

SUSTAINABILITY STATEMENT

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ABOUT THIS SUSTAINABILITY STATEMENT

Being a prominent player in the Outsourced Semiconductor Assembly and Test (“OSAT”) sector and one of the largest technology companies in Malaysia, we command an expansive built-up production area of over 2.15 million square feet spanning Malaysia, Philippines, and China. This expansive reach endows our endeavours with far-reaching influence, resonating throughout economies, individual livelihoods, and ecological vitality. Hence, our duty is apparent; we are resolutely dedicated to nurturing a sustainable future. Through steadfast commitment, we seek to enhance the communal social, economic, and environmental framework, underscoring our profound responsibility to the well-being of all.



In line with Inari’s Core Values, we have integrated sustainability as a central part of our governance and everyday business processes. With this, we proudly present Inari Amertron Berhad and its subsidiaries (herein referred to as “Inari” or the “Group”) tenth Sustainability Statement (“Statement”), highlighting the Group’s sustainability performance in the aspects of economic, environment, workplace and local communities.

This Statement should also be read alongside other sections in this Annual Report namely Management Discussion and Analysis, Corporate Governance Overview Statement and Statement on Risk Management and Internal Control as well as our Corporate Governance Report, as sustainability efforts may be better contextualised and narrated in the respective sections.

SUSTAINABILITY STATEMENT

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REPORTING PERIOD AND BOUNDARY

This Statement provides information on Inari's sustainability performance through our operations in Malaysia, Philippines and China (not including Yiwu Semiconductor International Corporation as its sustainability impact is limited in scale), and covers the financial reporting period from 1 July 2025 to 30 June 2026 ("FY2026"). Where possible, information from previous years has been included to provide comparative data.

This Statement should be read in conjunction with the Group's consolidated financial statements which are prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS"), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

This Statement focuses on climate-related risks and opportunities that could reasonably be expected to affect the Group's prospects, including its business model, strategy, financial performance and financial position.

REPORTING FRAMEWORK AND STANDARDS

We have prepared this Statement in compliance with the Main Market Listing Requirements issued by Bursa Malaysia Securities Berhad ("Bursa Malaysia") and refers to Bursa Malaysia's Sustainability Reporting Guide 3rd edition and Toolkits. In addition, we have commenced the journey to align our sustainability disclosures with the International Financial Reporting Standards ("IFRS") Sustainability Disclosure Standards issued by the International Sustainability Standards Board ("ISSB"), namely IFRS S2 Climate-related Disclosures.

Additionally, we have adhered to the best practice sustainability guidelines, standards and framework as follows:

- Global Reporting Initiative ("GRI") Standards;
- United Nations Sustainable Development Goals ("UNSDGs"); and
- FTSE4Good Bursa Malaysia Index's Environmental, Social and Governance indicators ("FTSE4Good").

FIRST-TIME ADOPTION OF IFRS SUSTAINABILITY DISCLOSURE STANDARDS AND TRANSITION RELIEFS

For FY2026, the Group has commenced its first-time application of the IFRS Sustainability Disclosure Standards. In preparing this Statement, we have applied the following standards:

- IFRS S1 - General Requirements for Disclosure of Sustainability-related Financial Information; and
- IFRS S2 - Climate-related Disclosures.

The IFRS Sustainability Disclosure Standards provide certain transition reliefs for the first annual reporting period in which an entity applies the standards. In addition, Bursa Malaysia's Main Market Listing Requirements and Malaysia's National Sustainability Reporting Framework ("NSRF") provide phased implementation provisions for Main Market listed issuers.

In preparing this Statement, we have applied the following transition reliefs:

- Focus on climate-related risks and opportunities in accordance with IFRS S2, while disclosing other sustainability-related risks and opportunities where information is available;
- No presentation of comparative information for climate-related risks and opportunities disclosures; and
- Partial disclosure of Scope 3 greenhouse gas ("GHG") emissions (limited to Category 6: Business Travel and Category 7: Employee Commuting).

We will progressively enhance our sustainability and climate-related disclosures in accordance with the NSRF implementation timeline in future reporting periods.

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CONNECTIVITY WITH FINANCIAL STATEMENTS

This Statement contains the climate-related financial information of the Group for FY2026 and aligns with the reporting period of our consolidated financial statements.

Where relevant, this Statement establishes linkages with the financial statements to provide a cohesive view of how climate-related risks and opportunities may affect our financial position, financial performance, and cash flows over the short, medium and long term.

The presentation currency of the climate-related financial disclosures is Ringgit Malaysia ("RM"), which aligns with the presentation currency used in the consolidated financial statements.

STATEMENT OF ASSURANCE

In strengthening the credibility of the Sustainability Statement, the sustainability matters and respective indicators stipulated in the table below have been reviewed by the Company's internal auditor, Crowe Governance Sdn Bhd ("Crowe"):

No.	Sustainability Matter	Sustainability Indicator
1	Energy Management	- Total energy consumption
2	Water	- Total volume of water used
3	Waste Management	- Total waste generated and a breakdown of the following: i) Total waste diverted from disposal ii) Total waste directed to disposal
4	Emissions Management	- Scope 1 emissions in tonnes of CO ₂ e - Scope 2 emissions in tonnes of CO ₂ e - Scope 3 emissions in tonnes of CO ₂ e
5	Diversity	- Percentage of employees by gender and age group, for each employee category - Percentage of directors by gender and age group
6	Labour Practices and Standards	- Total hours of training by employee category - Percentage of employees that are contractors or temporary staff - Total number of employees turnover by employee category - Number of substantiated complaints concerning human rights violations

The boundary of the review includes the Company's main operations in Malaysia, Philippines and China. In addition, the performance data published in this Statement have been assessed, validated and reviewed by the internal operations and management team.

Regular audits/reviews are in place in relation to key risks, processes, and controls relevant to sustainability-related risks identified via the risk management process and the policies and procedures quoted in this Statement.

This Statement is reviewed and approved by the Board.

AVAILABILITY

This Statement is available on the Company's website at www.inari-amertron.com in a downloadable PDF format.

POINT OF CONTACT

To continuously improve on our sustainability efforts, we welcome and encourage our stakeholders to provide feedback pertaining to this Statement or our sustainability practices and initiatives. Comments and questions can be directed to our designated email address at i-enquiry@inari-amertron.com.my.

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OUR SUSTAINABILITY JOURNEY THUS FAR

Our Vision & Mission

- Deliver Quality Services and Products To Our Customers
- Treat Staff, Customers and Our Business Partners Fairly
- Deliver Good Returns For Our Shareholders

Our Key Beliefs

I	Integrity
	<i>Need all levels to walk the talk at all times</i>
N	No Excuse
	<i>Focus on the success formula</i>
A	Aligned Partnership
	<i>Customers - Our Team - Suppliers</i>
R	Result Oriented
	<i>To delight stakeholders, customers and employees</i>
I	Initiative
	<i>Positive and Can-Do attitude</i>

2026

- Adopted IFRS S2 in our FY2026 Sustainability Statement to **strengthen climate-related disclosures**.
- Selected as **Top 3 Nominees** for Best Company in Investor Relations (Large Cap) - Technology Sector, for the Bursa Malaysia IR Awards 2026.
- Received **American Malaysian Chamber of Commerce (AMCHAM) Cares Recognition** for exceptional Corporate Social Responsibility (CSR) practices.
- Received **The Edge ESG Awards – Gold Award (Technology Sector)** in October 2025.

2025

- Received **2025 Asia (ex-Japan/ANZ) Executive Team (Small and Midcap) awards**, under the categories of Overall Technology Semiconductors, Best CEO, Best CFO, Best ESG and Best Company Board.
- Received **2025 Asia (ex-Japan/ANZ) Executive Team (Malaysia) awards**, under the categories of Most Honored Companies, Best CEO, Best CFO, Best ESG, Best Company Board and Best Investor Relations Program.
- Received **Talent Corp - Recognition Award - Future Skills Talent Council** (Chairman for E&E sector).
- Received **HRD Awards 2024 - Excellence Award in Technical Vocational Education and Training (TVET) - Large Employer**.
- Received **Western Digital's Supplier Appreciation Award 2025** under R.E.S.E.T. Program.
- Received **Osram's Supplier Appreciation Awards 2025**.

2024

- Received **The Edge ESG Awards – Silver Award (Technology Sector)**, and **The Edge's Billion Ringgit Club Award** for the highest growth in profit after tax over three years in technology sector.
- Received the TalentCorp MySip Appreciation Award, honoured as top 5 organisation with **highest number of internships offered**.
- Received the Supplier Appreciation Award from ams Osram for the **partnership, loyalty and outstanding services**.
- Received Appreciation Certificate awarded by Department of Environment ("DOE") on **Environmental Awareness Program** for 2023.
- Received **Malaysia SMART Manufacturing Award 2023 - Industry 4.0 Pillars Category (Best in System Integration)**.

2023

- Being voted as **Best Employer of the Year**.
- Obtained **Green Energy Certificate** for our efforts in GHG Reduction by installing solar panels to move towards our goal in Net Zero by 2050.
- Achieved** our short-term target on Scope 1 GHG Emission, water consumption and waste generation reduction.
- Planted 1,765 trees** at our operation sites to **support local ecosystems** and improve air quality.

2022

- Our **Sustainability Policy** included our support to the **Paris Agreement 2015's** goal to reduce global warming and the **Net Zero carbon emission by 2050**. This is evidenced by the inclusion of climate change risk and controls in annual Enterprise Risk Management assessment activities.
- Became a **listed Task Force on Climate-Related Financial Disclosures ("TCFD") supporter**. 
- Conducted a formal and objective **Board evaluation** by external consultant in accordance to MCCG Practice 6.1 to enhance the governance process.

2021

- Strengthen sustainability governance through the development and enhancement of the **Sustainability Reporting Handbook and Framework, Corporate Liability and Corruption Risk Management Framework**.
- Became a corporate member of **Climate Governance Malaysia**, the Malaysian chapter of World Economic Forum's Climate Governance Initiative. 

2020

- Included as one of the constituents of **FTSE4Good Bursa Malaysia Index** on 22 June 2020. 
- Redesignated Sustainability Working Committee to **Sustainability and Integrity Working Group ("SIWG")**.

2019

- Published third Sustainability Statement in accordance to **Global Reporting Initiative Standards**.
- Mapped sustainability matters with **United Nations Sustainable Development Goals**.

2018

- Board oversight on the implementation of sustainability strategy through the establishment of **Sustainability and Risk Management Committee**.

2017

- Published **inaugural Sustainability Statement** and established **Sustainability Working Committee**.
- Performed both internal and external **Stakeholder Engagement and Materiality Assessment**.

SUSTAINABILITY STATEMENT

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OUR SUSTAINABILITY GOVERNANCE

Setting the Tone from the Top

To embed sustainability throughout our organisation, we adopt a tone from the top approach. Inari's sustainability governance is led by our Board of Directors who are responsible for integrating the economic, environmental, social and governance considerations into the Group's business strategies. The Board of Directors oversees the Group's sustainability strategies, priorities, targets and performance, as well as sustainability and climate-related risks and opportunities, as part of its broader oversight of strategy, risk management and internal control. These responsibilities are set out in the Board Charter.

The Board is supported by the Sustainability and Risk Management Committee ("SRMC") in overseeing the Group's sustainability and risk management matters. The SRMC works alongside Senior Management to identify principal risks, review business sustainability strategies, and oversee the implementation of appropriate risk mitigation and sustainability measures across the Group. The SRMC also oversees the Group's sustainability and climate-related risks and opportunities, targets, performance and related risk management processes, and reports relevant matters and recommendations to the Board. These roles and responsibilities are set out in the Terms of Reference of SRMC.

Sustainability and Risk Management Committee

Chairman	Dr. Kamarulzaman Bin Mohamed Zin <i>Independent Non-Executive Director</i> (Appointed as Chairman of SRMC on 28 September 2026)
Committee Members	Datuk Phang Ah Tong <i>Non-Independent Non-Executive Director</i> (Redesignated as member of SRMC on 28 September 2026)
	Dato' Ong Eng Bin <i>Independent Non-Executive Director</i>

At management level, the SRMC is assisted by the Group Chief Executive Officer ("Group CEO") and Group Chief Financial Officer ("Group CFO") in providing overall direction, supporting strategic decision-making and reviewing the implementation and performance of the Group's sustainability and risk management activities in an integrated manner. The Group CEO and Group CFO lead the conduct of risk assessments, review the assessment results and Management's action plans for managing principal risks, including sustainability and climate-related risks, to the SRMC and the Board.

Our Sustainability and Integrity Working Group ("SIWG"), led by the Group CEO and supported by the Group CFO, comprises the management team and representatives from various departments. The SIWG is responsible for undertaking the process of materiality assessment, as well as executing and implementing sustainability initiatives and monitoring its progress. The Group's sustainability governance is further strengthened by its Sustainability Reporting Handbook and Framework, Group Risk Management Policy, and Group Corruption Risk Management Framework, which are subject to oversight and periodic review by the SRMC.

Further to becoming a corporate member of Climate Governance Malaysia, the Malaysian chapter of World Economic Forum's Climate Governance Initiative since 2021, our Board acknowledged and recognised climate change as a relevant long-term risk and/or opportunity to the business, thus, in FY2026, the SRMC had exercised its oversight of the management of climate change risks by reviewing the risk profile facilitated by external consultant on the impact of climate change to the Company's operations and the relevant controls put in place by the Management through the Company's annual enterprise risk management assessment activities. Additionally, the SRMC also reviewed various operational risks, including but not limited to those related to human rights, safety, and health.

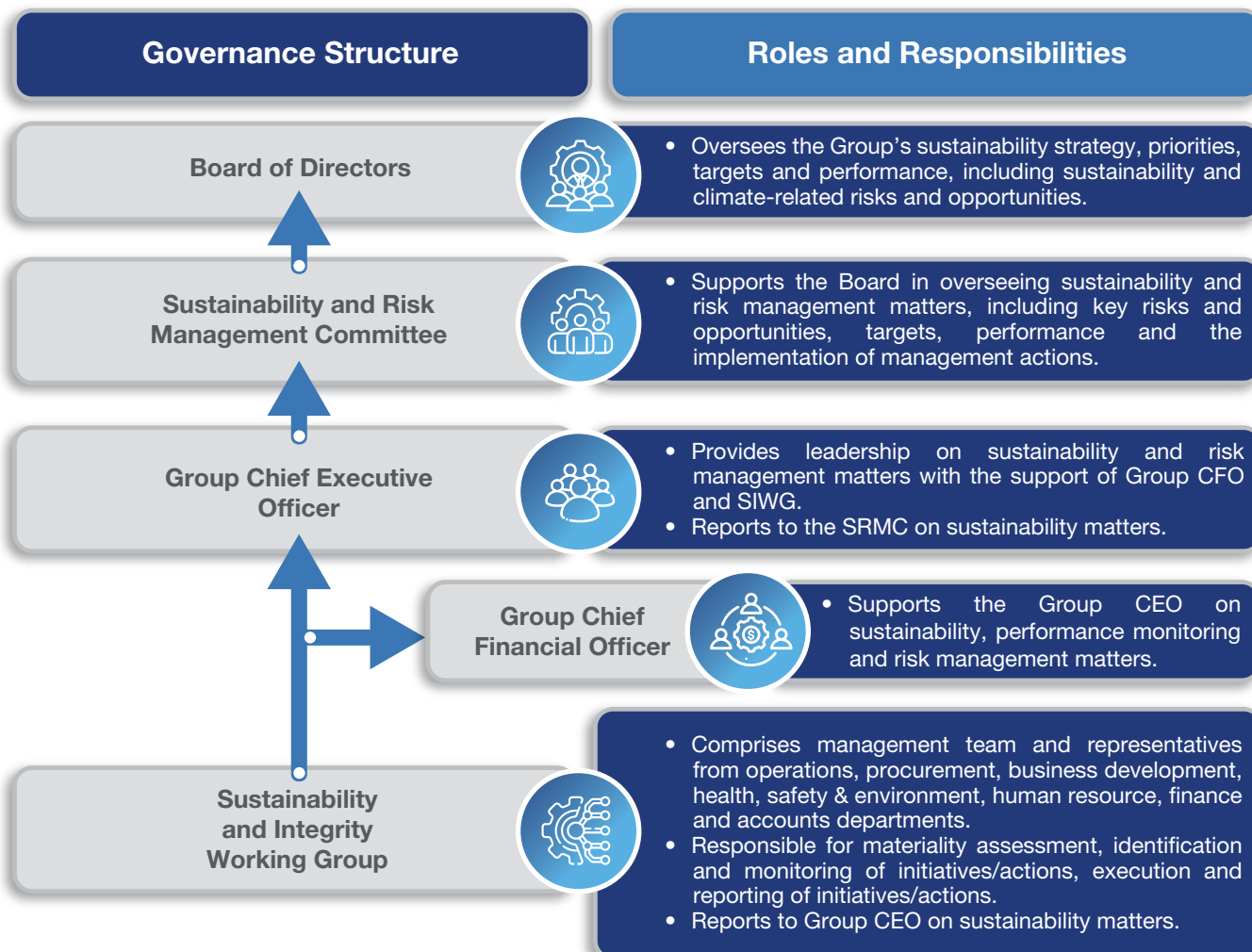
SUSTAINABILITY STATEMENT

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OUR SUSTAINABILITY GOVERNANCE (cont'd)

Setting the Tone from the Top (cont'd)

The diagram below illustrates our sustainability governance structures along with their roles and responsibilities.



In accordance with the Board Charter, the Board of Directors are required to keep abreast of developments in sustainability and climate-related matters affecting the Group and undertake continuous education to maintain and enhance the knowledge and competencies necessary to discharge its oversight responsibilities. The Board of Directors' training needs are assessed to identify relevant development requirements, including those relating to sustainability and climate-related matters. Separately, in accordance with the Terms of Reference of SRMC, the effectiveness of the SRMC, including the skills mix and contribution of its members, is assessed annually. Where additional expertise is required, the Board of Directors and SRMC may obtain independent professional advice from external advisers.

As outlined in our Remuneration Policy and Procedures for Directors and Senior Management, the incentives and remuneration for our Directors and senior executives are directly linked to Environmental, Social, and Governance ("ESG") metrics, including climate change performance. This approach ensures that management is held accountable for meeting the Company's climate-related goals and integrating sustainability into their strategic objectives. The Group has in place a comprehensive set of Key Performance Indicators ("KPIs") directly aligned with a range of critical ESG considerations. These KPIs encompass key aspects like climate change, product quality and safety, human rights and labour practices, occupational health and safety, talent cultivation and retention, and strict adherence to regulatory obligations.

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OUR SUSTAINABILITY GOVERNANCE *(cont'd)*

Setting the Tone from the Top *(cont'd)*

To reflect the Company's commitment in transitioning into a Net Zero carbon business by year 2050, the Group will introduce carbon emission reduction as new KPI in the near future.

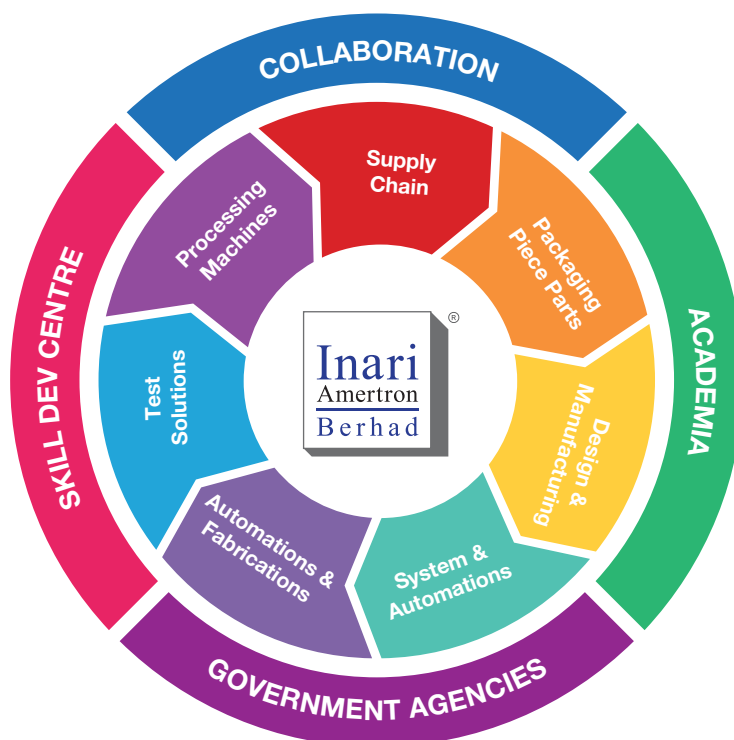
Further information on the Group's governance and risk management processes for climate-related risks and opportunities is provided in the IFRS S2 Climate-related Disclosures section of Inari's Sustainability Statement from pages 93 to 112. The Group's broader risk management processes are described in the Statement on Risk Management and Internal Control of Inari's FY2026 Annual Report.

OUR SUSTAINABILITY POLICY

Our Sustainability Policy had been established with the following objectives:

- Outline Inari Group's sustainability approach to identify, analyse, evaluate, manage and monitor significant issues concerning sustainability for the Inari Group in the areas of:
 - Economic sustainability;
 - Environmental sustainability;
 - Workplace sustainability;
 - Ethics and integrity.
- Integrate the philosophy of sustainable development into all Inari Group's activities; and
- Provide guidance to management and employees on their roles and responsibilities towards the sustainability goals of Inari Group.

Above all, our Sustainability Policy focus on collaboration with various stakeholders as we believe collaboration is the foundation of success towards sustainable development. The Company can only achieve sustainable growth by optimising all three factors in the sustainable equation: Profit, People and Planet.



SUSTAINABILITY STATEMENT

cont'd

OUR SUSTAINABILITY POLICY *(cont'd)*

This policy shall be reviewed periodically to ensure that it is always consistent with the business and market environment that Inari Group is operating in. This policy also demonstrates our commitment to the Paris Agreement 2015 and our goal of achieving Net Zero Carbon Emissions by 2050. We are continuously reviewing and refining our policies to strengthen our support for climate change mitigation and ensure alignment with evolving public policies and regulations.

OUR SUSTAINABILITY STRATEGY

Our sustainability strategy is fortified by our four (4) Sustainability Pillars, namely (i) Economic; (ii) Environment; (iii) Workplace; and (iv) Local Communities. To demonstrate our commitment towards sustainable development, we have integrated each pillar within our business value chain.

ECONOMIC

Inari promises to deliver quality services and products to our customers, uphold good business conduct and ethics and deliver good returns to our shareholders.

Material Sustainability Matters:

- Corporate Governance and Ethics
- Customer Satisfaction
- Innovation
- Supply Chain Management
- Privacy and Data Protection



WORKPLACE

Inari has systems in place to improve workplace wellbeing, respect human rights, retain talent and bring untoward incidents at workplace to zero continuously.

Material Sustainability Matters:

- Employee Gender, Diversity and Inclusion
- Employee Development and Talent Retention
- Human and Labour Rights
- Occupational Safety and Health
- Employee Welfare



ENVIRONMENT

Inari will continue to advocate green development across all our current and future business operations.

Material Sustainability Matters:

- Energy Usage
- Greenhouse Gas Emissions and Climate Change
- Water Management
- Waste Management
- Product Stewardship



LOCAL COMMUNITIES

Inari is committed to improve the wellbeing and living standard of its surrounding communities continuously.

Material Sustainability Matters:

- Local Communities



SUSTAINABILITY STATEMENT

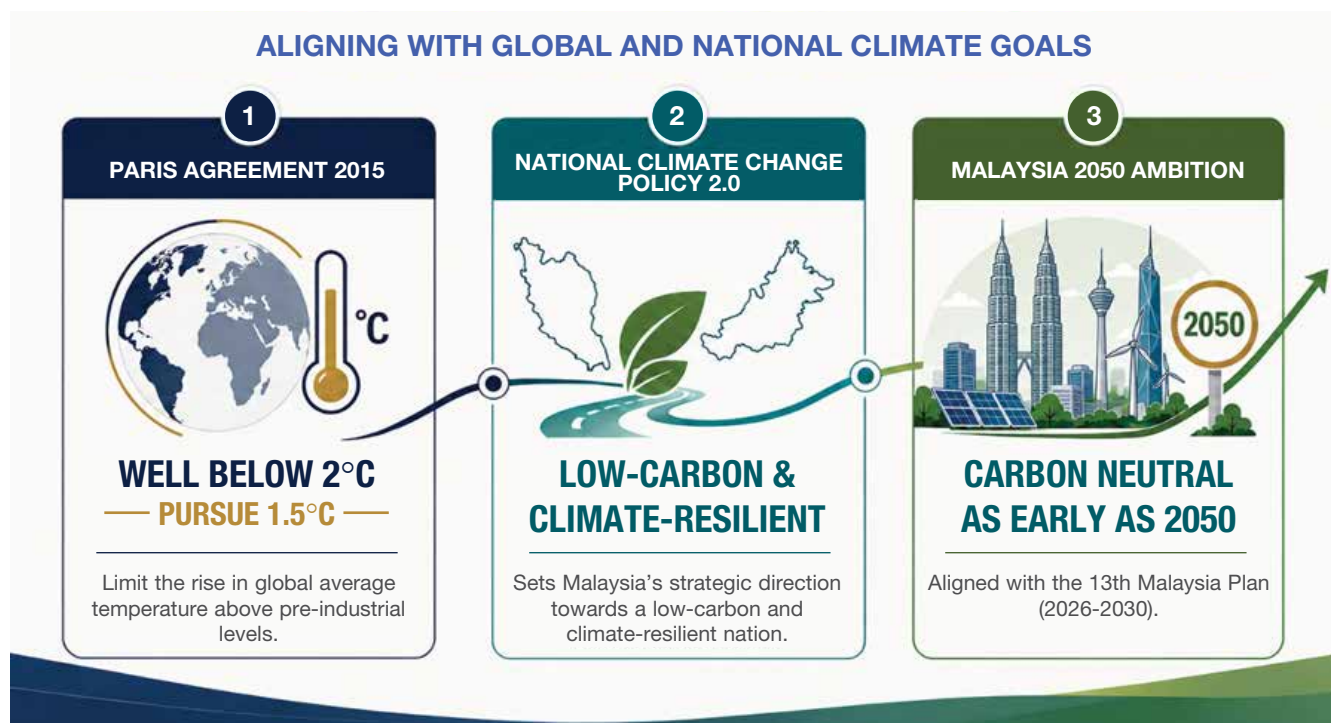
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CORPORATE MEMBERSHIP AND ASSOCIATION

Over the years, Inari contributes to the development of economic, environmental and social sustainability matters individually and collectively via business associations. We are a corporate member of the following associations and organisations:

- Clark Investors & Locators Association (“CILA”)
- Climate Governance Malaysia (“CGM”)
- Federation of Malaysian Manufacturers (“FMM”)
- Malaysian Employers Federation (“MEF”)
- Malaysia Semiconductor Industry Association (“MSIA”)
- Penang Green Council (“PGC”)
- Clark Human Resource Council (“CHRC”) Philippines
- SEMI Global Industry Association (“SEMI”)
- Semiconductor & Electronics Industries in the Philippines, Foundation Inc (“SEIPI”)

MSIA, SEMI and SEIPI are industry associations which gather companies involved directly or indirectly in the supply chain of the semiconductor industry. It serves as a platform to develop technology in the semiconductor industry and to advocate and build positive relationships with the government, agencies, and other industry associations (including chambers of commerce).



Since 2021, we became a corporate member of Climate Governance Malaysia, the Malaysian chapter of World Economic Forum's Climate Governance Initiative. Subsequently, we have also enhanced our Sustainability Policy to show our support on:

- Paris Agreement 2015's goal to reduce global warming and limit temperature rise to no more than 1.5 degree;
- Malaysia's National Climate Change Policy 2.0, which sets the strategic direction for a low-carbon and climate-resilient nation; and
- Malaysia becoming a carbon-neutral nation by as early as 2050 in line with the 13th Malaysia Plan (2026-2030).

SUSTAINABILITY STATEMENT

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CORPORATE MEMBERSHIP AND ASSOCIATION (cont'd)

Since 2022, Inari has been a listed supporter of the Task Force on Climate-related Financial Disclosures (“TCFD”), although the Financial Stability Board formally concluded the TCFD in October 2023, its recommendations have been fully integrated into the International Sustainability Standards Board’s IFRS S2 Climate-related Disclosures.

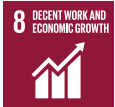
This year, we have begun aligning our sustainability-related disclosures with the sustainability standards issued by the ISSB under the IFRS Foundation. The Group has applied the requirements of IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information insofar as they relate to climate-related risks and opportunities and has prepared its climate-related disclosures with reference to IFRS S2 Climate-related Disclosures.

As part of the Group’s phased implementation of the IFRS Sustainability Disclosure Standards, the FY2026 disclosures focus primarily on climate-related risks and opportunities, with ongoing enhancements to reporting processes, data coverage and measurement methodologies.

OUR SUSTAINABILITY METRICS AND TARGETS

At Inari, we constantly monitor our performance across our sustainability pillars. To further enforce our commitments, we have aligned our sustainability goals with the UNSDGs. We have identified and selected UNSDGs based on prioritisation of our sustainability initiatives and action plans. Our initiatives include measures to address climate change through adaptation strategies, we are considering strategic investments to enhance our infrastructure resilience, specifically by incorporating climate-resistant building materials, developing comprehensive risk management plans to address potential climate-related disruptions, and implementing water conservation techniques to manage changing precipitation patterns. These measures are designed to minimise the impact of climate change on our operations and ensure the long-term sustainability of our assets and resources. See specific actions taken to address climate change from pages 93 to 112 of this Sustainability Statement.

The table below presents the overview of the sustainability goals and targets and our performance for FY2026.

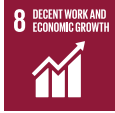
Sustainability Strategy	Sustainability Goals	Performance in FY2026
Economic - Corporate Governance and Ethics - Customer Satisfaction - Innovation - Supply Chain Management - Privacy and Data Protection    	- Practice good corporate governance and ethics - Deliver good returns to our shareholders - Meet customers’ requirements - Deliver quality services and products - Zero breaches of privacy and data protection - Promote purchases from local suppliers	- Zero cases of non-compliance and ethical issue - Achieved revenue of RM1,187 million - Achieved profit after tax of RM123 million - Dividend payout ratio: 146.6% - Responded to all queries received from customers - Zero cases related to breaches of privacy and data protection - Maintained over 50% of overall local sourcing where commercially and operationally feasible

SUSTAINABILITY STATEMENT

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OUR SUSTAINABILITY METRICS AND TARGETS (cont'd)

The table below presents the overview of the sustainability goals and targets and our performance for FY2026. (cont'd)

Sustainability Strategy	Sustainability Goals	Performance in FY2026
Environment - Energy Usage - Greenhouse Gas Emissions and Climate Change - Water Management - Waste Management - Product Stewardship      	- Advocate green development to align with the Climate Governance Malaysia target to reduce global warming and the Net Zero carbon emission by year 2050 - Zero non-compliance with local regulatory requirements for wastewater discharge	- Decrease in energy intensity from FY2025 (0.0000271 GJ/FOU) to FY2026 (0.0000256 GJ/FOU) - Decrease in GHG emissions intensity from FY2025 (0.00557 tCO₂e/FOU) to FY2026 (0.00504 tCO₂e/FOU) - Water intensity improved from 0.000041 m³/FOU in FY2025 to 0.000038 m³/FOU in FY2026 100% compliance with local regulatory requirements for wastewater discharge
Workplace - Employee Gender, Diversity and Inclusion - Employee Development and Talent Retention - Human and Labour Rights - Occupational Safety and Health - Employee Welfare     	- Conduct employee engagement survey on yearly basis - Promote employee gender and diversity - Continuous development for every employee 100% completion rate for employee performance review - Respect and achieve 100% compliance to human and labour rights - Zero workplace injury case	- Completed annual employee engagement survey for FY2026 65% of female employees in the global workforce - Achieved total of 73,425 training hours with an average of 12 hours per employee 100% of employees received performance reviews - Zero cases reported for forced/child labour, discrimination or grievances on human rights 4 minor cases of workplace injuries from operations in Malaysia (3) and Philippines (1)
Local Communities Local Communities  	Contribute to the wellbeing and living standard of surrounding communities	327 interns hired in FY2026 with a total of 6,468 interns hired to date - Contributed a total of RM95,758 in external CSR initiatives in FY2026 7,796 volunteered hours, contributed by employees on community services

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LISTENING TO OUR STAKEHOLDERS

Stakeholder Engagement

We understand the significant impact of those with a vested interest in our operations, and therefore, the success of our business is dependent on maintaining strong relationships with our stakeholders. Inari actively engages with our stakeholders through different types of platforms and channels to understand their priorities and expectations of the Group. By keeping lines of communications open, we intend to create meaningful dialogue to address stakeholders' concerns and build their confidence in us.

The table below summarises our key stakeholders, the engagement channels and their sustainability concerns. Through these engagements, there were no significant stakeholders concerns or issues with our operation.

Stakeholder Group	Type of Engagement	Sustainability Concerns	Frequency
Customers 	- Customer satisfaction surveys - Audit on operations - Meetings - Real-time production status updates	- Building of long-term relationships - Product quality, timely delivery, productivity and efficiency - Product innovation - Demonstration of good economic, environmental, social and governance adherence and practices	- As and when needed - On-going - Annually
Employees 	- Volunteer programmes - Hotline - Feedback boxes - Annual appraisal - Townhall meetings - Employee surveys	- Safe and healthy working environment - Ensure law-abiding operation - Fair remuneration and compensation packages - Diversity and equal opportunity for career advancement - Employee development and talent retention - Sustainable growth and development of organisation - Human rights - Work-life balance	- As and when needed - On-going - Annually
Senior Management 	- Management review - Operational review - Various communications meetings and sessions	- Economic, environmental, social and governance matters - Achievement of key performance indicators - Human resource management - Ethics, integrity and regulatory compliance - Anti-corruption and bribery	- On-going - Monthly - Quarterly - Annually
Shareholders 	- Investor briefing - Financial results reporting - Annual General Meeting - Annual reports - Corporate website - Regular plant visits for further understanding of our operations	- Strong and sustainable financial performance - Continuous business growth and expansion plans - Demonstration of good economic, environmental, social and governance adherence and practices - Ensure transparency in financial reporting - Timely and accurate announcements and information on Inari's website	- As and when needed - On-going - Quarterly - Annually

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LISTENING TO OUR STAKEHOLDERS (cont'd)

Stakeholder Engagement (cont'd)

The table below summarises our key stakeholders, the engagement channels and their sustainability concerns. Through these engagements, there were no significant stakeholders concerns or issues with our operation. (cont'd)

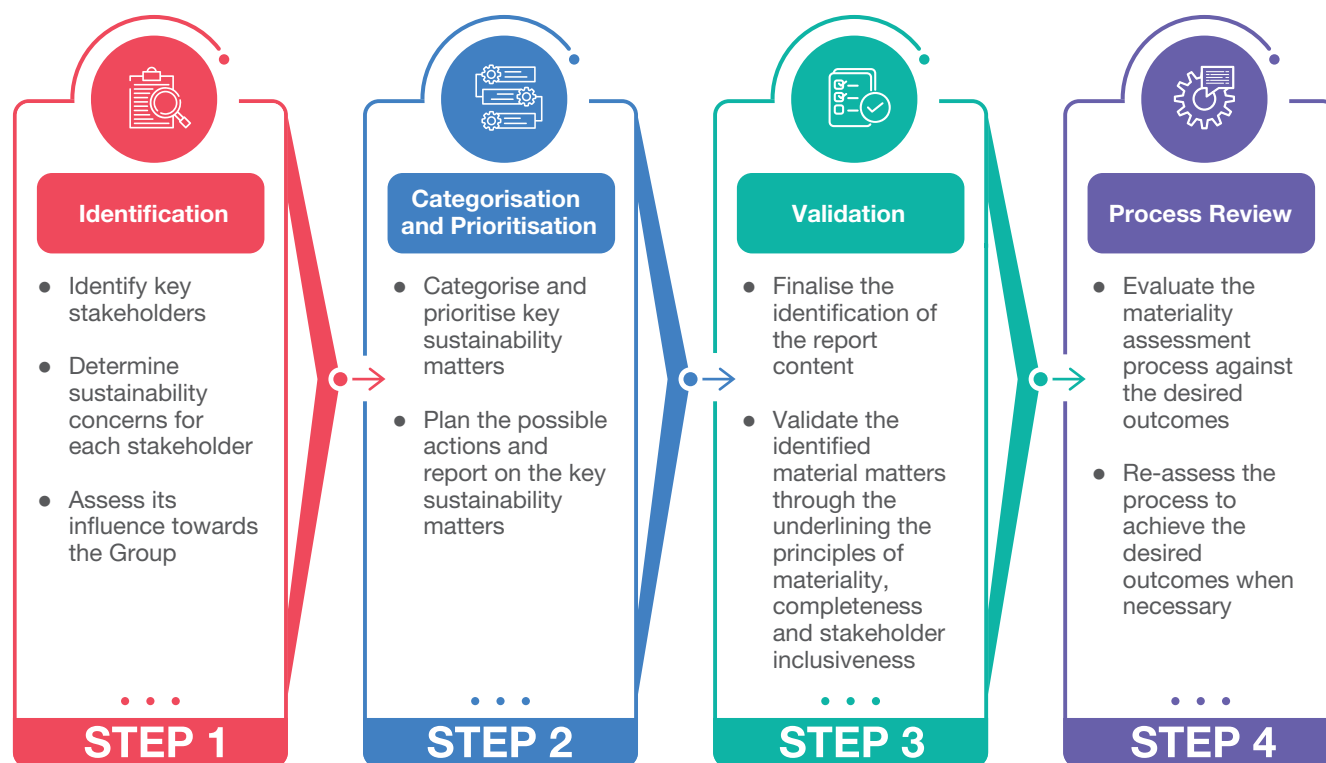
Stakeholder Group	Type of Engagement	Sustainability Concerns	Frequency
Suppliers/ Business Partners 	• Supplier selection via pre-qualification and registration • Regular supplier performance evaluation • Due Diligence	• Strategic partnerships • Fair tender practices • Ethics, integrity and regulatory compliance • Environment, health and safety governance matters • Social governance matters including human rights, child rights, non-harassment, non-discrimination, compliance with local laws on minimum wages and working hours and etc	• As and when needed • On-going • Annually
Regulators 	• Participation in programmes organised by regulatory bodies • Engaging in dialogues with regulators • Participation in industry and government interest groups • Regular plant visits	• Compliance with relevant laws and regulations • Good corporate governance practices	• As and when needed • On-going
Local Communities 	• Volunteering programmes • Engagement and participation in community and corporate social responsibility ("CSR") events	• Financial and non-financial contributions to local communities • Good corporate citizenship	• As and when needed • On-going

SUSTAINABILITY STATEMENT

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MATERIALITY ASSESSMENT

Our materiality assessment process enables us to identify and assess key risks and opportunities to ensure long-term sustainable growth. The assessment involves evaluating the significance of each sustainability issue based on its level of impact and influence on the Group. There are various factors taken into consideration including current economic, environmental, social and governance trends both locally and globally. The illustration below summarises our materiality assessment process.



The materiality assessment process generates the materiality matrix, a visual representation of the Group's priorities. Each material sustainability matter reflects the concerns and interests of our stakeholder groups as well as its significance to the Group's business operations.

Following our materiality assessment in FY2025, we have conducted a review in FY2026 internally to evaluate the significance of key identified sustainability matters to our Group and to our stakeholders. Our approach encompassed gathering insights from both internal and external stakeholders. This involved engaging with our customers, community, government agencies, investors, suppliers and employees. This process ensured that our priorities remained aligned with evolving stakeholder expectations and the Group's long-term strategic objectives.

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MATERIALITY ASSESSMENT (cont'd)

The inputs gathered were tabulated and plotted on a materiality matrix to illustrate the importance of each material sustainability matter based on the importance to our Group and importance to our stakeholders.

Materiality Matrix



Legend:

- Economic
- Environment
- Workplace
- Local Communities

SUSTAINABILITY STATEMENT

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MATERIALITY ASSESSMENT (cont'd)

Material Sustainability Matter	Description
Economic	
Corporate Governance ("CG") and Ethics	Ensuring compliance with regulatory requirements and corporate values that are translated into internal controls, processes or guidelines to ensure that the business is conducted in an ethical and responsible manner
Customer Satisfaction	Creating positive customer experience through quality products and services to ensure satisfaction
Innovation	Developing innovative solutions through collaborative efforts to synergise technologies, skills and other strengths for common benefits
Supply Chain Management	Managing our relationships with suppliers through fair procurement practices and ensuring they comply with the supplier code of conduct that include economic, environmental, social and governance requirements and responsibilities
Privacy and Data Protection	Protecting private information for our suppliers, employees and customers through robust internal cybersecurity controls
Environment	
Energy Usage	Efforts to improve energy consumption efficiency to mitigate the impact on climate change, amongst others
Greenhouse Gas ("GHG") Emissions and Climate Change	Implementing internal controls to better manage our carbon footprint
Water Management	Efforts to improve water consumption efficiency to mitigate the impact on climate change, amongst others
Waste Management	Efforts to decrease the generation of waste and to prevent waste from being directed to landfill
Product Stewardship	Efforts to ensure products are safe throughout its lifecycle including proper management of our hazardous waste
Workplace	
Employee Gender, Diversity and Inclusion	Embracing and promoting gender diversity and fostering an inclusive work environment
Employee Development and Talent Retention	Making efforts to retain employees and develop their capabilities through various training programmes
Human and Labour Rights	Protecting human and labour rights of our employees and addressing grievances accordingly
Occupational Safety and Health ("OSH")	Safeguarding the health and safety of our employees with robust internal controls and standard operating procedures. Tracking and monitoring of incidents and developing corrective actions to address them
Employee Welfare	Looking after the wellbeing of our employees through various employee engagement activities and employee survey
Local Communities	
Local Communities	Improving the wellbeing and living standard of its surrounding communities through various CSR programmes for the underserved. Hiring locally where possible to support the local economy and communities

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - *Better Results from Better Practices*

CORPORATE GOVERNANCE AND ETHICS

Code of Business Conduct and Ethics

Inari fully recognises that good corporate culture will help employees comprehend and apply the Group's mission/vision and beliefs clearly alongside policies established within their day-to-day work. Hence, the Board of Directors has established and adopted the Code of Business Conduct and Ethics ("Code") for directors and employees which reflects the Board's commitment to maintaining the highest standard of ethical conduct and practices expected from the directors and employees of the Group.

The Code defines our high expectation of every employee to carry out good business practice and high personal conduct, with strict adherence to local laws and regulations. The Code also states explicitly that all forms of insider information and securities trading, bribery and corruption are prohibited. The Code also forbids employees and directors from offering and accepting gifts, benefits or entertainment from third parties which may create a sense of obligation, compromise their professional judgment or create an appearance of doing so.

We continue to communicate and institutionalise the Code to all directors and employees to ensure they uphold and are aligned with our ethical standards. Each employee will receive a copy of the Code which forms an integral part of the terms and conditions of employment. Annually, all directors and employees are required to make declarations to observe strictly and apply the provisions encapsulated within the Code.

In addition, all employees (except trainees and direct labour) are required to complete the Declaration of Conflict-of-Interest Form to declare any form of relationship that may exist between themselves or their family members with any organisations, projects, contracts or business dealings involving the Group. Similarly, declarations by all directors are required to complete the Conflict-of-Interest and Related Party Transactions Form on an annual basis and/or on needs basis to avoid or mitigate the risk of conflicting interests.

In FY2026, we did not record any cases of non-compliance and breach of ethical issues.

Anti-Corruption and Bribery Policy

Inari Group's businesses and operations are governed under an anti-bribery management system developed in conjunction with the introduction of Section 17A of the Malaysian Anti-Corruption Commission Act 2009 which took effect on 1 June 2020. The system adopts a risk-based management approach and is supported by adequate procedures incorporating top-level commitment, corruption risk assessments, risk-based management measures, monitoring, review and reporting processes, and adequate communication and training with relevant stakeholders to enable the implementation of our group-wide Anti-Corruption and Bribery Policy.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)**CORPORATE GOVERNANCE AND ETHICS** (cont'd)**Anti-Corruption and Bribery Policy** (cont'd)

The total number and percentage (%) of employees who have received training on anti-corruption by employee category are tabulated as follows:

Employees who have received training on anti-corruption by employee category	Unit	FY2024	FY2025	FY2026
Malaysia				
Manager and above	Number	91	88	77
Executive	Number	536	538	513
Non-executive	Number	3,553	3,568	3,456
Philippines				
Manager and above	Number	37	33	34
Executive	Number	44	41	39
Non-executive	Number	1,702	1,625	1,737
China				
Manager and above	Number	13	13	13
Executive	Number	20	19	18
Non-executive	Number	251	289	261

Employees who have received training on anti-corruption by employee category	Unit	FY2024	FY2025	FY2026
Malaysia				
Manager and above	%	100.0	100.0	100.0
Executive	%	100.0	100.0	100.0
Non-executive	%	100.0	100.0	100.0
Philippines				
Manager and above	%	100.0	100.0	100.0
Executive	%	100.0	100.0	100.0
Non-executive	%	100.0	100.0	100.0
China				
Manager and above	%	100.0	100.0	100.0
Executive	%	100.0	100.0	100.0
Non-executive	%	100.0	100.0	100.0

Our Anti-Corruption and Bribery Policy clearly states that Inari has zero-tolerance towards corruption and bribery. We strictly prohibit any of our directors, employees and associated third parties (which may include but not limited to suppliers, contractors, agents, consultants, outsourced personnel, distributors, advisors, government and public bodies including advisors, representatives and officials) from taking part in any form of corruption, bribery, extortion, embezzlement or any kind of money laundering activities.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

CORPORATE GOVERNANCE AND ETHICS (cont'd)

Anti-Corruption and Bribery Policy (cont'd)

Our Policy is approved and governed by our Board of Directors on the ethical framework, adequacy and integrity of the internal controls system in ensuring overall ethical health and compliance level with professional and ethical standards in managing risks of corruption, bribery and money laundering. The Policy covers salient areas pertaining to corruption and bribery such as gifts, entertainment, donations, and sponsorships. The Policy also necessitates strict adherence by all parties across the supply chain. Annually, we will review the Policy's relevance based on the latest regulations and requirements.

All parties, who are subject to our Anti-Corruption and Bribery Policy, are required to complete the Corporate Social Responsibility, Donation and Sponsorship Form which includes a due diligence questionnaire, and obtain approval from the relevant approving authority if they intend to provide or receive any sponsorships, donations and contribution to charity or social projects on behalf of our Company.

At Inari, we do not make charitable donations or contributions to political parties. Although employees and associated third parties acting in their personal capacity are not restricted to making any personal political donations, Inari will not make any reimbursement for these personal political contributions.

Inari has established a confidential and anonymous whistle-blowing mechanism to enable employees and stakeholders to raise concerns, including those related to anti-bribery and corruption, without fear of retaliation. As outlined in our Anti-Corruption Policy, any report made in good faith is protected under the Whistleblowers Protection Act 2010, to the extent reasonably practicable. Such protection applies even if subsequent investigations reveal that the report was unsubstantiated with genuine concerns.

During the financial year, Enterprise Risk Management ("ERM") assessment has been carried out by our independent internal audit professional firm, Crowe Governance Sdn Bhd ("Crowe Governance") across the Group covered the present and potential integrity risk. The assessment process considered the potential impact and likelihood of occurrence, effectiveness of controls in place and action plans taken to mitigate the corruption risk.

Percentage of operations assessed for corruption-related risks	Percentage (%)
FY2024	100
FY2025	100
FY2026	100

For FY2026, there were no reported incidents of corruption or breaches against our Anti-Corruption and Bribery Policy.

Total number of confirmed incidents of corruption	Unit	FY2024	FY2025	FY2026
Malaysia	Number	0	0	0
Philippines	Number	0	0	0
China	Number	0	0	0

The Group, under the leadership of our Group CEO, voluntarily signed the Corruption-Free Pledge as part of our continuous commitment to upholding the highest standards of integrity, transparency and ethical business conduct. The pledge signifies our zero-tolerance stance against all forms of corruption and unethical practices. By taking this step, the Group not only reaffirms its compliance with anti-corruption laws and regulations but also strengthens stakeholder confidence in our governance practices. Moving forward, we remain committed to embedding anti-corruption principles across our operations through regular training, internal controls, and monitoring mechanisms to ensure a culture of integrity is upheld at every level of the organisation.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

CORPORATE GOVERNANCE AND ETHICS (cont'd)

Whistleblowing Policy and Procedures



"We encourage employees to come forward and voice their concerns and report any misconduct occurring in the organisation. We view whistleblowing as a positive act that can make a valuable contribution to the Group's efficiency and long-term success."

Inari has put in place a Whistleblowing Policy and Procedures to promote high standards of ethical conduct and has established proper channels for whistleblowing.

This Policy outlines the various reporting channels to provide directors, employees, shareholders, suppliers, customers and other stakeholders who have a business relationship with Inari an avenue to report suspected wrongdoings, unethical behaviours or workplace grievances that may cause adverse impact to the Group. The types of reportable concerns and misconducts that can be reported through whistleblowing channel and mechanism include but are not limited to corruption and bribery, breach of the provisions in the Group's Code of Business Conduct and Ethics.

The whistleblowing reporting channels include making a report directly to the employees' immediate superior or to the designated officers, up to the Audit Committee Chairman. A report can be made verbally, written via email or via the whistleblowing disclosure form as set out in the Whistleblowing Policy and Procedures. Alternately, employees may make a report via a whistleblowing hotline that is managed by an independent third party.

The Group treats all reports in a confidential manner and at the same time, the whistleblower shall be accorded protection of confidentiality of identity to the extent reasonably practicable, and protection against any adverse and detrimental actions and retaliations of all forms. In FY2026, no non-compliance and breaches of ethical issues were reported through the whistleblowing channels.

Our policies and procedures, namely the Code of Business Conduct and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures were reviewed and enhanced from time to time, and made available on our Company's website at www.inari-amertron.com.

Corporate Governance and Compliance

Inari is committed to the principles and best practices of corporate governance as laid out in the Bursa Malaysia Listing Requirements and Malaysian Code on Corporate Governance ("MCCG"). We ensure that the standards of corporate governance are being observed throughout the Group with the ultimate objective of enhancing long-term shareholders' value and returns to our stakeholders. Details of our corporate governance framework and practices are presented in the Corporate Governance Overview Statement on pages 153 to 171 of this Annual Report as well as Corporate Governance Report which is available on both the Company and Bursa Malaysia website.

Tax Governance

Taxation is important for Inari and for our stakeholders - therefore we actively monitor and manage our Group tax matters. We formulate our tax strategy based on the local tax regulatory requirements in the countries where we operate including Malaysia, Philippines and China. Our tax strategy is incorporated into audited financial statements which are audited by external auditors and approved by the Board of Directors with recommendation from Audit Committee.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

CUSTOMER SATISFACTION

Customer satisfaction is integral to the longevity of our business. We strive to understand and meet our customer's evolving expectations in delivering quality products continuously. We adopt a customer focused approach where any requests, concerns, or dissatisfaction are handled with close attention, urgency and confidentiality. We engage with our customers at every stage - from design and manufacturing to delivery to ensure tailored care when providing them with our services. Only by achieving consistent satisfaction from our customers, will we be able to build a trustful relationship.

Aside from regular meetings with customers, we respond to customer queries through the establishment of a systematic review process which is carried out periodically based on the working level and functions involved. For all gaps identified we ensure that the appropriate action items are set out to resolve these concerns.

To ensure we maintain quality within our products and services, we are guided by our Quality Policy that enables us to achieve our quality objectives and re-affirm our commitment to excellence. The below summarises the tenets of our Quality Policy:

- Maintain the application of Quality Management System ("QMS") based on ISO 9001:2015 QMS model in general;
- Improve our QMS effectiveness continuously while maintaining the performance of our products;
- Produce safe and useful products that comply with applicable statutory and regulatory requirements as well as customers' requirements and specifications;
- Enhance the efficiency of manufacturing processes through elimination of wastage and reduction of process variances;
- Deliver timely products and services, and consistently with zero defects; and
- Inculcate a mindset across our processing chain that quality is the responsibility of all and require their total involvement and commitment.



SEMICON Southeast Asia 2026

We actively participate in international conventions, exhibitions, conferences to network and explore business opportunities with potential customers. These engagements not only allow us to connect with industry leaders but also keep us informed about the latest technologies, regulations, trends and market demands. By staying current, we are able to continuously refine our processes and enhance our products and services, ensuring we remain at the forefront of the industry.

Branding and Reputation

By building a strong brand reputation, we are able to gain trust with existing and new potential customers which in turn drives revenue and our bottom-line growth. Our brand reputation reflects our core values and strengthens confidence in our products and services. Through relentless effort, we strive to maintain an outstanding OSAT provider and to be best-of-class in our industry.

The quality of our products and services can be proven by the numerous awards we have received over the years. They are testaments to our hard work and effort in delivering quality, technological solutions and operational excellence.

Our steadfast commitment to sustainability excellence has been progressively recognised by external accolades with the Group receiving The Edge ESG Silver Award (Technology Sector) in 2023 and The Edge ESG Gold Award (Technology Sector) in FY2026. This achievement continues to serve as a testament to our dedication to continuous improvement and motivates us to strive towards greater milestones in the future.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)**CUSTOMER SATISFACTION** (cont'd)**Branding and Reputation** (cont'd)

Below lists the awards presented to our business in recognising Inari's efforts and achievements.

- Top 3 Nominees - Best Company in Investor Relations (Large Cap) - Technology Sector, Bursa Malaysia Investor Relations Awards 2026
- American Malaysian Chamber of Commerce (AMCHAM) Cares Recognition 2026 - Recognition for Excellence in Corporate Social Responsibility (CSR) practices
- The Edge ESG Awards 2025 - Gold Award (Technology Sector)
- Extel's 2025 Asia (ex-Japan/ANZ) Executive Team (Small and Midcap) awards, under the categories of Overall Technology Semiconductors, Best CEO, Best CFO, Best ESG and Best Company Board
- Extel's 2025 Asia (ex-Japan/ANZ) Executive Team (Malaysia) awards, under the categories of Most Honored Companies, Best CEO, Best CFO, Best ESG, Best Company Board and Best Investor Relations Program
- Jabatan Pendidikan Negeri Pulau Pinang - Appreciation Award for the support of Program Industri Madani TVET Lestari
- Supplier Appreciation Awards 2025 - Western Digital
- Supplier Appreciation Awards 2025 - ams OSRAM
- Talent Corp - Recognition Award - Future Skills Talent Council (Chairman for E&E sector)
- HRD Awards 2024 - Excellence Award in Technical Vocational Education and Training (TVET) - Large Employer
- The Edge Billion Ringgit Club Awards 2024 - Highest Growth in Profit After Tax over Three Years
- Supplier Appreciation Awards 2024 - ams OSRAM
- TalentCorp MySIP Appreciation Award 2023 – Top 5 highest number of internships offered
- Malaysia SMART Manufacturing Award 2023 – Industry 4.0 Pillars Category (Best in System Integration)
- The Edge ESG Awards 2023 – Silver Award (Technology Sector)
- INTI International University and College Star Partner Award – Gold Award
- Supplier Appreciation Awards 2023 - ams OSRAM
- Binary University of Management & Entrepreneurship - Certificate of Leadership Excellence
- Bureau of Customs Port of Clark International Airport - Top 5 Exporter for Year 2022
- Employees' Provident Fund, Georgetown, Penang – Recognition of Best Employer 2022



- The Edge Billion Ringgit Club Awards 2022 – Highest Returns to Shareholders over Three Years
- Supplier Appreciation Awards 2022 - ams OSRAM
- The Institution of Engineers Malaysia Awards 2022 - Recognition for contribution in the Engineering Industry (Materials and Production)
- All Executive Team 2019 - ASEAN Most Honoured Companies and Special Achievement Award for CEO and CFO organised by Investor Relations Professionals Association Singapore ("IRPAS")
- Industry Excellence Platinum Award 2019 - Recognition from The Institution of Engineering and Technology
- Asiamoney Awards 2019 - The Most Outstanding Company in Malaysia (Semiconductor & Semiconductor Equipment Sector)
- Financial Times FT1000 High-Growth Companies Asia Pacific 2018
- Strong Partnership & Excellent Shipment Support 2018 - Recognition from Broadcom
- Malaysia Investor Relations Awards (MIRA) 2018 – Best CEO for Investor Relations (Mid Cap)
- The Edge Billion Ringgit Club Awards 2018 - Highest Return on Equity Over Three Years and Highest Growth in Profit After Tax Over Three Years
- Partnership Excellence 2017 - Recognition from Epson
- The Edge Billion Ringgit Club Awards 2016 - Highest Return to Shareholders Over Three Years
- Asia Best Employer Brand Awards 2016
- Broadcom's Best Supplier Award (Best Contract Manufacturers) for 2010, 2015 and 2017
- Forbes Asia 200 Best Under A Billion Company Award for 2014, 2015 and 2016
- Best Brands Blue Chip Awards 2013 (Electronics Manufacturing) - BrandLaureate SMEs

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

INNOVATION



“Think ahead and always stay relevant to the needs of our customers.”

Given the rapid pace of technological change in today's connected and digitalised world, aligning research and development goals to market opportunities is key to growing our business. We place importance on continuous improvement across our organisation and its value chain as we aim to strengthen our competitive advantage and stay ahead of our competitors. As such, innovation is woven deeply into our corporate culture, our people as well as the products and solutions we offer – a testament to innovation being placed at the center of everything we do. We ensure process efficiency and meet both market and customers' demand.

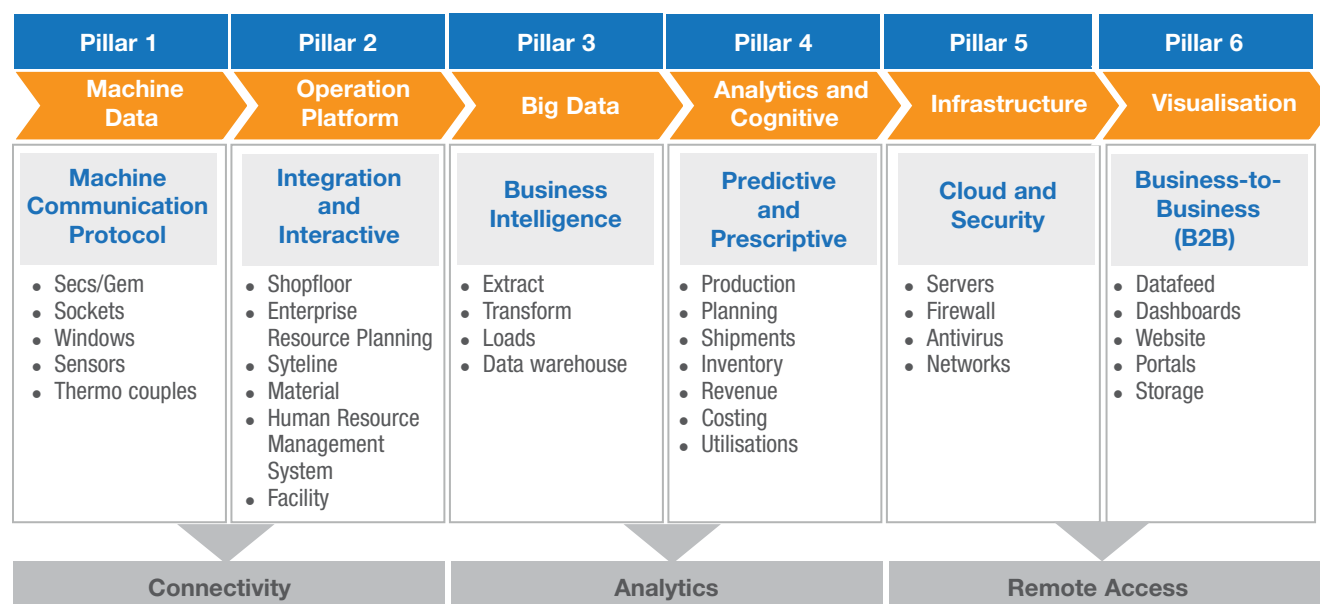
Process Innovation and Industry 4.0

Presently, the world is witnessing how the new industrial revolution is advancing the manufacturing industry with the focus on interconnectivity, automation, machine learning and real-time data acquisition and processing. Companies are integrating and enabling technologies, including those of Internet of Things (“IoT”), cloud computing & analytics, and artificial intelligence & machine learning into production facilities and throughout their operations. Being one of the top industry players, Inari has embarked on this journey since 2017.

To ensure we are driving innovation continuously, our operations are guided by our six (6) Technology Advancement pillars, which comprise:

- | | | |
|--------------------------|-------------------------------|-------------------------|
| (i) Machine Data; | (iii) Big Data; | (v) Infrastructure; and |
| (ii) Operation Platform; | (iv) Analytics and Cognitive; | (vi) Visualisation. |

Inari's Technology Advancement Pillars



SUSTAINABILITY STATEMENT

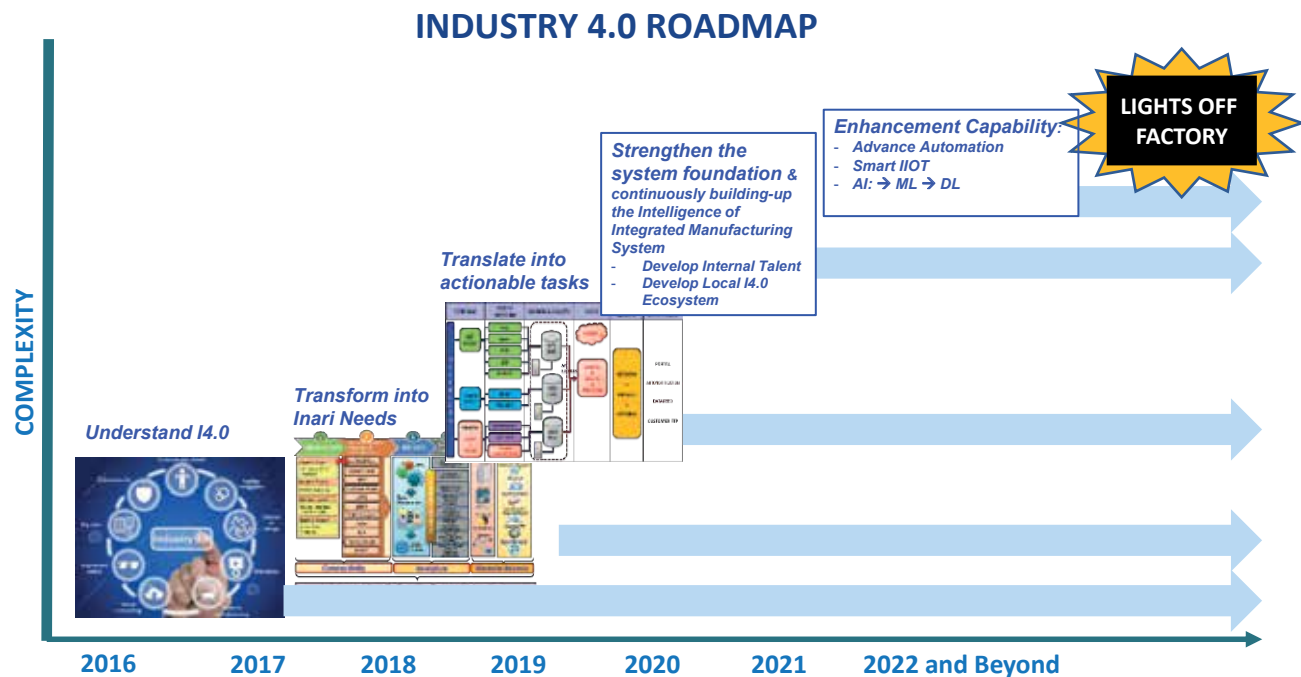
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ECONOMIC - Better Results from Better Practices (cont'd)

INNOVATION (cont'd)

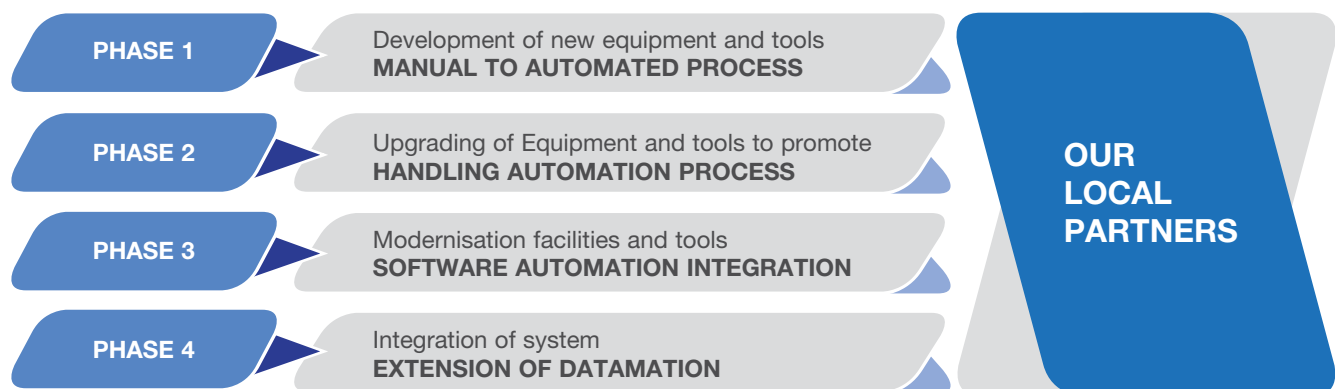
Operational Excellence through Innovation

Our Industry 4.0 Roadmap towards lights off factory is illustrated as below:



To support our Industry 4.0 Roadmap, Inari actively collaborates with local partners to synergise technologies, skills, competitive advantages and strengths by meeting common goals. We work closely with several local vision automation houses, equipment & system automation providers, original equipment manufacturers (“OEM”) and sensor & related solution providers.

We have developed an Automation Strategy to guide the Group on the customised processes to achieve higher throughput, productivity and quality. The diagram below presents a summary of our automation strategy with our local partners.



SUSTAINABILITY STATEMENT

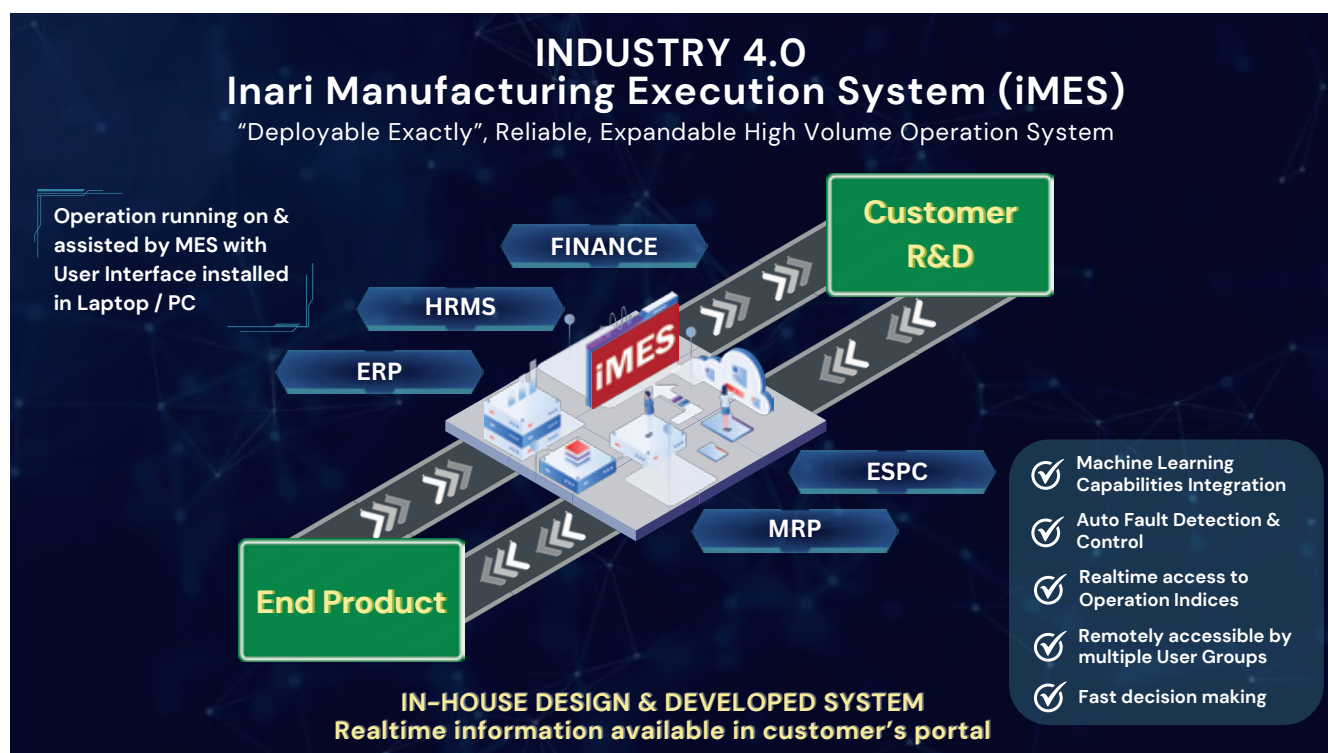
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ECONOMIC - Better Results from Better Practices (cont'd)

INNOVATION (cont'd)

Operational Excellence through Innovation (cont'd)

In addition, we have developed the Inari Manufacturing Execution System ("iMES") to strengthen our real-time operations tracking and triggering. The iMES connectivity allows fully integrated operations at all levels of the operational teams to prepare, run and control the high-volume manufacturing operations in a lean and efficient manner for all circumstances of order fulfilment. The diagram below summarises Inari's in-house developed iMES process for implementation of Industry 4.0.



We aim to strike a harmonious balance between integrating new technologies, fostering internal talent growth, and upholding environmental sustainability to ensure holistic organisational advancement, resilience, and responsible progress.

SUSTAINABILITY STATEMENT

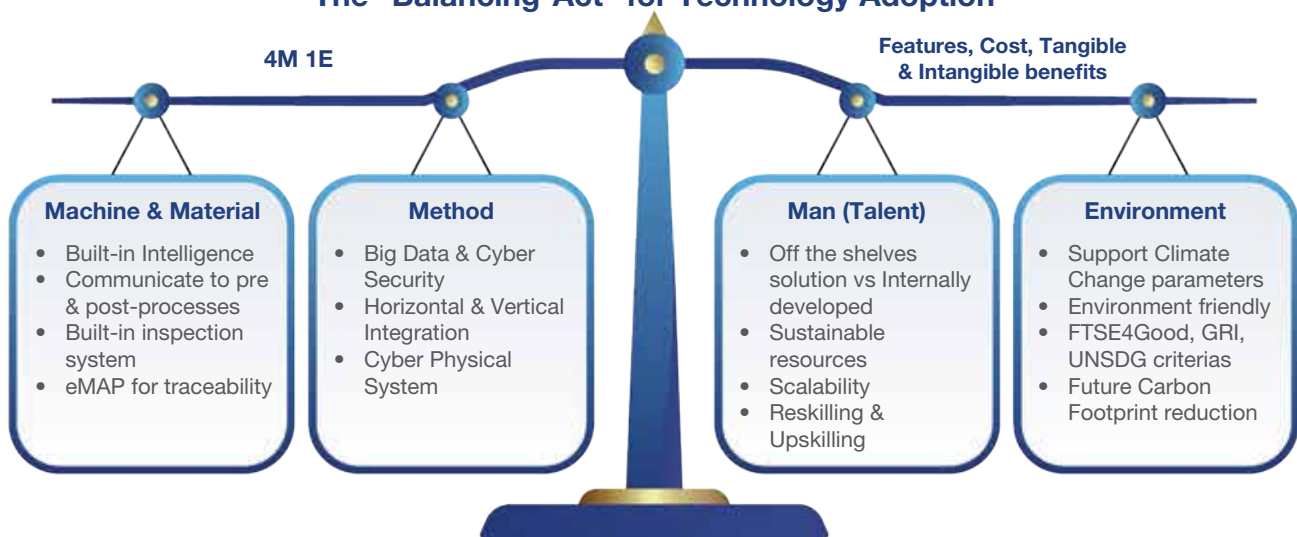
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ECONOMIC - Better Results from Better Practices (cont'd)

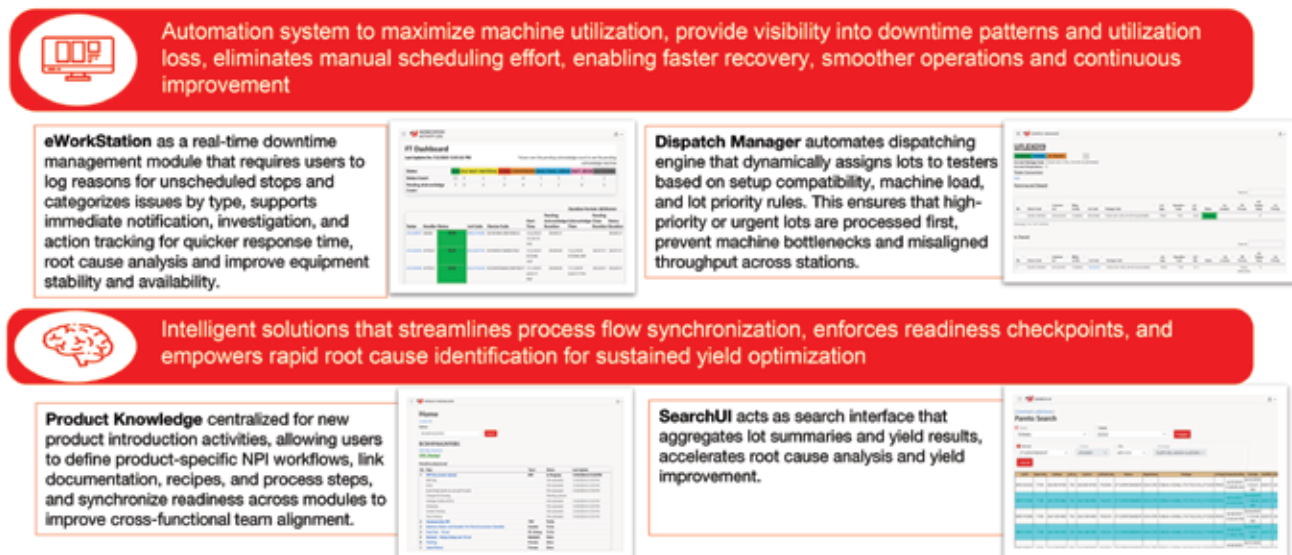
INNOVATION (cont'd)

Operational Excellence through Innovation (cont'd)

The “Balancing-Act” for Technology Adoption



We've crafted a range of Internal Industry 4.0 Initiatives, to drive transformative progress within our operations as below:



SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

INNOVATION (cont'd)

Operational Excellence through Innovation (cont'd)

In addition to internal initiatives and commitments, Inari collaborates with external parties such as system integrators, equipment suppliers, academia and government agencies through knowledge sharing. The list below presents some of the initiatives conducted by Inari showcasing our efforts to improve the manufacturing industry landscape as at FY2026.

Date	Initiatives/Events
July 2024	■ TalentCorp's MyMahir, Future Skill Talent Council ("FSTC") - Validation exercise; review E&E talent gap analysis
	■ Adtec Taiping and MSIA discussion on re-branding of Adtec programs toward Semiconductor syllabus
	■ On-line forum panelist for University Malaysia Pahang's Bachelor of Science in Industrial Mathematics
	■ Collaborated with MIMOS, CREST, ASM and other member companies on Semiconductor Research Consortium for Technology Focused initiatives on Advanced Packaging program
	■ Organised EEPN Pillar 3; SME Development program - Understanding the pain point, challenges and resolutions. Attended by MPC, SMEs & Enablers
August 2024	■ Participated in KWAP's Inspire Conference: Advancing Circular Transformation for a Climate-Smart Malaysia
	■ Visit by Senior Officers of Federal & State Government (Grade 54) organised by MMU Cynergy – Presentation on Digital Transformation: The Road to Efficiency in the Public Sector
	■ Visit by Government Linked Investment Companies ("GLIC") organised by Khazanah for Semiconductor Study Tour
	■ Visit by Electro University group represented by Imperial College London, UTAR, University of Nottingham and Royal Holloway University of London for STEM Initiative, focused on the Semiconductor Industry in Malaysia
	■ INTI International College - Students Visit - Presentation on Semiconductor Processes and Encouragement Towards STEM Careers
	■ Visit by 4 secondary schools in Penang under JPNPP for Industrial and Computer Science related awareness programs
	■ Visit by USM's School of Physics Lecturers to understand Inari's operation and potential of doing research program
	■ Judging for the business pitching session by SME on Technology & Innovation organised by NCER
	■ Visit by MIDF Board Members to understand Inari's talent development, technological advancement and operation
	■ Han Chiang High School - Students Visit - Presentation on Semiconductor Processes and Encouragement Towards STEM Careers
	■ Visit by Science & Mathematics Centre of University Malaysia Pahang - Collaboration on internship and work-based learning (WBL) programs
	■ Visit by senior executive from Public Services Department organised by DRB Hicom University to understand Innovation in Action
	■ Participated in Focus Group Discussion on Internship Foundation, organised by Ministry of Higher Education

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

INNOVATION (cont'd)

Operational Excellence through Innovation (cont'd)

Date	Initiatives/Events
September 2024	■ Presented at Junior Chamber International United Penang on Unlocking Success: The Entrepreneurial Journey
	■ Visit by University Utara Malaysia on potential collaboration for Internship program and Sustainability consultations
	■ Participated in Industry Workshop 2024 for National Semiconductor Strategy organised by CREST focusing on Talent and Technology landscape
	■ Presented at USM Engineering campus on Career in E&E sector to School Counselors organised by Ministry of Human Resources with guidance provided to students on the knowledge and skills needed for career path in E&E Industry
	■ Visit by SMK St Xavier and SMJK Chung Hwa for industry and STEM awareness and promotions
	■ Industrial judge for Final Year Project Exhibition by TAR University of Management Technology ("TARUMT")
	■ Visit by selected high school Form 5 Computer Science students under Penang Math Platform
October 2024	■ Career talk podcast at Politeknik Tuanku Syed Sirrajuddin Perlis
	■ Speaker and exhibitor at Malaysian 4th Industrial Revolution session at MTDC Serdang
	■ Participated in Khazanah Semicon workshop lab to explore the effective academia-industrial collaboration for the preparation of future talent skills required by Semiconductor industry
	■ Visit by SMJK Heng Ee and SMJK Keat Hwa II for industry and STEM awareness and promotions
	■ Forum panelist for Selangor Information & Digital Economy Corporation (Sidec) on Establishing a Resilient Semiconductor Test & Assembly Supply Chain in Southeast Asia
	■ Forum panelist on Future Engineers under IEMT Conference 2024
	■ Visit by Malaysian Technical Standard Forum Berhad ("MTSFB") to understand E&E digital transformation programs by Semiconductor industry
November 2024	■ Forum panelist moderator for International Semiconductor Executive Summit ("ISES") on Building a Robust Manufacturing Ecosystem: Integrating Supply Chain & Manufacturing, Collaboration Across the Ecosystem
	■ Participate in Roundtable Discussion themed "Building a Highly Skilled Workforce for Malaysia's National Semiconductor Strategies" organised by University Malaysia Pahang
	■ Visit by UNITAR College - Inari factory tour and presentation for sharing of E&E knowledge
December 2024	■ Visit by UniMap for Industrial Visit program
	■ Forum panelist on "How to encourage Industry to use AI in manufacturing" organised by PSDC to SMEs in Penang
	■ Forum panelist on "How Companies Navigate Through the Value Chain" with the current Policies under NIMP2030 and National Semiconductor Strategy, organised by AmCham
	■ Participated at Penang Silicon Design MoU signing and exhibition organised by Invest Penang
	■ Presentation to University Malaya's Institute of Mechanical Engineers (Student Chapter) on Industry Challenges and Opportunities
	■ Presentation to industry audience on Unlocking the Smart Manufacturing Potential, organised by MTSFB
	■ Participate in workshop on Enhancing Semiconductor Industry and Supply Chain Network in Asean organised by Malaysia National University
	■ Industrial visit by Macau University of Science and Technology

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

INNOVATION (cont'd)

Operational Excellence through Innovation (cont'd)

Date	Initiatives/Events
January 2025	■ Forum panelist at Asean Economic Opinion Leaders discussing on Driving ASEAN's Semiconductor Industry as Global Leaders
	■ SMK Bukit Gambir - Students Visit - Presentation on Semiconductor Processes and Encouragement Towards STEM Careers
	■ Presentation to USM students on Navigating Corporate Culture and Challenges organised by Prime Minister Department & USM
	■ Visit by STEM School Students organised by Penang State Education Department
	■ Visit by MIDA for Advanced Packaging Initiatives and Programs
	■ Union High School and Penang Free School – Students Visit - Presentation on Semiconductor Processes and Encouragement Towards STEM Careers
	■ Presentation to University Technology Mara (“UiTM”) students on Smart Manufacturing and Innovations
	■ Visit by USM Engineering Campus - Presentation on Smart Manufacturing and Innovations
February 2025	■ Forum panelist on Driving the Future of Innovation: How Semiconductor Leaders are Shaping Smart Technologies and Sustainable Growth, organised by Plug and Play
March 2025	■ Visit by University of Nottingham Malaysia organised by Institute of Engineers Malaysia - Presentation on Smart Manufacturing and Innovations
	■ Participated in the workshop for Semiconductor Talent Strategic organised by TalentCorp
April 2025	■ Forum panelist for SME Empowerment Catalyst program organised by SME Corp
	■ Judging for TechIdol pitching session organised by SEMICON SEA
	■ Participated in the introductory session of K-Youth TVET BOLTS with teachers in Penang
	■ Participated in the roundtable discussion on Semiconductor Course program by UniMAP
May 2025	■ Visit by Institute of Engineering & Technology (Student Chapter) of UiTM - Presentation on Smart Manufacturing and Innovations
June 2025	■ Provided lecture session to USM Physics' postgraduate students on Advanced Packaging
	■ Organised AI training to SMEs under E&E Productivity Nexus on SMEs development program
July 2025	■ Elected as Industry Advisor for Integrated Engineering at University Technology Petronas
	■ Participated the introductory session to semiconductor with parliament committee for economic and finance
	■ Speaker for the launch of Semiconductor Industry Seminar at ADTEC Taiping
	■ Conducted seminar on Innovation and Entrepreneurial Ecosystems to JPA – Series 1
August 2025	■ Conducted talk to UTP student under Integrated Engineer Department
	■ Conducted seminar on Innovation and Entrepreneurial Ecosystems to JPA – Series 2
	■ Industrial Advisory to USM - Talk on Industry and Academia collaborations
	■ Participated in providing information on E&E ecosystem study/interview by USM
	■ Participated in the launch of the Penang Semiconductor Design @ 5KM
	■ Participated in the New Semiconductor Strategic (NSS) program for funding with Khazanah
September 2025	■ Served as a judge for the Integrated Engineer Department Bootcamp
	■ Visited by Politeknik Alor Setar Kedah

SUSTAINABILITY STATEMENT

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ECONOMIC - Better Results from Better Practices (cont'd)

INNOVATION (cont'd)

Operational Excellence through Innovation (cont'd)

Date	Initiatives/Events
October 2025	■ Participated in workshop on iESG Sustainability Awareness and Greenhouse Gas (GHG) Inventory Reporting
	■ Inari AI Training needs analysis with PSDC
	■ Presentation on Semiconductor ecosystem and Inari to Brazil Internship students
	■ Visited by JCI Senators Group Penang
	■ Visited by Politeknik Tunku Syed Sirajuddin Perlis
	■ Planning with USM on CORE AI Capex and Technology Blocks
	■ Advanced Packaging workshop with IEEE
	■ Conducted lecturing to UiTM PRAI on semiconductor Engineering and Inari
	■ Participated in workshop on Leadership Habits for Breakthrough Success" (7 Habits Training)
November 2025	■ Visited by UiTM PRAI
	■ Served as a panel speaker on Tariffs, Trade Wars, & Tech Sovereignty during Semicon Malaysia Conference
	■ Joined the panelist of Powering Malaysia's Future: Synergy For a World class E7E & Semiconductor Ecosystem. Organized by USM for Industry and Academia collaborations
	■ Served as a speaker at GEA Workshop on Transition into Advanced Packaging Heterogeneous Integration for AI, Memory, and High-Density Interconnects
	■ Participated in Industry Collaboration & Career Development by PSP
	■ Engaged with German delegations on inter country relations
December 2025	■ Received CSR Recognition from AMCHAM
	■ Joined the panelist of AI for Industry during SME Tech Summit at PSDC
January 2026	■ Conducted lecturing to USM Master Students on semiconductor on and optoelectronic technology
	■ Visited by Kolej Vocational Terengganu
	■ Visited by University of Nottingham Malaysia, Robotic society
February 2026	■ Participated in Industry-University Innovation & Investment Dialogue by USM
	■ Participated in the Automation, Test & Equipment Campus by Invest Penang
March 2026	■ Visited by IEEE IDTM
	■ Served as a judge for TechIDOL @ SEMICON SEA 2026
April 2026	■ Visited by Politeknik Ungku Omar Perak
	■ Visited by Adtech Jitra Kedah
	■ Visited by Institute of Engineering Malaysia
May 2026	■ Participated in Semicon SEA at MITEC Kuala Lumpur
	■ Participated the launch of Malaysia Advanced Packaging Consortium
	■ Visited by Ministry of Finance, Economic and Mosti to P34
	■ Served as a judge for Final TechIdol for Semicon SEA 2
	■ Visited by Kastam Penang
	■ Visited by Security Commission Malaysia
June 2026	■ Joined the panelist of AI and Future Talent Forum by University Malaya
	■ Moderated the engagement session of 2035 National Productivity Roadmap
	■ Participated in the 2026-2027 PSDC Wayforward Planning and Drafting

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

INNOVATION (cont'd)

Operational Excellence through Innovation (cont'd)



Opening Ceremony of SEMICON Southeast Asia 2026



Business Visit to Clark Development Corporation



Industry Seminar by Malaysian Investment Development Authority (MIDA)



Launch of Malaysia Advanced Packaging Consortium (MAPC)

SUPPLY CHAIN MANAGEMENT

Supply chain management is a critical driver of our business success. As a responsible corporation, Inari is committed to managing its operations in a sustainable and ethical manner. We actively engage with our suppliers to minimise risks of non-compliance related to human rights, labour standards, and environmental management across our value chain. We recognise that the performance of our supply chain directly influences customer confidence in our business, and therefore remain committed to delivering ethical products and services while supporting the wellbeing of our suppliers and their employees.

Our procurement processes are designed to be fair, transparent, and non-discriminatory, with supplier selection and retention guided by a structured bidding and tendering process. With an international footprint, we ensure our procurement activities comply with relevant laws and regulations in every jurisdiction where we operate, reflecting our dedication to sustainable procurement practices.

To manage the environmental impact of our supply chain, Inari embeds sustainability requirements into supplier engagement practices. All suppliers are required to sign the Supplier Code of Conduct, which includes commitments to responsible sourcing and environmental compliance. We mandate adherence to environmental regulations and standards such as RoHS, REACH (SVHC), and Halogen-Free requirements to minimise hazardous substances and promote safer material use. Restrictions on packaging materials are also enforced to reduce waste and encourage sustainable packaging solutions.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

SUPPLY CHAIN MANAGEMENT (cont'd)

In addition, we uphold ethical and responsible sourcing through our Conflict-Free Minerals Policy, requiring suppliers to source exclusively from RMAP-conformant smelters and to provide CMRT and EMRT declarations. These practices allow us to monitor supplier performance, enhance transparency and reporting, and drive continuous improvements in reducing environmental and social impacts across our supply chain.

Inari Waterfall Effect

We aim to establish a mutually beneficial relationships with our suppliers. The below summaries the waterfall effect to our local partners/suppliers with our Industrial 4.0 Roadmap:



Under the leadership of our Group CEO, Mr. Lau Kean Cheong, the initiative was designed to systematically identify challenges, address structural barriers, and propose actionable solutions for local SMEs. The program convened key stakeholders, including the Malaysia Productivity Corporation ("MPC"), SMEs, technology providers and financial institutions - providing a structured platform for dialogue and collaboration. Through this platform, participants were able to align with Industry 4.0 transformation objectives, reinforce their manufacturing resilience and enhance long term competitiveness in line with national industrial priorities.

This initiative not only deepens our engagement with suppliers but also creates a waterfall effect – where knowledge, technology, and best practices cascade through the supply chain, uplifting local partners and reinforcing the overall competitiveness of the ecosystem. By supporting SMEs in their journey, we contribute to building a resilient supply network that aligns with both national industrial strategies and global market demands.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

SUPPLY CHAIN MANAGEMENT (cont'd)

Supplier Code of Conduct

We developed our Supplier Code of Conduct ("SCOC") as part of our standard terms and conditions to ensure our requirements are communicated and made clear to our suppliers. Our SCOC is also translated into relevant languages and is communicated globally to all our suppliers. Our environmental, social, and corporate governance standards contained within the SCOC are outlined below, which makes reference to the Responsible Business Alliance Code of Conduct, GRI Standards, United Nations Global Compact Initiative, United Declaration of Human Rights, and International Labour Organisation Conventions.

Environment	Social	Governance
■ Comply with all local and international regulations on environmental, health and safety matters. ■ Use resources efficiently, apply energy and water-efficient environmentally friendly technologies and reduce waste as well as gas emissions. ■ Adopt appropriate management systems to ensure product quality and safety meet the applicable requirements. ■ Minimise the negative impact on biodiversity, climate change, pollution and water scarcity. ■ Identify the potential safety and health issues and minimise their impact by implementing occupational safety and health procedure (including emergency reporting, employee notification and evacuation procedures, employees training and drills, appropriate fire detection and suppression equipment, adequate exit facilities and recovery plans).	■ Respect personal dignity, privacy and rights of each individual. ■ Support the protection of human rights and prohibit any forced labour and child labour. ■ Uphold the freedom of association and the right to collective bargaining. ■ Provide a workplace free of harassment, harsh and inhumane treatment and discrimination of any kind. ■ Ensure the employees are fairly compensated, comply with local laws on minimum wages and working hours. ■ Enable all of the stakeholders to report concerns or potentially unlawful practices at the workplace via our whistleblowing channel.	■ Abide by all applicable local and international trade laws and regulations. ■ Consider business integrity as the basis of business relationships. ■ Prohibit all types of bribery, corruption and money laundering. ■ Endeavour to deal fairly and should not take unfair advantage of anyone through the manipulation, concealment, abuse of privileged information, misrepresentation of a material fact or any other unfair business practices. ■ Declare any potential or actual conflicts of interest. ■ Respect the privacy and confidentiality of information of all the employees and business partners as well as protect data and intellectual property from misuse.

In addition to the SCOC, we expect continuous improvement from our suppliers in terms of economic, environmental, social, and corporate governance performance. To ensure commitment from our suppliers, we have prepared a Supplier Declaration Form ("SDF") reflecting our principles of which all suppliers are requested to sign. The intention of this SDF is to increase awareness and improve transparency, economic, environmental and social corporate governance adherence and integrity of Inari's supply chain.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)**SUPPLY CHAIN MANAGEMENT** (cont'd)**Responsible Resource Management**

In line with our commitment to sustainability and responsible resource management, we provide a disclosure of the raw materials procured for our operations over the past three years. This information is crucial for assessing our impact on natural resources and guiding our efforts to reduce pollution and optimise resource efficiency. Our disclosures below are organised into two types, namely direct materials and indirect materials.

Site	Unit	FY2024		FY2025		FY2026	
		Direct Materials	Indirect Materials	Direct Materials	Indirect Materials	Direct Materials	Indirect Materials
Malaysia	Tonne	7.66	296.69	20.03	295.18	10.98	359.60
Philippines	Tonne	171.00	170.00	173.89	162.38	185.74	173.26
China	Tonne	80.10	4.01	76.46	3.52	90.12	3.86

Conflict-Free Minerals Policy

We have established a Conflict-Free Minerals Policy to ensure that material defined as conflict minerals do not directly or indirectly benefit the armed groups in the Democratic Republic of the Congo, adjoining countries, or other Conflict-Affected and High-Risk Areas, while continuing to support responsible mineral sourcing in the region.

Inari has defined its Conflict Minerals Due Diligence Programme as aligned with the framework of “Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Area” promulgated by the Organisation for Economic Cooperation and Development. Inari has also evaluated its internal controls for conflict minerals and encourage our suppliers to conduct similar evaluation with their suppliers.

We also encourage our suppliers to purchase minerals from smelters who are listed on the Conflict-Free Smelter Program Compliant Smelter List to ensure the materials used in our supply chain are conflict-free. Our Conflict-Free Minerals Policy is made available on our Company’s website.

Fair Procurement Practices and Supplier Screening

We believe that our sourcing process is key to conducting successful tender projects together with our suppliers that add value to Inari as well as to the communities in which we operate. Presently, our sourcing process and procedure are governed by our Procurement Policy. We will ensure all suppliers are treated fairly and equally. Additionally, we work to establish a common objective with our suppliers to achieve a favourable balance between quality and price whilst fulfilling the economic, environmental, social, and corporate governance requirements.

To ensure ethical business operations, we maintain a comprehensive checklist for new vendor selection request. We assess our suppliers in term of quality, pricing, delivery lead time, product certification (which includes the assessment of environmental and social performance) as well as organisation background. We carry out due diligence assessments on all the suppliers vide Supplier Due Diligence Questionnaire in our Procurement Policy.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - *Better Results from Better Practices* (cont'd)

SUPPLY CHAIN MANAGEMENT (cont'd)

Supplier Monitoring and Audit

On annual basis, supplier's risk assessment and audit were conducted for top suppliers. In FY2026, we have audited top 7 suppliers (FY2025: top 7 suppliers) for Malaysia, top 15 suppliers (FY2025: top 2 suppliers) for Philippines and top 3 suppliers (FY2025: top 2 suppliers) for China focusing on the following areas:

- Environment Protection and Waste Management
- Safety and Health
- Social compliance
- Legal compliance
- Human Rights (Anti-discrimination, Fair treatment, Providing minimum wage and Prevention of forced labour and Human trafficking)

Based on the supplier audit, there was no high-risk suppliers and zero case of non-compliance by suppliers have been noted, thus, no further measures were taken. Nonetheless, we ensure all suppliers comply with requirements in preventing negative environmental impact. We will officially communicate and reporting back to the suppliers should there be any abnormality found.

Training on Social and Environment Supply Chain Policy

Each year, we organise a minimum of 2 internal training sessions for our buyers and material planners to continuously enhance their expertise. In FY2026, our Malaysia operation conducted a comprehensive training session for our suppliers, focusing on human rights including no excessive working hours, diversity, corporate liability, safety and health, as well as environmental responsibility.

In our Philippines operations, it is standard practice to conduct an annual supplier training session. This training is designed to increase awareness and ensure that our suppliers align with our commitment to conserve energy, avoid the use of hazardous chemicals, and fully complying with environmental regulations. In addition, supplier survey will be conducted to key suppliers regarding ESG Compliance.

Supporting Local Ecosystem and Local Procurement

We strongly believe the health of the local electronics and electrical ecosystem is an important requirement in our long-term economic sustainability. Over the years, we initiated with various local equipment manufacturers and academia to co-develop or improve existing equipment performance and create new automation, machine connectivity and data extraction systems. These collaborations also formed part of our Industry 4.0 framework.

Our concerted efforts have created new capabilities and platforms which benefit local equipment manufacturers by enhancing their company portfolios and profiles. This has also further enabled Inari in supporting industries such as metal fabrication and component suppliers to increase their revenues thereby creating more employment opportunities. The academia sector also benefits in this programme as university-owned research and development are used and tested in an industry environment, concurrently providing platforms for students and lecturers to gain up-to-date knowledge and practical experiences.

At Inari, we continue to prioritise procurement of goods and services from local suppliers who meet the standards we require. By promoting local suppliers, Inari is able to reduce dependency on foreign equipment and the impact of foreign exchange fluctuations through local purchases. In terms of business operations, working with local equipment improves production and development turnaround time with services and support from local suppliers and academia. Ultimately, we will be contributing a direct positive economic impact on the communities where we operate.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)

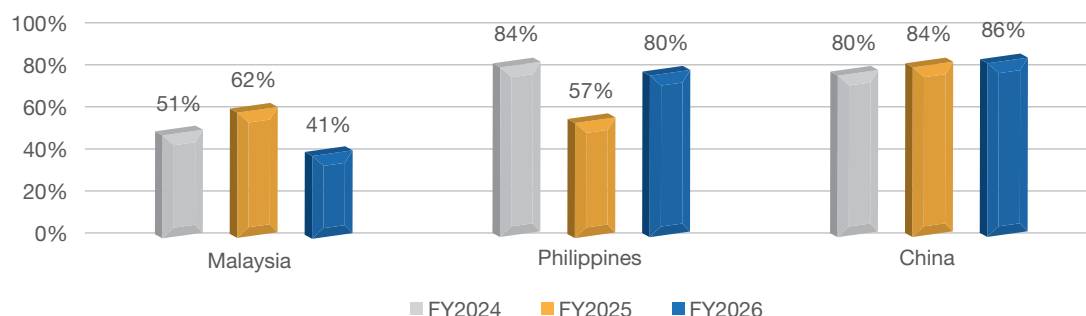
SUPPLY CHAIN MANAGEMENT (cont'd)

Supporting Local Ecosystem and Local Procurement (cont'd)

Inari works to retain the cost-effectiveness of our supplier base by continuously engaging with local suppliers for our indirect material. The proportion of our spending allocated to local suppliers is as shown below:

Proportion of spending	Unit	FY2024		FY2025		FY2026	
		Local Suppliers	Foreign Suppliers	Local Suppliers	Foreign Suppliers	Local Suppliers	Foreign Suppliers
Malaysia	%	51	49	62	38	41	59
Philippines	%	84	16	57	43	80	20
China	%	80	20	84	16	86	14
Overall	%	59	41	59	41	52	48

Local Spending by Country (%)



While the proportion of local spending moderated in FY2026 compared with FY2025, the Group continued to prioritise local sourcing where commercially and operationally feasible.

Involvement in Initiatives on Environmental Impacts in Supply Chain

In Malaysia, Inari is recognised as a “Strategic Partner” by the Department of Environment (DOE), a role further reinforced by being awarded an appreciation certificate and officially designated as Rakan Strategik in DOE communications. The DOE frequently invites Inari to collaborate in state-level National Environment Day events, where our Malaysia operations have actively participated in seminars and dialogues. These engagements are vital in keeping us updated on the latest requirements for effective environmental management and control. In FY2026, we were honoured with the AMCHAM Cares Recognition from the American Malaysian Chamber of Commerce for its exceptional Corporate Social Responsibility (CSR) practices.

Our Malaysia operations also attended the screening of WASTED in FY2025, an award-winning impact documentary on the global waste challenge, organised by Eco-Business in collaboration with the Penang Green Council, Standard Chartered Bank Malaysia and PPB Group. The updated documentary, reflecting outcomes of the United Nations negotiations on a legally binding treaty on plastic pollution, highlighted the pressing realities of waste generation, its links to human health, and its intersection with the climate crisis. The screening was followed by a panel discussion with industry experts, policymakers and community leaders focusing on Malaysia’s waste management systems, with a key focus on Penang. Our participation underscores Inari’s commitment to engaging with multi-stakeholder initiatives that raise awareness and drive solutions for sustainable waste management and a cleaner future.

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - *Better Results from Better Practices* (cont'd)

SUPPLY CHAIN MANAGEMENT (cont'd)

Involvement in Initiatives on Environmental Impacts in Supply Chain (cont'd)

We are members of the Semiconductor & Electronics Industries in the Philippines Foundation, Inc. and the Suzhou Electronic Information Industry Association. Our involvement in these organisations underscore our commitment to participating in initiatives that address environmental impacts across the supply chain.

PRIVACY AND DATA PROTECTION

As technology becomes increasingly integral to the workplace to enable more effective and efficient forms of collaboration, it is imperative that Inari is able to manage the threats and increasing risk of cyber-attacks to the Company. Inari is committed to protecting the private information and personal data of our customers, suppliers, and employees.

Our cybersecurity measures and practices ensure that information is appropriately and lawfully shared and that data is handled with the utmost care, done confidentially and with integrity. We comply with the regulations of the Personal Data Protection Act which apply to dealing with and processing personal data in commercial transactions. All information and personal data are secured using our integrated data protection and information security strategy.

Below lists the key internal controls to protect data privacy:

- ✓ Protect our technology resources and assets with encryption, firewalls, antivirus or anti-malware software, automated patching and security vulnerability assessments
- ✓ Use appropriate physical and organisational security measures to protect personal data
- ✓ Require all employees to comply with Inari's Code of Business Conduct and Ethics
- ✓ Provide training and awareness programmes on data security and proper handling of information
- ✓ Sign Non-Disclosure Agreements between Inari and customers, suppliers and contractors
- ✓ Annual simulation on disaster recovery
- ✓ Disable USB for our employees to fortify our defence against potential data breaches and malware threats, prevent unauthorised data transfers and safeguard sensitive information
- ✓ Enhance Wi-Fi configuration to allow only authorised Inari assets to connect to reduce the risk of unauthorised access and potential intrusions
- ✓ Provide secure and controlled access for Inari customers, issue individual vouchers for Wi-Fi connectivity, to ensure only authorised users can access to the network and minimise potential security vulnerabilities
- ✓ Implement advanced virus detection mechanisms to analyse cybersecurity trends to proactively address emerging risks and strengthen our defence mechanisms
- ✓ Filtered Secured File Transfer Protocol ("SFTP") connections through authorised IP addresses to protect sensitive data during file transfer, where only connections from authorised IP addresses are allowed for SFTP, adding an extra layer of security against unauthorised access attempts
- ✓ Network isolation for legacy machines at production floor to minimise potential vulnerabilities and safeguard critical infrastructure
- ✓ All office desktops join a domain to ensure uniform Group Policy setting across the organisation, to enhance security, consistency and centralise management and reduce risk of misconfigurations
- ✓ Default High User Account Control ("UAC") setting to protect operating systems from unauthorised changes and empower users to make informed decisions when accessing potentially sensitive system functions
- ✓ Deploy multi-factor authentication on all servers and remote access points to further enhance security and strengthen our defence against unauthorised access
- ✓ Conduct both external and internal network vulnerability assessments and penetration testing by independent firms to identify and address potential security vulnerabilities
- ✓ Conduct regular internal and third-party audits to assess the effectiveness of privacy controls and identify areas for improvement
- ✓ Conduct periodic phishing simulations to enhance employee awareness and strengthen resilience against social engineering threats

SUSTAINABILITY STATEMENT

cont'd

ECONOMIC - Better Results from Better Practices (cont'd)**PRIVACY AND DATA PROTECTION** (cont'd)

Below lists the key internal controls to protect data privacy: (cont'd)

- ✓ Review and update data handling procedures and privacy-related policies periodically to maintain compliance with evolving regulatory requirements and recognised best practices
- ✓ Encrypt all backup systems to safeguard the integrity and availability of sensitive data, particularly in the event of ransomware attacks or system failures
- ✓ Enable automatic session timeouts and screen-lock settings on all end-user and shared devices to reduce the risk of unauthorised access through unattended terminals
- ✓ Enable enhanced logging of critical system operations to strengthen user accountability and facilitate forensic investigations in the event of a security incident

Due to our data privacy and protection efforts, we have received zero cases related to breaches of data and complaints received from external stakeholders.

**ZERO**

Cases for Breaches of Data

**ZERO**

Complaints Received from External Stakeholders

Total number of identified data leaked	Unit	FY2024	FY2025	FY2026
Malaysia	Number	0	0	0
Philippines	Number	0	0	0
China	Number	0	0	0

Total number of complaints received from external stakeholders	Unit	FY2024	FY2025	FY2026
Malaysia	Number	0	0	0
Philippines	Number	0	0	0
China	Number	0	0	0

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet



"We aim to deliver green and safe products and services while maintaining the good of the environment."

Responsible stewardship of the environment is no longer a voluntary decision, but it has emerged to be a critical action to future proof our business. The ongoing discussions and calls for companies to act on climate change has accelerated the transition to low carbon products and services to ensure environmental impacts are reduced and managed in a responsible manner. Against this backdrop, we are committed to providing environmentally friendly products to our customers and improving practices along our value chain for the efficient and responsible use of all resources. Likewise, our Supplier Code of Conduct includes environmental guidelines which delineates our expectation towards the suppliers.

Presently, our environmental management and practices are governed by the Environmental Policy as shown below:



ENVIRONMENTAL POLICY

"We aim to deliver green and safe services and products for the good of environment"

Inari is committed to providing environmentally friendly products to our customer. This is achieved through a continuous effort to improve operations, processes and the work environment to be cleaner and safer for the customer, employee and our society.

- ❖ We use only environmentally safe materials that comply with RoHS, REACH and Halogen-free requirements in our products and processes.
- ❖ We establish objectives, targets and standards for continuous environmental improvement and protection.
- ❖ We prevent water, air and noise pollution, reduce waste and minimise the consumption of natural resources.
- ❖ We strive to mitigate the climate change by reducing greenhouse gas (GHG) emissions and conserve energy and water wherever feasible.
- ❖ We always comply with relevant environmental regulations and customer's specific requirements.
- ❖ We educate, train and motivate employees to be environmentally friendly in a responsible manner.
- ❖ We encourage and influence environmental protection among the suppliers and subcontractors.

The key areas of focus in our environmental and climate change management are to enhance energy consumption efficiency, reduce GHG emission, ensure efficient use of water resources, and maximise recovery, re-use and recycling activities. Our Environmental Policy is outlined below, which is also made available on our Company's website.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

Environmental Policy

- We use only environmentally safe materials that comply with Restriction of Certain Hazardous Substances ("RoHS"), Registration, Evaluation, Authorisation and Restriction of Chemicals ("REACH") and Halogen-free requirements in our products and processes.
- We establish objectives, targets and standards for continuous environmental improvement and protection.
- We prevent water, air and noise pollution, reduce waste and minimise the consumption of natural resources.
- We strive to mitigate the climate change by reducing greenhouse gas (GHG) emissions and conserve energy and water wherever feasible.
- We always comply with relevant environmental regulations and customers' specific requirements.
- We educate, train and motivate employees to be environmentally friendly in a responsible manner.
- We encourage and influence environmental protection among the suppliers and subcontractors.

Certifications

Our efforts in managing our environmental and climate change management have led our operations to receive several certifications in relation to Environment, Health and Safety ("EHS") compliance from local and international governing bodies which recognise our efforts in preserving the environment. All our operating sites in Malaysia, Philippines and China are fully certified with ISO14001:2015.



ISO14001 – Malaysia
MY08/00011



ISO14001 – Malaysia
MY08/01599



ISO14001- Philippines



ISO14001 - China

In addition to ISO14001:2015, our capabilities have undergone assessments and received certification through the following accreditation:

Certification	Operating Sites	Validity Period
ISO14001:2015 - Environmental Management System	Malaysia	26 January 2029
	Philippines	14 September 2027
	China	5 April 2027
ISO45001:2018 - Occupational Health and Safety Management System	China	12 June 2027
IATF 16949:2016 - Automotive Quality Management System	Malaysia	2 February 2027
	Philippines	3 September 2027
	China	29 August 2029
ISO 9001:2015 - Quality Management System	Philippines	10 October 2027
RoHS Compliant	Malaysia	Valid indefinitely
REACH Compliance	Malaysia	Valid indefinitely
Green Energy Certificate	Malaysia	Valid indefinitely
Aqua Save Certificate	Malaysia	October 2028
Penang Green Office	Malaysia	October 2028
Radiation Safety Permit	Malaysia	15 May 2029
	China	10 October 2031

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

Certifications (cont'd)



Biodiversity

Inari is supportive of the preservation of biodiversity in the regions where we operate. We have chosen our operation sites diligently to ensure that our operation sites are not located within proximity to any reserved forest or protected habitat. Our operation sites are located at the industrial zones in Malaysia, Philippines and China as detailed below:

- Bayan Lepas Free Industrial Zone, Penang, Malaysia;
- Bayan Lepas Non-Free Industrial Zone, Penang, Malaysia;
- Batu Kawan Industrial Park, Penang, Malaysia;
- Clark Freeport Zone, Clark, Philippines; and
- Kunshan Comprehensive Bonded Zones, Jiangsu, China.

Environmental compliance

We are committed to complying with all applicable environment laws and regulations. In FY2026, we complied with all relevant environmental regulations and no sanctions resulting from non-compliance for our operations in Malaysia, Philippines and China.

ENERGY USAGE

We acknowledge the worldwide apprehension regarding climate change arising from heightened energy consumption and GHG emissions. Our dedication lies in the execution and reinforcement of energy-efficient initiatives. In FY2026, our investments persistently target eco-friendly technologies and enhancements to plant operations. These efforts culminate in the production of goods through energy-efficient procedures, underscoring our commitment to curbing GHG emissions, mitigating climate change repercussions, and minimising our ecological imprint.

Our initiatives on energy-efficiency and saving projects as at FY2026 are listed below:

Energy-efficiency projects	Purpose	Target saving	Status
Installation of solar panels at P1, P3 and P5	Green energy	44,302 kWh/month	Completed
Replacement of screw chillers to centrifugal chillers at P34	Energy efficiency	8,365 kWh/month	Completed
Increase of chiller temperature by 0.5 degree Celsius at P1, P3, P5, P13 and P21	Energy saving	41,950kWh/month	Completed
Reduction of compressor pressure setting at P1, P3, P5, P13, P21 and P34	Energy saving	102,400 kWh/month	Completed
Reduction of vacuum suction pressure at P13	Energy saving	64,830 kWh/month	Completed
Change of fixed speed vacuum pump to VSD vacuum pump at P21	Energy saving	24,870 kWh/ month	Completed
Divert AHU from IT office to Managers' cubicle and switch off ACSU air conditioner at P21	Energy saving	5,790 kWh/month	Completed
Divert process cooling tower supply to WCPU and shut down of rooftop cooling tower system at P1, P3 and P5	Energy saving	8,350 kWh/month	Completed

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

ENERGY USAGE (cont'd)

Energy-efficiency projects	Purpose	Target saving	Status
Shut down DI/CO2 System 3 as no longer required for current process at P1, P3 and P5	Energy saving	2,375kWh/month	Completed
Shut down 60USGPM System 1 as discharge usage able to support at P1, P3 and P5	Energy saving	2,375kWh/month	Completed
Reduction of 16K CFM fan to 7K CFM fan at P1, P3 and P5	Energy efficiency	4,750kWh/month	Completed
Installation of solar panel at P21	Green energy	161,594 kWh/month	Completed
Replace infill for Cooling Tower 3 to reduce energy consumption for 2 other chillers	Energy saving	7,850 kWh/month	Completed
Conversion of refrigerant ACSU split unit to chilled water	Energy efficiency	1,205 kWh/month	Completed
Conversion of refrigerant ACSU split unit to AHU unit	Energy efficiency	2,680 kWh/month	Completed
Installation of CDA receiver tanks at P3L2 & P5L2 and reduction of discharge pressure	Energy efficiency	13,890 kWh/month	Completed
Conversion of ACSU to chilled water by tapping from AHU 17 to male/female surau L2 at P13	Energy efficiency	36 kWh/month	Completed
Installation of solar panels at P13	Green energy	93,343 kWh/month	Completed
Installation of smart switch at canteen air conditioning system for automated operation at P21	Energy saving	522 kWh/month	Completed
Running 2 units 132 VSD air compressor instead of one FS fixed speed air compressor (261KW) at P34	Energy efficiency	39,375 kWh/month	Completed
Increase of chiller temperature by 0.2 degree Celsius at P34	Energy saving	36,120 kWh/month	Completed
Installation of 8 units of VFD at CK2, Philippines	Energy saving	10,090 kWh/month	Completed
Installation of Online Room Temperature Monitoring & Setting at CK1, and Cleanroom Temperature Optimisation (23–24°C) at CK2, Philippines	Energy saving	8,700 kWh/month	Completed
Air compressor energy saving project through CDA pressure sustain at 5.5 bar at CK1 and CK2, Philippines	Energy efficiency	53,618 kWh/month	Completed
Conversion of fluorescent tube to LED at Kunshan, China	Energy efficiency	1,124 kWh/month	Completed
Adjustment of temperature of centralised air conditioning system at Kunshan, China	Energy saving	1,040 kWh/month	Completed
Replacement of central air conditioning motor from level 5 energy efficiency to level 2 energy efficiency	Energy saving	54 kWh/month	Completed
Replacement of conventional air conditioning box with ice water tray cooling	Energy saving	5,632 kWh/month	Completed
Installation of Solar Night Lamp, Philippines	Green energy	1,920 kWh/month	Completed
Conversion of variable frequency air compressors at Kunshan, China	Energy efficiency	15,879 kWh/month	In-progress
Replacement of facility pump motors with higher-efficiency motors across 5 identified areas, China	Energy efficiency	1,291 kWh/month	Completed
Adjustment of central air-conditioning cooling water circulation pump frequency from 50Hz to 45Hz, China	Energy efficiency	2,160 kWh/month	Completed
Replacement of 36W factory lighting with 20W LED lighting, China	Energy efficiency	3,897 kWh/month	In-progress

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

ENERGY USAGE (cont'd)

Energy-efficiency projects	Purpose	Target saving	Status
Replacement of existing AHU soft starters with VFDs at P21	Energy efficiency	2,534 kWh/month	In-progress
Replacement of belted-type IE1 motor with direct-drive IE3 motor at P21 Cooling Tower No. 3	Energy efficiency	179 kWh/month	In-progress
Installation of centralised ducted air-conditioning system for HT/LV rooms at P21	Energy efficiency	10,800 kWh/month	In-progress
Coordinate with the operation team to minimise energy waste and optimise daily energy consumption at P34	Energy efficiency	2,562 kWh/month	In-progress
Use of VSD air compressor to replace fixed-speed air compressors at P34	Energy efficiency	13,620 kWh/month	Completed
Weekend shutdown of 270 RT chiller at P34	Energy saving	220,400 kWh/month	Completed
Daily shutdown of 200 RT chiller of one system from 10:00 pm to 10:00 am at P1, P3 and P5	Energy saving	49,000 kWh/month	Completed
Removal of pre-cool 8 refrigerant cooling and utilise AHU 8 chilled-water cooling in coater room at P13 of ISL	Energy efficiency	5,760 kWh/month	In-progress

In addition to the above energy-efficiency projects, we also expect discipline among our employees at Inari to switch off unused lighting and electronic equipment within Inari's premises.

With the energy-efficiency projects in place, we managed to contain the total energy consumption with marginally increase by 0.3% to approximately 488,781 GJ in FY2026. Moreover, the Group achieved an improvement in overall energy intensity to 0.0000256 GJ/FOU in FY2026, compared with 0.0000271 GJ/FOU in FY2025. This represents the **lowest overall energy intensity recorded since FY2021** and remains below the FY2020 level of 0.0000289 GJ/FOU, reflecting improved energy efficiency across our operations.

Petrol Consumption	Unit	FY2024	FY2025	FY2026
Malaysia	GJ	183	191	217
Philippines	GJ	116	54	53
China	GJ	232	242	225
Total	GJ	531	487	495
Diesel Consumption	Unit	FY2024	FY2025	FY2026
Malaysia	GJ	835	762	735
Philippines	GJ	3,763	3,010	3,301
China	GJ	– (a)	– (a)	– (a)
Total	GJ	4,598	3,772	4,036
Electricity Consumption	Unit	FY2024	FY2025	FY2026
Malaysia	GJ	360,139	380,286	383,792
Philippines	GJ	87,174	82,428	79,470
China	GJ	20,295	20,411	20,988
Total	GJ	467,608	483,125	484,250

Note:

(a) No consumption of diesel for operation in China.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

ENERGY USAGE (cont'd)

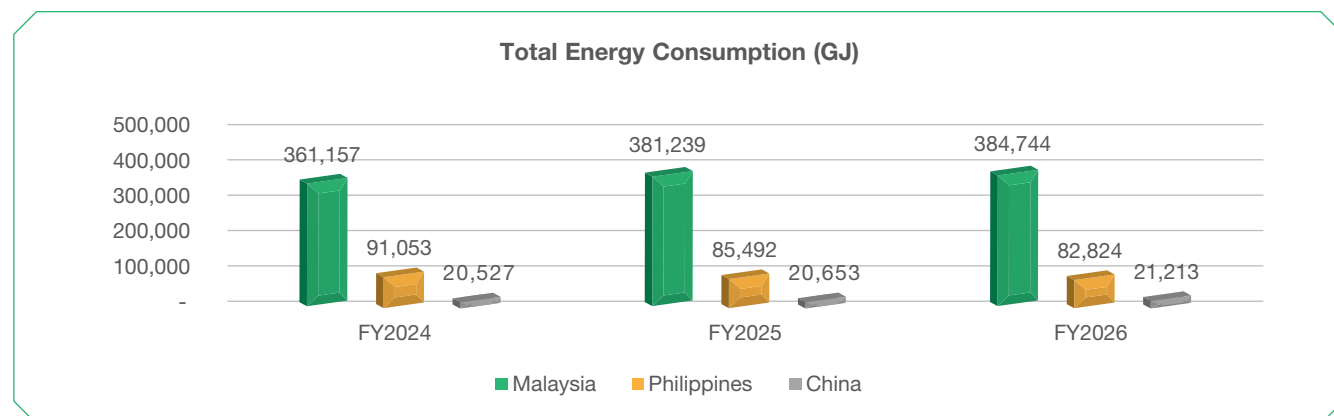
Total Energy Consumption (Petrol, Diesel, Electricity)	Unit	FY2024	FY2025	FY2026
Malaysia	GJ	361,157	381,239	384,744
Philippines	GJ	91,053	85,492	82,824
China	GJ	20,527	20,653	21,213
Total	GJ	472,737	487,384	488,781

Energy Intensity	Unit	FY2024	FY2025	FY2026
Malaysia	GJ/FOU ^(b)	0.000021	0.000022	0.000021
Philippines	GJ/FOU ^(b)	0.000339	0.000535	0.000607
China	GJ/FOU ^(b)	0.000163	0.000196	0.000180

Overall Energy Intensity	GJ/FOU
FY2024	0.0000272
FY2025	0.0000271
FY2026	0.0000256

Note:

(b) FOU stands for Factory Output Unit.



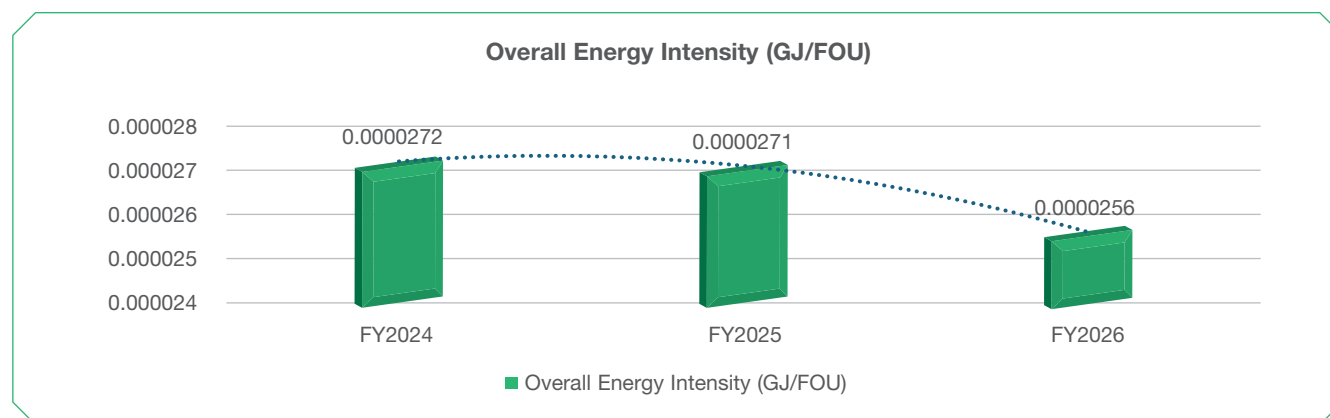
The energy-efficiency projects contained total energy consumption (GJ) with only marginal increase by 0.3% in FY2026.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

ENERGY USAGE (cont'd)



Overall energy intensity improved in FY2026 to 0.0000256 GJ/FOU, lowest level recorded since FY2021.

WATER MANAGEMENT

As outlined in our Environmental Policy, we are committed to prevent water pollution and minimise the consumption of natural resources which include water. At Inari, our wafer fabrication and packaging facilities consumed a large portion of our daily water usage to clean silicon wafers in the course of wafer processing. Due to the high volume of water consumption within our production processes, we continue to focus on water conservation and efficiency across our operations.

Our initiatives on water-efficiency and saving projects as at FY2026 are listed below:

Water-saving projects	Purpose	Target saving	Status
Cooling tower - Change of preventive maintenance method at P21	Water saving	120m ³ /month	Completed
Rainwater harvesting - Divert the existing Level 2 drainpipe to reclaim rainwater for use in Cooling Towers 3 and 4 at P21	Water efficiency	Not quantifiable	Completed
Recycle condensate water from AHU for reuse at cooling tower at P13	Water efficiency	216m ³ /month	Completed
Transfer Condensation water for AHU & Pre-cooled Level 3 to level 6 at P34	Water saving	492m ³ /month	Completed
Reuse AHU L2 and L3 condensate water to top up at L1 Process Cooling Tower at P3	Water saving	600m ³ /month	In Progress
Recycle AHU condensate water to rooftop cooling tower (P34)	Water efficiency	194m ³ /month	Completed
Rainwater harvesting - reclaim rainwater for use at BL5 Cooling tower at P13	Water efficiency	Not quantifiable	In Progress

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - *Caring for our Planet* (cont'd)**WATER MANAGEMENT** (cont'd)

In addition to the above projects, we have also introduced supporting measures to further strengthen water conservation efforts across our plants:

✓ **Process optimisation through equipment upgrades**

We improved efficiency by converting single spindle machines to dual spindle machines. This upgrade increases wafer production capacity while maintaining the same water intake, resulting in reduced water consumption per unit produced.

✓ **Recycling water for daily operations**

Our plants are equipped with rinse water collection systems that channel lightly contaminated wastewater for reuse in toilet flushing. Reverse osmosis reject water is recycled for gardening and as raw water supply. In the Philippines, cooling water are reused for flushing systems in CK2 building. These practices extend the lifecycle of water and reduce reliance on fresh sources.

✓ **Upgrade of water piping and regular monitoring**

We have also upgraded our water piping system to compensate the low domestic water pressure which may have resulted from the ageing of underground water piping. Our facility team will continue to monitor and look for cost-effective methods to improve our water usage. With that, our Malaysia operations had been presented by the local water authorities with a certificate of Accreditation for our initiative and continuous efforts in water conservation.

✓ **Signage and reminders**

We have installed signage across all our plants to remind and encourage everyone including employees and visitors to practice water conservation. These reminders are strategically placed in high-usage areas such as restrooms and the canteen to promote responsible water use at all times.

Water Withdrawal

At Inari, we hold a deep understanding of the significance of resource management. Consequently, recognising the pivotal role of water withdrawal data becomes evident, as it serves a dual purpose: effective resource management and the crucial task of mitigating environmental impact.

Large-scale water withdrawals can have serious environmental consequences, such as reducing water availability for ecosystems, aquatic life, and local communities. The following water withdrawal information helps us understand how using water affects nature. It guides us in making better choices for the environment and being careful with resources. We're dedicated to managing resources responsibly.

Water Withdrawal	Unit	FY2024	FY2025	FY2026
Municipal potable water				
Malaysia	m ³	595,376	624,494	610,449
Philippines	m ³	105,795	98,207	94,592
China	m ³	15,521	20,111	15,781
Total	m³	716,692	742,812	720,822

Water Consumption

Our water consumption in FY2026 amounted to a total of 720,822m³, representing a reduction compared to FY2025. **Overall water intensity also improved to 0.000038 m³/FOU.** This signifies the effectiveness of our water saving and consumption efficiency initiatives.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

WATER MANAGEMENT (cont'd)

Water Consumption (cont'd)

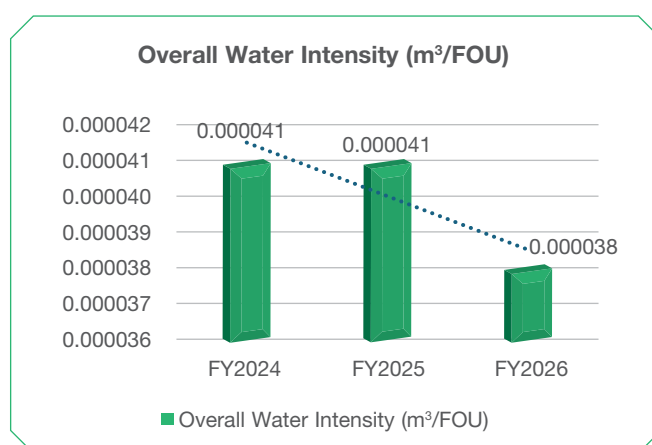
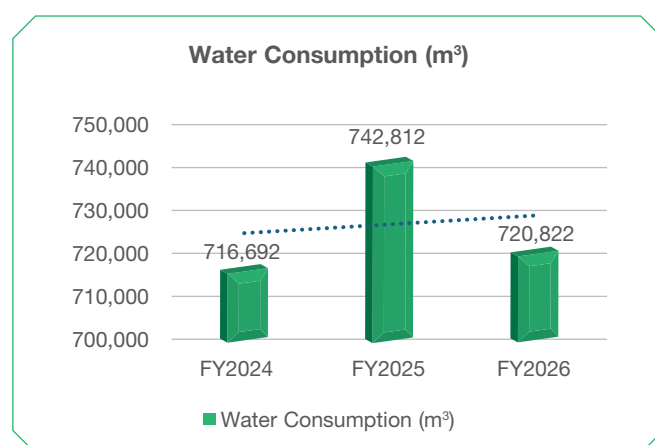
Water Consumption	Unit	FY2024	FY2025	FY2026
Malaysia	m ³	595,376	624,494	610,449
Philippines	m ³	105,795	98,207	94,592
China	m ³	15,521	20,111	15,781
Total	m³	716,692	742,812	720,822

Water Intensity	Unit	FY2024	FY2025	FY2026
Malaysia	m ³ /FOU	0.000035	0.000035	0.000033
Philippines	m ³ /FOU	0.000394	0.000614	0.000693
China	m ³ /FOU	0.000124	0.000190	0.000134

Overall Water Intensity	Unit (m ³ /FOU)
FY2024	0.000041
FY2025	0.000041
FY2026	0.000038

Note:

(a) FOU stands for Factory Output Unit.



Water consumption decreased in FY2026, accompanied by a further improvement in overall water intensity.

Water Discharge

We adhere to strict protocols for the responsible discharge of water to ensure environmental protection and compliance with regulatory standards. For Malaysia and China, our treated water discharge is routed through municipal common drainage systems, which ultimately channel the water to the ocean, for Philippines, to the Abacan River. We ensure that all discharged water meets regulatory requirements and is treated to remove contaminants before it enters these drainage systems. Our commitment includes regular monitoring and testing of water quality to prevent any adverse environmental impact and to uphold our responsibility towards sustainable water management.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

WATER MANAGEMENT (cont'd)

Water Discharge (cont'd)

Water Discharged	Discharge Destination	Unit	FY2024	FY2025	FY2026
Malaysia	Ocean	m ³	595,376	624,494	610,449
Philippines	Abacan River	m ³	105,795	98,207	94,592
China	Ocean	m ³	15,521	20,111	15,781
Total		m³	716,692	742,812	720,822

Note:

- (a) The water discharged data closely mirrors our water consumption figures, as the volume used for human consumption is negligible and therefore considered immaterial to our overall water usage profile.

Wastewater Discharge Quality

Generally, our water is discharged to the municipal common drainage system, which ultimately channels it to the ocean.

Effluent discharge contains chemicals, metals, organic and inorganic compounds which may be detrimental to the environment. Hence, Inari as a Group strives to maintain the water quality discharged to ensure compliance with the applicable local regulatory requirements. The effluent discharged will be treated prior to discharge from operation sites into sewerage connecting to municipal's sewerage treatment plant. During the financial year under review, **we fully complied with all local regulatory requirements** for our wastewater discharge quality in all sites in Malaysia, Philippines and China.

Compliance Status: Full compliance											
Wastewater discharge quality	Unit	Malaysia				Philippines		China			
		FY2024	FY2025	FY2026	(a)	FY2024, FY2025 & FY2026	(b)	FY2024	FY2025	FY2026	(c)
Temperature	°C	NA	NA	NA	40°C	Waste water discharged is treated by a licensed third party service provider ^(d)	22.0-32°C	NA	NA	NA	NA
pH	-	7.1	7.3	7.2	5.5 - 9.0		5.5 - 9.5	7.5	7.5	8.1	6.0-9.0
BOD ₅	mg/L	3.0	7.0	2.0	<50		<120.0	65.8	NA ^(f)	NA ^(f)	<350.0
COD	mg/L	12.0	28.0	8.0	<200		<200.0	291.0	194.0	267.0	<500.0
Suspended solids	mg/L	2.0	2.0	1.0	<100		<150.0	160.0	9.0	35.0	<400.0
Oil and grease	mg/L	NA	NA	NA	NA		<15.0	1.2	NA ^(f)	NA ^(f)	<15.0
Ammoniacal Nitrogen	mg/L	NA	NA	NA	NA		<7.5	43.3	19.8	22.8	<45.0

Notes:

- (a) Malaysia's Standard B under Environmental Quality (Industrial Effluents) Regulations 2009.
- (b) Philippines' Water Quality Guidelines and General Effluent Standards (DENR Administrative Order no 2016-08).
- (c) China's Integrated Wastewater Discharge Standard (GB/T 31962-2015).
- (d) Since FY2021, the wastewater discharged for our operation in Philippines is treated by a licensed third-party service provider, Clark Water Corporation. No non-compliance case was observed.
- (e) The Department of Environment assesses that temperature is not critical parameter as Inari does not have any process that will discharge hot water.
- (f) Not required for testing by the authorities. However, our operations in China had voluntarily conducted tests over the past years to ensure the results were within safe parameters. As the parameters consistently complied with the standards, the Company has decided to discontinue the voluntary testing in the current year.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

WATER MANAGEMENT (cont'd)

Water Security and Water Stress Management

Presently, our operations are not located in water stress areas. The water consumed within our operations in Malaysia, Philippines and China, is primarily fresh water supplied by respective local licensed water service providers, namely Perbadanan Bekalan Air Pulau Pinang, Clark Water Corporation, Philippines and Kunshan Water Supply Group Co., Ltd., China. The respective local water service providers will provide water tanker supply in the event of any disruption of supply. As of to date, we do not have major water disruptions issue within our operations. However, we remain vigilant to monitor the impact of water security on our operations as an integral part of our risk management strategy. Recognising water's crucial role in our processes and communities, we track its availability, quality, and potential disruptions. By doing so, we ensure business continuity, uphold environmental responsibility, and contribute to the resilience of local water resources.

To strengthen our water risk management and safeguard operational continuity, we have invested in on-site water storage facilities across our Malaysia plants. These facilities serve as contingency measures to mitigate the impact of potential supply disruptions and to ensure uninterrupted production.

- P1, P3 and P5 – RM265,500 invested in 2 storage tanks with a total capacity of 120 m³ each.
- P13 – RM973,030 invested in 6 storage tanks with a capacity of 120 m³ each.
- P21 – RM228,650 invested in 4 storage tanks with a capacity of 25 m³ each.
- P34 – RM240,000 invested in 1 storage tank with a capacity of 130 m³.

These investments (total RM1.7 million) reflect our proactive approach to water security, ensuring sufficient reserves are available during supply interruptions while reinforcing resilience within our production facilities.



Water storage tanks at Penang P13 (Malaysia)

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

WASTE MANAGEMENT

Our commitment to effective waste management is a cornerstone of our Environmental Policy. We are committed to reducing waste generation and minimising the consumption of natural resources. We follow the 3R Program – “Recovery, Re-use, Recycle” to handle waste from our operations. We train employees, including new hires, on this approach. Our waste is sorted, recovered, and recycled, with skilled local contractors converting it into reusable materials. We carefully choose these contractors through a stringent selection and auditing process, focusing on electronics and scheduled waste recycling. In addition, we engaged reputable and licensed local waste recovery contractors with expertise in recycling electronics and scheduled waste, to recycle the waste into usable and re-usable forms. The waste recovery contractors are selected through a rigorous selection and audit process.

Inari's 3R Programme

3R Programme	Methodology
Recovery	- Invest in Industrial Effluent Treatment System - Increase efficiency in extracting pollutants - Ensure cleaner waste discharged to the environment - Provide recycle bins in strategic locations
Re-use	- Collaborate with licensed hi-tech waste recycling contractor - Increase waste re-use proportion - Re-use of carton box - Re-use of plastic tray and reel
Recycle	Collaborate with licensed hi-tech waste recycling contractor
Disposal	Minimise the mass ended up in landfill

3R Waste Management Approach



SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

WASTE MANAGEMENT (cont'd)

Our waste management approach also includes organic and non-organic waste chemicals. The organic waste chemicals are converted into raw materials for pesticides and water treatment solutions, while the non-organic waste chemicals are broken down to produce alcohol, thinner and solutions used by other industries. The table below presents the sample list of production waste which recovers, re-uses and recycles.

Production Waste	3R Program	Recycled Products
Electronic waste	Recovery	Precious metal recovery (gold, nickel & copper)
Metal sludge	Recovery	Heavy metal extraction
Spent lubricating oil	Recovery	Industrial lubricating oil
Waste of non-halogenated organic solvent	Recovery	Recycled solvent (propanol, pesticide & coagulant)
Contaminated container	Re-use	Cleaned container
Contaminated rags and gloves	Re-use	Reuse as low-grade rags & gloves
Plastic scrap	Recycle	Plastic pallet for consumer product
Metal waste	Recycle	Precious metal (iron & aluminium bar)
Solder waste	Recycle	New solder wire

At Inari, we also aim to reduce the consumption of new material. These initiatives have contributed to cost savings and allow effective use of materials. We recorded an increase in the recycling and re-use tonnage over the years, derived mainly from:

- Re-use of packaging carton when shifting material and semi-finished goods for inter-warehouse and inter-production floor transfer; and
- Increase the use of recycled plastic trays in our plants rather than reels for material and semi-finished products for inter-production line transfer.

The following table discloses our total waste generated, comprising both hazardous and non-hazardous waste across our operations in Malaysia, Philippines and China.

Waste Generation	Unit	Malaysia			Philippines			China		
		FY2024	FY2025	FY2026	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026
Hazardous Waste ^(a)	MT	162.7	189.8	141.1	63.5	38.1	38.1	19.0	13.3	8.3
Non-Hazardous Waste ^(b)	MT	596.4	572.6	713.8	147.0 ^(c)	121.6 ^(c)	165.3 ^(c)	54.9 ^(c)	36.8 ^(c)	30.2 ^(c)
Total Waste Generated	MT	759.1	762.4	854.9	210.5	159.7	203.4	73.9	50.1	38.5

Notes:

(a) Hazardous waste covers chemicals, organic and inorganic compounds.

(b) Non-hazardous waste covers paper, plastic, metal and general waste.

(c) Non-hazardous waste for the Philippines and China cover paper and carton box consumption only. Other applicable wastes are classified as hazardous in accordance to local regulatory requirements.

The following table discloses the waste diverted from and to disposal, across our operations in Malaysia, Philippines and China.

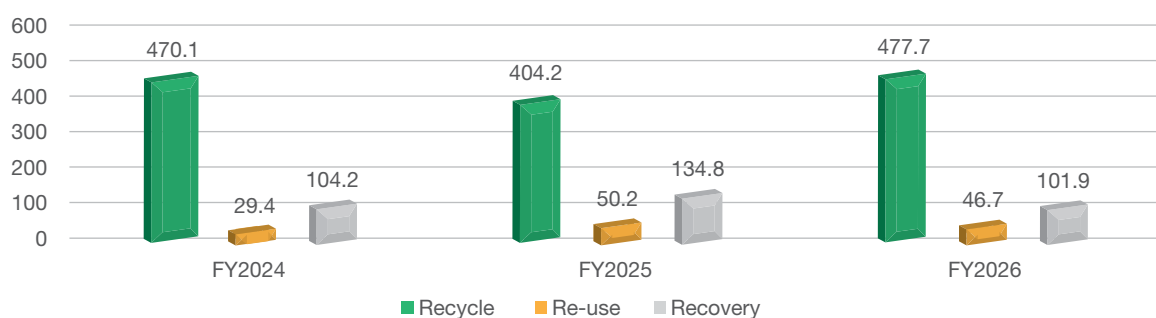
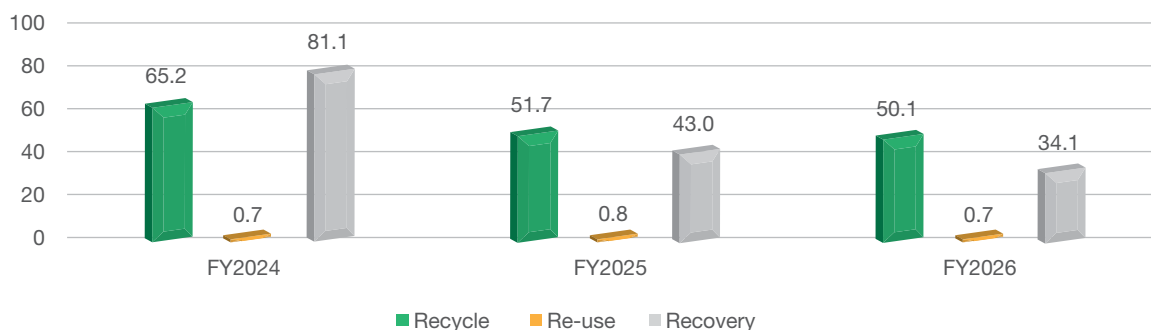
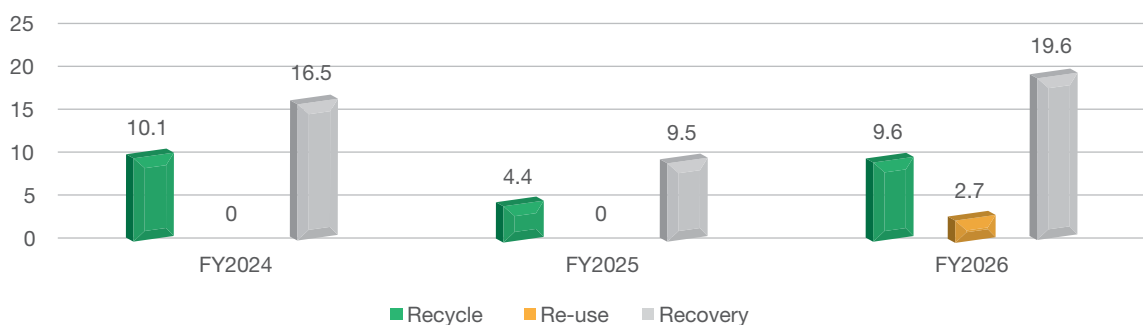
Waste Generation	Unit	Malaysia			Philippines			China		
		FY2024	FY2025	FY2026	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026
Diverted from Disposal	MT	603.7	589.2	626.3	147.0	95.5	84.9	26.6	13.9	31.9
Directed to Disposal	MT	155.4	173.2	228.6	63.5	64.2	118.5	47.3	36.2	6.6
Total Waste Generated	MT	759.1	762.4	854.9	210.5	159.7	203.4	73.9	50.1	38.5

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - *Caring for our Planet* (cont'd)**WASTE MANAGEMENT** (cont'd)

The following chart discloses our 3R rates (total waste diverted from disposal), across our operations in Malaysia, Philippines and China.

Recovery, Re-use and Recycle (mt) in Malaysia**Recovery, Re-use and Recycle (mt) in Philippines****Recovery, Re-use and Recycle (mt) in China**

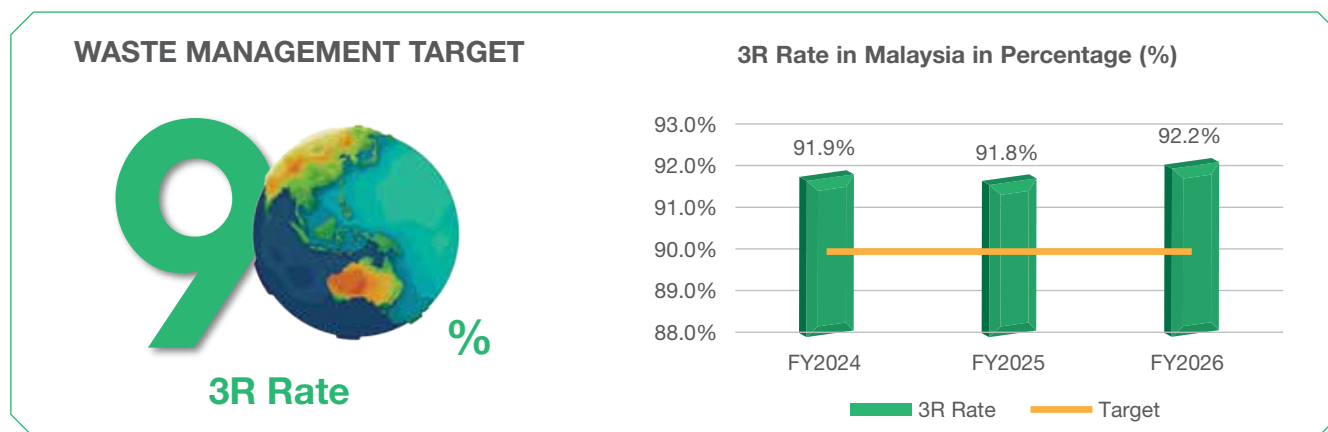
SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

WASTE MANAGEMENT (cont'd)

In Malaysia, we have set our production waste management target with the aim of achieving 90% of 3R rate. The following charts present our 3R Programme performance at our Malaysia operating site.



The implementation of “No Plastic Day” occurs every Monday, Wednesday, and Friday at our Penang plants. This initiative is part of our commitment to reducing plastic waste and promoting sustainable practices within our operations. By designating specific days for this initiative, we aim to foster a culture of environmental responsibility among our employees and contribute to a cleaner, more sustainable future.

PRODUCT STEWARDSHIP

Our stringent product stewardship initiatives ensure our manufacturing meets top-tier quality and safety standards throughout their life cycle. Our goal is to equip customers and stakeholders with valuable skills and high product quality.

Our production and product development adhere to European Union standards on hazardous substances.

To comprehensively address environmental, safety, and health risks associated with our products and services, we conduct thorough evaluations. We collaborate closely with customers and suppliers, supporting research and development to monitor impacts and ensure product safety and sustainability. These assessments culminate in structured Safety Data Sheets, outlining product hazards, risks, and alignment with local regulations.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

IFRS S2 CLIMATE-RELATED DISCLOSURES

Our basis of preparation and presentation, reporting boundary, and statement of assurance are set out in the Introduction section of this Statement. Outlined below is a summary of the key judgements and significant areas applied in preparing our IFRS S2 climate-related disclosures:

Judgement

Necessary judgement has been applied in determining the information that is relevant, reliable and useful for disclosure. This includes interpreting reporting requirements and exercising informed judgement in areas where the standards permit flexibility, particularly where assumptions and estimations are required.

The table below summarises key judgements applied in preparing this Statement.

Topic	Description
Materiality assessment process	To identify relevant climate-related risks and opportunities and determine material information for disclosure, Management applied judgement in assessing impacts and dependencies across the value chain that could reasonably be expected to affect the Group's strategy, business model, financial position and financial performance over the short, medium and long term. Judgement was also applied in determining which industry-based metrics set out in the Sustainability Accounting Standards Board ("SASB") Standards were most relevant to the Group's operation and risk profile at the point of this financial year.
GHG emissions	Management exercised judgement when selecting: • appropriate emission factors for each emissions category; and • proxy activity data for Scope 3 emissions where actual data was unavailable. These judgements were necessary due to limitations in data availability across certain parts of the value chain.
Scenario selection	Selecting scenarios for climate-related scenario analysis required the judgement to reflect a range of temperature outcomes and transition pathways that capture the uncertainties most likely to affect the Group's strategy, business model, financial position and financial performance under different climate futures.

Sustainability and climate-related disclosures inherently involve measurement uncertainty due to evolving methodologies, data availability and the complexity of assessing future climate-related impacts. Such uncertainty may arise from data gaps, reliance on proxy information, external factors and forward-looking assumptions. As data quality, methodologies and assessment capabilities continue to advance, the reliability and transparency of these disclosures are expected to improve progressively.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

IFRS S2 CLIMATE-RELATED DISCLOSURES (cont'd)

Judgement (cont'd)

The table below summarises the main sources of measurement uncertainty affecting the disclosure in this Statement.

Topic	Description
GHG emissions	Quantification of GHG emissions is inherently subject to limitations due to incomplete scientific knowledge and the nature of measurement methodologies used to determine emissions factors and activity data. Accordingly, different but acceptable selections of emission factors, estimation approaches or system boundaries may result in materially different GHG emissions figures being reported.
Resilience assessment	Climate resilience assessments rely on forward-looking assumptions regarding future climate conditions, including the frequency and severity of extreme weather events, rising temperatures and long-term climate trends, which may disrupt operations, supply chains and physical assets. These assessments also incorporate assumption related to policy and regulatory developments, such as timing and scopes of new climate-related regulations, carbon pricing mechanisms and reporting requirements, which may affect compliance obligations and cost structures. In addition, assumptions are made regarding technological developments, including the speed and effectiveness of low-carbon technologies, which may influence operational processes, investment decisions and competitiveness as well as market responses, such as changes in customer preferences and demand patterns. Given these factors, climate resilience assessments are subject to inherent uncertainty because the timing, magnitude and interaction of climate-related risks and opportunities may differ from the assumptions applied. As a result, the outcomes of scenario analysis and resilience assessments are indicative in nature and should not be interpreted as predictive of future impacts.

These uncertainties are integrated into the Group's strategic planning, risk management, and capital allocation decisions to strengthen resilience against climate-related risks and support opportunities identified in the climate-related risks and opportunities assessment.

CLIMATE GOVERNANCE

The Group's governance of climate-related risks and opportunities is integrated into its overall sustainability governance and risk management structure, as described in Our Sustainability Governance section of this Statement. The Board of Directors has overall responsibility for overseeing climate-related matters, with the SRMC supporting the Board in discharging its oversight responsibilities. Their respective responsibilities are set out in the Board Charter and the Terms of Reference of SRMC.

In discharging these responsibilities, the Board of Directors considers material climate-related risks and opportunities in overseeing the Group's strategy and major business decisions. The SRMC supports this oversight by considering the integration of climate-related matters into strategy and decision-making, including relevant trade-offs and significant acquisitions, investments, divestments and new business activities. The SRMC also reviews and recommends climate-related targets to the Board of Directors, monitors performance against relevant KPIs, targets and strategic plans, and oversees the Group's assessment of climate resilience, including climate-related scenario analysis.

At Management level, the SIWG, led by the Group CEO and supported by the Group CFO, supports the implementation and monitoring of the Group's sustainability and climate-related initiatives and performance. In FY2026, the SIWG reviewed and deliberated on sustainability and climate-related matters on an ongoing basis, including progress of climate-related initiatives, performance against relevant targets and KPIs, and developments requiring Management attention.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

CLIMATE GOVERNANCE (cont'd)

The SRMC convened quarterly meetings during FY2026 as part of its oversight of the Group's sustainability and climate-related matters. Relevant matters arising from Management and SIWG reviews are presented to the SRMC for consideration and direction. Key matters, recommendations and decisions arising from the SRMC's deliberations are subsequently escalated to the Board of Directors through the Group's established governance and reporting process.

CLIMATE CHANGE RISK MANAGEMENT

Climate-related risks and opportunities are integrated into the Group's overall ERM framework. In accordance with the Group Risk Management Policy, relevant business units and risk owners identify climate-related risks and opportunities by assessing potential changes and developments that may affect their operations, including physical climate risks and risks associated with the transition to a lower-carbon economy.

The Group assesses identified climate-related risks by considering their causes, likelihood and potential impact using the applicable risk parameters. The effectiveness of existing controls is also considered in evaluating the residual risk exposure. Climate-related risks are then evaluated and prioritised alongside other enterprise risks, including strategic, financial, operational and compliance risks, taking into account the Group's established risk parameters, risk appetite and risk tolerance levels. Where further action is required, appropriate management action plans are established and monitored through the Group's ERM process. Beyond climate-related risk identification, the Group also assessed climate-related opportunities based on the potential benefits and the actions required to realise them. Climate-related risks and opportunities are documented in the Group's Risk Register and Opportunity Register, respectively.



The FY2026 climate-related risk and opportunity assessment covered the Group's operations in Malaysia, the Philippines and China. Going forward, climate-related risks and opportunities shall be reviewed on an annual basis as part of the ERM process, with changes in the business environment and emerging risks and opportunities monitored as part of the Group's ongoing risk management activities.

CLIMATE SCENARIO ANALYSIS

The Group uses climate-related scenario analysis to assess the resilience of its strategy and business model under a range of plausible future climate conditions. The analysis covered the Group's operations in Malaysia, the Philippines and China. The analysis provides a forward-looking perspective on how different climate pathways may influence the nature and severity of physical and transition climate-related risks and opportunities over three (3) different time horizons applied in scenario analysis, as defined below:

- Short term (0 – 12 months)
- Medium term (1 – 5 years)
- Long term (beyond 5 years)

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

CLIMATE SCENARIO ANALYSIS (cont'd)

In FY2026, the Group conducted climate-related scenario analysis using publicly available climate data and projections from internationally recognised sources, including climate modelling frameworks adopted by the Intergovernmental Panel on Climate Change ("IPCC"). The assessment considered two Shared Socioeconomic Pathway ("SSP")-based scenarios used in the IPCC Sixth Assessment Report ("AR6"): SSP2-4.5 and SSP5-8.5.

Both scenarios represent different assumptions regarding future socioeconomic development, greenhouse gas emissions, technological development, energy systems and climate mitigation efforts. The scenarios are not intended to represent forecasts of future outcomes. They are used to test the Group's resilience under a range of plausible conditions and to inform strategic planning, risk management, business continuity and capital-allocation decisions.

For the purpose of the Group's assessment, SSP2-4.5 is used as an intermediate-emissions scenario reflecting a combination of moderate transition and physical climate risks, while SSP5-8.5 is used as a very high-emissions scenario to assess exposure under more severe physical climate conditions, as defined in table below:

Climate Scenario	Impact on Inari's Strategy and Business Model
Scenario 1: Intermediate Emissions Scenario (SSP2-4.5) Moderate Transition and Physical Risk	This scenario represents a continuation of current global development trends, where climate mitigation efforts progress gradually but without aggressive policy intervention. Carbon pricing mechanisms and climate regulations continue to develop across jurisdictions, albeit at a moderate pace. Renewable energy capacity expands steadily, although the pace of technological deployment and infrastructure development varies across regions. Under this pathway, global temperatures are projected to increase by approximately 1.7°C to 3.2°C by 2100, resulting in a moderate increase in the frequency and intensity of extreme weather events. This scenario reflects a balanced exposure to both transition risks and physical climate risks for the Group. In response to this, moderate efficiency improvements will be introduced after careful considerations.
Scenario 2: Very High Emissions Scenario (SSP5-8.5) High Physical Risk	This scenario assumes limited global action on climate mitigation, with continued reliance on fossil fuels and slower adoption of renewable energy technologies. Governments prioritise economic growth and energy security over emissions reduction, resulting in relatively limited carbon pricing mechanisms and inconsistent climate policies across jurisdictions. As a result, greenhouse gas emissions continue to increase significantly, leading to higher global temperature increases and more severe physical climate impacts. Global temperatures may rise by approximately 3.2°C to 5.4°C by year 2100, resulting in a substantial increase in the frequency and intensity of extreme weather events. Such conditions may pose heightened risks to infrastructure, supply chains and operational continuity for the Group. In response to this, the Group will focus on physical risk adaptation, including infrastructure improvement, disaster preparedness and supply chain resilience.

Scenario analysis was performed for the FY2026 and will be reviewed annually, with a more comprehensive reassessment undertaken at least once every three (3) years or when significant new climate data that may materially affect the analysis becomes available.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

CLIMATE-RELATED RISKS AND OPPORTUNITIES

The following tables summarise the identified material climate-related risks and opportunities that could reasonably be expected to affect the Group's operations, financial performance and long-term resilience. The detailed assessment together with the corresponding strategies and actions undertaken or planned in response can be found in pages 99 to 105.

Overview of material climate-related risks:

Title	Description	Time Horizon
Transition risk: Policy and legal	New or strengthened climate regulations, carbon-pricing mechanisms and disclosure requirements may increase compliance obligations, energy and supplier costs, and investment requirements for energy-efficient equipment, renewable energy and reporting capabilities.	• Short • Medium • Long
Transition risk: Reputation	Failure to meet evolving customer, investor and external-assessment expectations concerning GHG emissions, renewable energy, climate resilience and disclosure transparency may affect stakeholder confidence, customer relationships, market access and access to capital.	• Medium • Long
Transition risk: Technology	Ageing or inefficient production and utility equipment may increase energy consumption and maintenance costs, while advances in lower-emission technologies may require equipment upgrades, retrofits or replacement and supporting infrastructure.	• Short • Medium • Long
Physical risk: Acute and chronic risks	<u>Acute Risks</u> Flooding, intense rainfall, extreme temperatures and weather-related disruptions may damage assets and inventories and interrupt utilities, suppliers, transportation and production. <u>Chronic Risks</u> Rising temperatures and reduced water availability may increase cooling and utility requirements and affect operational efficiency and continuity.	• Short • Medium • Long

Overview of material climate-related opportunities:

Title	Description	Time Horizon
Resource efficiency	Adoption of energy-efficient machinery and lighting, cooling and HVAC optimisation, enhanced energy and utility monitoring, and water-conservation, recovery and reuse technologies.	• Short • Medium • Long
Energy source	Increased use of solar and other renewable energy sources, together with EVs and lower-emission transportation, may reduce grid reliance, conventional fuel consumption, operating costs and associated GHG emissions.	• Short • Medium • Long
Markets	Credible climate performance, environmental certifications, transparent disclosures, supplier engagement and supply-chain localisation may strengthen customer confidence, supply resilience, market access and sustainable manufacturing partnerships.	• Short • Medium • Long

As this represents the Group's first year of climate-related financial disclosures, priority has been given to establishing a sound qualitative assessment of the current and anticipated effects of each identified climate-related risk and opportunity. This assessment provides the foundation for developing the data, assumptions and methodologies required for meaningful quantification. Accordingly, quantitative effects are disclosed for FY2026 and, where applicable, across the short, medium and long term only where they can be reasonably and reliably estimated. Where quantitative information has not been provided, this is principally due to uncertainty regarding the timing, magnitude or financial consequences of the relevant climate-related matter.

SUSTAINABILITY STATEMENT

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ENVIRONMENT - Caring for our Planet (cont'd)

CLIMATE-RELATED RISKS AND OPPORTUNITIES (cont'd)

In addition, the quantitative estimates presented are based on information and assumptions available as of the reporting date and are inherently subject to uncertainty. They are intended to provide an indication of the potential financial exposure or benefits associated with the Group's climate-related risks and opportunities under the assumptions and scenarios considered and should not be interpreted as forecasts or guidance on the Group's future financial performance.

Impact on business model and value chain

The Group recognises that climate-related risks and opportunities may affect both its direct manufacturing operations and the broader value chain that supports its business activities. Potential climate-related effects may arise through physical disruption to facilities, utilities and supply networks, increased energy and water requirements, investment required for the transition towards more energy-efficient and lower-emission technologies, and evolving customer expectation on sustainability. At the same time, the potential opportunities arising from improved resource efficiency, renewable energy and lower-emission transportation may reduce resource consumption and operating costs and enhance operational resilience.

Building on the FY2026 climate-related risk and opportunity assessment, the table below summarised the factors that may affect different parts of the Group's value chain, including upstream suppliers, manufacturing operations, logistics and distribution, and downstream customer demand:

Inari's Value Chain	Potential Climate Impact
Raw Materials/Upstream Suppliers	Climate-related disruptions at supplier facilities may reduce the availability of raw materials and components, potentially leading to inventory shortages and a greater need for buffer stocks. These risks highlight opportunities to strengthen inventory planning, diversify supply sources and engage suppliers on climate resilience, allowing the Group to maintain adequate stock levels and more reliable access to essential materials.
Manufacturing/Operations	Flooding and extreme weather may disrupt manufacturing activities, damage facilities, equipment and utility infrastructure, restrict site access and interrupt manufacturing activities. Alongside these disruptions, rising temperatures may increase cleanroom cooling and humidity-control demands, while heat stress and water shortages may affect employee productivity and production capacity. Ageing or inefficient equipment may compound these pressures through higher energy consumption and reduced reliability. Addressing these vulnerabilities presents opportunities to strengthen site protection and business continuity, adopt energy-efficient machinery and lighting, optimise cooling and HVAC systems, and improve water conservation and reuse. These measures may support more stable operations and efficient resource use, while greater utilisation of solar energy may complement energy-efficiency improvements by reducing reliance on grid electricity and associated GHG emissions.
Logistics & Distribution	Heavy rainfall, flooding and other extreme weather events may disrupt transport routes and freight services, delaying inbound materials and outbound shipments. Inbound delays may interrupt production schedules and cause downtime, while outbound delays may affect customer delivery commitments. These risks highlight opportunities to strengthen route planning, shipment monitoring and alternative delivery arrangements to improve delivery reliability. Complementing these resilience measures, electric vehicles and other lower-emission transport options may reduce conventional fuel consumption and transportation-related GHG emissions.
Customers/Downstream Demand	Customers may gradually increase their expectations for responsible manufacturing practices in response to climate change and broader environmental concerns. Failure to keep pace with these expectations may weaken customer confidence, affect customer retention and reduce the Group's competitiveness. Improving energy efficiency, increasing renewable-energy utilisation, reducing GHG emissions and embedding climate considerations into manufacturing processes may help the Group meet evolving customer requirements and strengthen its position as a responsible business partner.

SUSTAINABILITY STATEMENT

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ENVIRONMENT - Caring for our Planet (cont'd)

CLIMATE-RELATED RISKS AND OPPORTUNITIES (cont'd)

Impact on business model and value chain (cont'd)

Based on the Group's assessment, none of the identified climate-related risks is currently expected to result in a significant risk of a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Nevertheless, the Group continues to monitor emerging climate-related risks and changes in external conditions that may give rise to such uncertainties in future reporting periods.

Climate resilience and strategy

Based on the FY2026 climate-related scenario analysis, the Group's strategy and business model are evaluated against the potential impacts of both SSP2-4.5 and SSP5-8.5 across the short, medium and long term. The analysis considers the Group's exposure to transition and physical climate risks, as well as the measures available to manage these risks and support the continued resilience of its operations and financial position.

Existing measures, including business continuity and emergency-response arrangements, facility and utility safeguards, preventive maintenance, supply-chain contingency measures and insurance coverage, provide a foundation for managing these risks. The Group also seeks to capture opportunities through energy- and water-efficiency initiatives, renewable-energy generation, evaluation of lower-emission technologies and engagement with customers and suppliers on evolving sustainability requirements.

The Group's financial position, internally generated cash flows and capacity to allocate operating and capital expenditure provide flexibility to implement climate-related measures. Existing initiatives are expected to be financed mainly through internal resources and approved budgets. Further investments will be considered in line with the materiality of the relevant climate-related risk or opportunity, implementation requirements, anticipated benefits and the Group's broader business priorities.

The Board, together with Management, remains committed to the effective oversight and management of climate-related risks and opportunities. Through the Group's sustainability governance and ERM processes, relevant exposures, initiatives and resource requirements will continue to be monitored and reviewed. As climate conditions, regulations and technologies evolve, the Group will adjust its operational and investment priorities to maintain business continuity and progressively strengthen its long-term resilience.

ASSESSMENT ON CLIMATE-RELATED RISKS AND OPPORTUNITIES

Transition Risks – Policy and Legal

The Group recognises that the governmental policies and legal frameworks in addressing climate change continue to evolve across the jurisdictions where the Group operates. These include requirements and initiatives relating to energy efficiency, renewable-energy adoption, GHG emissions management, carbon pricing and climate-related reporting. Such developments may affect the Group directly through additional operational, compliance and reporting obligations, and indirectly through changes in energy costs, supporting infrastructure and sustainability expectations across global supply chains.

In Malaysia, the policy direction is reflected in the National Policy on Climate Change 2.0, the 13th Malaysia Plan, and the National Sustainability Reporting Framework. Together, these measures support the country's transition towards low-carbon and climate-resilient development and its commitments under the Paris Agreement 2015. Similar energy-conservation, emissions-reduction and renewable-energy initiatives are also being advanced in China and the Philippines. As a Malaysia-headquartered semiconductor group operating across these jurisdictions, the Group supports these national climate objectives and recognises the need to progressively adapt its operations and reporting processes as the policy and legal landscape develops.

SUSTAINABILITY STATEMENT

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ENVIRONMENT - Caring for our Planet (cont'd)

ASSESSMENT ON CLIMATE-RELATED RISKS AND OPPORTUNITIES (cont'd)

Transition Risks – Policy and Legal (cont'd)

The principal risk to the Group is that new or strengthened requirements may necessitate changes to energy sourcing, accelerated investment in energy-efficient equipment, renewable-energy solutions and supporting infrastructure, as well as enhancements to climate data, governance and reporting capabilities. These developments may result in additional capital investment and related operating and maintenance expenditure, increased compliance and reporting workload, and greater demand for specialised internal resources. Failure to respond appropriately could increase regulatory non-compliance exposure and affect the Group's ability to meet customers' sustainability-related requirements. Future expansion of carbon-pricing mechanisms may expose the Group to additional costs. Although Malaysia's announced carbon tax initially targets the energy, iron and steel sectors, any future extension to semiconductor manufacturing could result in direct carbon costs and additional emissions-reporting requirements. Even without direct coverage, such costs may be passed through via higher electricity tariffs and supplier prices, increasing operating costs and accelerating investment in energy-efficient equipment and renewable energy. The scope, timing, rates and available reliefs remain uncertain.

The Group considered SSP2-4.5 and SSP5-8.5 to assess how this risk may develop under different climate pathways. No major impact has been identified for FY2026, nor is one anticipated within the short-term horizon of less than one year under either scenario. Near-term effects are expected to remain principally associated with ongoing regulatory monitoring, environmental compliance, energy management and climate-related reporting activities.

Under SSP2-4.5, policy and regulatory requirements are expected to develop progressively. Over the medium-term horizon of one to five years, this may require incremental investment in energy-efficient equipment, renewable-energy initiatives, supporting infrastructure and reporting capabilities. Over the long-term horizon of more than five years, the cumulative effect of increasingly established energy, emissions and disclosure requirements may result in more extensive operational adjustments and sustained resource requirements. Under SSP5-8.5, coordinated transition policies may initially develop more slowly or unevenly. However, increasingly severe climate impacts could prompt more reactive, fragmented or accelerated governmental intervention over the medium to long term. This could increase regulatory uncertainty, shorten implementation lead times and require the Group to undertake operational adjustments or investments within a more compressed timeframe.

The Group responds by monitoring regulatory developments and assessing their applicability to its operations. Existing measures include environmental legal compliance monitoring, the ISO 14001 environmental management system, GHG and sustainability reporting processes, energy and utility monitoring, preventive maintenance and ongoing energy-efficiency initiatives. The Group also evaluates renewable-energy opportunities and continues to strengthen its ESG data-management processes and internal competency.

Transition Risks – Reputation

Inari faces increasing expectations from customers, investors and other stakeholders to demonstrate responsible ESG practices and a credible response to climate change across its operations. Customers may increasingly incorporate requirements relating to greenhouse gas emissions, renewable energy, resource efficiency, climate resilience and reporting transparency into supplier assessments and procurement decisions. Similarly, capital market investors may consider the Group's ESG and climate-related performance, external ratings and index eligibility as part of their investment analysis.

The Group's ability to meet these evolving expectations may influence its reputation, customer confidence and attractiveness to investors. Any actual or perceived shortfall, including inconsistencies between its commitments, actions and disclosures, could result in greater stakeholder scrutiny, weaker external assessments and potential implications for customer relationships, business opportunities and access to capital. Conversely, it is worth noting that the Group's FTSE Russell ESG score of 4.8 out of 5.0 and continued inclusion in the FTSE4Good Bursa Malaysia Index reflect its commitment to meeting recognised sustainability expectations and provide a strong foundation for continued improvement.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - *Caring for our Planet* (cont'd)**ASSESSMENT ON CLIMATE-RELATED RISKS AND OPPORTUNITIES** (cont'd)**Transition Risks – Reputation** (cont'd)

Under SSP2-4.5, the progressive transition towards a lower-carbon economy is expected to result in increasingly stringent customer requirements, investor expectations and international assessment criteria over the medium and long term. Under SSP5-8.5, transition pressure may initially be less pronounced; however, increasingly severe climate effects could intensify scrutiny over the Group's emissions, operational resilience and preparedness, potentially leading to more urgent stakeholder expectations over the longer term.

No reputational impact has been identified for FY2026 or the short-term horizon of below one year. Potential exposure may increase over the medium and long term as climate-related and broader ESG expectations evolve. The Group manages this risk by monitoring customer requirements and international assessment criteria, strengthening its ESG and climate-related practices, and progressively enhancing the quality and transparency of its disclosures.

Transition Risks – Technology

The Group's manufacturing operations depend on production equipment and supporting utility systems with substantial energy requirements. As equipment ages or becomes less efficient, electricity consumption and maintenance needs may increase, resulting in higher operating costs and reduced operational efficiency. Advances in energy-efficient and lower-emission technologies may also require the Group to progressively upgrade, retrofit or replace existing equipment. The transition towards renewable energy may also require investment in energy-efficient equipment, solar systems and supporting infrastructure.

The Group has established various controls and ongoing actions to manage this risk across its operations, including preventive maintenance, monitoring of energy consumption and equipment performance, progressive replacement of inefficient or ageing equipment, and implementation of energy-efficiency and optimisation projects. Energy-saving initiatives and appropriate budget allocations for equipment upgrades support the continued improvement of equipment efficiency across the Group's operations. The Group also evaluates more energy-efficient technologies and renewable-energy solutions, including available investment incentives at the Philippines operations, to manage the operational and financial implications associated with the technology transition. Further details of the Group's energy-efficiency initiatives, including their targeted energy savings and implementation status, are provided under the Energy Usage section of this Statement.

During FY2026, the Group continued to invest in replacing and upgrading equipment with more energy-efficient alternatives. The immediate financial effects principally comprise additions to property, plant and equipment and the associated investing cash outflows. Over time, these investments may also affect financial performance through depreciation, repair and maintenance expenses, and changes in energy costs, with potential efficiency savings partly offsetting the related expenditure.

Under SSP2-4.5, continued advances in energy-efficient and lower-emission technologies may progressively increase the need for equipment upgrades and replacement. In the short term, the effects are expected to relate mainly to planned energy-efficiency projects within existing investment cycles. Over the medium term, further capital investment may be required to retrofit or replace less-efficient equipment, with corresponding effects on cash flows and future depreciation. Over the long term, the cumulative effects may become more pronounced as existing assets age and more efficient technologies become commercially available, although reductions in energy consumption and maintenance requirements may partly offset the investment costs.

Under SSP5-8.5, higher temperatures and more demanding operating conditions may place greater strain on energy-intensive and ageing equipment. Short-term effects are similarly expected to remain associated with planned energy-efficiency initiatives. Over the medium term, increased maintenance requirements and declining equipment efficiency may accelerate upgrades or replacement. Over the long term, the potential effects could be more pronounced than under SSP2-4.5, as sustained thermal stress may reduce equipment efficiency and reliability and require more extensive investment in production equipment, cooling systems and supporting utilities.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

ASSESSMENT ON CLIMATE-RELATED RISKS AND OPPORTUNITIES (cont'd)

Transition Risks – Technology (cont'd)

The actual timing and magnitude of these financial effects will depend on factors including the condition and useful life of existing equipment, technology availability, energy performance, project feasibility and the timing and scale of future investment decisions.

Physical Risks – Acute and Chronic Risks

The Group is exposed to acute and chronic physical effects of climate change across its manufacturing operations and supporting value chain. Acute risks include flooding, intense rainfall, extreme temperatures and weather-related disruptions to utilities, suppliers and transportation networks. Chronic risks include rising average temperatures, increased cooling and humidity-control requirements, and reduced water availability. These conditions could damage facilities, equipment and inventories; interrupt electricity, water and raw-material supplies; restrict site access and deliveries; and increase energy, maintenance, logistics, repair and recovery costs. In more severe circumstances, they could disrupt production continuity and the Group's ability to meet customer commitments.

The Group manages these risks through business continuity and emergency response plans, flood-preparedness procedures, preventive maintenance, drainage and facility inspections, emergency-response exercises and backup utility arrangements. Supply-chain resilience is supported through buffer-stock management, production planning, qualified secondary suppliers and alternative transportation arrangements. The Group also monitors energy and water consumption, production temperatures and equipment performance, while implementing energy-efficiency, cooling-optimisation and water-conservation initiatives. Further information is provided under the Energy Usage and Water Management sections of this Statement.

As part of its risk-transfer measures, the Group incurred approximately RM1.5 million in FY2026 on insurance premiums for coverage over its assets and inventories against specified physical risks. This insurance coverage complements the Group's operational controls and mitigates the financial consequences of insured events, subject to applicable policy limits, deductibles, terms and exclusions.

Based on current conditions and existing controls, no material financial effect from physical climate risks was identified in FY2026 or is presently anticipated over the short-term horizon, although acute weather events remain inherently unpredictable.

Under SSP2-4.5, physical climate pressures are expected to increase progressively. In the short term, potential effects are expected to arise mainly from incremental cooling and utility requirements and planned resilience and efficiency initiatives, which are expected to be managed within existing operating and capital expenditure budgets. Over the medium term, rising temperatures and periodic severe weather could increase energy consumption, maintenance expenditure, inventory-buffer requirements and the need for alternative logistics and backup utilities. Over the long term, sustained cooling demand, water constraints and greater exposure to extreme weather could require more extensive investment in resilient facilities, utility systems and production equipment.

Under SSP5-8.5, short-term effects are expected to remain broadly similar to SSP2-4.5, as the differences between the scenarios are less pronounced over the near term. Over the medium and long term, however, more severe heat, flooding, water constraints and weather-related disruptions could result in greater pressure on facilities, utilities, suppliers and transportation networks. This may lead to higher repair and recovery costs, increased operating expenditure, prolonged production disruption and accelerated investment in adaptation and resilience measures. More severe or frequent events could also result in higher insurance premiums, increased deductibles or more restrictive coverage terms, thereby increasing the Group's financial exposure.

SUSTAINABILITY STATEMENT

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ENVIRONMENT - Caring for our Planet (cont'd)

ASSESSMENT ON CLIMATE-RELATED RISKS AND OPPORTUNITIES (cont'd)

Physical Risks – Acute and Chronic Risks (cont'd)

The potential financial effects of these physical climate risks may be reflected in the Group's property, plant and equipment, revenue, trade receivables and payables, operating expenses and operating and investing cash flows. The actual timing and magnitude of these effects remain subject to uncertainty and will depend on the severity and frequency of climate-related events, location-specific exposure, utility costs, supplier resilience and the effectiveness of the Group's mitigation and adaptation measures.

Climate-related Opportunity – Resource Efficiency

The Group has identified climate-related opportunities to enhance energy and resource efficiency across its manufacturing operations. These opportunities may lower operating costs and associated GHG emissions while strengthening operational efficiency and resilience to increasing utility demand and resource constraints.

The Group continues to pursue these opportunities through the progressive replacement and upgrading of energy-intensive equipment, preventive maintenance, energy and utility monitoring, cooling and HVAC optimisation, improvements to cooling-water distribution and insulation, and the use of smart monitoring technologies. Water-efficiency measures include monitoring water consumption, recovering rainwater and condensate, reusing treated process water, preventing leaks and implementing other conservation initiatives. Further information is provided under the Energy Usage and Water Management sections of this Statement.

During FY2026, the Group implemented initiatives involving energy-efficient machinery and lighting, while continuing to implement cooling, utility and water-efficiency projects across its operations. These initiatives are intended to reduce energy and utility consumption and related expenditure over time, although certain projects required upfront capital investment.

Under SSP2-4.5, continued advances in energy-efficient technologies and resource-management practices may enable the Group to manage increasing energy requirements and utility costs more effectively. In the short term, benefits are expected to arise mainly from existing and planned efficiency projects. Over the medium term, the progressive implementation of machinery upgrades, cooling optimisation and water-conservation measures may generate cumulative cost savings, reduce associated emissions and improve operational efficiency. Over the long term, integrating energy and resource efficiency into equipment replacement, facility planning and investment decisions may provide more sustained financial and operational benefits.

Under SSP5-8.5, higher temperatures and increasing pressure on energy and water resources may enhance the operational importance of these initiatives. Short-term benefits are expected to remain broadly consistent with those arising from existing efficiency projects. Over the medium and long term, more efficient cooling, equipment and water-management systems may help mitigate increases in energy and water demand, reduce pressure on supporting utilities and strengthen production resilience. However, the resulting savings may partly offset, rather than fully eliminate, the additional costs arising from more demanding climate conditions, and further investment may be required to maintain operational efficiency.

The financial benefits arising from these resource-efficiency initiatives may be reflected through lower cost of goods sold, overhead and other operating expenses and operating cash outflows, while certain initiatives may require upfront investment in property, plant and equipment. The actual level of savings will depend on project implementation, equipment performance, energy and water consumption, utility tariffs and operational requirements.

SUSTAINABILITY STATEMENT

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ENVIRONMENT - Caring for our Planet (cont'd)

ASSESSMENT ON CLIMATE-RELATED RISKS AND OPPORTUNITIES (cont'd)

Climate-related Opportunity – Energy Source

The Group has identified opportunities to increase its use of renewable and lower-emission energy sources and transportation options. These opportunities may reduce reliance on grid electricity and conventional fuels, lower associated GHG emissions and operating costs, and support the Group's transition towards lower-emission operations.

The Group has installed solar photovoltaic systems at its manufacturing facilities and continues to monitor their performance and contribution to its renewable-energy consumption. Further renewable-energy projects are evaluated based on technical feasibility, operational requirements and financial viability. The Group is also assessing the progressive adoption of electric vehicles and other lower-emission transportation options where operationally suitable.

In FY2026, the Group's installed solar photovoltaic systems generated 3,757,412 kWh of renewable electricity, resulting in estimated electricity cost savings of approximately RM1.65 million. This reduced the Group's reliance on purchased grid electricity and contributed to lower associated GHG emissions.

Based on the average annual solar electricity generation of 2,949,075 kWh recorded from FY2022 to FY2026, the Group estimates that its existing solar photovoltaic systems could generate annual electricity cost savings of approximately RM1.25 million in the near term. This anticipated benefit is expected to be reflected in lower electricity-related operating expenses and operating cash outflows compared with purchasing an equivalent amount of grid electricity. The estimate assumes that historical generation remains representative of near-term output and that system performance and electricity tariffs remain broadly consistent. Actual savings may therefore vary.



Solar Panel Installation at Penang P21 (Malaysia)

Under SSP2-4.5, advances in renewable-energy and lower-emission transportation technologies, together with the broader transition towards a lower-carbon economy, may improve the feasibility and strategic relevance of these opportunities. In the short term, the Group's existing solar photovoltaic systems are estimated to generate annual electricity cost savings of approximately RM1.25 million. The Group will also continue evaluating further renewable-energy and EV initiatives. Over the medium and long term, expanding these initiatives may generate additional energy and fuel cost savings, reduce associated emissions and support progress towards the Group's climate-related objectives.

Under SSP5-8.5, renewable energy and lower-emission transportation remain relevant for managing higher energy requirements, fuel costs and associated emissions under more demanding climate conditions. Given the Group's short-term horizon of less than one year, no material variation from the estimated annual electricity cost savings of approximately RM1.25 million under SSP2-4.5 is currently expected. Over the medium and long term, further adoption of renewable energy and lower-emission transportation may help mitigate increases in conventional energy and fuel consumption. However, the resulting savings may partly offset, rather than fully eliminate, the higher energy demand and operating costs associated with more severe climate conditions.

SUSTAINABILITY STATEMENT

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ENVIRONMENT - Caring for our Planet (cont'd)

ASSESSMENT ON CLIMATE-RELATED RISKS AND OPPORTUNITIES (cont'd)

Climate-related Opportunity – Energy Source (cont'd)

The financial effects of these opportunities may be reflected in property, plant and equipment, operating expenses and operating and investing cash flows. The actual benefits will depend on factors including project implementation, capital requirements, renewable-energy generation, electricity and fuel prices, vehicle utilisation and the operating performance of the relevant initiatives.

Climate-related Opportunity – Markets

The Group has identified opportunities to strengthen its market position and customer partnerships by demonstrating credible sustainability and climate performance, transparent disclosures and resilient supply-chain practices. As customers increasingly incorporate sustainability and climate-related considerations into supplier assessments and sourcing decisions, maintaining relevant environmental certifications and demonstrating credible sustainability practices may enhance customer confidence, support existing business relationships and create opportunities for partnerships with sustainability-focused customers.

The Group pursues this opportunity by supporting customer ESG assessments, maintaining relevant environmental certifications, enhancing sustainability and climate-related reporting, engaging suppliers on evolving requirements and monitoring customer expectations. The Group also seeks to qualify and develop local suppliers and increase supply-chain localisation where commercially and operationally appropriate. Local sourcing, including packaging materials, may reduce transportation requirements and associated emissions, shorten lead times and strengthen supply continuity.

Under SSP2-4.5, the transition towards a lower-emission economy is expected to increase customer emphasis on emissions management, environmental credentials, disclosure quality and responsible supply-chain practices. In the short term, the Group's ability to respond effectively to customer assessments and demonstrate credible environmental performance may strengthen its preferred-supplier positioning and existing customer relationships. Over the medium term, closer supplier engagement and greater localisation may support lower transportation requirements, improved cost efficiency and collaboration with customers seeking to reduce supply-chain emissions. Over the long term, sustained climate performance and transparent reporting may differentiate the Group, improve market access and create opportunities to participate in new or expanded customer programmes.

Under SSP5-8.5, transition-related expectations may be less pronounced than under SSP2-4.5, but more severe physical climate conditions may increase customer focus on supply continuity and operational resilience. In the short term, qualified local and secondary suppliers may provide greater sourcing flexibility. Over the medium and long term, supply-chain localisation and diversification may reduce reliance on extended transportation networks, mitigate certain disruption risks and strengthen the Group's ability to meet customer delivery requirements. Demonstrating both environmental responsibility and climate resilience may therefore remain important in sustaining customer confidence and securing longer-term partnerships.

The financial benefits arising from this opportunity may be reflected through inventories, cost of goods sold and operating cash flows. Potential benefits may also arise through customer retention, new business opportunities, revenue growth and improved market access. These benefits have not been separately quantified as they depend on future customer sourcing decisions and cannot readily be isolated from other commercial and operational factors. Their actual extent will depend on customer sustainability requirements, supplier capability and qualification, the scale of localisation and the Group's ability to maintain relevant environmental and sustainability standards.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

METRICS AND TARGETS

Climate Transition Plan

Environmental and climate-related risks continue to present significant challenges to businesses globally. According to the World Economic Forum's Global Risks Report 2026, environmental risks remain among the most severe global risks over the longer term, with extreme weather events, biodiversity loss and ecosystem collapse, changes to critical Earth systems and natural resource shortages featuring prominently in the global risk outlook. These developments reinforce the importance of managing both physical climate risks and transition risks arising from the shift towards a lower-carbon economy.

As at 30 June 2026, the Group had not approved a comprehensive net-zero target or transition plan covering all relevant GHG emission scopes. While the Group does not currently maintain a formalised climate transition plan, we remain committed to mitigating the impacts of climate change through measures to improve energy and water efficiency, conserve resources and reduce the environmental impact of our operations. These efforts complement the Group's broader climate strategy and support its commitment towards achieving Net Zero by 2050.

The Group's climate transition approach focuses on progressively reducing GHG emissions and improving energy and resource efficiency across its manufacturing operations. Current efforts are centred on improving the efficiency of production and facility equipment, increasing the utilisation of renewable energy, reducing energy and water consumption and monitoring climate-related performance against established targets.

Progress towards the Group's climate-related objectives is monitored through its sustainability governance processes. The SIWG monitors carbon emissions on a monthly basis and GHG emissions on a quarterly basis, together with relevant energy and environmental performance indicators, to track progress and identify areas where further actions may be required.

The Group has implemented and continues to pursue a range of initiatives to support its climate-related objectives and progress towards its Net Zero ambition:

- ✓ We have obtained Green Office certifications from the Penang Green Council and Perbadanan Bekalan Air Pulau Pinang ("PBA"), namely the Penang Green Office Certification and Aqua Save Certification;
- ✓ We have implemented various energy and water saving action plans and initiatives, as detailed in the Energy Usage and Water Management sections;
- ✓ We actively engage in reforestation efforts by planting trees at our operation sites to support local ecosystems, improve air quality, and foster employee participation in impactful environmental efforts. As of 30 June 2026, we have planted approximately 1,864 trees that is more than 6ft height as below:

Plant in Malaysia Operations	Number of Trees Planted
P1, P3 and P5	199
P13	582
P21	1,020
P34	63
Total	1,864



SUSTAINABILITY STATEMENT

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ENVIRONMENT - Caring for our Planet (cont'd)

METRICS AND TARGETS (cont'd)

Climate Transition Plan (cont'd)

The Group has implemented and continues to pursue a range of initiatives to support its climate-related objectives and progress towards its Net Zero ambition: (cont'd)

✓ We are committed to driving our own environmental projects, while also supporting broader global initiatives:

- **Fruit and Vegetable Garden (Malaysia)**

In Malaysia, we established a 456 square foot fruit and vegetable garden at its P13 facility in August 2025. The project transformed an available outdoor space into raised planting beds enriched with organic compost, supporting the cultivation of water spinach, sweet potato leaves, lady's fingers, passion fruit and other leafy vegetables. Employees participated in planting, maintenance and harvesting activities, providing a practical platform for sustainability engagement and local food cultivation.



Passion fruit



Water spinach

- **Tree Planting (Philippines)**

In Philippines, our operations organised the tree planting activity during FY2026 to enrich local ecosystems, restore green spaces, and promote biodiversity. These initiatives also encouraged employee involvement, strengthening awareness and ownership of sustainability practices.



Tree planting activity

- **Earth Hour (Group)**

In addition, we continued to participate in Earth Hour 2026, the annual global movement organised by the World Wildlife Fund ("WWF") to encourage individuals, communities and businesses to switch off non-essential lights for one hour. On 28 March 2026, our operation sites in Malaysia, the Philippines, and China joined this initiative, demonstrating our shared commitment to environmental sustainability.



SUSTAINABILITY STATEMENT

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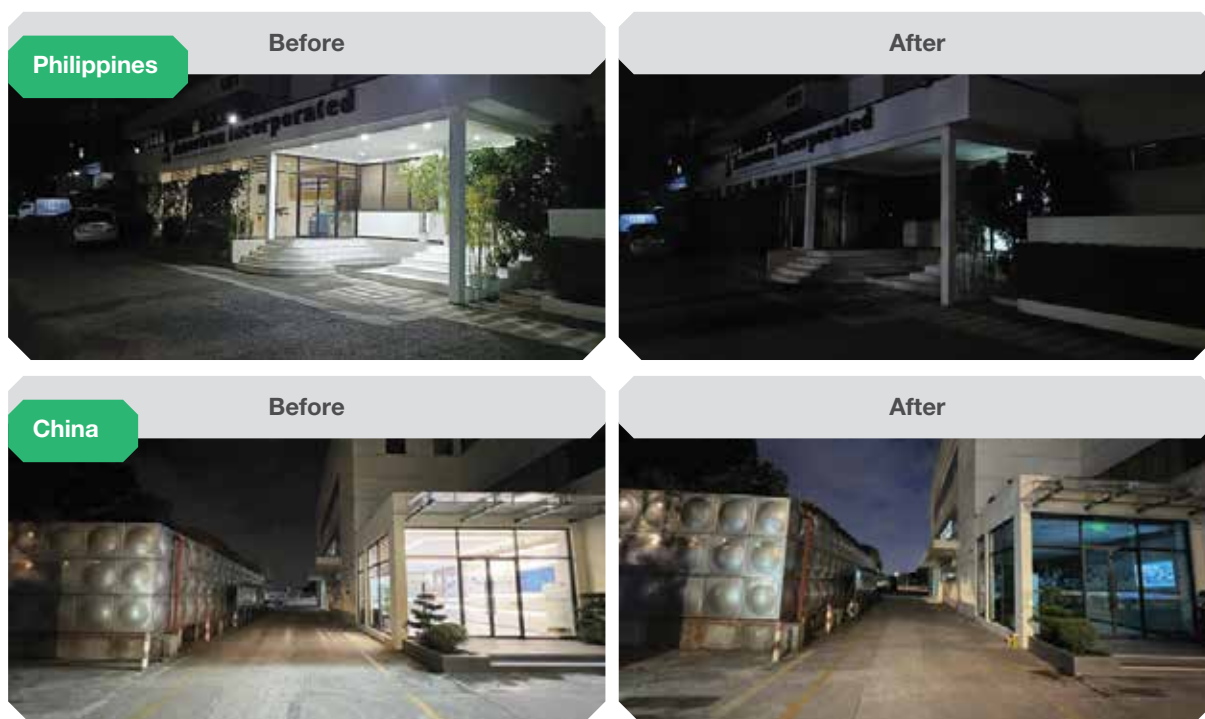
ENVIRONMENT - Caring for our Planet (cont'd)

METRICS AND TARGETS (cont'd)

Climate Transition Plan (cont'd)

The Group has implemented and continues to pursue a range of initiatives to support its climate-related objectives and progress towards its Net Zero ambition: (cont'd)

- **Earth Hour (Group)** (cont'd)



Climate-related Targets and Performance

The Group identified the Semiconductors industry guidance as the primary industry-based guidance relevant to its OSAT activities. In identifying climate-related risks and opportunities and determining relevant metrics, the Group referred to and considered the applicability of the industry-based guidance accompanying IFRS S2.

Based on the Group's business model and risk profile, the applicable metrics are disclosed in the Energy Usage, GHG Emissions, Water Management and Waste Management sections of this Statement. Metrics assessed as material to the Group's prospects will be progressively enhanced as the required data and measurement processes mature.

To support its climate transition and broader environmental objectives, the Group has established quantitative reduction and efficiency targets. Performance against these targets is monitored periodically to assess progress and identify areas where further improvement measures may be required.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

METRICS AND TARGETS (cont'd)

Climate-related Targets and Performance (cont'd)

Theme	Indicator	Short term target (up to 5 years) - FY2022 actual as base year	Long term target (more than 5 years) - FY2022 actual as base year	Status in FY2026
Climate Change	Percentage reduction target (%) - scope 1 (tCO ₂ e)	-3%	-5%	Achieved
Climate Change	Percentage reduction target (%) - scope 2 (tCO ₂ e)	-2%	-3%	In-Progress
Climate Change	Percentage reduction target (%) - GHG Intensity (tCO ₂ e/FOU)	-2%	-5%	In-Progress
Climate Change	Percentage reduction target (%) - Energy consumption (GJ)	-3%	-5%	In-Progress
Climate Change	Percentage reduction target (%) - Energy Intensity (GJ/FOU)	-2%	-3%	In-Progress
Water Security	Percentage reduction target (%) - Water consumption (m ³)	-3%	-5%	In-Progress
Water Security	Percentage reduction target (%) - Water Intensity (m ³ /FOU)	-5%	-5%	In-Progress
Pollution & Resources	Percentage reduction target (%) - Waste generation (MT)	-3%	-5%	Achieved
Pollution & Resources	Percentage target (%) - 3R	90%	90%	Achieved

GHG EMISSIONS

The Group measures and monitors its GHG emissions as part of its efforts to understand its carbon footprint and track progress against its climate-related objectives. For FY2026, the Group's GHG emissions comprise:

- Scope 1 emissions: refers to direct GHG emissions from the activities in our organisation including mobile combustion, such as petrol and diesel consumed by Company owned vehicles;
- Scope 2 emissions: refers to indirect GHG emissions from consumption of electricity. The purchased electricity is primarily used to operate production machinery, facility equipment, office equipment and etc; and
- Scope 3 emissions: refers to other indirect GHG emissions that occur in the value chain of our organisation. For FY2026, the Group's Scope 3 disclosure covers business travel and employee commuting.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

GHG EMISSIONS (cont'd)

In FY2026, the Group recorded combined Scope 1 and Scope 2 GHG emissions of 95,696 tCO₂e, compared with 100,079 tCO₂e in FY2025. The decrease was mainly attributable to lower Scope 2 emissions across the Group's operations.

GHG Emissions Scope 1	Unit	FY2024	FY2025	FY2026
Malaysia	tCO ₂ e	67	62	61
Philippines	tCO ₂ e	258	204	222
China	tCO ₂ e	14	15	13
Total	tCO₂e	339	281	296

Notes:

- (a) GHG emissions Scope 1 covers consumption of petrol and diesel.
- (b) Malaysia, Philippines and China: For FY2024 and FY2025, the emission for Scope 1 is calculated using emission factor obtained from IPCC Fifth Assessment Report, while the default emissions factors were based on IPCC Guidelines for National Greenhouse Gas Inventories (2006). For FY2026, the emission for Scope 1 is calculated using emission factor obtained from Department for Environment Food and Rural Affairs ("DEFRA") 2025.

GHG Emissions Scope 2	Unit	FY2024	FY2025	FY2026
Malaysia	tCO ₂ e	65,319	79,428	76,110
Philippines	tCO ₂ e	17,246	15,879	15,632
China	tCO ₂ e	4,465	4,491	3,658
Total	tCO₂e	87,030	99,798	95,400

Notes:

- (a) GHG emissions Scope 2 covers consumption of electricity.
- (b) Malaysia: For FY2024, the emission for Scope 2 is calculated using the emission factor obtained from 2017 Clean Development Mechanism ("CDM") Electricity Baseline for Malaysia, Malaysia Green Tech Corporation. For FY2025, the emission for Scope 2 is calculated using the 2022 Grid Emission Factor, calculated by the Energy Commission Malaysia. For FY2026, the emission for Scope 2 is calculated using 2024 Grid Emission Factor, calculated by the Energy Commission Malaysia.
- (c) Philippines: For FY2024, the emission for Scope 2 is calculated using emission factor obtained from 2015-2017 National Grid Emission Factor, Department of Energy, Republic of the Philippines. For 2025, the emission for Scope 2 is calculated using the 2019-2021 National Grid Emission Factor by Department of Energy, Philippines. For FY2026, the emission factor for Scope 2 is calculated using the 2023 Enerdata emission factor.
- (d) China: For FY2024 and FY2025, the emission for Scope 2 is calculated using emission factor obtained from China's regional power grids for emission reduction projects in 2019. For FY2026, the emission factor for Scope 2 is calculated using the 2023 Enerdata emission factor.

Total GHG Emissions (Scope 1 and Scope 2)	Unit	FY2024	FY2025	FY2026
Malaysia	tCO ₂ e	65,386	79,490	76,171
Philippines	tCO ₂ e	17,504	16,083	15,854
China	tCO ₂ e	4,479	4,506	3,671
Total	tCO₂e	87,369	100,079	95,696

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

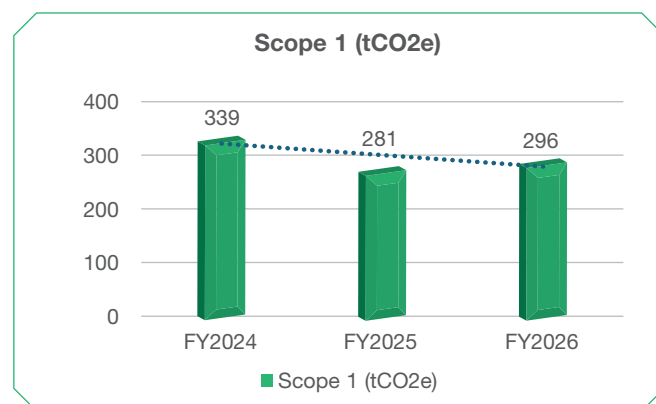
GHG EMISSIONS (cont'd)

GHG Emissions (Scope 1 and Scope 2) Intensity	Unit	FY2024	FY2025	FY2026
Malaysia	tCO ₂ e/FOU ('000)	0.00385	0.00449	0.00406
Philippines	tCO ₂ e/FOU ('000)	0.06523	0.10061	0.11622
China	tCO ₂ e/FOU ('000)	0.03587	0.04267	0.03117

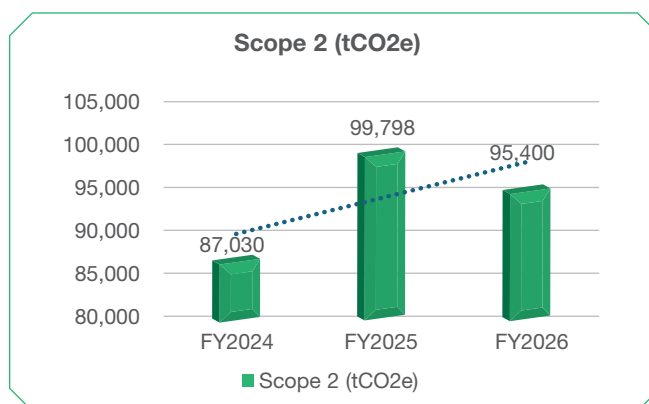
Overall GHG Emissions (Scope 1 and Scope 2) Intensity	(tCO ₂ e/FOU ('000))
FY2024	0.00503
FY2025	0.00557
FY2026	0.00504

Note:

(a) FOU stands for Factory Output Unit.



The Group's total Scope 1 emissions increased marginally to 296 tCO₂e in FY2026, compared with 281 tCO₂e in FY2025, but remained below the FY2024 level of 339 tCO₂e.



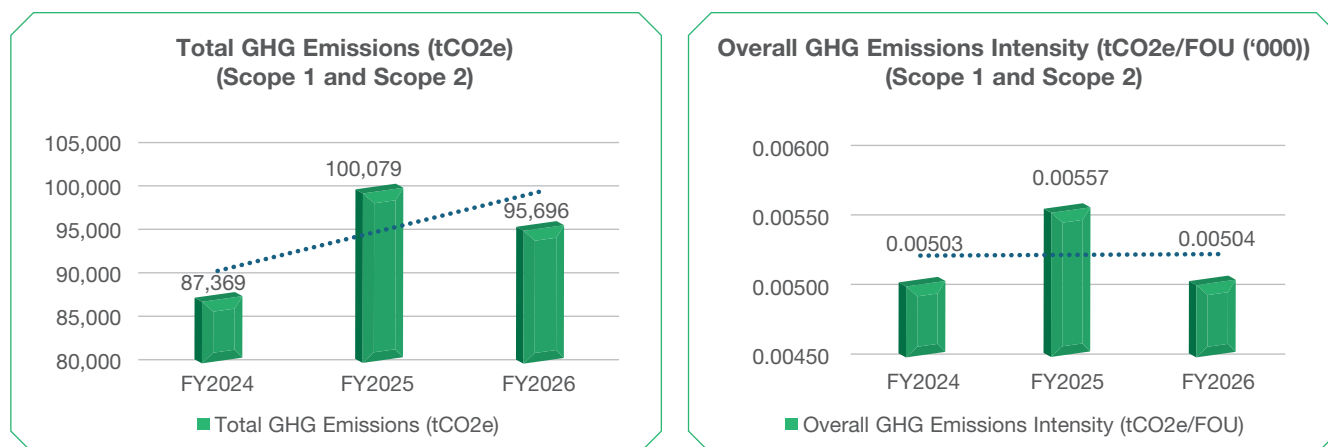
The Group's Scope 2 emissions decreased to 95,400 tCO₂e in FY2026, compared with 99,798 tCO₂e in FY2025.

SUSTAINABILITY STATEMENT

cont'd

ENVIRONMENT - Caring for our Planet (cont'd)

GHG EMISSIONS (cont'd)



The Group's overall Scope 1 and Scope 2 GHG emissions intensity improved to 0.00504 tCO₂e/FOU ('000) in FY2026, compared with 0.00557 tCO₂e/FOU ('000) in FY2025. The FY2026 intensity was also broadly comparable with the FY2024 level of 0.00503 tCO₂e/FOU ('000).

Inari does not produce any Nitrogen Oxides ("NO_x") and Sulphur Oxides ("SO_x") emissions as none of our business activities involve biomass combustion.

We began measuring and disclosing Scope 3 GHG emissions since FY2025, with coverage focused on business travel and employee commuting. By including these categories, we enhance the transparency of our carbon footprint reporting and strengthen alignment with international best practices. This step reflects our commitment to progressively expand the scope of our emissions monitoring, providing a more comprehensive view of our environmental impact.

Total GHG Emissions (Scope 3)	Unit	FY2025	FY2026
Business Travel			
Malaysia	tCO ₂ e	28.0	11.9
Philippines	tCO ₂ e	3.0	1.5
China	tCO ₂ e	4.0	0.2
Total	tCO₂e	35.0	13.6
Employee Commuting			
Malaysia	tCO ₂ e	2,101.0	3,521.3
Philippines	tCO ₂ e	1,185.0	1,032.2
China	tCO ₂ e	48.0	32.2
Total	tCO₂e	3,334.0	4,585.7

Notes:

- Scope 3 emission for business travel include all modes of transportation, such as air, train, car, and bus. Scope 3 emissions for employee commuting cover a range of transportation modes, including bus, train, motorcycle, and car.
- Emissions from business travel by air are calculated using multiple sources, including the carbon emissions data provided by airlines and recognised online tools such as the Travel Impact Model, MyClimate Flight Calculator and the ICAO Carbon Emissions Calculator.
- Emissions from train, bus, car and motorcycle are calculated using the emission factors published in the United States Environmental Protection Agency GHG Emission Factors Hub.
- Emissions from employee commuting are calculated on a sampling basis, with 20% of the workforce surveyed. The results are then extrapolated to represent 100% of employees across the Company.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People

EMPLOYEE GENDER, DIVERSITY AND INCLUSION



We recognise the strength in having a diverse workforce and inclusive environment. As a part of our strategic priorities and corporate DNA, we build a fair culture of inclusiveness where employees are treated and valued equally regardless of age, race, gender, disability, nationality, religion and sexual orientation. We ensure that all our employees are treated with respect and dignity and are provided with a safe working environment.

Below are the examples of actions that we have implemented across our operations to improve workforce diversity, equal opportunities and reduce or prevent discrimination:

✓ **Anti-Discrimination Policy and Code of Business Conduct and Ethics**

We are committed to advancing workforce diversity and fostering equal opportunities while combating discrimination. Our dedication to combating discrimination is embedded in both our Anti-Discrimination Policy and our Code of Business Conduct and Ethics. Our Anti-Discrimination Policy ensures that all practices and interactions within our organisation adhere to principles of fairness, inclusion, diversity, equal opportunities, free of discrimination or harassment. This is complemented by our Code of Business Conduct and Ethics, which explicitly prohibit our directors and employees from engaging in any form of sedition, discrimination, and harassment, including those which are made based on age, race, gender, disability, nationality, religion or sexual orientation. Together, these policies guide our commitment to maintaining a workplace that is respectful, inclusive, and free from discrimination and harassment.

✓ **Non-Discriminatory Recruitment Practices**

It is our policy that recruitment decisions are made based on our commitment to provide equal opportunity, we are not allowed to practise any discrimination or discriminatory business in recruitment whereby all job applications, job advertisements, job descriptions do not require, publish or state any information on race, colour, age, gender, sexual orientation, gender identity, ethnicity, disability and/or special needs, religion, political affiliation, union membership, national origin or marital status.

Our policy includes support for under-privileged groups, including those from deprived backgrounds, those with poor social status and those who lack of formal education or qualifications. We are dedicated to offering employment opportunities to these groups, thereby supporting community inclusion and diversity.

✓ **Equal Remuneration**

We are committed to ensuring that all employees receive equal remuneration for performing the same work or work of a similar nature, regardless of gender. Moreover, our payroll policy mandates that no employee shall be paid with less favourable rates compared to employees of the opposite sex for equivalent roles. In line with our commitment to equality, we have never made deductions to the remuneration rates of any employees, ensuring fair and non-discriminatory compensation practices.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

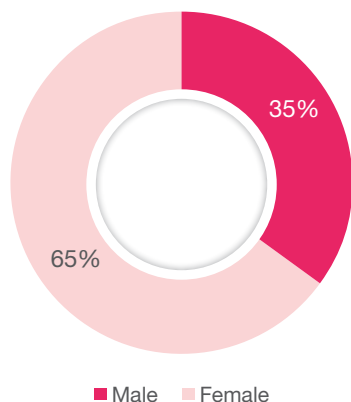
EMPLOYEE GENDER, DIVERSITY AND INCLUSION (cont'd)

Below are the examples of actions that we have implemented across our operations to improve workforce diversity, equal opportunities and reduce or prevent discrimination: (cont'd)

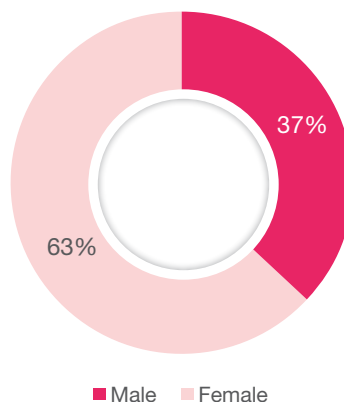
✓ Accommodation for Employees with Disabilities

We are dedicated to ensuring employees with disabilities and/or special needs are accommodated with special programs and accessibility mechanisms ensuring their safety and health remains prioritise during their employment terms. To promote inclusion, for example, we have created office space on the ground floor to assist those with health issues and difficulties climbing the stairs, demonstrating our commitment to inclusivity and avoidance, prevention or mitigation of human rights issues.

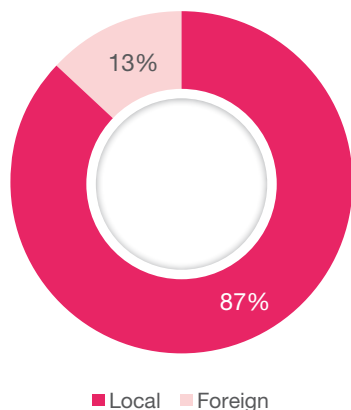
Distribution by Gender (%)
FY2026



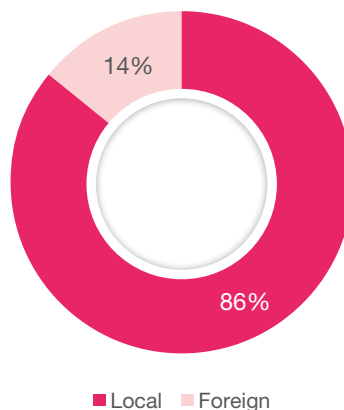
Distribution by Gender (%)
FY2025



Distribution by Local and Foreign Employment (%)
FY2026



Distribution by Local and Foreign Employment (%)
FY2025



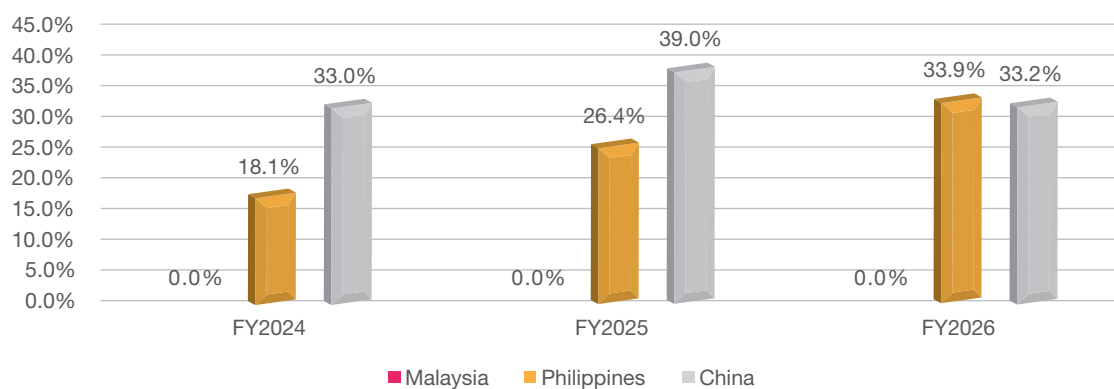
SUSTAINABILITY STATEMENT

cont'd

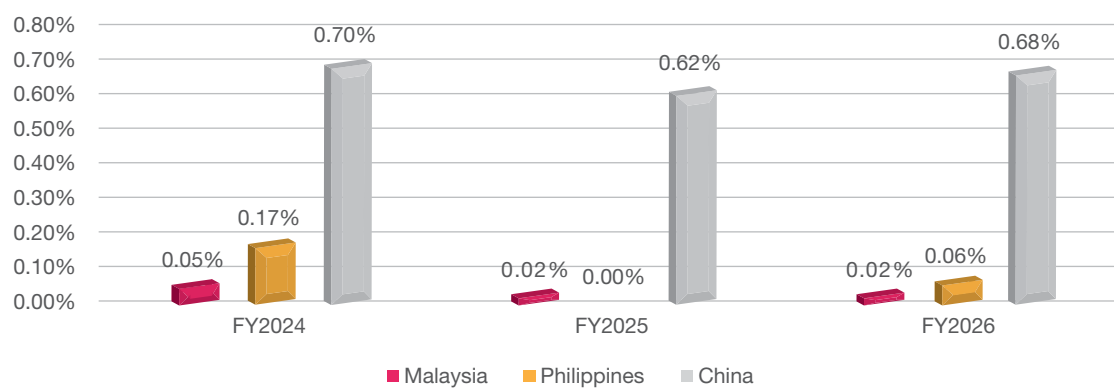
WORKPLACE – Caring for our People (cont'd)

EMPLOYEE GENDER, DIVERSITY AND INCLUSION (cont'd)

Percentage of Contractor or Temporary Staff



Percentage of Disabled Staffs



SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

EMPLOYEE GENDER, DIVERSITY AND INCLUSION (cont'd)

Employee Distribution	Percentage (%)		
	FY2024	FY2025	FY2026
By Gender			
Male	37.0	37.0	35.0
Female	63.0	63.0	65.0
By Nationality			
Local	83.0	86.0	87.0
Foreign	17.0	14.0	13.0
Contractors or Temporary Staff			
Malaysia	0.0	0.0	0.0
Philippines	18.1	26.4	33.9
China	33.0	39.0	33.2
Group	6.7	9.2	11.6
Disabilities			
Malaysia	0.05	0.02	0.02
Philippines	0.17	0.00	0.06
China	0.70	0.62	0.68
Group	0.11	0.05	0.07
By Age			
Below 30	64.1	59.2	57.8
30 to 50	31.6	35.8	36.7
Above 50	4.3	5.0	5.5
By Employee Category			
Manager and above	2.3	2.2	2.0
Executive	9.5	9.6	9.3
Non-executive IDL	28.5	28.4	26.1
Non-executive DL	53.0	50.6	51.3
Agency DL	6.7	9.2	11.3

Director Distribution	Percentage (%)		
	FY2024	FY2025	FY2026
By Gender			
Male	91.7	84.6	84.6
Female	8.3	15.4	15.4
By Age			
Below 30	0	0	0
30 to 50	0	0	0
Above 50	100	100	100

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

EMPLOYEE GENDER, DIVERSITY AND INCLUSION (cont'd)

Employee Turnover	Headcount (pax)		
	FY2024	FY2025	FY2026
By Employee Category*			
Manager and above	19	31	23
Executive	80	122	129
Non-executive IDL	290	326	515
Non-executive DL	681	379	468

* Excluding interns and workers who left at the end of contract.

Employee Turnover Rate	Percentage (%)		
	FY2024	FY2025	FY2026
Group*	24.9	20.4	29.6

* Excluding interns and workers who left at the end of contract.

Among our workforce of dedicated employees, 65% are women, underscoring our commitment to gender diversity. Our reliance on foreign workers has been prudently maintained at a minimum level of 13% this year, reflecting our commitment to local employment. As we commit to embrace inclusivity within a diverse workforce, we translated our policy on labour standards into several languages to facilitate greater understanding and communication. For our operations in China and Philippines, 99% employees are local hires.

In FY2026, employees with disabilities constituted 0.07% of our total workforce while contractors and temporary employees represented 11.6% of our total employee base. We have adopted a categorisation approach which aligned with our internal human resource strategy and manpower management practices. We will continue to review this approach to ensure alignment with regulatory expectations where applicable.

We remain committed to fostering employees' growth and attracting new talents to drive the Group's success. Our strategic approach ensures that we continue to have the right people in place to seize opportunities, overcome challenges and position the organisation for sustained growth and innovation.

EMPLOYEE DEVELOPMENT AND TALENT RETENTION

We value continuous learning for our employees' personal and professional advancement. Through diverse professional development, training, and programs, we elevate Group-wide performance and quality standards. It is imperative we invest in the capabilities of our employees to remain at the forefront of innovation.

Our approach involves a human capital management development framework that encompasses the following:

- Management Talent Development Programmes
- Supervisory Level Development Programmes
- Technical Engineering and I4.0 Upskilling Programmes
- Machine Operation Training, Supplier Responsibility Compliance, Electrostatic Discharge Rules and Environment, Health & Safety Practices

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

EMPLOYEE DEVELOPMENT AND TALENT RETENTION (cont'd)

Below we summarise the types of training and development programmes conducted at Inari.

Orientation

We ensure that all new employees understand the corporate activities, values and business unit performance-based culture by undergoing the orientation programme, held within the first week of their commencement. Topics including corporate culture, organisational structure, safety and health, overview of career paths, benefit plans, administrative procedures, key corporate policies and procedures will be shared. They are also instructed about the importance of the Code of Business Conduct and Ethics, Anti-Corruption and Bribery Policy, as well as the Whistleblowing Policy and Procedures.

Onboarding Training

The onboarding training is prepared by respective department leaders to focus on departmental goals and in engaging employees with the overall company objectives. The purpose of the training is to address employee needs and provide them with easy access to information and skills needed to deliver their job efficiently.

Mandatory Training

As Inari operates in specific industrial areas, we ensure that employees are prepared and trained on all applicable regulations. Mandatory training that employees are required to undergo are corporate governance, anti-bribery and corruption training, OSH training as well as environmental training.

Technical Skills Development Training

We conduct various training to develop employees' technical skills for the performance delivery including big data analysis, coding & programming, technical writing and database software. The necessary training is conducted regularly based on the latest industry developments to ensure employees knowledge and skill set are up-to-date.

Soft Skills Development Training

Soft skill training is conducted periodically to enable our employees to interact effectively with other people in the workplace. Topics covered in our soft skills training include presentation skill, communication skill, leadership skill, emotional intelligence, teamwork, and others.

In FY2026, across all our operations, we have conducted a total of 73,425 hours of training, with an average of 12 training hours and 1.49 days per employee. Tables below show our training hours (excluding on-the-job training) for FY2026.

Total number of training hours	FY2024	FY2025	FY2026
By Gender			
Female	49,576	38,290	37,662
Male	38,360	40,404	35,763
By Employee Category			
Manager and above	5,544	3,325	3,695
Executive	27,481	21,566	17,745
Non-executive	54,911	53,803	51,985
By Training Types			
Orientation	22,024	19,730	22,733
Mandatory, technical skills & soft skills	65,912	58,964	50,692

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – *Caring for our People* (cont'd)**EMPLOYEE DEVELOPMENT AND TALENT RETENTION** (cont'd)

Average number of training hours per employee	FY2024	FY2025	FY2026
By Gender			
Female	10	10	9
Male	21	18	16
By Employee Category			
Manager and above	39	25	30
Executive	46	36	31
Non-executive	10	10	10

Average training hours per employee	No. of hours
FY2024	14
FY2025	13
FY2026	12

Average training days per employee	No. of days
FY2024	1.76
FY2025	1.58
FY2026	1.49

Compensation and Benefits

We recognise that Inari's success is driven by a committed workforce, and therefore we strive to empower employees through a supportive corporate culture that ensures their well-being is taken care of. We comply with the standard minimum wage laws within each country we operate in, with a minimum entry level wage to minimum wage ratio of 1:1. To support living wage, we often go beyond the minimum wage threshold and take pride in valuing our employees by offering wages that exceed the mandated threshold for minimum wage. In addition to providing our employees with fair remuneration packages, we also provide eligible employees to receive remuneration in the form of share options as stipulated in our Employees' Share Option Scheme and performance bonus. Benefits, promotions, recognition, rewards and increments are solely based on the employee's performance and merit, where 100% of our employees received a performance review. We ensure the salary scale is benchmarked on a periodic basis against industry peers to compensate and reward our employees fairly.

We have introduced an Employee Privilege Program, which partners with local hotels, personal care services and restaurants to provide our employees with exclusive discounts and benefits. This initiative not only enhances our employees' experience but also strengthen our local business community.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

EMPLOYEE DEVELOPMENT AND TALENT RETENTION (cont'd)

Compensation and Benefits (cont'd)

The following are some of the benefits and privileges provided to our employees.

 Insurance/Medical Coverage	 In-house Facilities	 Employees with Special Needs
• Executive health screening • Free medical attention and treatment by medical practitioner duly appointed by Inari • Hospitalisation scheme extended to the employees' family or dependents • Outpatient medical benefits extended to employees' family or dependents • Personal accident, hospitalisation and term life insurance coverage to permanent employees • Social insurance	• Car parking space • Hostel for operators • Personal lockers • Prayer rooms • Transport services • 24-hour canteen	• Dedicated mother's nursing room • Dedicated parking spaces for disabled employees • An office space at ground floor to cater for health issues and disabled employees • Sickbay for sick employees

HUMAN AND LABOUR RIGHTS

Inari are committed to respect and support the protection of internationally proclaimed human rights by adopting our key customer's Code of Conduct and Human Rights Policy that is based on internationally recognised human rights as set out in the United Nations' International Bill of Human Rights, the International Labour Organisation's Declaration on the Fundamental Principles and Rights at work as well as the UN Guiding Principles for Business and Human Rights ("UNGPs"). In line with this, Inari's employment practices uphold its belief for fair employment, and therefore is committed to protecting the human and labour rights of all our employees.

Our actions implemented to avoid, prevent, and mitigate human rights issues include, but are not limited to, the following:

✓ **Dedicated resources to oversee human rights matters**

The Board of the Group has the oversight responsibility to ensure respect for human rights. In addition, the day-to-day responsibilities and resources to ensure respect for human rights have been assigned to Human Resource ("HR") department. Our HR department oversee all issues regarding human rights, forced and child labour and ensures protection of our employees' rights. They are responsible for implementing and making sure that our operations comply with regulations mandated by the Department of Labour.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)**HUMAN AND LABOUR RIGHTS** (cont'd)

Our actions implemented to avoid, prevent, and mitigate human rights issues include, but are not limited to, the following: (cont'd)

✓ **Established policy**

Our Company policy on labour standards is translated into relevant languages such as Bahasa Malaysia, Bahasa Indonesia and Chinese to promote better understanding. We highlight the following clauses in our Human Resource Policy:

- Humane Treatment and Non-discrimination
- Zero Tolerance to Harassment
- Respect Human Rights
- Freedom of Association and Collective Bargaining
- Availability of Grievance Channel
- Child Labour and Forced Labour Prohibition aligned with International Labor Organization (ILO) - Minimum Convention Age
- Working hours do not exceed the maximum set by local law
- Wages and benefits comply with all applicable wage laws
- Occupational Safety and Health
- Anti-Corruption and Bribery

In alignment with our dedication to ethical practices, we have integrated the Children's Rights and Business Principles into our Supplier Code of Conduct. This Code mandates that our suppliers uphold the protection of human rights, explicitly prohibiting forced labour and child labour. By embedding these principles into our supply chain management, we reinforce our commitment to responsible and ethical practices, ensuring that all partners adhere to the highest standards of human rights protection.

✓ **Training and communication**

Annually, we conduct a minimum of two training sessions focused on social responsibilities, including human rights, in February and August with support from our in-house Training department. For direct labour, these sessions are conducted in person, while indirect labour and above participate in online training. At the conclusion of each session, employees complete an assessment to ensure effective understanding of our human rights policies. Additionally, we include social responsibility requirements in our onboarding training for new hires and conduct refresher training on an annual basis. To further raise awareness, we broadcast information via television in canteens and display posters throughout our facilities. We also provide a toll-free hotline for employees to address grievances and have a Whistle Blowing Policy in place to support transparency and accountability.

Our managers are trained to handle reports and instances of bullying and harassment.



Training and communication to employees

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

HUMAN AND LABOUR RIGHTS (cont'd)

Our actions implemented to avoid, prevent, and mitigate human rights issues include, but are not limited to, the following: (cont'd)

✓ Training and communication (cont'd)

Our training and communication extend beyond our employees, we also conduct periodic supplier responsibility training to our suppliers, ensuring they are equally well-versed and aligned with our values and expectations.



Training and communication to suppliers

✓ Ongoing assessment

Risk assessment related to potential labour issues is an integral part of our due diligence checklist for evaluating new operations or projects. Additionally, we proactively monitor and assess human rights risks continuously as part of our core business processes, with quarterly reviews conducted by our CSR committee. We also perform an annual Labour Risk Assessment to ensure ongoing compliance and address any emerging issues.

✓ Grievance management

In our ongoing pursuit of open communication and continuous improvement, we facilitate various avenues for both internal (e.g. employees) and external stakeholders to express their opinions and ideas.

We have established whistleblowing mechanism, feedback channel and grievances systems to allow both internal (e.g. employees) and external stakeholders to report genuine cases of human and labour rights related issues, child labour, forced labour, discrimination, bullying and harassment. Our whistleblowing mechanism is designed to ensure that individuals can raise concerns without fear of retaliation. We guarantee the confidentiality of the whistleblower's identity, unless otherwise required by law or for the purpose of any proceedings by or against the Group. A violation of the confidentiality of information reported by any party privy to the information would constitute a misconduct by itself.

To further ensure a confidential and impartial channel, an independent third party oversees a dedicated toll-free hotline where employees can confidently raise any concerns or reports. Other avenues also include regular roundtable, small group meeting and town hall sessions held throughout the year which serve as mechanisms that allow our employees to engage with the Management directly on a wide range of topics, including labour issues or concerns they may have. In addition, we have implemented a feedback box to allow for suggestions and concerns, ensuring that every voice can be heard. Our open door policy further support this by encouraging employees to approach management at any time with their ideas, questions or issues.

In cases where any employee is identified for affected by human rights or labour issues, we are committed to provide appropriate remedies which including but not limited to compensating them for any losses and damages in accordance with the legal requirements.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

HUMAN AND LABOUR RIGHTS (cont'd)

Our actions implemented to avoid, prevent, and mitigate human rights issues include, but are not limited to, the following: (cont'd)

✓ Stakeholder engagement on human rights issues

We conduct small group meetings dedicated to addressing human rights issues and implement corrective actions as necessary. These meetings enable direct engagement with stakeholders, ensuring that human rights issues are managed effectively and corrective measures are applied promptly. Key topics addressed include compliance with regulatory and customer requirements, such as implementing system controls to prevent employees from working beyond the hours permissible by the applicable rules and regulations. Additionally, we provide comprehensive training on sustainability requirements to all supervisors, ensuring they are fully informed and equipped to uphold these standards.

✓ Dormitories management

We ensure our workers, both local and foreign, are provided with adequate and safe accommodation with more space per individual as stipulated in the Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990 (Act 446). The building facilities provided include a multi-purpose hall, canteen/cafeteria, management office, reading and television room, security, mini-mart, common surau, among others. The Penang State Labour Office conducted an audit at the dormitory building and has certified our compliance to Section 24D(2) Akta Standard Minimum Perumahan, Penginapan dan Kemudahan Pekerja 1990.



Dormitory building dedicated to employees



Spacious dormitory rooms



Laundry facilities within the dormitory

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – *Caring for our People* (cont'd)

HUMAN AND LABOUR RIGHTS (cont'd)

Our actions implemented to avoid, prevent, and mitigate human rights issues include, but are not limited to, the following: (cont'd)

✓ **Dormitories management** (cont'd)



Common area within the dormitory building with various amenities



Computer room



Training room



Clinic



Fresh mart



Food stalls



Spacious and modern design dormitory rooms

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – *Caring for our People* (cont'd)

HUMAN AND LABOUR RIGHTS (cont'd)

Our actions implemented to avoid, prevent, and mitigate human rights issues include, but are not limited to, the following: (cont'd)

✓ **Child Labour and Forced Labour Prevention and Prohibition**

At Inari, we do not tolerate or condone any use of child labour or forced labour. We actively enforce policies that promote fair labour standards and continuously strive to create a safe and supportive work environment. We comply fully with the regulations and local laws of the countries we operate in. We practice free employment market and ensure all hirings are on voluntary basis.

We are deeply committed to ongoing stakeholder engagement and consultation with regulators on critical human rights issues. In line with this commitment, our representative from HR department attended the Malaysian Employment Laws Conference 2023 ("MELC 2023"). MELC 2023 is the foremost platform for HR practitioners across Malaysia to come together and discuss the latest trends and challenges impacting the industry. Bringing together influential leaders and experts from diverse sectors, the conference provided valuable insights that are vital for advancing business practices, particularly in areas of industrial relations and future trends. Key topics addressed at the conference included workplace harassment and discrimination, mental health in the workplace, updates on employment and trade union law, the growing impact of ESG considerations, and practical courtroom insights. By participating, we are better equipped to enhance our internal policies and practices to foster a respectful and inclusive workplace while staying ahead of emerging regulatory trends.

Our Code of Business Conduct and Ethics prohibits the use of forced labour, human trafficking and exploitative child labour and we expect suppliers and/or vendors to respect this principle. As stipulated in the Supplier Code of Conduct, Inari reserves the right to terminate its trading agreement if the supplier is unable to demonstrate his commitment to this policy. Additionally, it is our policy that we will verify the valid and appropriate age verification documentation to avoid hiring of underage labours. All members of HR department were also being briefed on the minimum age for hiring, appropriate age documentation and verification systems. In addition, we also established an anonymous reporting flow for all employees to report the existence of underage workers, if any, at the facility. We have established several mechanisms for employees to report grievances and facilitate open communication between management and employees, regarding their grievances which include child and forced labour issues. There were zero cases reported for child labour or forced labour, discrimination, or grievances on human rights since our incorporation.

✓ **Fair Treatment in Managing Foreign Labour**

We only employ foreign workers with complete legal work permits. At Inari, we strictly prohibit the unlawful withholding of wages, passports, or other personal documents. We do not require them to lodge any form of monetary deposits as a condition of employment and no recruitment fees are charged back to the workers. We abide strictly to the law of minimum wages and that wage deduction will not imposed as disciplinary measure. Our foreign workers are given a contract of employment and are entitled to similar benefits as local employees as stated in our Wages, Benefits and Contracts Policy. Furthermore, we ensure that foreign workers are aware of their entitlements by communicating with them in their local language for better understanding.

✓ **Freedom of Association and Collective Bargaining**

It is our policy that we shall respect workers' lawful rights and freely allow workers to form or participate in organisations of their choosing, including but not limited to unions, worker committees, or other worker associations, and bargain collectively without interference, discrimination, retaliation, or harassment.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

HUMAN AND LABOUR RIGHTS (cont'd)

Our actions implemented to avoid, prevent, and mitigate human rights issues include, but are not limited to, the following: (cont'd)

✓ Working Hours and Rest Period

Our dedication to upholding employee well-being is reflected in our commitment to provide reasonable work hours and ample rest periods, ensuring full adherence to local regulatory mandates. Our employees are entitled to annual leave, sick leave, marriage leave, bereavement leave and maternity leave. Our working hours strictly adhere to the local rules and regulations, ensuring full compliance with labour laws. Furthermore, we are dedicated to upholding the rights of our employees, ensuring that all our employees are entitled to all public holidays gazetted by the local government.

We have established mechanisms to ensure that our employees receive sufficient rest period and do not work excessively. These measures include implementation of system hard blocks that prevent employees work beyond the allowable hours. For employees with standard working hours, we offer flexible working hours to support work-life balance. These initiatives are designed to promote employee well-being and ensure that work hours remain within healthy and manageable limits.



OCCUPATIONAL SAFETY AND HEALTH (“OSH”)

In safeguarding the well-being of our employees, we are committed to stringent health and safety practices and a good work environment. The well-being of our employees is enhanced by the commitment of our management team at all levels and requires their close monitoring of the business units' safety performance. As we strive to achieve zero injuries and casualties at our production plants, safety awareness is essential to avoid accidents and prevent occupational illness.

OSH Policy

Inari provides a safe and healthy workplace for its employees, and therefore, has established an OSH Policy that is committed to:

- Making OSH a core value of everything we do;
- Having a risk-based process in place for the identification, classification and control of hazards and risks;
- Providing all employees, contractors and visitors with relevant information, operational controls and regular training on OSH requirements to enable them to conduct their activities safely;
- Providing a positive culture in which employees, contractors and visitors feel free to share their concerns about non-conformance, undesirable, unsafe situations or any OSH related issues;
- Implementing effective approaches to protect people from safety and health risks;
- Being fully transparent in the periodic reporting on OSH performance;
- Consulting and collaborating with employees and other stakeholders on OSH matters; and
- Complying with all applicable laws and regulations which apply to our business.

SUSTAINABILITY STATEMENT

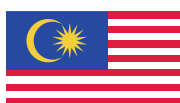
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WORKPLACE – Caring for our People (cont'd)

OCCUPATIONAL SAFETY AND HEALTH (“OSH”) (cont'd)

OSH Policy (cont'd)

In ensuring we provide a healthy and safe working environment, 100% of our operations are in compliance with the relevant OSH regulations or are ISO 45001:2018 certified.



100%
COMPLIANCE

Malaysia Occupational Safety and Health Act 1994



100%
COMPLIANCE

Philippines Occupational Safety and Health Standards

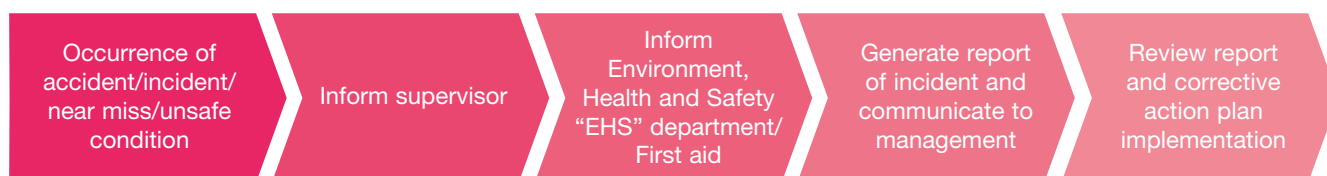


100%
COMPLIANCE

China ISO 45001:2018 certified

Incident Reporting and Investigation

To ensure proper management of safety and health issues at our plants, we implement a standard operating procedure for identification of any workplace hazards or risks and to develop control measures to minimise these risks from occurring. All employees, visitors and contractors are informed of our incident reporting platforms and are encouraged to report any risky or unsafe conditions to the supervisor.



In the event of an incident or unsafe work condition occurring, an initial investigation will be carried out by the supervisor which they will report to the EHS department within 24 hours. Once the report has been reviewed by the EHS department, if necessary further investigation will be conducted and requests for corrective actions will be sent to the respective Area Manager to develop and implement the next steps for preventing recurrence. Where applicable, the Head of Department and HR department may take the appropriate disciplinary action for those involved in unsafe acts or conditions. Management periodically reviews opportunities for continual improvement when necessary.

OSH Awareness Training

Safety is paramount at Inari. We prioritise comprehensive employee training in safety protocols and regularly conduct drills to bolster awareness and skills. Our OSH training aligns with regulations, ensuring employees possess the necessary competencies to work securely. The types of training conducted include incident management, hazard management, as well as emergency preparedness and response. During this reporting period, all employees attended trainings or refresher courses on safety and health.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

OCCUPATIONAL SAFETY AND HEALTH (“OSH”) (cont'd)

OSH Awareness Training (cont'd)

These trainings include:

	Hazard Prevention and Control Awareness		Basic Occupational First Aid
	Safety of Equipment Handling		Fire Safety Training and Drills
	Chemical Safety Training		Lift Truck/Forklift Safety Training
	Electrical Safety Awareness		Incident Management



Employee Wellness Check
(Malaysia)



Fire Prevention Activity
(Philippines)



Fire Drill Training
(China)

Number of staffs trained on health and safety standards for the past 3 years as shown below:

Number of Staffs trained on Health and Safety Standards	Unit	Malaysia	China	Philippines	Group
FY2024	Number	2,791	325	1,214	4,330
FY2025	Number	4,182	278	1,281	5,741
FY2026	Number	3,372	290	1,061	4,723

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

OCCUPATIONAL SAFETY AND HEALTH (“OSH”) (cont'd)

Managing OSH Performance

Our OSH committee is responsible for monitoring, recording and reporting the Group’s occupational safety, health and environment performance. They also report on measures carried out towards the prevention of accidents. Through our stringent efforts, we have successfully managed to record zero case of occupational fatality or work-related illnesses within the Group. OSH committee is responsible for risk assessment regarding health and safety for existing operations and plants as well as potential new operations or projects as part of the due diligence process.

Our continuous efforts aim to:

- Limit the number of incidents at the workplaces;
- Perform evacuation exercises in facilities with difficult escape paths;
- Improve hazard control, notably in hazardous chemical work areas; and
- Improve the safety of equipment or activities, with a special emphasis on lifelines.

Our target is zero workplace injury incidents and below is our performance over the past 3 years:

Injury Type/Rate	Unit	FY2024	FY2025	FY2026
Malaysia				
Number of injury incidents	number	6	6	3
Number of fatalities	number	– (b)	– (b)	– (b)
Number of work-related illnesses	number	– (b)	– (b)	– (b)
Number of worked days lost	days	29	47	25
Incident rate ^(a)	rate	1.36	1.42	0.75
Frequency rate ^(a)	rate	0.49	0.51	0.27
Severity rate ^(a)	rate	2.39	4.03	2.27
Fatality rate ^(a)	rate	– (b)	– (b)	– (b)
Lost Time Injury Frequency (“LTIF”) ^(a)	rate	0.49	0.51	0.27
Philippines				
Number of injury incidents	number	1	2	1
Number of fatalities	number	– (b)	– (b)	– (b)
Number of work-related illnesses	number	– (b)	– (b)	– (b)
Number of worked days lost	days	5	7	12
Incident rate ^(a)	rate	0.56	1.16	0.60
Frequency rate ^(a)	rate	0.22	0.46	0.24
Severity rate ^(a)	rate	1.12	1.62	2.90
Fatality rate ^(a)	rate	– (b)	– (b)	– (b)
Lost Time Injury Frequency (“LTIF”) ^(a)	rate	0.22	0.46	0.24

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

OCCUPATIONAL SAFETY AND HEALTH (“OSH”) (cont'd)

Managing OSH Performance (cont'd)

Our target is zero workplace injury incidents and below is our performance over the past 3 years: (cont'd)

Injury Type/Rate	Unit	FY2024	FY2025	FY2026
China				
Number of injury incidents	number	– (b)	– (b)	– (b)
Number of fatalities	number	– (b)	– (b)	– (b)
Number of work-related illnesses	number	– (b)	– (b)	– (b)
Number of worked days lost	days	– (b)	– (b)	– (b)
Incident rate ^(a)	rate	– (b)	– (b)	– (b)
Frequency rate ^(a)	rate	– (b)	– (b)	– (b)
Severity rate ^(a)	rate	– (b)	– (b)	– (b)
Fatality rate ^(a)	rate	– (b)	– (b)	– (b)
Lost Time Injury Frequency (“LTIF”) ^(a)	rate	– (b)	– (b)	– (b)
Overall				
Number of injury incidents	number	7	8	4
Number of fatalities	number	– (b)	– (b)	– (b)
Number of work-related illnesses	number	– (b)	– (b)	– (b)
Number of worked days lost	days	34	54	37
Incident rate ^(a)	rate	1.07	1.28	0.67
Frequency rate ^(a)	rate	0.40	0.48	0.25
Severity rate ^(a)	rate	1.94	3.23	2.31
Fatality rate ^(a)	rate	– (b)	– (b)	– (b)
Lost Time Injury Frequency (“LTIF”) ^(a)	rate	0.40	0.48	0.25

Notes:

(a) Rates are calculated based on the formulas as follows:

Incident Rate	No. of accidents/average no. of employees x 1,000
Frequency Rate	No. of accidents/total man-hours worked x 1,000,000
Severity Rate	No. of worked days lost/total man-hours worked x 1,000,000
Fatality Rate	No. of fatalities/ average no. of employees x 1000
Lost Time Injury Frequency (refers to the loss of productivity associated with accidents or injury arising out of or in the course of work)	No. lost time injuries/total man-hours x 1,000,000

(b) No cases reported.

With the transition to Malaysia’s OSH Master Plan (“OSHMP30”), the Department of Safety and Health (DOSH) Malaysia has established a key target to reduce the incident rate, shifted the focus to monitoring the occupational injury rate, with a national target of 2.20 per 1,000 employees by 2030. In FY2026, our operations in China continued to maintain a zero incident rate. In Malaysia and the Philippines, incident rates recorded a reduction to 0.75 and 0.60, respectively, but remained well below the DOSH target of 2.20. We remain committed to implementing preventive and corrective actions to improve our safety performance across our operations.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

OCCUPATIONAL SAFETY AND HEALTH (“OSH”) (cont'd)

Managing OSH Performance (cont'd)

Below is the summary of 4 minor injuries and corrective measures at our operations:

Type of Injury	Corrective Action	Preventative Action
Right middle and ring finger wounds (Malaysia) (2 cases)	- Adjusted machine interlock settings to prevent operation while the cover is open - Replaced the rear ionising fan cover with one featuring smaller openings	- Enhance hazard communication signage - Provide refresher training - Introduce visual guidance on safe cutting methods using hand tools
Right hand injury (Malaysia) (1 case)	Reviewed the machine design and guarding arrangement to address risks associated with tray handling during machine operation	- Restricted the task to trained and authorised personnel - Enhance hazard communication signage
Hand contusion (Philippines) (1 case)	- Conducted an immediate safety briefing and refresher training on safe mould-die removal and installation - Reinforced awareness of pinch-point hazards - Enforced LOTO requirements before maintenance activities - Strengthened supervisory oversight and compliance with safe work procedures	- Mandated and standardised the use of stoppers or blocking devices to secure the mould during pull-out operations - Prevent unintended mould movement and minimise exposure to pinch-point hazards

For each incident occurred, we have conducted a root cause analysis investigation. Based on the findings, we then developed the necessary corrective actions and revised our preventative measures to avoid occurrence in the future.

We will continue to be vigilant and commit to safeguard the health and safety of our employees by enforcing tighter controls to mitigate possible safety risk identified.

EMPLOYEE WELFARE

Inari's strength is its workforce and we take great efforts to take care of the wellbeing of our employees. As such, we invest in the health and welfare of employees and are committed to producing a caring and supporting community.

Employee Wellness Activities

To further enrich our commitment to fostering a thriving work-life balance, at Inari, we place a paramount emphasis on maintaining the well-being of our employees. To this end, we have curated an array of diverse programs and engaging activities for employees to participate. The aim is not only to alleviate stress but also to cultivate an environment where positive relationships among co-workers' flourish, nurturing a sense of unity and support. In pursuit of this mission, our employee sports clubs organise events such as weekly indoor fitness classes like yoga, or sports events such as badminton, Zumba, pickleball and fun walk sessions.

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

EMPLOYEE WELFARE (cont'd)

Employee Wellness Activities (cont'd)



Charis Hospice Charity Run (Malaysia)



Badminton Tournament (Malaysia)



Dole Fun Run (Philippines)



Talent Show Competition (Philippines)



Mid-Autumn Festival Lucky Draw (China)



Sports Competition (China)

SUSTAINABILITY STATEMENT

cont'd

WORKPLACE – Caring for our People (cont'd)

EMPLOYEE WELFARE (cont'd)

Employee Engagement

At Inari, we conduct employee engagement surveys annually to gather feedback and understand employees' perspectives. The surveys are reviewed by our Human Resource team which then help to identify areas of improvements, key concerns from our employees and recommend strategies to address them accordingly.

This year, the survey covers the following key areas that are essential to fostering a positive and supportive workplace as below:

Human Rights and Labour Practices: Employees are invited to share their views on feeling heard, valued, and supported by their managers, as well as on teamwork within departments, work-life balance, and the effectiveness of communication channels.

Learning and Development: It also explores the opportunities for career growth, the availability of training, and whether feedback received contributed to employees' professional development.

Safety and Health: Employees are asked to provide feedback on the Company's effort to maintain a healthy, safe, and secure work environment, as well as their awareness and understanding of safety regulations.

The insights gathered from this survey enable us to continuously enhance the employee experience by addressing key areas of concern and opportunities for improvement.

Apart from this, we organise various events such as festive celebration and employee appreciation dinner to encourage interaction/engagement between employees and the Senior Management. At Inari, we actively foster employee engagement by organising a variety of events aimed at promoting participation, collaboration and interaction across the organisation.



Employee Wellness Check (Malaysia)



Christmas Party (Philippines)

SUSTAINABILITY STATEMENT

cont'd

LOCAL COMMUNITIES – Giving Back

Inari strives to be a responsible corporate citizen by giving back to the surrounding communities in which we operate and to create a positive impact in the long-term. Through our Corporate Social Responsibilities (“CSR”) initiatives including our internship programmes, we utilise our knowledge and experience to give back to communities.

STEM Talent Development

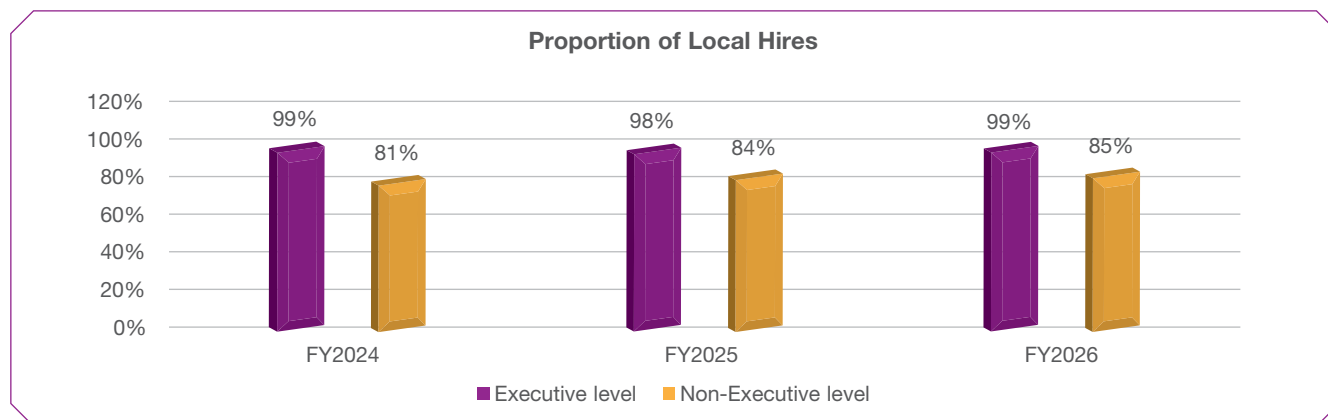
Inari is committed to upholding and promoting children’s rights by investing in initiatives that nurture their growth, learning, and future opportunities. Beyond ensuring a workplace free from child labour, we actively contribute to programmes that empower young people through education and skills development.

In particular, we support various initiatives focused on Science, Technology, Engineering, and Mathematics (“STEM”) education. These programmes are designed to cultivate interest and talent among primary and secondary school students, equipping them with essential skills for the future. Through workshops, school outreach activities, and partnerships with educational institutions, we aim to inspire creativity, critical thinking, and innovation among children.

By championing STEM learning, we not only contribute to improving the quality of education but also helps prepare the next generation to thrive in a knowledge-based economy. This commitment reflects our broader responsibility to support children’s rights and well-being through meaningful and sustainable programmes.

Local Employment

In supporting the communities, we operate in, hiring local is a priority whenever possible to boost local economies and improve social well-being. Providing job opportunities is a valuable resource that we as a business can offer to enable people to reach their potential. Across our operations in Malaysia, Philippines, and China, we work to employ locally, especially at our production facilities. We have increasingly hired locally over the years as we recognise its importance.



SUSTAINABILITY STATEMENT

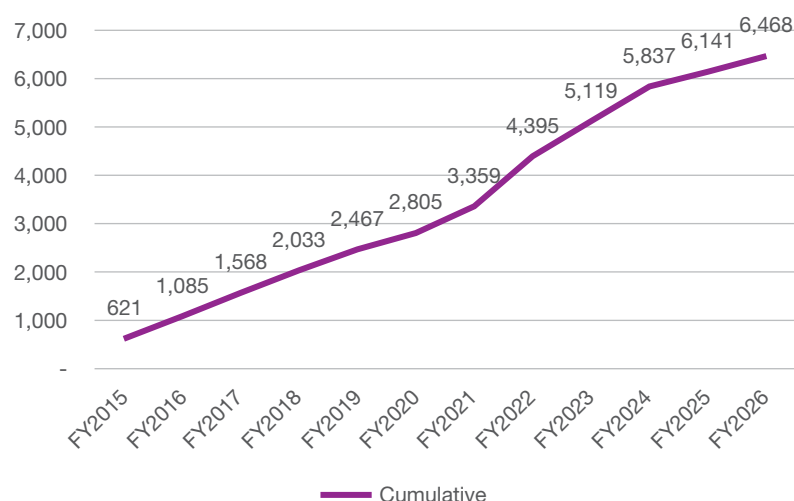
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LOCAL COMMUNITIES – Giving Back (cont'd)

Internship Programme

Our internship programme enables us to cultivate future talents by providing interns with the opportunity to gain skills and hands-on experience that will prepare them for future successes in their careers. Our internship programme commenced in FY2015 through the collaboration with various higher institutions and colleges in Malaysia to take in industrial interns to expose them to a working environment where they are able to apply the knowledge from the classroom to real-world experience. Since FY2015, we have offered this opportunity to a total of 6,468 interns.

Total Number of Intern To-date



6,468

Interns hired to date

Local Communities Development

We recognise the importance of contributing to the communities and align our efforts with our business strategy to create a meaningful impact. Our community investment initiatives include various contributions, donations, and CSR programs, all designed to support and uplift underserved local communities. Through our dedicated working committee, we organise CSR programs that focus on aiding indigenous communities and charitable institutions. Our focus is to address immediate needs, through food distribution and donation drives, thereby supporting everyday necessities and fostering stronger, more resilient communities. This approach not only enhances our social responsibility but also strengthens our community relations and aligns with our overall business objectives.

We have contributed over RM4.68 million both cash and in-kind since FY2018. In FY2026, we have contributed a total of RM95,758 cash and in-kind to 33 beneficiaries which consist of charities, non-profit organisations, educational and other institutions across the region.

Total Volunteered Hours	No. of Hours
FY2024	27,805
FY2025	6,208
FY2026	7,796

Total Amount Invested in External Community	Amount (RM)
FY2024	167,005
FY2025	223,079
FY2026	95,758

SUSTAINABILITY STATEMENT

cont'd

LOCAL COMMUNITIES – Giving Back (cont'd)

Local Communities Development (cont'd)

To measure the output/outcome, results, achievements and benefits of our community investments, we quantify the total number of beneficiaries impacted by our initiatives as below:

Total Number of Beneficiaries of the Investment in Community	No. of Beneficiaries (in Entities)
FY2024	52
FY2025	80
FY2026	33

Here are some of our key contributions in FY2026 through our CSR activities.



BALE LUGUD HOME FOR THE ELDERLY

In April 2026, Amertron Incorporated visited Bale Lugud Home for the Elderly in Mexico, Pampanga, providing essential supplies and spending meaningful time with its residents. The initiative reflected the Company's commitment to supporting and caring for the local community.



TAPAT KO, KINIS KO

In June 2026, Amertron Incorporated employees participated in the "Tapat Ko, Linis Ko!" clean-up drive around the Company's premises. The initiative promoted environmental responsibility and collective action towards cleaner and healthier surroundings.



CHARITY FUN RUN 2026 BY CHARIS HOSPICE – HAPPY FEET: STRIDING FOR PALLIATIVE CARE 3.0

On 18 April 2026, we participated in the "Happy Feet Striding for Palliative Care" charity run, organised by Charis Hospice. The event aimed to support Charis Hospice's mission of providing free palliative home-care services to patients with advanced cancer and other life-threatening illnesses in Penang, regardless of race and religion.



CHINESE NEW YEAR GATHERING WITH "WARGA EMAS" AT RUMAH INTAN

In February 2026, Inari celebrated Chinese New Year with the senior residents of Rumah Intan, sharing festive joy, companionship and meaningful moments. The gathering reflected the Group's commitment to caring for the elderly and strengthening community connections.

SUSTAINABILITY STATEMENT

cont'd

PRESCRIBED TABLE

INARI AMERTRON BERHAD
IFRS S2Date & Time: 2026-10-22_14:10:52
Main Market | Group 1 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
GHG emissions	Scope 1	tCO2e	281	296	(a) Short term (up to 5 years): -3% in emissions (b) Long term (more than 5 years): -5% in emissions (FY2022 as base year)	Internal
GHG emissions	Scope 2 Location-based	tCO2e	99,798	95,400	(a) Short term (up to 5 years): -2% in emissions (b) Long term (more than 5 years): -3% in emissions (FY2022 as base year)	Internal
GHG emissions	Scope 3 Cat.6: Business travel	tCO2e	35	14	-	Internal
GHG emissions	Scope 3 Cat.7: Employee commuting	tCO2e	3,334	4,566	-	Internal
Water Management	Water consumption	m3	742,812	720,822	(a) Short term (up to 5 years): -3% in water consumption, and -5% in water intensity (b) Long term (more than 5 years): -5% in both water consumption and water intensity (FY2022 as base year)	Internal
Waste Management	Waste generated	Metric tonnes	972	1,097	(a) Short term (up to 5 years): -3% in waste generation (b) Long term (more than 5 years): -5% in waste generation (FY2022 as base year)	Internal
Waste Management	Waste diverted from disposal	Metric tonnes	699	743	(a) Short term (up to 5 years): 90% 3R rate (b) Long term (more than 5 years): 90% 3R rate (FY2022 as base year)	Internal
Waste Management	Waste directed to disposal	Metric tonnes	273	354	-	Internal

This report was generated on the Bursa Malaysia CSI Platform on 2026-10-22_14:10:52

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SUSTAINABILITY STATEMENT

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102-3	Location of headquarters	Corporate Information	3
102-4	Location of operations	Management Discussion and Analysis	28-37
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102-7	Scale of the organisation	Corporate Structure and Audited Financial Statements	4/191-263
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102-9	Supply chain	Sustainability Statement - Supply Chain Management	70-76
102-10	Significant changes to the organisation and its supply chain	Management Discussion and Analysis Sustainability Statement - Supply Chain Management	28-37 70-76
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102-18	Governance structure	Profile of the Board of Directors, Profile of the Key Senior Management Corporate Governance Overview Statement Sustainability Statement – Our Sustainability Governance	16-23 153-171 44-46
102-40	List of stakeholder groups	Sustainability Statement - Stakeholder Engagement	51-52
102-41	Collective bargaining agreements	Inari does not have collective bargaining agreements. However, it is stated in our Human Resource Policy that all employees have the rights to form and join organisation of their choice. Sustainability Statement - Human and Labor Rights	121 120-126
102-42	Identifying and selecting stakeholders	Sustainability Statement - Stakeholder Engagement	51-52
102-43	Approach to stakeholder engagement	Sustainability Statement - Stakeholder Engagement	51-52
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SUSTAINABILITY STATEMENT

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GRI Indicator	Disclosure	Response	Page Number
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102-48	Restatements of information	In this Sustainability Statement FY2026, no reported key performance has been restated.	-
102-49	Changes in reporting	Sustainability Statement – Reporting Period and Boundary	41
102-50	Reporting period	Sustainability Statement – Reporting Period and Boundary	41
102-51	Date of most recent report	The Company's Annual Report 2025, was published in October 2025. The online version of the Annual Report 2025 can be found online at https://www.inari-amertron.com/annual-reports	-
102-52	Reporting cycle	Sustainability Statement – Reporting Period and Boundary	41
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102-55	GRI content index	GRI Content Index	138-149
102-56	External assurance	To be applied in the future	-
GRI 201: Economic Performance			
103-1	Explanation of the material topic and its boundary	Not applicable as it does not reach our materiality consideration.	-
103-2	The management approach and its components	Not applicable as it does not reach our materiality consideration.	-
103-3	Evaluation of the management approach	Not applicable as it does not reach our materiality consideration.	-
201-1	Direct economic value generated and distributed	Audited Financial Statements	191-263
201-2	Financial implications and other risks and opportunities due to climate change	To be applied in the future	-
201-3	Defined benefit plan obligations and other retirement plans	Audited Financial Statements	191-263
201-4	Financial assistance received from government	Audited Financial Statements	191-263

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
GRI 202: Market Presence			
103-1	Explanation of the material topic and its boundary	Not applicable as it does not reach our materiality consideration.	-
103-2	The management approach and its components	Not applicable as it does not reach our materiality consideration.	-
103-3	Evaluation of the management approach	Not applicable as it does not reach our materiality consideration.	-
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Inari complies with all applicable minimum wage standards regardless of gender. The entry level for both female and male employees is equivalent to the national minimum wage.	119-120
202-2	Proportion of senior management hired from the local community	Sustainability Statement - Workplace Sustainability Statement - Local Communities	113-133 134-136
GRI 203: Indirect Economic Impacts			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Innovation, Process Innovation and Industry 4.0, Operational Excellence through Innovation	62-70
103-2	The management approach and its components	Sustainability Statement - Innovation, Process Innovation and Industry 4.0, Operational Excellence through Innovation	62-70
103-3	Evaluation of the management approach	Sustainability Statement - Innovation, Process Innovation and Industry 4.0, Operational Excellence through Innovation	62-70
203-1	Infrastructure investments and services supported	Sustainability Statement - Innovation, Process Innovation and Industry 4.0, Operational Excellence through Innovation	62-70
203-2	Significant indirect economic impacts	Sustainability Statement - Innovation, Process Innovation and Industry 4.0, Operational Excellence through Innovation	62-70
GRI 204: Procurement Practices			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Supply Chain Management	70-76
103-2	The management approach and its components	Sustainability Statement - Supply Chain Management	70-76
103-3	Evaluation of the management approach	Sustainability Statement - Supply Chain Management	70-76
204-1	Proportion of spending on local supplies	Sustainability Statement - Supply Chain Management	70-76

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
GRI 205: Anti-corruption			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures Statement on Risk Management and Internal Control - Internal Audit Function Corporate Governance Overview Statement	56-59 177-184 153-171
103-2	The management approach and its components	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures Statement on Risk Management and Internal Control - Internal Audit Function Corporate Governance Overview Statement	56-59 177-184 153-171
103-3	Evaluation of the management approach	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures Statement on Risk Management and Internal Control - Internal Audit Function Corporate Governance Overview Statement	56-59 177-184 153-171
205-1	Operations assessed for risks related to corruption	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures Statement on Risk Management and Internal Control - Internal Audit Function Corporate Governance Overview Statement	56-59 177-184 153-171
205-2	Communication and training about anticorruption policies and procedures	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures Statement on Risk Management and Internal Control - Internal Audit Function	56-59 177-184
205-3	Confirmed incidents of corruption and actions taken	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures Statement on Risk Management and Internal Control - Internal Audit Function	56-59 177-184
GRI 302: Energy			
103-1	Explanation of the material topic and its boundary	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-2	The management approach and its components	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-3	Evaluation of the management approach	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
302-1	Energy consumption within the organisation	Sustainability Statement - Energy Usage	80-84
302-2	Energy consumption outside the organisation	To be applied in the future	-
302-3	Energy intensity	Sustainability Statement - Energy Usage	80-84
302-4	Reduction of energy consumption	Sustainability Statement - Energy Usage	80-84
302-5	Reductions in energy requirements of products and services	To be applied in the future	-
GRI 303: Water and Effluents			
103-1	Explanation of the material topic and its boundary	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-2	The management approach and its components	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-3	Evaluation of the management approach	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
303-1	Interactions with water as a shared resource	To be applied in the future	-
303-2	Management of water discharge-related impacts	To be applied in the future	-
303-3	Water withdrawal	Sustainability Statement – Water Management	84-88
303-4	Water discharge	Sustainability Statement – Water Management	84-88
303-5	Water consumption	Sustainability Statement – Water Management	84-88
GRI 305: Emissions			
103-1	Explanation of the material topic and its boundary	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-2	The management approach and its components	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-3	Evaluation of the management approach	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
305-1	Direct (Scope 1) GHG emissions	Sustainability Statement - GHG Emissions and Climate Change	109-112

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Statement - GHG Emissions and Climate Change	109-112
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Statement - GHG Emissions and Climate Change	109-112
305-4	GHG emissions intensity	Sustainability Statement - GHG Emissions and Climate Change	109-112
305-5	Reduction of GHG emissions	Sustainability Statement - GHG Emissions and Climate Change	109-112
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	Sustainability Statement - GHG Emissions and Climate Change	109-112
GRI 306: Effluents and Waste			
103-1	Explanation of the material topic and its boundary	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-2	The management approach and its components	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-3	Evaluation of the management approach	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
306-1	Water discharge by quality and destination	Sustainability Statement – Water Management	84-88
306-2	Waste by type and disposal method	Sustainability Statement – Waste Management	89-92
306-3	Significant spills	No significant spills as of FY2026	-
306-4	Transport of hazardous waste	To be applied in the future	-
306-5	Water bodies affected by water discharges and/or runoff	To be applied in the future	-
GRI 307: Environmental Compliance			
103-1	Explanation of the material topic and its boundary	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
103-2	The management approach and its components	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
103-3	Evaluation of the management approach	Our Commitment Towards Climate Change and Climate Change Risk Management Sustainability Statement – Environment and Climate Change Management	78-112
307-1	Non-compliance with environmental laws and regulations	We have not identified any non-compliance with environmental laws and regulations as of FY2026	80
GRI 308: Supplier Environmental Assessment			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Supply Chain Management	70-76
103-2	The management approach and its components	Sustainability Statement - Supply Chain Management	70-76
103-3	Evaluation of the management approach	Sustainability Statement - Supply Chain Management	70-76
308-1	New suppliers that were screened using environmental criteria	Sustainability Statement - Supply Chain Management	70-76
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Statement - Supply Chain Management	70-76
GRI 401: Employment			
103-1	Explanation of the material topic and its boundary	Sustainability Statement – Employee Gender, Diversity and Inclusion, Employee Statistics, Employee Development and Talent Retention, Human and Labour Rights	113-126
103-2	The management approach and its components	Sustainability Statement - Employee Gender, Diversity and Inclusion, Employee Statistics, Employee Development and Talent Retention, Human and Labour Rights	113-126
103-3	Evaluation of the management approach	Sustainability Statement - Employee Gender, Diversity and Inclusion, Employee Statistics, Employee Development and Talent Retention, Human and Labour Rights	113-126
401-1	New employee hires and employee turnover	Sustainability Statement - Employee Gender, Diversity and Inclusion, Employee Statistics, Employee Development and Talent Retention, Human and Labour Rights	113-126
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Statement - Employee Gender, Diversity and Inclusion, Employee Statistics, Employee Development and Talent Retention, Human and Labour Rights	113-126
GRI 402: Labour/Management Relations			
103-1	Explanation of the material topic and its boundary	Not applicable as it does not reach our materiality consideration.	-
103-2	The management approach and its components	Not applicable as it does not reach our materiality consideration.	-

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
103-3	Evaluation of the management approach	Not applicable as it does not reach our materiality consideration.	-
402-1	Minimum notice periods regarding operational changes	We will ensure the employees are informed with appropriate notice periods regarding operational changes in Inari.	-
GRI 403: Occupational Health and Safety			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Occupational Safety and Health	126-131
103-2	The management approach and its components	Sustainability Statement - Occupational Safety and Health	126-131
103-3	Evaluation of the management approach	Sustainability Statement - Occupational Safety and Health	126-131
403-1	Occupational health and safety management system	Sustainability Statement - Occupational Safety and Health	126-131
403-2	Hazard identification, risk assessment and incident investigation	Sustainability Statement - Occupational Safety and Health	126-131
403-3	Occupational health services	Sustainability Statement - Occupational Safety and Health	126-131
403-4	Worker participation, consultation and communication on occupational health and safety	Sustainability Statement - Occupational Safety and Health	126-131
403-5	Worker training on occupational health and safety	Sustainability Statement - Occupational Safety and Health	126-131
403-6	Promotion of worker health	Sustainability Statement - Occupational Safety and Health	126-131
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Statement - Occupational Safety and Health	126-131
403-8	Workers covered by an occupational health and safety management system	Sustainability Statement - Occupational Safety and Health	126-131
403-9	Work-related injuries	Sustainability Statement - Occupational Safety and Health	126-131
403-10	Work-related injuries	Sustainability Statement - Occupational Safety and Health	126-131

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
GRI 404: Training and Education			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Employee Development and Talent Retention	117-120
103-2	The management approach and its components	Sustainability Statement - Employee Development and Talent Retention	117-120
103-3	Evaluation of the management approach	Sustainability Statement - Employee Development and Talent Retention	117-120
404-1	Average hours of training per year per employee	Sustainability Statement - Employee Development and Talent Retention	117-120
404-2	Programmes for upgrading employee skills and transition assistance programmes	Sustainability Statement - Employee Development and Talent Retention	117-120
404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Statement - Employee Development and Talent Retention	117-120
GRI 405: Diversity and Equal Opportunity			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Employee Gender, Diversity and Inclusion	113-117
103-2	The management approach and its components	Sustainability Statement - Employee Gender, Diversity and Inclusion	113-117
103-3	Evaluation of the management approach	Sustainability Statement - Employee Gender, Diversity and Inclusion	113-117
405-1	Diversity of governance bodies and employees	Profile of the Board of Directors, Profile of the Key Senior Management Sustainability Statement - Employee Gender, Diversity and Inclusion, Employees Statistics	16-23 113-117
405-2	Ratio of basic salary and remuneration of women to men	To be applied in the future	-
GRI 406: Non-discrimination			
103-1	Explanation of the material topic and its boundary	Sustainability Statement – Human and Labour Rights	120-126
103-2	The management approach and its components	Sustainability Statement – Human and Labour Rights	120-126
103-3	Evaluation of the management approach	Sustainability Statement – Human and Labour Rights	120-126
406-1	Incidents of discrimination and corrective actions taken	No incidents of discrimination in FY2026 Sustainability Statement - Human and Labour Rights	120-126

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
GRI 408: Child Labour			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
103-2	The management approach and its components	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
103-3	Evaluation of the management approach	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
408-1	Operations and suppliers at significant risk for incidents of child labour	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
GRI 409: Forced or Compulsory Labour			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
103-2	The management approach and its components	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
103-3	Evaluation of the management approach	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
GRI 412: Human Rights Assessment			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
103-2	The management approach and its components	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
103-3	Evaluation of the management approach	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
412-1	Operations that have been subject to human rights reviews or impact assessments	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Sustainability Statement - Supply Chain Management, Human and Labour Rights	70-76 120-126

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
GRI 413: Local Communities			
103-1	Explanation of the material topic and its boundary	Sustainability Statement – Local Communities	134-136
103-2	The management approach and its components	Sustainability Statement – Local Communities	134-136
103-3	Evaluation of the management approach	Sustainability Statement – Local Communities	134-136
GRI 414: Supplier Social Assessment			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Supply Chain Management	70-76
103-2	The management approach and its components	Sustainability Statement - Supply Chain Management	70-76
103-3	Evaluation of the management approach	Sustainability Statement - Supply Chain Management	70-76
414-1	New suppliers that were screened using social criteria	Sustainability Statement - Supply Chain Management	70-76
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Statement - Supply Chain Management	70-76
GRI 415: Public Policy			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures and Supply Chain Management	56-59 70-76
103-2	The management approach and its components	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures and Supply Chain Management	56-59 70-76
103-3	Evaluation of the management approach	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy, Whistleblowing Policy and Procedures and Supply Chain Management	56-59 70-76
415-1	Political contributions	Sustainability Statement - Corporate Governance and Ethics, Anti-Corruption and Bribery Policy	56-59
GRI 418: Customer Privacy			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Privacy and Data Protection	76-77
103-2	The management approach and its components	Sustainability Statement - Privacy and Data Protection	76-77
103-3	Evaluation of the management approach	Sustainability Statement - Privacy and Data Protection	76-77
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Statement - Privacy and Data Protection	76-77

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GRI CONTENT Index			
GRI Indicator	Disclosure	Response	Page Number
GRI 419: Socioeconomic Compliance			
103-1	Explanation of the material topic and its boundary	Sustainability Statement - Corporate Governance and Ethics	56-59
103-2	The management approach and its components	Sustainability Statement - Corporate Governance and Ethics	56-59
103-3	Evaluation of the management approach	Sustainability Statement - Corporate Governance and Ethics	56-59
419-1	Non-compliance with laws and regulations in the social and economic area	We have not identified any non-compliance with laws and regulations in the social and economic area as of FY2026	56-59