MATERIAL TOPICS

A matter is deemed material if it reflects DIALOG's significant ESG impacts or substantially influences the assessments and decisions of stakeholders. Consistent with the Bursa Malaysia Sustainability Reporting Guide, DIALOG's material topics undergo a comprehensive materiality assessment every four years, with a high-level midpoint review every two years.

MATERIALITY ASSESSMENT PROCESS

Step 1: Identification

A desktop analysis of relevant sustainability reporting frameworks and ratings, and peer benchmarking is conducted to identify material ESG topics

Step 2: Stakeholder Engagement

Engagement with stakeholders consisting of DIALOG Board members, Senior Management, Head of Departments, employees and representatives of key stakeholder groups to obtain their opinions on the identified material topics

Step 3: Prioritisation

The updated material ESG topics are then prioritised through a materiality assessment workshop with the SDWC

Step 4: Validation

The material ESG topics are validated by top management and approved by the Board of Directors

Material Topics

Environmental Stewardship

- CCS Climate Change Strategy
- WEM Waste & Effluent Management
- WM Water Management
- AE Air Emissions
- BD Biodiversity

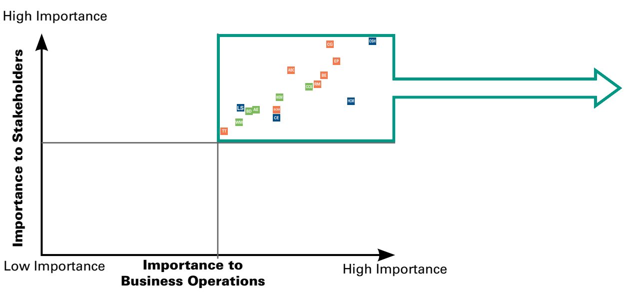
Advancing People

- OSH Occupational Safety & Health
- HCM Human Capital Management
- CE Community Engagement
- LS Labour Standards

Robust Governance and Ethical Practices

- SCM Supply Chain Management
- EP Economic Performance
- CG Corporate Governance
- ABC Anti-Bribery & Corruption
- BE Business Ethics
- RM Risk Management
- TT Tax Transparency

Materiality Matrix in FY2024-FY2025



Our materiality matrix is guided by a comprehensive materiality assessment conducted in FY2022, and a mid-point review in FY2024. The assessment considers the importance to business operations and stakeholders, ensuring that material topics reflect both operational priorities and stakeholder expectations. Looking ahead, DIALOG plans to enhance its approach by reviewing its materiality matrix, keeping it in check with current business and operation condition, as well as aligning with regulatory requirements.