the number of major incidents saw a reduction by 60.0%.

Nevertheless, the incidences resulted in a total of 1,576 man-hours lost and a Lost Time Incident Rate ("LTIR") of 0.77 (FY2025: 1,944 man-hours and 0.86 LTIR). Calculated in accordance with Bursa Securities' Sustainability Reporting Guide, the LTIR serves as a measure of productivity loss attributable to safety incidents. Our recorded LTIR remains within an acceptable threshold i.e. below 1.0, which also serves as our target for FY2027.



SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Occupational Safety and Health (Cont'd)

Health and safety sessions (Cont'd)

Our continued emphasis on safety competency and awareness was reflected in measurable improvements across key safety indicators, including declines in total incidents, major incidents, LTIR, and lost man-hours. These positive trends underscore the effectiveness of our enhanced HSE training initiatives in elevating operational safety performance and strengthening risk management practices.

Building on this momentum, we are committed to advancing our safety culture through more targeted safety briefings, reinforced safe work procedures for machine operation and maintenance, the deployment of enhanced safety features and equipment, and the enforcement of penalties for safety violations, all aimed at embedding greater accountability and cultivating a safer workplace.

	FY2025	FY2026
No. of Fatalities involving Employees	0	0
No. of Fatalities Involving Contractors	0	0
No. of Incidents	9	8
• Major Incidents	5	2
• Minor Incidents	4	6
Total Man-hours Lost	1,944	1,576
LTIR (Employees)	0.86	0.77

Incident Type	Description
Fatal	Incidents that result in death
Major	- Incidents that result in non-fatal injury but cause permanent disability - Prolonged but non-permanent disability with absence from work or on medical leave ("MC") of more than 3 weeks
Minor	- Incidents that result in minor injuries but not permanent disability - Not critical or life threatening, minor abrasions, bruises, cuts and first aid type injury - Absence from work or MC of less than 3 weeks

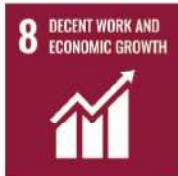
We are committed to enhancing our preventive measures to minimise the risk of recurrence in the future.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Human Rights

Related UN SDGs:



Every individual is entitled to the full protection of their fundamental rights. Pantech Global treats this as an obligation across our operations; we do not take this principle lightly. Beyond being a moral imperative, strong human rights practices, grounded in fair and ethical treatment for all, are integral to nurturing a productive workforce and a healthy, positive workplace culture.

Our approach is guided by internationally recognised frameworks, including the UN Guiding Principles on Business and Human Rights, the International Labour Organization ("ILO") Declaration on Fundamental Principles and Rights at Work, and the International Bill of Human Rights. In tandem, we adhere to all applicable laws and regulations within our operational footprint, including Malaysia's Employment Act 1955.

Pantech Global's commitment to human rights is formalised through our Human Rights Policy, developed in alignment with the guidelines of key authorities. The Policy is anchored by six core tenets:

- Non-Discrimination
- Fair Employment Conditions
- Health and Safety
- Freedom of Association and Collective Bargaining
- No Forced and Child Labour
- Free from Harassment and Abuse

Our employees are provided with competitive compensation, fair wages, and decent living quarters that meet local regulatory requirements. We further ensure that all employees have access to training programmes designed to enable them to perform their roles safely and effectively.

Should any suspected breach of our human rights practices arise, our Whistleblowing Policy provides a clear and secure process for raising confidential complaints. Employees and external stakeholders are empowered to report potential breaches of company policy, labour practices, disputes, or inappropriate conduct without fear of retaliation. All lodged reports are subject to thorough investigation, with the whistleblower's identity safeguarded throughout the process, and appropriate action taken based on the findings.

For the reporting year, Pantech Global received no substantiated complaints relating to human rights violations.

	FY2025	FY2026
No. of substantiated complaints involving human rights violations	0	0

Upholding human rights practices across our operations is a commitment we will continue to honour as we build on our track record and reputation as a responsible organisation.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Human Capital Management

Related UN SDGs:



Employees are our most valuable asset at Pantech Global. The sustained success of our business is naturally linked to the growth, development, and well-being of our workforce, whose talent, dedication, and innovative spirit are the driving forces behind our operational excellence and continued progress.

We are committed to developing a high-performing and resilient workforce through deliberate and strategic human capital management. This encompasses continuous investment in employee development, targeted upskilling initiatives, and the cultivation of a supportive and inclusive work environment where our people can thrive.

By investing in our people, we not only elevate individual and organisational performance but also lay the groundwork for meaningful long-term value creation for Pantech Global and our broader stakeholder community.

Our human capital management, overseen by the Human Resource department, is shaped by two of our core values that together drive an engaged and motivated workforce:

Employee Empowerment	We invest in the growth and development of our employees by supporting them through relevant new skills and capabilities training and development programmes. We strive to create a dynamic and motivated workforce by recognising individual contributions, encouraging collaboration, and promoting a strong sense of team spirit. Employees are empowered to take initiative, lead with confidence, and make informed decisions that contribute to both their professional advancement and the overall success of the organisation.
Trust & Integrity	Pantech Global's human capital practices are built on transparency and fairness, adhering to all local labour and employment laws.

Our strategic human capital management focuses on these key pillars:



SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Human Capital Management (Cont'd)

Our strategic framework nurtures a culture of talent development, where individual contributions are recognised and leaders are empowered to be agile. Training needs are assessed on a regular basis with programmes planned accordingly, drawing on internal resources where possible, particularly for OSH and production-related training, and engaging external trainers where specialist expertise is required to support continuous performance improvement.

Talent Acquisition and Retention

Building a strong and sustainable talent pipeline is fundamental to our long-term success. Our talent acquisition strategy is grounded in merit-based recruitment, where candidates are selected on the basis of their skills, experience, and alignment with our values, culture, and vision.

We place equal emphasis on retaining high-performing employees through competitive compensation and benefits, a positive and inclusive work environment, and clearly defined career progression pathways. Diversity and inclusion are actively championed, ensuring every member of our workforce feels valued, respected, and empowered to contribute meaningfully to our collective success.

Talent Development and Upskilling

A culture of continuous learning is central to how we develop our people. We invest in tailored training programmes designed to address both current and future needs, spanning leadership development, technical training, and soft skills enhancement, equipping our workforce with the capabilities to excel in an ever-evolving business landscape.

Training is delivered through a combination of internal knowledge sharing and external expertise, exposing our employees to diverse perspectives and current industry insights. Alongside leadership development, OSH training is maintained as a foundational priority across all organisational levels, reflecting our unwavering commitment to a safe and healthy work environment.

In FY2026, our initiatives encompassed structured onboarding programmes, functional upskilling courses, sustainability-focused leadership seminars, and customised in-house safety training, each aligned with our business priorities and broader sustainability objectives.

Performance and Compensation

Pantech Global fosters a high-performance culture that supports both individual achievement and collective success. Our performance framework is built on principles of accountability, collaboration, and results-driven behaviour, ensuring that personal goals are closely aligned with the broader objectives of the organisation.

Our performance management system sets clear expectations, provides regular and constructive feedback, and encourages employees to take active ownership of their professional growth. This is complemented by competitive compensation and benefits packages structured to attract and retain talent, recognise achievement, and support overall well-being.

We sustain a workplace environment where open communication and meaningful employee engagement are the norm, creating the conditions for our people to feel inspired and motivated to perform at their fullest potential.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Human Capital Management (Cont'd)

Leadership Pipeline

Pantech Global places strong emphasis on cultivating leaders from within. A structured leadership development framework spans all levels of the organisation, ensuring a continuous pipeline of capable, values-driven leaders who are prepared to navigate the challenges and opportunities that lie ahead.

We develop future leaders through three key pillars:

- **Investment Across All Levels**

Non-managerial employees are given meaningful opportunities to acquire the knowledge and capabilities required for career progression. This approach nurtures a culture of internal mobility and signals our long-term commitment to growing talent from the ground up.

- **Supervisory Development**

Dedicated training sessions are designed specifically for supervisory-level employees, building essential competencies in leadership, communication, and mentoring. These programmes serve as a structured pathway for supervisors to develop the skills needed to step into senior leadership roles and drive organisational performance.

- **Comprehensive Training Scope**

Our training philosophy extends well beyond functional skill-building. Employees are exposed to a broad range of subjects including corporate governance and ABAC, quality assurance, information technology, and manufacturing excellence. Integrity and sound conduct are modelled from the top, and training across these areas ensures our workforce is well-rounded, adaptable, and aligned with both business priorities and regulatory expectations.

This multi-tiered approach ensures that growth, contribution, and leadership are within reach for every employee, regardless of role or seniority. By embedding continuous learning into the fabric of our culture, Pantech Global is steadily building a workforce that is both resilient and future-ready.

Building a Sense of Belonging

At Pantech Global, fostering a strong sense of community goes hand-in-hand with understanding and addressing the needs of our people. We invest in meaningful employee engagement activities that bring our workforce together and reinforce a welcoming, inclusive workplace culture, including:

1. Employee appreciation programmes such as annual dinners and long service awards
2. Festive celebrations
3. Back-to-School programme for employees with school-going children

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Human Capital Management (Cont'd)

Building a Sense of Belonging (Cont'd)

We are also committed to building a high-performing and engaged workforce through competitive rewards and recognition. This approach not only sustains our momentum as a business but also underpins long-term value creation for our stakeholders.

In FY2026, Pantech Global employees collectively accumulated 4,449.1 training hours across 126 sessions, translating to an average of 5.6 hours per employee. This meets and exceeds our target of at least 4 hours per employee.

Employee by Level	FY2025 (Hours)	FY2026 (Hours)
Director	11.0	94.0
Management	237.5	522.8
Executive/supervisory	1,055.0	2,056.8
Non-executive	1,928.5	1,775.5
TOTAL	3,232.0	4,449.1

Employee by Function	FY2025 (Hours)	FY2026 (Hours)
Management	240.5	616.8
Administrative	550.0	1,197.0
Operation	2,441.5	2,635.3
TOTAL	3,232.0	4,449.1

	FY2025	FY2026
Number of training and briefing sessions	78	126
Total training hours	3,232.0	4,449.1
Overall average training hours per employee	4.2	5.6



SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Human Capital Management (Cont'd)

Employee Retention and Attrition

Employees are provided with a stable and reliable source of income to support their families and livelihoods. We expanded our workforce in FY2026 with 125 new hires, in tandem with our expansion of manufacturing output.

New Hires	Male	Female	Total
< 30	73	12	85
30 – 50	34	4	38
> 50	2	0	2
TOTAL	109	16	125

Our new hires exceeded the number of voluntary departures (98) during the year, reflecting a stable and growing workforce. The voluntary departures are concentrated within operational roles (88.8% of total exits), reflecting a structural characteristic common to manufacturing environments where frontline positions are subject to greater turnover due to the physical nature of the work, competitive labour market conditions, and the career mobility aspirations of younger workers.

A breakdown of voluntary turnover is provided in the table below.

	Male	Female	Total
By Age Group			
< 30	44	8	52
30 – 50	35	5	40
> 50	6	0	6
By Level			
Director	0	0	0
Management	2	0	2
Executive/supervisory	8	5	13
Non-executive	75	8	83
By Function			
Management	2	0	2
Administrative	2	7	9
Operation	81	6	87

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Human Capital Management (Cont'd)

Employee Retention and Attrition (Cont'd)

Pantech Global recorded a voluntary turnover rate of 12.4% in FY2026.

	FY2025	FY2026
New hire rate (%)	20.9%	15.8%
Turnover rate (%)	11.1%	12.4%

Social – Diversity, Equity, and Inclusion (“DEI”)

Related UN SDGs:



DEI is a powerful enabler of business resilience and long-term value creation. A workforce that brings together a spectrum of experiences, perspectives, and ideas strengthens our capacity for innovation and sharpens our ability to navigate complexity with greater agility.

The Company's Code of Ethics ("CoE"), which affirms that every individual is an equal and deserving of respect, free from any form of discrimination, guides our DEI efforts. We are resolute in our commitment to providing equal employment opportunities and the active promotion of diversity at every level of the organisation.

We respect and value differences in gender, race, religion, age, nationality, and other individual characteristics, and are dedicated to fostering an inclusive environment where dignity and fairness are afforded to all. These principles are woven into our recruitment, compensation, and benefits practices, ensuring compliance with all applicable labour laws and alignment with global sustainability standards.

Pantech Global actively champions open communication and provides meaningful platforms for employees to share their perspectives, fostering a culture built on mutual respect and collaboration. By embracing the full breadth of talent and viewpoints within our workforce, we strengthen organisational cohesion, employee engagement, and our broader social impact.

We also ensure that our people are supported through fair wages, regulated working hours, and adequate benefits as we recognise that a fairly compensated and well-supported workforce is the bedrock of employee well-being, a strong sense of belonging, and sustainable growth.

	FY2025	FY2026
Total employees	771	793

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Diversity, Equity, and Inclusion (“DEI”) (Cont'd)

Notably, Pantech Global’s workforce comprises solely of permanent employees.

100% of Pantech Global’s workforce are permanent employees

The Company’s workforce reflects a well-balanced blend of younger workers (less than 10 years of experience) and seasoned professionals. 95.0% of our total workforce are below the age of 50 and 34.1% are under the age of 30. This age composition speaks to our commitment to nurturing the next generation of industry talent while retaining the expertise of those more seasoned to guide them. This profile is also a reflection of the physically intense nature of our work.

Employees By Age Group	FY2025	FY2026
< 30	45%	34%
30 – 50	51%	61%
> 50	4%	5%

Our Board is composed predominantly of individuals above 50 years old, whose breadth and depth of experience and seasoned judgment represent invaluable intangible assets in steering informed decision-making and delivering sustainable growth. Notably, Pantech Global’s Board meets the recommended minimum 30% female representation by the Malaysian Code on Corporate Governance (“MCCG”) 2021.

Board Composition by Age Group	FY2025	FY2026
< 30	0%	0%
30 – 50	22%	30%
> 50	78%	70%

Board Composition by Gender	FY2025	FY2026
Male	67%	70%
Female	33%	30%

The physical demands inherent in the butt weld pipe fittings production process naturally give rise to a predominantly male workforce, particularly on the operations floor, with males accounting for 88.8% of our total headcount.

Outside of operations, women make up 67.9% of our non-operations workforce, reflecting a more balanced gender representation across our support and administrative functions.

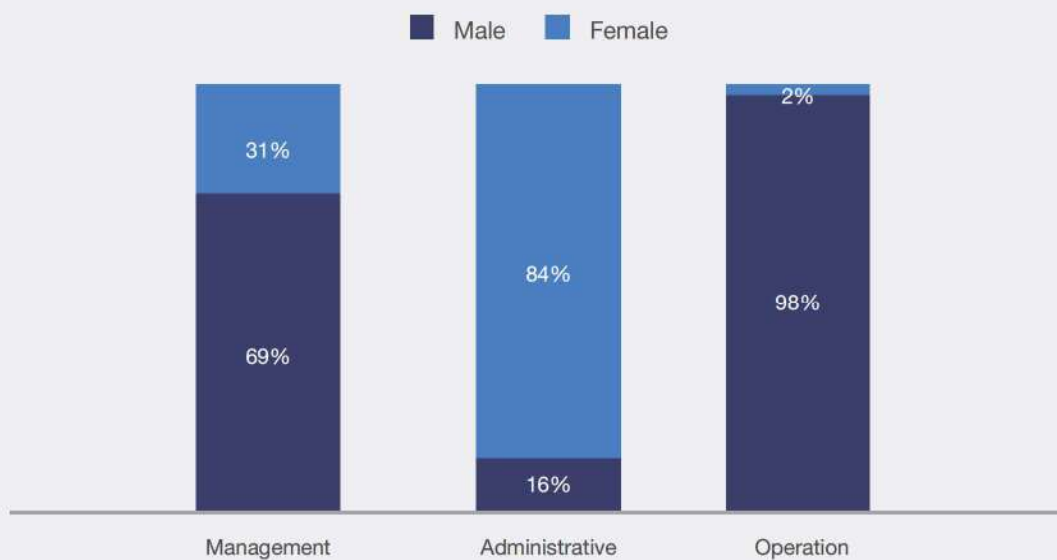
Non-Operations Workforce Composition by Gender	FY2025	FY2026
Male	31%	32%
Female	69%	68%

SUSTAINABILITY STATEMENT (Cont'd)

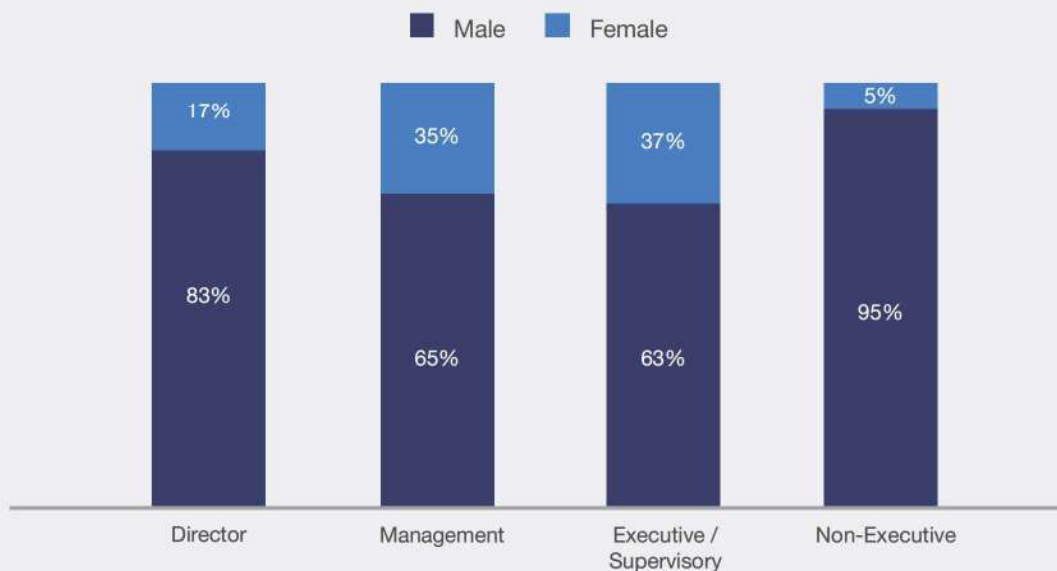
MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Diversity, Equity, and Inclusion (“DEI”) (Cont'd)

Gender Group by Employee Category by Function



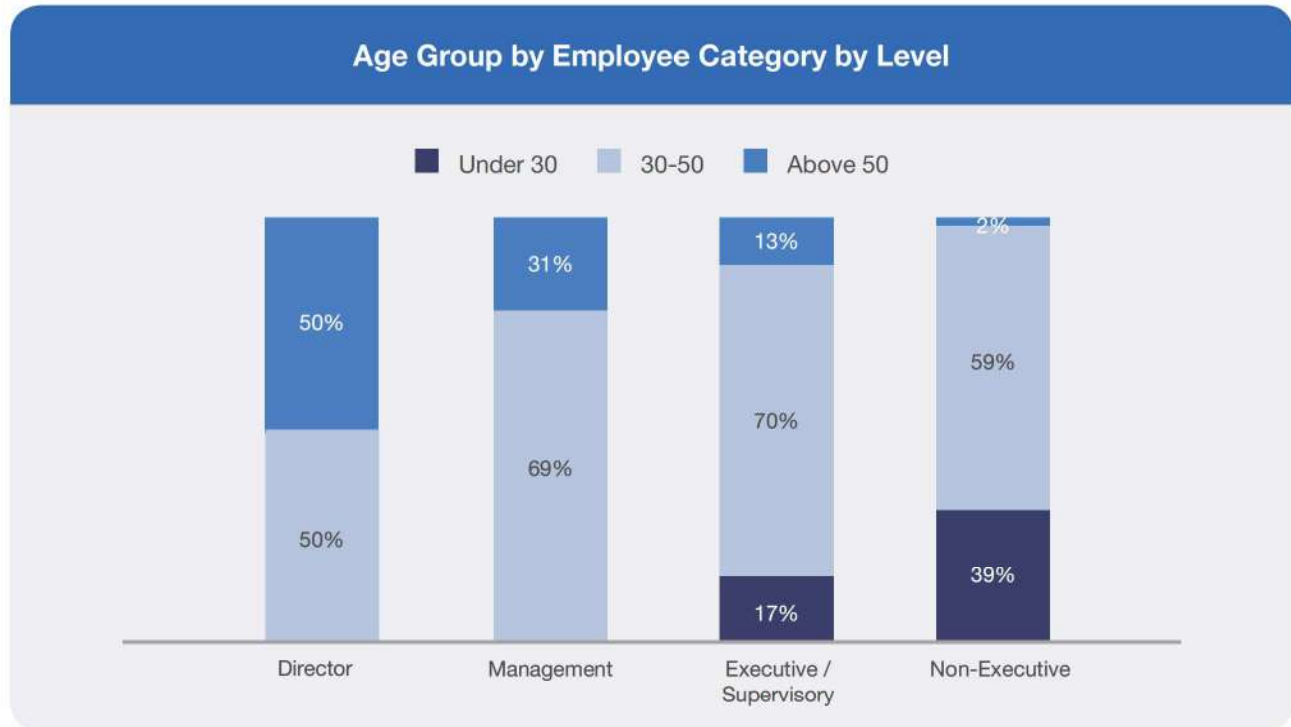
Gender Group by Employee Category by Level



SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Diversity, Equity, and Inclusion (“DEI”) (Cont'd)



Social – Community Management

Related UN SDGs:



It is our conviction that meaningful engagement with the communities in which we operate is not only a corporate responsibility but one that has an indirect bearing on the sustainability of our own business. Through inclusive and purposeful engagement, we seek to foster social cohesion, strengthen local resilience, and advance sustainable socioeconomic development.

Our commitment to responsible corporate citizenship is expressed through targeted initiatives that prioritise social welfare, with a focus on empowering individuals to realise their full potential. These efforts are designed not only to address immediate community needs but to generate lasting value by deepening trust and nurturing a sense of shared purpose. Potential community initiatives are evaluated against their ability to contribute toward the UN SDGs, and where feasible, we lend our support to the same organisations or causes annually to amplify impact and drive meaningful change.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Social – Community Management (Cont'd)

In FY2026, Pantech Global directed RM100,530 in financial and non-financial contributions toward uplifting local communities. Highlights of our community investment initiatives are as follows:

	FY2025	FY2026
Total amount invested in the community (RM'000)	78	101
Total number of beneficiaries (<i>direct and indirect</i>)	160	110

No.	Activity/Recipient	Remarks
1	Planting mangrove trees at Taman Negara Tanjung Piai	Allocated resources towards the planting of 117 mangrove trees that support shoreline stabilisation, coastal erosion prevention, and carbon sequestration, making a meaningful contribution to coastal ecosystem preservation and broader climate resilience.
2	Donation to Palliative Care Association Johor Bahru	Extended support to aid access to medical care focused on relieving pain, easing symptoms, and reducing the stress and burden of serious illness to enhance overall quality of life.
3	Donation to Rotary Club of Johor Bahru Haemodialysis Centre	Helped alleviate the financial strain of ongoing haemodialysis treatment for beneficiaries living with chronic kidney disease, ensuring uninterrupted access to the critical care they depend on.
4	Donation to Trinity Community Home	Contributed to educational and vocational programmes that empower orphaned and neglected children to build a foundation for independent and meaningful lives, from completing secondary education to pursuing employment or higher learning opportunities.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

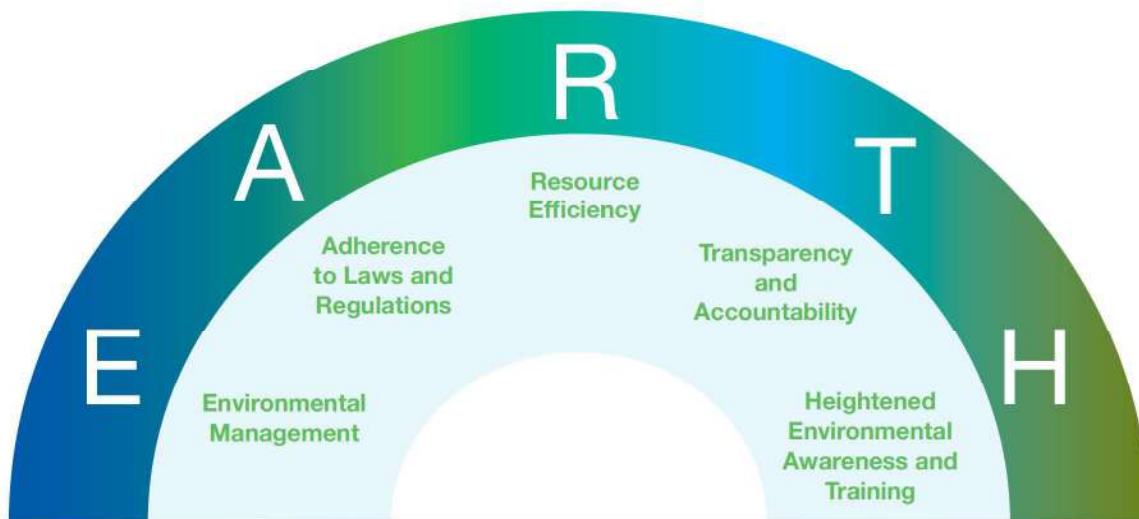
Environment

Related UN SDGs:



Pantech Global acknowledges that our operations have the potential to contribute to environmental degradation if not managed with due care. Guided by the principles of environmental stewardship, we practice responsible waste and effluent management processes that protect air and water quality, prevent soil contamination, and safeguard the health and safety of our employees and the communities surrounding our operations.

Our Environmental Policy, which outlines a structured commitment across five key pillars, is symbolically represented by the acronym **EARTH**:



The Company's Sustainability Policy was drafted with environmental considerations. Formally approved on 10 June 2025, the policy codifies Pantech Global's commitment to generating positive economic, environmental, and social ("EES") outcomes that align with the UN SDGs and other global standards.

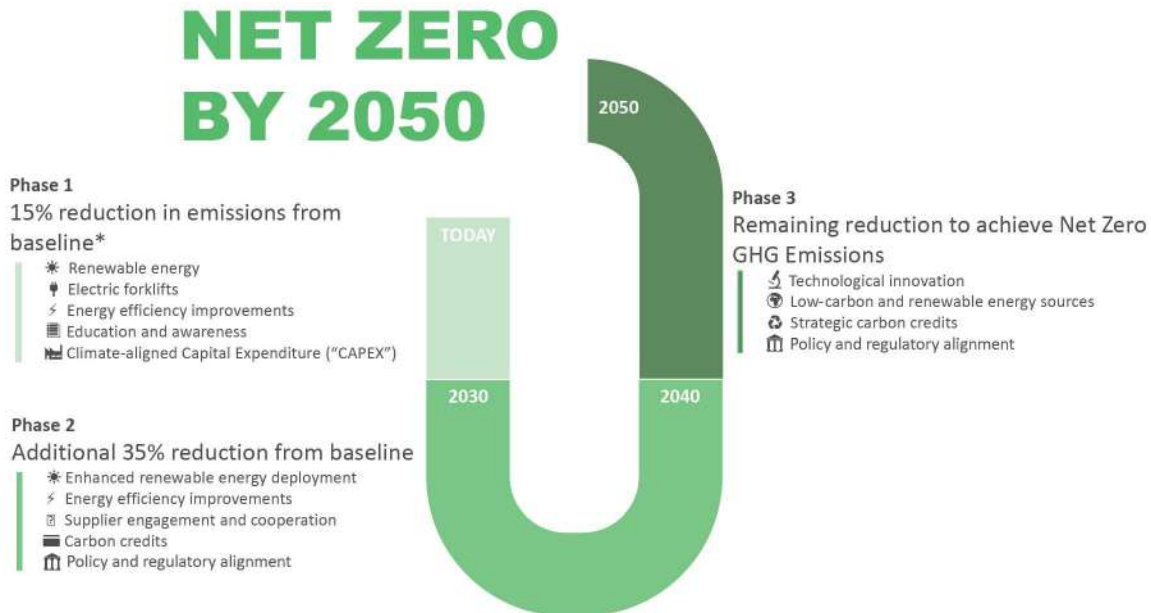
Furthermore, we have formalised our own Net Zero Roadmap tailored to our specific operational context. Our commitment is to achieve net-zero greenhouse gas ("GHG") emissions by 2050, based on FY2024 baseline. We aim to achieve this through a phased transition approach that balances emissions reduction, business growth and long-term resilience.

FY2024 was selected as the baseline as our operating units, PSI and PSA, have been consistently recording GHG emissions since FY2021. This provides sufficient data integrity and continuity to support the use of FY2024 as a credible baseline.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Environment (Cont'd)



*Note: FY2024 is adopted as the baseline year for the Net Zero roadmap, based on consistent GHG emissions data recorded by PSA and PSI since FY2021. The baseline currently covers Scope 1 and Scope 2 emissions only. Scope 3 emissions are reported on a limited basis and PGB will review the integration of full Scope 3 emissions once sufficient and reliable data is available.

Key initiatives in each phase towards net zero by 2050.

Phase 1: 2024 - 2030	Phase 2: 2030 - 2040	Phase 3: 2040 - 2050
Target: 15% reduction in emissions from baseline • Renewable energy: Installation and operation of rooftop solar photovoltaic ("pv") systems • Electric forklifts: Progressive replacement of conventional forklifts with electric alternatives • Energy efficiency improvements: Conduct energy audits, upgrade to energy-efficiency equipment and machinery and optimise operational processes • Education and awareness: Encourage energy-saving practices across operations • Climate-aligned CAPEX: Incorporate green design principles and sustainability considerations into expansion and facility development plans	Target: Additional 35% reduction in emissions from baseline • Enhanced Renewable Energy Deployment: Expanding and optimising renewable energy capacity, assessing complementary options such as off-site arrangements and energy storage, and monitoring regulatory requirements or incentives • Energy efficiency improvements: Continued implementation of energy efficiency improvements through technology upgrades and process optimisation • Supplier engagement and cooperation: Strengthen low-carbon procurement practices and engage suppliers in supporting decarbonisation efforts • Carbon credits: Explore use of carbon credits as a complementary measure • Policy and regulatory alignment: Active monitor and participate in government and regulatory decarbonisation initiatives and incentives	Target: Remaining reduction to achieve Net Zero GHG Emissions • Technological innovations: Identify, assess and implement advanced and emerging manufacturing technologies • Low-carbon and renewable energy sources: Achieve near-full adoption of low-carbon and renewable energy across operations where technically feasible • Carbon credits: Strategic use of carbon credits for hard-to-abate emissions • Policy and regulatory alignment: Continuous effort to align long-term decarbonisation actions with the national climate policies, technology standards and regulatory requirements

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Environment (Cont'd)

Monitoring and Managing

Pantech Global tracks environmental-related performance using the following metrics:

- Energy consumption, GJ
- Water consumption, ML
- Scope 1, Scope 2 and Scope 3 (limited to business travel and employee commute) emissions, tCO₂e
- Waste generated and disposed, MT
- Environmental non-compliance cases, No. and Amount of Compounds (MYR)

Responding via Strategic Initiatives

We invest into initiatives that reduce our consumption and emissions.

Focus Area	Key Initiative	Description
Energy efficiency	Reinforcing good practices	Reminders are prominently displayed at strategic locations throughout our facilities, reinforcing good energy consumption habits, including switching off non-critical machinery, lights, and air-conditioning systems when not in use, among all staff.
	Translucent roofing	Natural sunlight is maximised across our facilities, particularly in warehouse operations, to reduce reliance on artificial lighting and lower overall electricity consumption, contributing to a lower GHG footprint.
	Solar PV systems	• 1,469.32 kWp solar PV system installed in PSI and energised in January 2023. • 2,800.24 kWp solar PV system installed in PSA and energised in November 2024.
	Daily monitoring	Surges in electricity consumption are promptly escalated to the Head of Production and the Management team for verification and investigation. This process enables energy usage to be reconciled against ongoing production activities, facilitating the appropriate corrective actions where necessary.
Water security	Use of World Resource Institute ("WRI") Aqueduct Water Risk Atlas Tool	Water stress levels at our operating locations have been assessed to determine whether intervention or mitigation measures are required.
	Rainwater harvesting	Three (3) rainwater harvesting systems encompassing collection, filtration, and storage systems with a total capacity of 0.15 ML for non-potable use.
	Reverse Osmosis ("RO") Reject Water Reuse	RO reject water is reused as make-up water for cooling tower operations, reducing overall raw water consumption and minimising process water wastage.
	Reinforcing good practices	Notices are strategically placed throughout our facilities to remind employees to turn off taps when not in use.
	Daily monitoring	Water consumption is actively monitored and reviewed in the context of ongoing production activities to identify anomalies and enable timely corrective action.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Environment (Cont'd)

Responding via Strategic Initiatives (Cont'd)

Focus Area	Key Initiative	Description
Waste and effluent management	Industrial Effluent Treatment Systems ("IETS")	One (1) IETS is in place to ensure wastewater from manufacturing activities is properly treated prior to disposal. The system comprises wastewater and sludge treatment facilities capable of treating and neutralising up to 0.09 ML of acid water per day.
	Proper storage	Scheduled waste ("SW") is properly stored, labelled, and managed from point of collection through to final disposal by licensed contractors, in full compliance with applicable environmental regulations.
	Licensed vendors	Licensed waste disposal companies are appointed to manage the proper disposal of SW generated from our operations.
	Air scrubber systems	Emissions arising from the pickling process are treated using scrubbers that neutralise and filter acidic fumes before release.
	Recycling bins	Segregated and labelled collection bins for different material types are available throughout our premises to promote responsible consumption practices.
	Scrap metal contractors	Licensed recycling contractors are granted access to recover valuable materials from our operations, supporting circularity and reducing waste directed to landfill.
Climate action	Use of electric forklifts	Seventeen (17) electric forklifts are currently in operation, contributing to a reduced emissions footprint. Plans are underway to progressively phase out diesel-powered models.
Environmental compliance	Department of Environment	Air and water quality, as well as waste management practices, are continuously monitored to maintain a safe environment for the communities surrounding our operating sites.
	Local councils i.e. Majlis Bandaraya Diraja Klang and Majlis Bandaraya Pasir Gudang	Regular inspections and audits are conducted to ensure ongoing compliance with environmental standards and applicable regulatory requirements.

Our performance

Energy

As a manufacturer, energy is a critical input underpinning our day-to-day operations. To gain a more comprehensive view of our energy consumption, we track both non-renewable fuel consumed during the production process and overall electricity usage.

FY	Energy Consumption (GJ)	Energy Intensity (GJ/production tonne)	Remarks
2025	115,868	2.51	First year reporting as a standalone entity. 93% of energy consumption from electricity 6% derived from diesel use
2026	125,001	2.35	93% of energy consumption from electricity (13% of which are from RE source) 6% derived from diesel use

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Environment (Cont'd)

Our performance (Cont'd)

Energy (Cont'd)

The Company's total energy consumption increased by 7.9% to 125,001 GJ in FY2026, mainly in line with higher production activities during the fiscal period.

Despite the increase in overall energy consumption, Pantech Global's energy intensity ratio improved from 2.51GJ/tonne to 2.35GJ/tonne in FY2026, reflecting improved energy efficiency and better energy utilisation relative to production output.

Carbon Emissions

Emissions reduction is a critical component of our roadmap as we work steadily towards achieving net-zero GHG emissions by 2050.

Beyond Scope 1 and Scope 2 disclosures, Pantech Global tracks Scope 3 emissions on a limited basis, with efforts ongoing to build the capacity required for more comprehensive Scope 3 reporting.

Pantech Global's Scope 1 emissions are attributable to stationary sources, including fuels such as liquefied petroleum gas ("LPG"), liquefied natural gas ("LNG"), acetylene gas, and carbon shielding gas used at our manufacturing facilities, as well as mobile sources from petrol and diesel powering our fleet of vehicles and forklifts.

GHG Emissions (tCO ₂ e)	FY2025	FY2026
Scope 1	674	664
Scope 2	21,288	20,668
Scope 3 <i>(limited to business travel and employee commute)</i>	715	773
Total	22,677	22,105
Emissions intensity (tCO ₂ e/production tonne)	0.48	0.40

The Company's total carbon emissions decreased by 2.5% to 22,105 tCO₂e in FY2026.

- Scope 1 emissions recorded marginal decrease by 10 tCO₂e.
- Scope 2 emissions had a significant 620 tCO₂e reduction, attributable to lower reliance on grid electricity following the first full year of solar power operations at PSA.
- Encouragingly, Pantech Global's carbon emissions intensity improved to 0.40 tCO₂e per production tonne, demonstrating improved carbon efficiency relative to production output. The intensity ratio is currently calculated based on Scope 1 and Scope 2 emissions, as these emissions are directly associated with the Company's operational activities and are more consistently measured at this stage.

The use of renewable energy resulted in the avoidance of 3,342 tCO₂e for the year. This is equivalent to the annual carbon sequestration of approximately 152,000 trees.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Environment (Cont'd)

Our performance (Cont'd)

Water

Water is both fundamental to the health and safety of our workforce and an essential resource in our manufacturing process.

In FY2026, Pantech Global recorded zero incidents of non-compliance with water quality and quantity permits, standards, and regulations.

Water Source	FY2025 (ML)	FY2026 (ML)
Municipal potable water	62.61	61.74
Rainwater Harvesting System	13.81	16.80
Total	76.42	78.54

We experienced a 2.8% rise in total water use in FY2026, from 76.42 ML to 78.54 ML. This was driven by higher operational demand, including increased cooling requirements.

While our water use increased, our reliance on municipal potable water was lessened as our rainwater harvesting systems capitalised on the increased average rainfall in Malaysia. Rainwater harvesting increased by 21.6% in FY2026, from 13.81 ML to 16.80 ML.

Additionally, beginning November 2025, PSA implemented the reuse of RO reject water as make-up water for cooling tower operations. By the end of February 2026, approximately 2.10 ML of RO reject water had been successfully reused, further supporting water conservation efforts.

100% of our sites draw from municipal potable water with low stress levels i.e. below 10%.

Based on the WRI Aqueduct Water Risk Atlas Tool.

Waste Management

Pantech Global takes deliberate measures to utilise resources efficiently and recover value through a Recycle and Recover approach.

A natural byproduct of our manufacturing process is the generation of waste, including SW as classified under the First Schedule of the Environmental Quality (Scheduled Wastes) Regulations 2005. Due to their toxic, corrosive, flammable, or reactive properties, SW pose inherent risks to human health and the environment, necessitating proper storage and disposal at all times.

In FY2026, total waste generation increased by 6.6%, from 1,477 MT to 1,575 MT. This was in line with an increase in production output which rose 15.0%.

- 56.4% of the 1,343 MT of SW generated by Pantech Global in FY2026 was treated and recycled or reused, with the remainder treated and disposed of in accordance with regulatory requirements.
- We saw a marginal reduction in SW intensity per production tonne, signalling more efficient processes.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Environment (Cont'd)

Our performance (Cont'd)

Waste Management (Cont'd)

- Meanwhile, 48.3% of the 232 MT of general waste generated had been diverted from landfills through recycling or reuse.
- The 232 MT of general waste also marked a 20.8% reduction in general waste generated, reflecting improved general waste management practices.

	FY2025	FY2026
SW generated (MT)	1,184	1,343
SW directed from disposal (MT)	824	758
SW directed to disposal (MT)	360	584
SW intensity (MT/production tonne)	0.026	0.025

	FY2025	FY2026
General waste generated (MT)	293	232
General redirected from landfill (MT)	125	112
General waste disposed (MT)	168	120

Environmental Compliance

We are committed to maintaining full compliance with regulatory requirements and industry best practices across all waste management procedures at all times.

Several measures were implemented during the year to strengthen our waste management framework and ensure alignment with Department of Environment ("DOE") regulations. These include scheduled scrubber maintenance, third-party inspections, and rigorous storage, labelling, and disposal practices on the production floor, overseen by our HSE team.

As a result of these concerted efforts, Pantech Global recorded zero incidents of non-compliance in FY2026.

During the financial year, we initiated comprehensive Life Cycle Assessments ("LCA") for our welded austenitic stainless steel pipes and wrought austenitic stainless steel fittings as part of the development of formal Environmental Product Declarations ("EPD") in accordance with ISO 14025:2006. These initiatives are intended to enhance product transparency by quantifying environmental impacts across the product life cycle, while strengthening our ability to meet evolving customer, regulatory, and international market expectations regarding sustainable sourcing and carbon accountability.

In parallel, we commenced the implementation and audit process for ISO 14001:2015 environmental management systems ("EMS"). The certification process is expected to further reinforce environmental governance across our operations through more structured resource management, continual improvement practices, and enhanced environmental risk controls. Collectively, these initiatives reflect our commitment to embedding sustainability into operational decision-making, improving long-term resilience, and providing stakeholders with greater confidence in our environmental stewardship and risk-management capabilities.

Looking ahead, we will continue to invest in waste and effluent management training for our employees, reinforcing the importance of environmental care, employee well-being, and the protection of surrounding communities.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Governance – Business Ethics and Anti-Corruption

Related UN SDGs:



Integrity and ethical conduct define the way Pantech Global operates. These principles enable us to build trust, strengthen relationships, and reinforce confidence in the Pantech brand, creating an environment where sound business practices underpin long-term value for all stakeholders.

As set out in our CoE, all Pantech Global employees are expected to comply with national, provincial, and local laws, ordinances, and regulations applicable to their respective localities. The CoE gives expression to our fundamental principles of honesty, impartiality, and fairness, serving as the definitive guide for our policies, procedures, and conduct across all business dealings. These principles govern interactions with customers, suppliers, and all related parties alike. By embedding these values into our culture, we reinforce a strong ethical foundation and take active steps to prevent bribery, corruption, and other forms of misconduct.

This commitment is further reinforced through our zero-tolerance stance on corruption, as articulated in our ABAC Policy, which draws guidance from the Malaysian Anti-Corruption Commission Act 2009 and any subsequent amendments or re-enactments thereof. Regular workshops and training sessions on anti-bribery and corruption are conducted throughout the year to reinforce expected standards of conduct for all staff.

Complementing our ABAC framework, a comprehensive Conflict of Interest ("COI") Policy has been implemented with the primary objective of establishing a robust framework of well-defined processes and procedures to manage potential conflicts of interest. This ensures that our Directors and Key Senior Management discharge their fiduciary duties and act in the best interests of the company, free from any compromise to their impartiality.

Should suspected wrongdoing arise, stakeholders may raise concerns through a secure confidential channel via mail or email, without fear of retaliation. Our Whistleblowing Policy governs the process by which complaints are received, investigated, and acted upon, with appropriate and proportionate action taken where a breach is established.

Our ABAC, COI, CoE and other policies can be viewed at any time on our website <https://pantechglobal.com/investor-relations/>.

Corruption-related Risk Assessment

During the year, Pantech Global completed our first ABAC Risk Assessment since our listing in March 2025. The assessment covered 100% of the Company's business and operational functions.

The consolidated results show that the identified risk categories fall within the Low Residual Risk range. This is attributed to the presence of operational controls such as multi-level approval processes, segregation of duties, restricted system access controls, and management oversight across key business processes.

These results provide a baseline understanding of Pantech Global's corruption risk exposure and helps support the next phase of the risk assessment – evaluating existing controls' effectiveness and identifying enhancement opportunities, if any.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Governance – Business Ethics and Anti-Corruption (Cont'd)

Corruption-related Risk Assessment (Cont'd)

	FY2025	FY2026
Percentage of operations assessed for corruption-related risk	100%*	100%

* By virtue of a comprehensive risk assessment conducted by Internal Audit on PSI and PSA in the second half of FY2024 that covered all functions within the reporting entity.

Anti-Bribery and Corruption Training

All Pantech Global employees, both existing and newly onboarded, are required to attend ABAC training and refresher courses. This held true for FY2026 as we successfully had participation from all employees in at least one ABAC session.

Employees with computer access were required to complete an ABAC e-module covering key anti-corruption legislation, associated penalties, and relevant case studies. The module further incorporates a reading of the ABAC Policy, a declaration of acknowledgement and acceptance, and a mandatory assessment. For operational staff without access to computer facilities, equivalent training is delivered through dedicated physical sessions.

Employee by Function	Completion Rate (FY2025)	Completion Rate (FY2026)
Management	100%	100%
Administrative	100%	100%
Operation	100%	100%

Employee by Level	Completion Rate (FY2025)	Completion Rate (FY2026)
Director	100%	100%
Management	100%	100%
Executive/supervisory	100%	100%
Non-executive	100%	100%

Bribery and Corruption Incidents

Signalling efficacy of our ongoing awareness and refresher initiatives, Pantech Global recorded zero substantiated incidents of bribery or corruption in FY2026. We remain resolute in our commitment to maintaining this record going forward.

	FY2025	FY2026
Confirmed incidents of corruption and action taken	0	0
Substantiated bribery cases reported	0	0
Substantiated corruption cases reported	0	0

SUSTAINABILITY STATEMENT (Cont'd)

MANAGEMENT APPROACH TO MATERIAL MATTERS (CONT'D)

Governance – Cybersecurity and Data Privacy

Related UN SDGs:



Data is becoming more widely recognised as a competitive advantage. The Company recognises the critical importance of protecting sensitive data and takes a proactive stance in managing cyber threats to prevent data breaches and preserve stakeholder trust. Cybersecurity practices are embedded at an infrastructure level across our operations and processes.

Our Personal Data Protection Notice sets out how personal data is collected and used. This notice is available on our website. Additionally, Pantech Global's CoE explicitly prohibits any suspicious or unlawful intelligence gathering, while our Cyber Risk Policy articulates our approach to managing cyber threats and securing sensitive data across our digital systems.

Stringent measures are in place to ensure data is collected lawfully, its use is transparent, and access is restricted to personnel with legitimate responsibilities. We adhere to strict protocols in handling highly sensitive matters such as changes to banking details and payment requests, safeguarding the interests of both the company and our stakeholders. Access rights and user activities are reviewed on a regular basis to prevent misuse or unauthorised access, protecting our stakeholders and our own standing.

Periodic audits are conducted to evaluate the effectiveness of our data protection controls and uphold a high standard of data security. These are complemented by routine offsite backups, endpoint security solutions with threat protection capabilities, and standard defences including firewalls and email filtering. Our systems are equipped to detect script emulation, zero-day exploits, and malware variants through pattern and reputation-based analysis.

In FY2026, Pantech Global maintained our record of having no substantiated data breaches.

	FY2025	FY2026
No. of substantiated complaints concerning breaches in data privacy and security	0	0

SUSTAINABILITY STATEMENT

(Cont'd)

PANTECH GLOBAL BERHAD

BMLR Transition Period

Date & Time: 2026-06-29T14:14:06
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Economic Resilience	Economic value generated (i.e., revenue and other income)	RM '000	135,617	* 524,158	—	No assurance
Footnote 2026 Amended to ensure consistency with the audited report.						
Economic Resilience	Economic value distributed (i.e., operating costs, employee wages and benefits, payments to providers of capitals, payments to governments, and community investments)	RM '000	76,137	49,708	—	No assurance
Economic Resilience	Economic value retained	RM '000	59,480	* 270,50	—	No assurance
Footnote 2026 Amended to ensure consistency with the audited report.						
Supply Chain Management	Proportion of spending on local suppliers	percentage (%)	19	15	—	External (Limited)
Climate Change Strategy and Initiatives	Total energy consumption	Gigajoule (Gj)	115,868	125,001	—	External (Limited)
Climate Change Strategy and Initiatives	Total Carbon Emissions	tCO ₂ e	22,877	22,105	—	External (Limited)
Climate Change Strategy and Initiatives	Scope 1 emissions	tCO ₂ e	674	664	Reduce Scope 1 & 2 emissions by 15% from the FY2024 baseline by FY2030 as per the Net Zero roadmap	External (Limited)
Climate Change Strategy and Initiatives	Scope 2 emissions	tCO ₂ e	21,288	20,668	Reduce Scope 1 & 2 emissions by 15% from the FY2024 baseline by FY2030 as per the Net Zero roadmap	External (Limited)
Climate Change Strategy and Initiatives	Scope 3 emissions (limited to business travel and employees commuting)	tCO ₂ e	715	773	—	External (Limited)
Water Usage	Total volume of water used	megalitres (ML)	76,418	78,539	—	External (Limited)

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SUSTAINABILITY STATEMENT

(Cont'd)

PANTECH GLOBAL BERHAD

BMLR Transition Period

Date & Time: 2026-06-29 14:14:06
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Water Usage	Total volume of water used	cubic meters (m3)	76,418	76,539	—	External (Limited)
Water Usage	Total volume of water used sourced by municipal potable water	cubic meters (m3)	62,608	61,744	—	External (Limited)
Water Usage	Total volume of water used sourced by rainwater harvesting system	cubic meters (m3)	13,810	16,795	—	External (Limited)
Water Usage	Number of incidents of non-compliance with water quality/quantity permits, standards and regulations	number	0	0	—	No assurance
Waste Management	Total waste generated	MT	1,477	1,575	—	External (Limited)
Waste Management	Total Scheduled Waste generated	MT	1,184	1,343	—	External (Limited)
Waste Management	Scheduled Waste directed from disposal	MT	824	758	—	External (Limited)
Waste Management	Scheduled Waste directed to disposal	MT	360	584	—	External (Limited)
Waste Management	Total General Waste generated	MT	293	232	—	External (Limited)
Waste Management	General Waste directed from disposal	MT	125	112	—	External (Limited)
Waste Management	General Waste directed to disposal	MT	168	120	—	External (Limited)
Environmental Compliance and Pollution Control	Total costs of environmental fines and penalties during financial year	RM	0.00	0.00	No cases of Incompliance	No assurance
Diversity, Equity & Inclusion	Total Number of Employees	number	771	793	—	External (Limited)

SUSTAINABILITY STATEMENT

(Cont'd)

PANTECH GLOBAL BERHAD

BMLR Transition Period

Date & Time: 2026-06-29J14:14:06
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Director under 30	percentage (%)	0	0	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Director between 30 - 50	percentage (%)	0	50	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Director above 50	percentage (%)	100	50	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Management under 30	percentage (%)	4	0	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Management between 30-50	percentage (%)	74	69	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Management above 50	percentage (%)	22	31	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Executive/ Supervisory under 30	percentage (%)	15	17	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Executive/ Supervisory between 30 - 50	percentage (%)	74	70	—	External (Limited)

SUSTAINABILITY STATEMENT (Cont'd)

PANTECH GLOBAL BERHAD BMLR Transition Period

Date & Time: 2026-06-29 14:14:06
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Executive/ Supervisory above 50	percentage (%)	11	13	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Non-Executive under 30	percentage (%)	52	39	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Non-Executive between 30 - 50	percentage (%)	46	59	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by age group, for each employee category: Non-Executive between above 50	percentage (%)	2	2	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by gender group, for each employee category: Director Male	percentage (%)	100	83	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by gender group, for each employee category: Director Female	percentage (%)	0	17	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by gender group, for each employee category: Management Male	percentage (%)	70	65	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by gender group, for each employee category: Management Female	percentage (%)	30	35	—	External (Limited)

SUSTAINABILITY STATEMENT

(Cont'd)

PANTECH GLOBAL BERHAD

BMLR Transition Period

Date & Time: 2026-06-29J14:14:06
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity, Equity & Inclusion	Percentage of employees by gender group, for each employee category: Executive/ Supervisory Male	percentage (%)	72	63	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by gender group, for each employee category: Executive/ Supervisory Female	percentage (%)	28	37	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by gender group, for each employee category: Non-Executive Male	percentage (%)	92	95	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of employees by gender group, for each employee category: Non-Executive Female	percentage (%)	8	5	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of Board of Directors by gender group: Male	percentage (%)	67	70	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of Board of Directors by gender group: Female	percentage (%)	33	30	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of Board of Directors by age group - Under 30	percentage (%)	0	0	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of Board of Directors by age group - Between 30 - 50	percentage (%)	22	30	—	External (Limited)
Diversity, Equity & Inclusion	Percentage of Board of Directors by age group - Above 50	percentage (%)	78	70	—	External (Limited)

SUSTAINABILITY STATEMENT (Cont'd)

PANTECH GLOBAL BERHAD BMLR Transition Period

Date & Time: 2026-06-29J14:14:06
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Human Rights	Number of substantiated complaints concerning human rights violations	number	0	0	Zero substantiated complaints concerning human rights violations annually	External (Limited)
Human Capital Management	Total hours of training	hours	3,232	4,449	—	External (Limited)
Human Capital Management	Total hours of training by category - Director	hours	11.0	* 94.0	—	External (Limited)
Footnote 2026	Amended due to error in categorisation.					
Human Capital Management	Total hours of training by category - Management	hours	2375	* 522.8	—	External (Limited)
Footnote 2026	Amended due to error in categorisation.					
Human Capital Management	Total hours of training by category - Executive/Supervisory	hours	1,055.0	2,056.8	—	External (Limited)
Human Capital Management	Total hours of training by level category - Non-Executive	hours	1,928.5	1,775.5	—	External (Limited)
Human Capital Management	Average training hours per employee	hours	419	5.61	Average 4 training hours per employee	External (Limited)
Human Capital Management	Percentage of employees that are contractors or temporary staff	percentage (%)	0	0	—	External (Limited)
Human Capital Management	Total number of employee turnover	number	100	98	—	External (Limited)
Human Capital Management	Total number of employee turnover by employee category: Director	number	2	* 0	—	External (Limited)
Footnote 2026	Amended due to error in categorisation.					

SUSTAINABILITY STATEMENT

(Cont'd)

PANTECH GLOBAL BERHAD

BMLR Transition Period

Date & Time: 2026-06-29 14:14:06
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Human Capital Management	Total number of employee turnover by employee category: Management	number	2	* 2	—	External (Limited)
Footnote 2026 Amended due to error in categorisation						
Human Capital Management	Total number of employee turnover by employee category: Executive/ Supervisory	number	15	13	—	External (Limited)
Human Capital Management	Total number of employee turnover by employee category: Non-Executive	number	81	83	—	External (Limited)
Human Capital Management	Total new hires	number	118	125	—	No assurance
Occupational Safety and Health	Number of Fatalities Involving Employees	number	0	0	Zero fatality annually	External (Limited)
Occupational Safety and Health	Number of Fatalities Involving Contractors	number	0	0	Zero fatality annually	External (Limited)
Occupational Safety and Health	Number of employees trained on health and safety standards	number	368	626	—	External (Limited)
Occupational Safety and Health	Total hours of training on Health and Safety Standards	hours	1,650	1,859	—	External (Limited)
Occupational Safety and Health	Total number of safety incidents	number	9	8	—	External (Limited)
Occupational Safety and Health	Number of major safety incidents	number	5	2	Zero major incident	External (Limited)
Occupational Safety and Health	Number of minor safety incidents	number	4	6	—	External (Limited)
Occupational Safety and Health	Manhours Lost	hours	1,944	1,576	—	External (Limited)

SUSTAINABILITY STATEMENT (Cont'd)

PANTECH GLOBAL BERHAD BMLR Transition Period

Date & Time: 2026-06-29 14:14:06
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Occupational Safety and Health	Lost Time Incident Rate ("LTIR")	rate	0.86	0.77	Less than or equal to 1	External (Limited)
Community Management	Total amount invested in the community where the target beneficiaries are external to the listed issuer	RM '000	78	101	—	External (Limited)
Community Management	Total number of beneficiaries of the investment in communities	number	180	110	—	External (Limited)
Business Ethics and Anti-Corruption	Confirmed incidents of corruption and action taken	number	0	0	0	External (Limited)
Business Ethics and Anti-Corruption	Percentage of operations assessed for corruption-related risks	percentage (%)	100	100	—	External (Limited)
Business Ethics and Anti-Corruption	Percentage of employees who have received training on anti-corruption	percentage (%)	100	100	100%	External (Limited)
Business Ethics and Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category: Director	percentage (%)	100	100	100%	External (Limited)
Business Ethics and Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category: Management	percentage (%)	100	100	100%	External (Limited)
Business Ethics and Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category: Executive/ Supervisory	percentage (%)	100	100	100%	External (Limited)
Business Ethics and Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category: Non-Executive	percentage (%)	100	100	100%	External (Limited)

SUSTAINABILITY STATEMENT
(Cont'd)

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SUSTAINABILITY STATEMENT (Cont'd)



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Independent Limited Assurance Report on Subject Matter Information in Pantech Global Berhad's Sustainability Statement 2026

We, UHY Malaysia PLT ("UHY") were engaged by Pantech Global Berhad ("Pantech Global") to provide limited assurance on selected material sustainability indicators ("Subject Matter Information") as reported by Pantech Global in its Sustainability Statement for the year ended 28 February 2026 ("Sustainability Statement").

The scope of our work was limited to the material sustainability matters presented in the Sustainability Statement and did not include coverage of data sets or information unrelated to the data and information underlying the Subject Matter Information below and their related disclosures; nor did it include information reported outside of the Sustainability Statement.

Limited Assurance Conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information presented in the Sustainability Statement has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of this report.

Subject Matter Information

The scope of our work was limited to assurance over all common sustainability indicators reported in the Pantech Global's Sustainability Statement, as presented below.

Underlying Subject Matter	Units
Anti-Bribery and Anti-Corruption	
Training on anti-corruption by employee category	Percentage %
Operations assessed for corruption-related risks	Percentage %
Confirmed incidents of corruption and action taken	Cases
Community/Society	
Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR
Total number of beneficiaries of the investment in communities	Number

SUSTAINABILITY STATEMENT (Cont'd)



Independent Limited Assurance Report on Subject Matter Information in Pantech Global Berhad's Sustainability Statement 2026 (cont'd)

Subject Matter Information (cont'd)

The scope of our work was limited to assurance over all common sustainability indicators reported in the Pantech Global's Sustainability Statement, as presented below (cont'd).

Underlying Subject Matter	Units
Diversity	
Employee by gender and age group, for each employee category	Percentage %
Directors by gender and age group	Percentage %
Energy Management	
Total energy consumption	Gigajoules
Health and Safety	
Number of work-related fatalities	Number
Lost time incident rate	Rate
Number of employees trained on health and safety standards	Number
Labour Practices and Standards	
Total hours of training by employee category	Hours
Employee that are contractors or temporary staff	Percentage %
Total number of employee turnover by employee category	Number
Substantial complaints concerning human rights violations	Number
Supply chain management	
Proportion of spending on local suppliers	Percentage %
Data privacy and security	
Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number
Water	
Total volume of water consumption	Megalitres
Waste Management	
Total waste generated, and breakdown of the following:	
Total waste diverted from disposal	Metric tonnes
Total waste directed to disposal	Metric tonnes
Emissions Management	
Scope 1 emissions	Tonnes of CO ₂ e
Scope 2 emissions	Tonnes of CO ₂ e
Scope 3 emissions (only category 6 business travel and category 7 employee commuting)	Tonnes of CO ₂ e

Our assurance is with respect to the year ended 28 February 2026 Subject Matter Information only and we have not performed any procedures with respect to earlier periods or any other information included in the Pantech Global's Sustainability Statement and, therefore, do not express any conclusion thereon.

SUSTAINABILITY STATEMENT (Cont'd)



Independent Limited Assurance Report on Subject Matter Information in Pantech Global Berhad's Sustainability Statement 2026 (cont'd)

Reporting Criteria

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which Pantech Global is solely responsible for selecting and applying.

The reporting criteria adopted for reporting the Subject Matter Information are based on Pantech Global's internal sustainability reporting guidelines along with their definitions and calculation methodologies as disclosed within the Sustainability Statement ("Reporting Criteria").

Board of Directors and Management's Responsibilities

The Directors and Management of Pantech Global are responsible for:

- the design, implementation and maintenance of internal control relevant to the preparation and presentation of Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or establishing suitable Reporting Criteria;
- measuring or evaluating and presenting the Subject Matter Information in accordance with the Reporting Criteria; and
- the preparation of the Sustainability Statement and the Reporting Criteria and their contents.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information has been prepared in accordance with the Reporting Criteria;
- forming an independent limited assurance conclusion, based on the work we have performed and the evidence we have obtained; and
- reporting our limited assurance conclusion to Pantech Global.

Our Quality Management and Independence

Our firm applies Malaysian Approved Standard on Quality Management, ISQM 1, *Quality Management for Firms that Perform Audits and Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the By-Laws (*on Professional Ethics, Conduct and Practice*) of the Malaysian Institute of Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Assurance standards and level of assurance

We performed a limited assurance engagement in accordance with the approved standard for assurance engagements in Malaysia, International Standard on Assurance Engagements 3000 (Revised), *"Assurance Engagements other than Audits and Reviews of Historical Financial Information"* ("ISAE 3000 (Revised)"), and in respect of the greenhouse gas emissions information included within the Subject Matter Information, in accordance with International Standard on Assurance Engagements 3410, *"Assurance Engagements on Greenhouse Gas Statements"* ("ISAE 3410"). These standards requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement.

SUSTAINABILITY STATEMENT (Cont'd)



Independent Limited Assurance Report on Subject Matter Information in Pantech Global Berhad's Sustainability Statement 2026 (cont'd)

Assurance standards and level of assurance (cont'd)

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks which vary in nature from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not report a reasonable assurance conclusion.

Work performed

Considering the circumstances of the engagement our work included, but was not restricted to:

- assessing the suitability of the Reporting Criteria as the basis of preparation for the Subject Matter Information;
- conducting interviews with management and relevant staff at group level and selected business unit level concerning sustainability strategies and policies for material issues, and the implementation of these across the business operations;
- assessing the risk of material misstatement of the Subject Matter Information, whether due to fraud or error, and responding to the assessed risk as necessary in the circumstances;
- conducting interviews with relevant management of Pantech Global and examining selected documents to obtain an understanding of the processes, systems and controls in use for measuring or evaluating, recording, managing, collating and reporting the Subject Matter Information;
- conducting interviews with sites, selected on the basis of a risk analysis including the consideration of both quantitative and qualitative criteria;
- performing analytical procedures for consistency of data with trends and our expectation;
- performing selected limited substantive testing including agreeing a selection of the Subject Matter Information to corresponding supporting information;
- considering the appropriateness of a selection of selected unit conversion factor calculations and other calculations used by Pantech Global to prepare the Subject Matter Information including by reference to widely recognised and established conversion factors;
- considering the organisational boundary of Pantech Global for the reporting of Subject Matter Information;
- evaluating the overall presentation of the Subject Matter Information; and
- reading the Sustainability Statement and narrative accompanying the Subject Matter Information in the Sustainability Statement with regard to the Reporting Criteria, and for consistency with our findings.

Inherent limitations

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 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, as the engagement has not been performed continuously throughout the period and the procedures performed were undertaken on a test basis.

SUSTAINABILITY STATEMENT (Cont'd)



Independent Limited Assurance Report on Subject Matter Information in Pantech Global Berhad's Sustainability Statement 2026 (cont'd)

Intended use of this report

This limited assurance report, including our conclusion, has been prepared solely for the Board of Directors of Pantech Global in accordance with the terms of the letter of engagement between us. Our work has been undertaken so that we might state to Pantech Global those matters we are required to state to them in an independent limited assurance report and for no other purpose. We have not considered the interest of any other party in the Subject Matter Information.

To the fullest extent permitted by law, we do not accept nor assume responsibility and deny any liability to any party other than Pantech Global for our work or this report, or for the conclusion we have reached.

Our report is released to Pantech Global on the basis that it shall not be copied, referred to or disclosed, in whole (save for inclusion in the Pantech Global's Sustainability Statement 2026) or in part, without our prior written consent.

UHY Malaysia PLT

Firm Number: 202406000040 (LLP41391-LCA) & AF 1411
Chartered Accountants

Kuala Lumpur

Date: 9 June 2026