

SUSTAINABILITY STATEMENT

ABOUT THIS STATEMENT

This Sustainability Statement shares how EHB and its subsidiaries (collectively, “the Group”) manage the economic, environmental, social and governance (“EESG”) matters that are most relevant to our business and stakeholders for the financial year ended 30 June 2026 (“FYE2026”). It also outlines our sustainability approach, initiatives and performance across the Group’s Own and Operate, Hospitality Operator and Fit-Out business segments.

Through this Statement, we aim to provide a clear and balanced view of our sustainability progress, challenges and priorities. We recognise that our sustainability journey will continue to evolve alongside our business, and we remain committed to strengthening our governance, data collection and management of sustainability-related risks and opportunities.

1. BASIS OF PREPARATION

1.1 Reporting Framework and Guidelines

This Statement presents the Group’s sustainability performance for FYE2026, covering the period from 1 July 2025 to 30 June 2026, unless otherwise stated.

The Statement has been prepared in accordance with the sustainability reporting requirements under the MMLR of Bursa Malaysia Securities Berhad (“Bursa Malaysia”) and with reference to Bursa Malaysia’s Sustainability Reporting Guide, 3rd Edition.

In developing our disclosures, we are also guided by:



Our consideration of IFRS S2 forms part of our ongoing efforts to strengthen EHB’s climate-related disclosures and prepare for the requirements of Malaysia’s National Sustainability Reporting Framework (“NSRF”).

1.2 Reporting Scope and Boundary

This Statement covers EHB’s principal activities across its Own and Operate, Hospitality Operator and Fit-Out business segments. The reporting boundary considers the nature and extent of each entity’s activities, its sustainability relevance and the period during which EHB exercised operational control.

The entities and activities covered are set out below. Current entity names are used throughout this Statement, while performance information relates to activities within the reporting boundary during FYE2026.

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Business Segment	Entity Covered	Activities Within the Reporting Scope
Group and Holding Company	• EXSIM Hospitality Berhad	Group-level governance, corporate office operations, policies, risk management and consolidated disclosures.
Own and Operate	• Portrait Hospitality Sdn. Bhd.	Hotel asset ownership and related activities, including EHB's Port Dickson hotel asset, Portrait Resort (formerly known as Corus Paradise Resort).
Hospitality Operator	• Mana Mana Holdings Sdn. Bhd. • Mana Mana Collections Sdn. Bhd.	Short-term accommodation management, front-desk and guest services, housekeeping, booking management and maintenance coordination.
Fit-Out	• EXSIM Concepto Sdn. Bhd.	Interior design, fit-out, project management, procurement and contractor-related activities.

Changes in Reporting Coverage

During the year, the Group expanded its existing Hospitality Operator business, increasing the number of accommodation units under its management. Information for the additional units is included from the date when they came under EHB's operational control. This expansion may affect year-on-year comparability, particularly for workforce and operational information.

The Flash Living Sdn. Bhd. is excluded from the FYE2026 reporting scope, as Management assessed its business activities and headcount to be not significant during the year.

Entity Name Changes

During and following FYE2026, two entities within the reporting scope changed their names:

- Portrait Hospitality Sdn. Bhd., formerly known as ("f.k.a.") Pengkalen Holiday Resort Sdn. Bhd., with effect from ("w.e.f.") 17 April 2026.
- Mana Mana Collections Sdn. Bhd., f.k.a. MyKey International Sdn. Bhd., w.e.f. 4 August 2026.

The current entity names are used throughout this Statement, including Mana Mana Collections Sdn. Bhd., whose name change took effect after the end of FYE2026. These name changes do not affect the entities' legal identities or the reporting boundary.

For the Hospitality Operator segment, Mana Mana Holdings Sdn. Bhd. and Mana Mana Collections Sdn. Bhd. provide management services for accommodation owned by third parties. Electricity and water consumption, as well as waste generated within managed units outside EHB's operational control, are excluded from the Group's environmental performance data. Payment of utility bills on behalf of property owners forms part of these management services. Relevant workforce, guest service and other sustainability disclosures remain within scope.

Portrait Resort remains within the reporting boundary during its temporary closure for renovation. Any material data limitations, differences in indicator coverage or changes affecting year-on-year comparability are explained alongside the relevant disclosures.

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1.3 GHG Reporting Boundary

EHB applies the operational control approach to determine its greenhouse gas ("GHG") reporting boundary, covering operations over which the Group has the authority to introduce and implement operating policies.

Scope	Reporting Boundary
Scope 1	Direct emissions from fuel consumed by company-owned or controlled vehicles, generators and other applicable sources.
Scope 2	Indirect emissions from purchased electricity consumed at the Group's corporate office, hotel asset and other operations under its operational control.
Scope 3	Selected indirect emissions under Category 6: Business Travel, covering air travel only, and Category 7: Employee Commuting.

Scope 2 emissions cover purchased electricity at premises under EHB's operational control. Electricity within accommodation units managed on behalf of third-party owners is not included. For Scope 3, EHB aims to progressively broaden its reporting to other relevant emission sources and categories as data availability and collection processes improve. Emissions from The Flash Living Sdn. Bhd. are excluded, as explained in Section 1.2.

GHG emissions are calculated using relevant emission factors published by the United Kingdom Department for Energy Security and Net Zero ("DESNZ") and the Grid Emission Factor ("GEF") for Peninsular Malaysia published by Suruhanjaya Tenaga ("ST"). Calculation methods, assumptions and material data limitations are explained alongside the relevant performance disclosures.

1.4 Statement of Assurance

Sustainability data and information were provided by the relevant business units, departments and data owners across the Group and reviewed by Management for reasonableness, consistency and completeness under the oversight of the Sustainability and Risk Management Committee.

This Statement has not undergone independent external assurance for FYE2026. The Group will consider external assurance in future reporting periods as part of its NSRF implementation roadmap, while continuing to strengthen data ownership, collection templates and supporting documentation.

1.5 Feedback

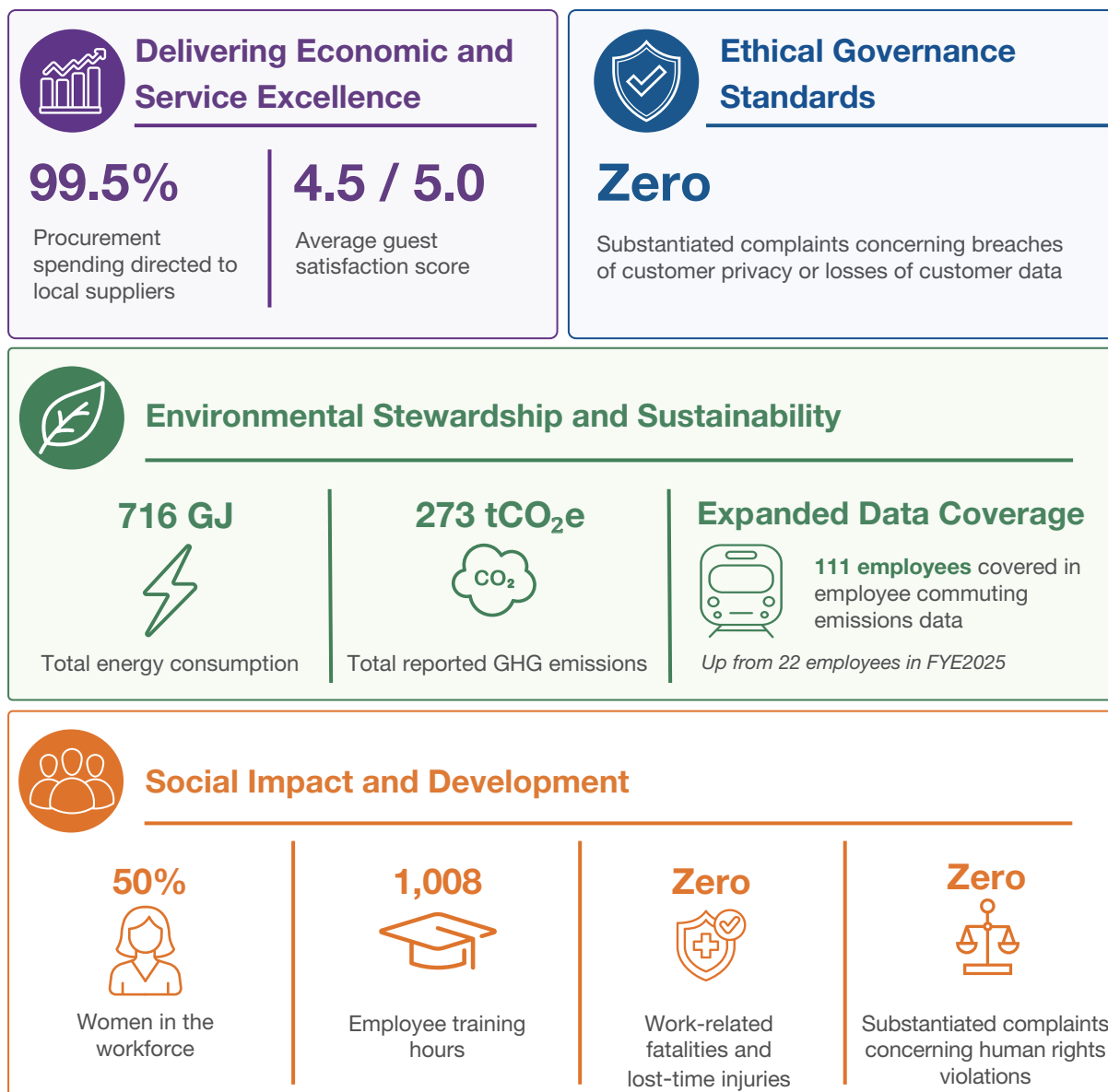
The Group values feedback and suggestions on our Sustainability Statement to support continuous improvement. Please direct any enquiries or comments to us via this email address: info@ehb.my.

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2. OUR APPROACH TO SUSTAINABILITY

2.1 Our Sustainability Highlights for FYE2026



2.2 Sustainability Framework

Our Sustainability Framework guides the integration of sustainability into the Group's hospitality and fit-out activities. Connecting our vision, mission and service commitments with our sustainability priorities, it provides a clear direction for implementation and long-term value creation.

The Framework is built on four pillars: Economic, Environmental, Social and Governance, which correspond to our four groups of material matters. These pillars are supported by seven core components: governance, strategy, risk management, metrics and targets, capacity building, sustainability reporting and disclosure, and sustainability assurance. Together, they guide coordinated implementation, performance monitoring and disclosure across the Group.

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Sustainability Framework Overview



Our Vision

We strive to redefine the hospitality landscape by blending innovation, comfort, and sustainability.

Our Mission



Exceptional Experiences

We create unforgettable stays by offering personalised service, thoughtful amenities, and a warm welcoming atmosphere.



Innovation at Heart

We craft modern hospitality solutions that seamlessly cater to the needs of today's discerning traveller.



Empowering People

We invest in our team's growth and wellbeing to foster a culture that reflects care, integrity, and excellence.

Our Promises



Thoughtful Commitment



Personalised Service



Sustainability Commitment



Unwavering Quality

Sustainability Key Pillars and Principles

Economic

Delivering Economic and Service Excellence

Environmental

Environmental Stewardship and Sustainability

Social

Social Impact and Development

Governance

Ethical Governance Standards

Core Components

Governance

- Board and Management Oversight
- Sustainability Policy

Strategy

- Stakeholder engagement and materiality
- Strategy development and alignment

Risk Management

- Sustainability risk and opportunity identification
- Climate-related risk and opportunity
- Integration into ERM

Metrics & Targets

- Set measurable targets
- Monitor key ESG and climate indicators

Capacity Building

Strengthen competence and awareness across the Group.

Sustainability Reporting & Disclosure

Ensure transparent and reliable disclosure in line with applicable standards and stakeholder expectation.

Sustainability Assurance

Enhance credibility and trust through independent assurance.

Sustainability Reporting Frameworks & Standards

Aligned with globally recognised sustainability reporting frameworks and standards.

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2.3 Sustainability Policy

EHB's Sustainability Policy ("Policy") sets out the Group's principles and commitments for integrating sustainability considerations into our operations, value chain and business relationships. It complements our Sustainability Framework by guiding the management of economic, environmental, social and governance matters, including climate-related considerations where relevant.

The Policy provides guidance on responsible business conduct, compliance with applicable laws and regulations, and the management of sustainability matters across our hospitality and fit-out operations. It applies to our Directors, Management and employees and, where applicable, business partners, suppliers, contractors and service providers.

The Policy will be reviewed periodically to reflect changes in regulatory requirements, business activities and stakeholder expectations. The Sustainability and Risk Management Committee will assess proposed revisions and submit them to the Board for consideration and approval, where required.

2.4 Supporting Global Progression

The UN SDGs provide a global framework for addressing sustainability challenges and promoting inclusive, responsible and sustainable development. EHB supports selected UN SDGs that are most relevant to the Group's operations and material sustainability matters. Our contributions for FYE2026 are set out below:



Our hospitality and fit-out businesses create employment opportunities, supported by employee benefits, skills development, workplace safety measures and channels for raising concerns



We integrate climate considerations into sustainability governance and risk assessments, and monitor GHG emissions to inform our environmental management efforts.



We uphold business integrity through anti-bribery and anti-corruption policies, training and whistleblowing channels, and support responsible personal data handling through our Personal Data Notice and data protection practices.

2.5 Sustainability Governance

EHB's sustainability governance structure establishes clear oversight, accountability and coordination for sustainability and climate-related matters across the Group.

As part of the revision of its Sustainability Framework, EHB has strengthened the governance provisions to improve coordination between sustainability and risk management. The Risk Management Committee was repurposed as the SRMC, a management-level committee established by the Board. The SRMC replaces the Sustainability Steering Committee ("SSC") and has assumed its sustainability responsibilities.

Under the revised structure, the Board retains ultimate responsibility, supported by the SRMC and the Sustainability Working Group ("SWG"). Their key roles and responsibilities are outlined below.

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The SRMC operates under its Board-approved Terms of Reference. Together, these governance bodies support the integration of sustainability into business decisions and coordinated implementation across the Group, with urgent material matters escalated promptly.

2.6 Stakeholder Engagement

2.6.1 Stakeholder Engagement Approach

We engage our stakeholders through formal and informal channels to understand what matters to them, how our activities affect them and what they expect us to improve. These engagements help us identify and manage sustainability matters that are relevant to us and our stakeholders.

Our key stakeholder groups include shareholders and investors, regulatory authorities, financial institutions, guests and customers, employees, suppliers and local communities.

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2.6.2 Key Stakeholder Groups

Key Stakeholders	Engagement Platforms	Key Areas of Interest or Concern	Our Response
Shareholders and Investors	<ul style="list-style-type: none"> • Annual Report • Annual General Meeting (“AGM”) • Quarterly Reports and financial statements • Company website 	<ul style="list-style-type: none"> • Financial performance and outlook • Governance and risk management • Regulatory developments • EESG integration 	<ul style="list-style-type: none"> • Provide timely financial and sustainability disclosures • Maintain sound governance and risk management practices • Monitor and communicate relevant regulatory developments • Demonstrate commitment to sustainability through clear EESG goals, progress reporting and risk management.
Regulatory Authorities	<ul style="list-style-type: none"> • Annual Report • Regulatory seminars and information sessions • Inspections and audits 	<ul style="list-style-type: none"> • Regulatory compliance • Operational health and safety • Transparency and cooperation 	<ul style="list-style-type: none"> • Comply with applicable regulatory requirements • Implement health and safety measures • Cooperate with inspections and audits
Financial Institutions	<ul style="list-style-type: none"> • Meetings and networking events, as required 	<ul style="list-style-type: none"> • Financial performance and cash flows • Risk management • Capital allocation and investment strategy 	<ul style="list-style-type: none"> • Provide transparent financial information • Manage hospitality- and property-related risks • Communicate capital deployment and growth plans
Guests and Customers	<ul style="list-style-type: none"> • Customer feedback channels • Networking events, as required 	<ul style="list-style-type: none"> • Service quality • Feedback and complaint handling • Transparent pricing and booking • Sustainable hospitality practices 	<ul style="list-style-type: none"> • Maintain service standards • Respond promptly to concerns • Communicate pricing and availability clearly • Promote resource efficiency and waste reduction
Employees	<ul style="list-style-type: none"> • Training and development programmes • Safety training and awareness programmes • Performance appraisals • Policy briefings 	<ul style="list-style-type: none"> • Career development • Workplace health, safety and well-being • Fair remuneration and benefits 	<ul style="list-style-type: none"> • Provide training and development opportunities • Maintain a safe and supportive workplace • Offer appropriate remuneration and benefits
Suppliers	<ul style="list-style-type: none"> • Contracts and vendor registration • Ongoing communication 	<ul style="list-style-type: none"> • Quality and timely delivery • Fair and transparent procurement 	<ul style="list-style-type: none"> • Communicate requirements clearly • Monitor supplier performance • Maintain transparent and accountable procurement practices

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Key Stakeholders	Engagement Platforms	Key Areas of Interest or Concern	Our Response
Local Communities	<ul style="list-style-type: none"> Corporate social responsibility ("CSR") initiatives, as required 	<ul style="list-style-type: none"> Community development and well-being 	<ul style="list-style-type: none"> Support initiatives and partnerships that contribute to social well-being and local development

3. MATERIALITY ASSESSMENT

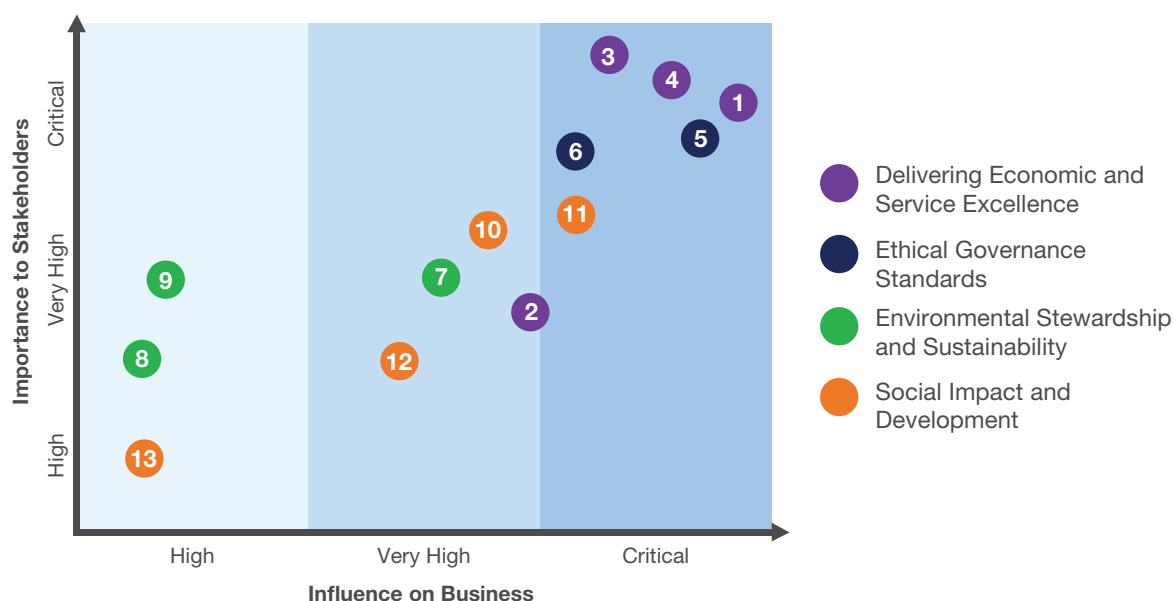
Our material matters are the EESG topics that matter most to our stakeholders and are most relevant to our business. They connect stakeholder expectations with the sustainability priorities we address across our Own and Operate, Hospitality Operator and Fit-Out segments.

In FYE2025, we conducted a full materiality assessment to identify and prioritise these matters. The assessment considered Bursa Malaysia's reporting requirements, stakeholder interests and sustainability issues affecting our industry. Senior Management validated the resulting materiality matrix, which was subsequently approved by the Board.

In FYE2026, we reviewed the 13 material matters identified in the previous year, taking into account changes in our business, including the temporary closure of Portrait Resort for renovation and the expansion of our Hospitality Operator segment. We retained the same matters and materiality matrix as they continue to reflect our business activities, operating environment and stakeholder expectations.

3.1 Materiality Matrix

The Group maintained the following material matters for FYE2026:



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Delivering Economic and Service Excellence			
1	Economic Performance	2	Supply Chain Management
3	Hospitality Service Excellence	4	Customer Experience and Satisfaction
Ethical Governance Standards			
5	Corporate Governance and Anti-Corruption	6	Data Privacy and Security
Environmental Stewardship and Sustainability			
7	Energy, Emissions and Climate Resilience	8	Water Consumption
9	Waste Management		
Social Impact and Development			
10	Labour Practices and Standards	11	Health and Safety
12	Diversity and Employee Development	13	Community Engagement and Contribution

4. CLIMATE-RELATED DISCLOSURES

Understanding the impacts and potential financial implications of climate change on our hospitality-related operations is important to strengthening operational resilience and supporting EHB's transition towards more sustainable business practices.

In FYE2026, EHB continued to enhance its climate-related disclosures with reference to IFRS S2, in support of future readiness under the NSRF. The Group revised its Sustainability Framework and Sustainability Policy to incorporate sustainability and climate-related considerations, including governance, strategy, risk management and metrics and targets.

The disclosures in this section are based on information currently available to the Group and will be enhanced as EHB develops its climate-related data, processes and internal capabilities.

4.1 Governance

Our sustainability and climate-related risks and opportunities are governed through the Group's sustainability governance structure comprising the Board, SRMC and SWG. This structure supports oversight, implementation and monitoring of sustainability and climate-related matters across the Group.

The detailed sustainability governance structure, including the roles and responsibilities of the Board, SRMC and SWG and relevant data owners, is set out in Section 2.5: Sustainability Governance of this Statement.

4.2 Strategy

We continue to build climate awareness across our operations and to integrate climate-related considerations into the Group's business direction.

In FYE2026, we continued to track and disclose Scope 1, Scope 2 and selected Scope 3 GHG emissions, where data is available. These efforts support the Group's climate-related key performance indicators ("KPIs") and provide a foundation for future baseline-setting, performance monitoring and intensity target development.

EHB has not yet completed a formal assessment of climate-related risks and opportunities, including scenario analysis, or quantified the potential financial effects. We intend to carry out the assessment in FYE2027 as part of our preparation for the NSRF disclosure requirements.

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4.3 Risk Management

We consider climate-related risks through our broader sustainability and risk management processes, so that they are reviewed alongside operational, financial and compliance risks rather than in isolation. With the establishment of the SRMC, this review takes place within a single management forum. Sections 6.3.1 to 6.3.3 present our energy and emissions, water and waste performance.

4.4 Metrics and Targets

We track key climate-related metrics to monitor our environmental performance, support trend analysis and inform decision-making. These metrics include energy consumption, GHG emissions, waste generation and water consumption. Where available, historical data is provided to support comparability across reporting periods.

Quantified Data	Units
Energy Consumption	Gigajoules ("GJ")
GHG Emissions	tCO ₂ e
Waste Generated	Metric tonnes ("MT")
Water Consumption	Megalitres ("ML")

To support our sustainability goals, EHB has established KPIs for emissions and waste, including baseline-setting targets for FYE2027. These support performance tracking and regular evaluation to drive continuous improvement in the management of climate-related risks and opportunities.

Key climate targets include establishing a baseline year by FYE2027 and setting energy intensity (GJ/RM'000) and emissions intensity (tCO₂e/RM'000) targets by FYE2027.

5. SUSTAINABILITY PERFORMANCE SCORECARD

5.1 Key Sustainability Targets and Progress

Material Matters	KPIs	FYE2026 Performance
Delivering Economic and Service Excellence		
Supply Chain Management	Allocate at least 70% of our procurement expenditure to local suppliers annually	Achieved
Ethical Governance Standards		
Corporate Governance and Anti-Corruption	Achieve zero reported incidents of bribery and corruption annually	Achieved
	Achieve zero reported grievances or whistleblowing complaints to the Group annually	Achieved

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Material Matters	KPIs	FYE2026 Performance
Environmental Stewardship and Sustainability		
Energy, Emissions and Climate Resilience	Establish the baseline year for Scope 1 GHG emissions by FYE2027	In progress
	Establish the baseline year for Scope 2 GHG emissions by FYE2027	In progress
Waste Management	Establish the baseline year for waste reduction targets by FYE2027	In progress
Social Impact and Development		
Health and Safety	Maintain zero fatalities throughout the reporting period	Achieved
Labour Practices and Standards	Achieve zero substantiated complaints of human rights violations annually	Achieved

6. MANAGEMENT APPROACH FOR MATERIAL MATTERS

6.1 Delivering Economic and Service Excellence

6.1.1 Economic Performance

Our economic performance supports the continued operation and growth of our hospitality and fit-out businesses. We focus on strengthening our financial position and allocating resources to meet operational needs, deliver projects and support business expansion, while creating long-term value for our stakeholders.

During FYE2026, we expanded our short-term rental management portfolio. Alongside this expansion, our fit-out division remained a core business, contributing to our revenue through the delivery of interior design and fit-out services.

To strengthen our capital position and support business growth, EHB completed a rights issue in December 2025. Complementing this equity funding, we also secured financing facilities for Tower E Hotel and Portrait Resort to support our hospitality investments.

Direct Economic Value Generated and Distributed

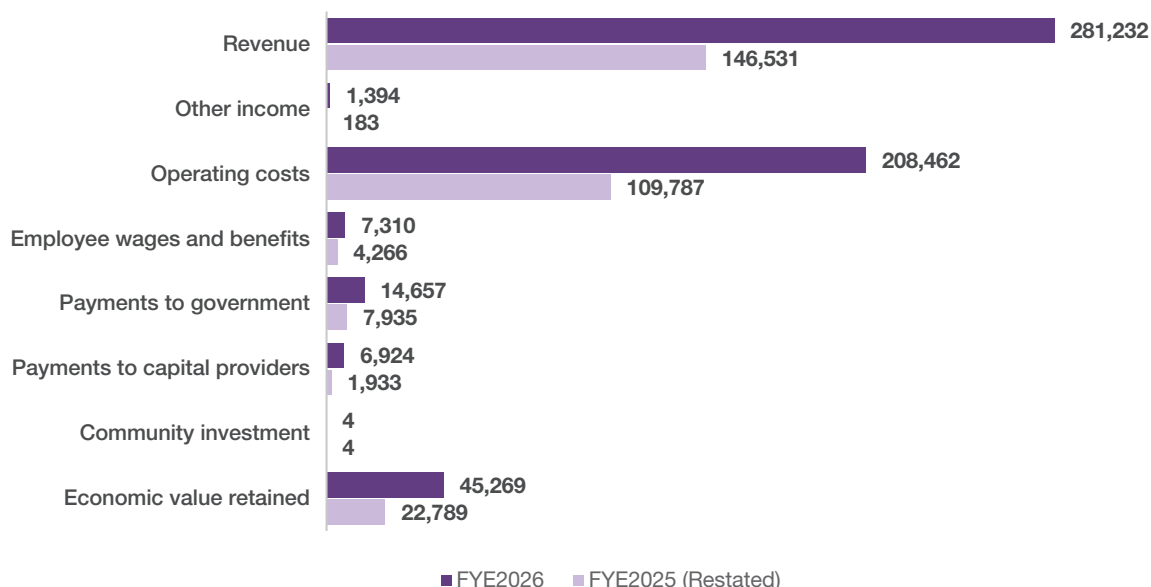
The economic value generated through our business activities is distributed to our stakeholders through operating expenditure, employee remuneration, payments to government and capital providers, and community investment. We also retain a portion of the value generated to support our operations and future business needs.

Our direct economic value generated, distributed and retained during FYE2026, together with the comparative figures, is presented below.

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Direct Economic Value Generated and Distributed (RM'000)



Economic Performance Indicator	FYE2026	FYE2025 (Restated)
Economic Value Generated (RM'000):		
Revenue	281,232	146,531
Other income	1,394	183
Economic Value Distributed (RM'000):		
Operating costs	208,462	109,787
Employee wages and benefits	7,310	4,266
Payments to government	14,657	7,935
Payments to capital providers	6,924	1,933
Community investment	4	4
Economic Value Retained (RM'000)	45,269	22,789

Note:

1. FYE2025 economic value retained was restated from RM18.04 million to RM22.79 million, calculated as economic value generated less economic value distributed in accordance with GRI 201-1, for comparability with FYE2026.

6.1.2 Supply Chain Management

We recognise that an effective supply chain is crucial to support our hospitality and fit-out services. We work closely with suppliers, contractors and service providers to meet our operational and project requirements, with an emphasis on the quality and timely delivery of goods and services.

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Contractor Management

As our fit-out division relies on appointed subcontractors to undertake most physical fit-out works, effective contractor selection and performance monitoring are important to maintaining project quality and delivery timelines. Our contractor management process is outlined below.



Local Procurement

Local suppliers support closer coordination and timely access to goods and services. We therefore seek to engage local suppliers, defined as suppliers based in Malaysia, where they can meet our quality and delivery requirements. Suppliers are evaluated through a supplier evaluation form against the following criteria:



The proportion of our procurement expenditure allocated to local suppliers is presented below.

Proportion of Spending on Local Suppliers



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6.1.3 Hospitality Service Excellence

For us, service excellence begins with understanding what our guests need and responding with care. Across our hospitality and short-term rental operations, we provide front-desk and concierge services, booking management, housekeeping, laundry coordination, maintenance support and day-to-day guest assistance on behalf of property owners.

We train our customer-facing employees to communicate clearly, personalise interactions where appropriate and respond promptly to enquiries and requests. Through these efforts, we aim to create a welcoming and dependable experience throughout each guest's stay.

Operational Systems, Standards and Maintenance



Property-Specific Procedures

Procedures for check-in, check-out, housekeeping, customer service and other day-to-day activities, adapted to each property's operating arrangements and building requirements.



Digital Platforms

Support guest registration, reservations and operational coordination, including a Property Management System to monitor occupancy and property-level performance.



Timely Maintenance

Issues are attended to by our maintenance personnel, with technical support from the EXSIM Group or external service providers where required.

To uphold service quality and operational excellence, EHB conducts biannual internal audits and annual external audits across our hospitality operations to assess compliance with applicable Malaysian laws. These audits help us verify that our hospitality operations comply with applicable regulations and support our service protocols, safety standards and housekeeping practices.

6.1.4 Customer Experience and Satisfaction

We recognise that positive customer experiences are shaped by the quality of our services, the effectiveness of our interactions and our ability to understand and respond to customer expectations. Across our hospitality and fit-out activities, we maintain communication channels that enable guests and clients to submit enquiries, provide feedback and raise concerns throughout their engagement with us.

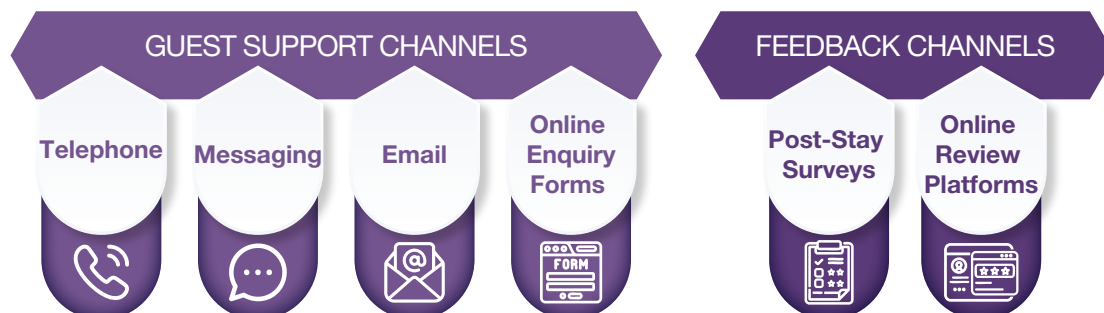
Guest Engagement and Feedback

Within our hospitality operations, we maintain multiple communication channels to support guests throughout their stay. These include dedicated telephone and messaging channels, email and online enquiry forms. Through these channels, guests can obtain booking and check-in assistance, submit service requests and raise concerns directly with our guest service teams.

We also gather feedback through post-stay surveys and online review platforms. The feedback received provides insights into guests' experiences and enables our operational teams to identify service matters requiring attention and opportunities for improvement.

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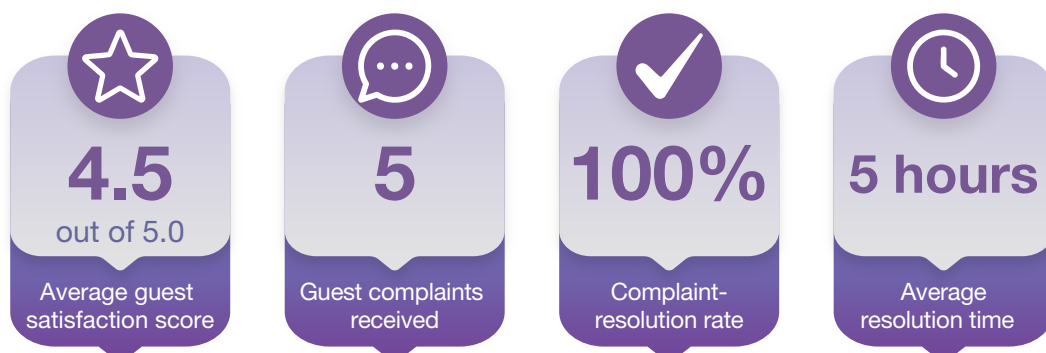
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EHB monitors guest satisfaction ratings and complaint-resolution performance to assess service quality and responsiveness. Guest complaints are managed in accordance with the Group's complaint-handling standard operating procedure, which guides the escalation, investigation and implementation of corrective actions.

FYE2026 Guest Experience Highlights

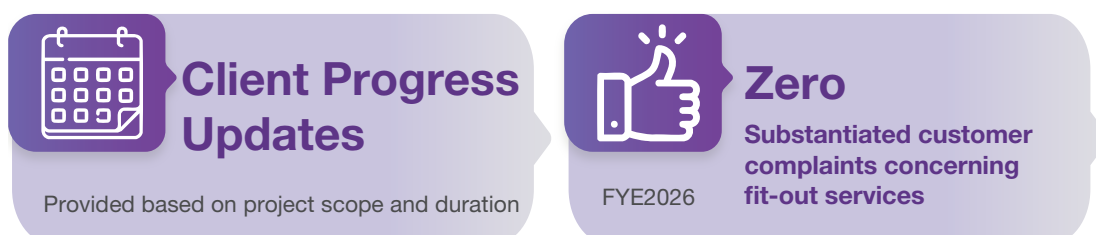
The following results relate to Mana Mana Holdings' operations during FYE2026.



We are pleased to have achieved an average guest satisfaction score of **4.5 out of 5.0** during FYE2026. All complaints received were resolved, with an average resolution time of five hours. These results reflect our responsiveness to guest concerns and continued focus on delivering positive guest experiences.

Fit-Out Client Engagement

Within our fit-out division, we work closely with clients from project planning through to completion to understand their requirements and coordinate project delivery. Client communication is maintained through ongoing engagement and progress updates, where applicable, based on project scope and duration. Any issues identified are communicated to the relevant parties and addressed through the project management process.



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6.2 Ethical Governance Standards

6.2.1 Corporate Governance and Anti-Corruption

EHB is committed to upholding high standards of corporate governance, ethical conduct and business integrity across our operations. We recognise that effective governance practices are essential to maintaining stakeholder trust, supporting long-term business resilience and ensuring compliance with applicable laws and regulations.

Governance Policies

Our governance framework is supported by policies and governing documents covering business ethics, anti-bribery and anti-corruption, conflicts of interest, whistleblowing, related-party transactions and the responsibilities of the Board. Collectively, these documents establish expected standards of conduct, guide the management of ethical and compliance risks, and support accountability throughout the organisation. Key policies, including our Code of Business Ethics, Anti-Bribery and Anti-Corruption Policy and Whistleblower Policy, are available on our website.

We communicate our governance policies and ethical expectations to employees through internal communication channels, training and awareness initiatives to promote compliance and accountability across the organisation. We also provide employees and external stakeholders with access to confidential whistleblowing channels for reporting suspected unethical conduct, misconduct or breaches of policies.

Training and Awareness

During FYE2026, EHB conducted two anti-bribery and anti-corruption ("ABAC") training programmes to strengthen employees' understanding of their responsibilities in preventing corruption. The programmes covered anti-bribery and anti-corruption management systems and corporate liability under Section 17A of the Malaysian Anti-Corruption Commission Act 2009.



Training reached more than half of employees in the Senior Management and Executive categories, alongside participation from Management and Non-Executive employees, supporting awareness across leadership, business decisions and administrative processes. We aim to broaden participation across the workforce, with greater attention to operational employees as our hospitality operations expand.

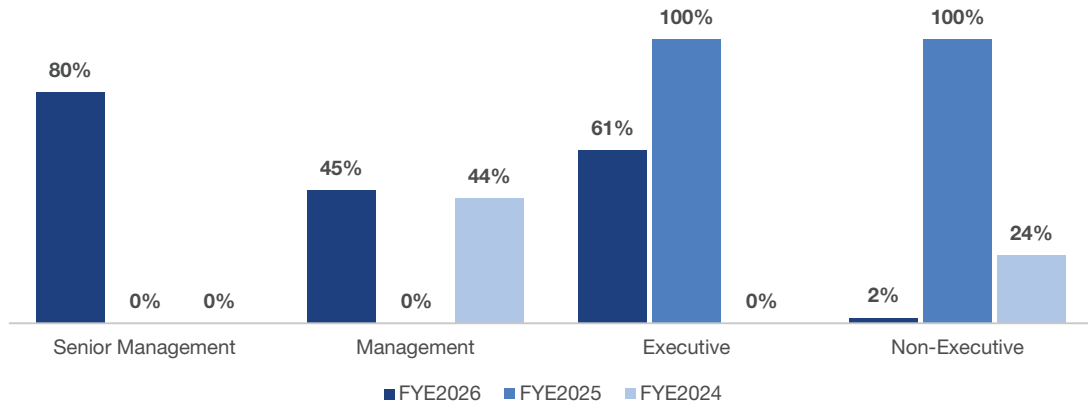
Employees also attended the Enhanced Conflict of Interest and Disclosure Obligations programme to reinforce their responsibilities to identify, disclose and appropriately manage conflicts of interest.

The chart below presents the percentage of employees in each category who received ABAC training.

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Employees Who Received ABAC Training by Category (%)



Note:

1. FYE2026 training data cover EHB and its subsidiaries within the reporting boundary. FYE2024 and FYE2025 data covered Corus Paradise Resort, now Portrait Resort, only. The figures are therefore not directly comparable.



6.2.2 Data Privacy and Security

We handle personal and confidential information relating to employees, guests, customers and property owners across our corporate, hospitality and fit-out operations. Protecting this information through appropriate data privacy and cybersecurity practices is essential to maintaining stakeholder trust, supporting operational integrity and reducing the risk of unauthorised access, loss or misuse.

Strengthening Information Management

During FYE2026, we strengthened our information management through digital systems and employee awareness initiatives, as outlined below. Access to personal information is restricted to authorised personnel, while employees handling such information are expected to comply with the Group's data privacy requirements and applicable internal procedures.



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Protecting Personal Information

We are committed to managing personal information responsibly and in accordance with the Personal Data Protection Act 2010 (“PDPA”) and applicable regulations.

EHB’s Personal Data Protection Notice explains how personal information collected through booking and registration forms, online channels, agreements and other interactions may be processed, used and disclosed. It also outlines individuals’ rights in relation to their personal information and is available on the Group’s official website.

Data Privacy Performance

Zero substantiated complaints

No substantiated complaints concerning breaches of customer privacy or losses of customer data were recorded in FYE2026, FYE2025 or FYE2024.



We continue to review and strengthen our data-protection practices as our operations and use of digital systems evolve.

6.3 Environmental Stewardship and Sustainability

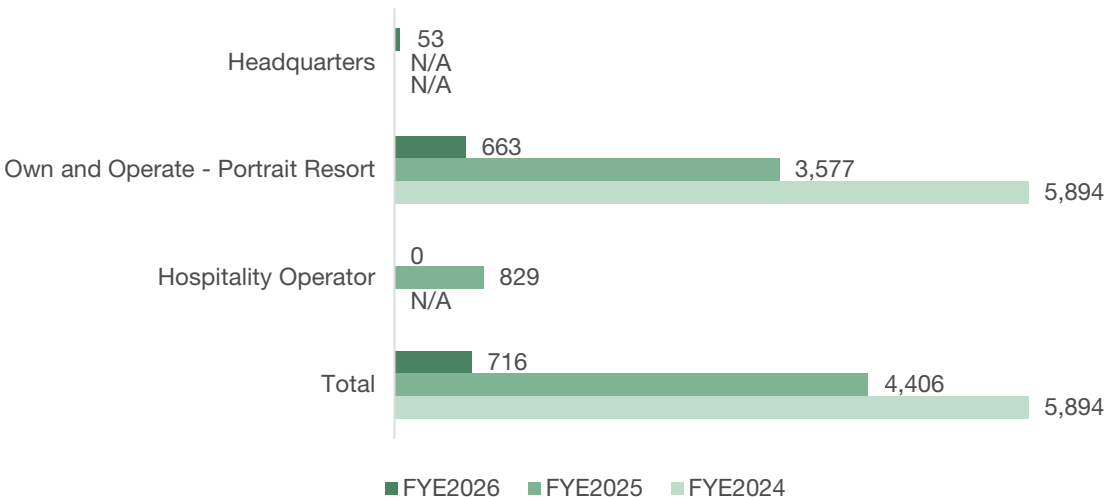
6.3.1 Energy, Emissions and Climate Resilience

EHB is committed to managing energy consumption across our corporate office, hospitality and fit-out operations to support our efforts to reduce associated GHG emissions and strengthen environmental performance. Our approach focuses on monitoring energy use and identifying practical opportunities to improve energy efficiency where feasible.

Energy Consumption

In FYE2026, our total energy consumption decreased to 716 GJ from 4,406 GJ in FYE2025, with purchased electricity accounting for all reported consumption. The temporary closure of Portrait Resort for renovation reduced electricity demand. Operational vehicle use and restaurant operations at the resort were also suspended, resulting in no petrol or LPG consumption.

Energy Consumption by Division (GJ)



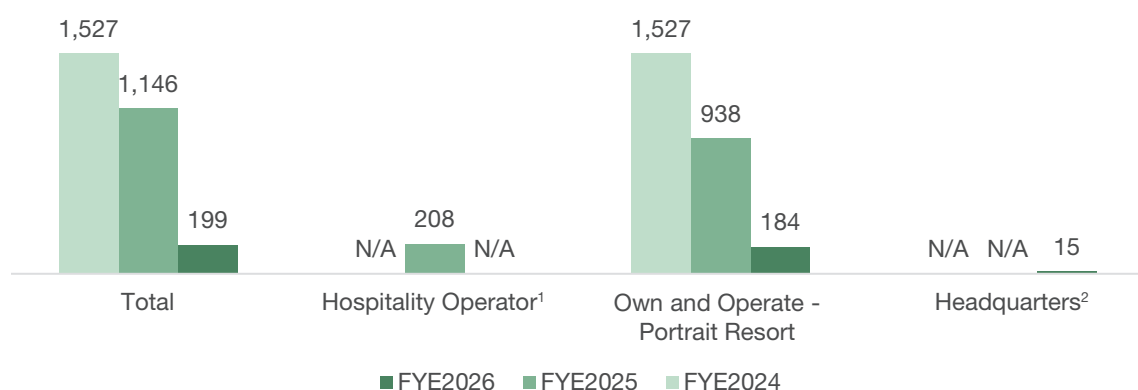
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Cont'd

Electricity Consumption

Electricity consumption totalled 199 MWh, comprising 184 MWh at Portrait Resort during renovation and 15 MWh at our headquarters. The headquarters' electricity data tracking started in April 2026 following our physical relocation. Prior to the relocation, EHB shared an office with EXSIM Development Sdn. Bhd., and electricity consumption attributable specifically to EHB was not separately available.

Electricity Consumption (MWh)



Note:

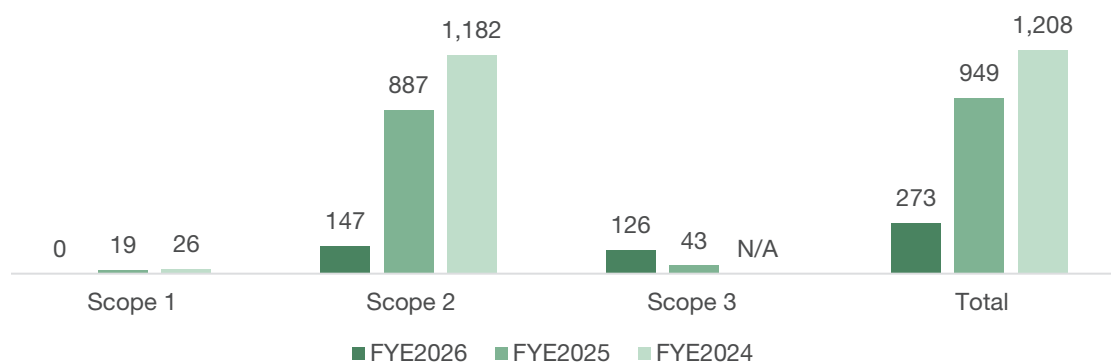
1. The FYE2025 Hospitality Operator figure relates to The Flash Living Sdn. Bhd., which is excluded from the FYE2026 reporting scope. Electricity within units managed on behalf of third-party owners is outside EHB's operational control and is shown as N/A for FYE2026.
2. FYE2026 headquarters figures cover the period from April to June 2026. Separate electricity consumption data attributable to EHB was unavailable before the relocation.

GHG Emissions

In FYE2026, the Group recorded total GHG emissions of 273 tCO₂e, reduced from 949 tCO₂e in FYE2025, comprising 0 tCO₂e of Scope 1 emissions, 147 tCO₂e of Scope 2 emissions and 126 tCO₂e of Scope 3 emissions.

The decrease in Scope 1 and Scope 2 emissions reflected the lower fuel and electricity consumption discussed above. In contrast, Scope 3 emissions increased from 43 tCO₂e to 126 tCO₂e, mainly due to wider employee commuting data coverage (111 employees in FYE2026, up from 22 in FYE2025). The FYE2026 Scope 3 total includes 1.67 tCO₂e from business air travel.

GHG Emissions (tCO₂e)



SUSTAINABILITY STATEMENT

Cont'd

Notes:

- 1. Scope 1 mobile combustion emissions were calculated using DESNZ emission factors (kgCO₂e/litre): petrol (100% mineral) - 2.354502 (FYE2024) and 2.35372 (FYE2025); diesel (average biofuel blend) - 2.51206 and 2.51279, respectively. No Scope 1 fuel consumption was recorded in FYE2026.
- 2. Scope 1 stationary combustion emissions were calculated using DESNZ emission factors for LPG: 2,939.36 kgCO₂e/tonne (FYE2024) and 2,939.36095 kgCO₂e/tonne (FYE2025). No LPG consumption was recorded in FYE2026.
- 3. Scope 2 emissions from purchased electricity were calculated using the location-based method and the Peninsular Malaysia GEF published by ST: 0.774 tCO₂e/MWh for FYE2024–2025 (2017–2022 publication) and 0.740 tCO₂e/MWh for FYE2026 (2022–2024 Provisional publication).
- 4. Scope 3 business air travel and employee commuting emissions were calculated using the distance-based method, applying DESNZ GHG Conversion Factors for 2024 to FYE2025 and for 2025 to FYE2026. Data collection commenced in FYE2025; FYE2024 data is unavailable.

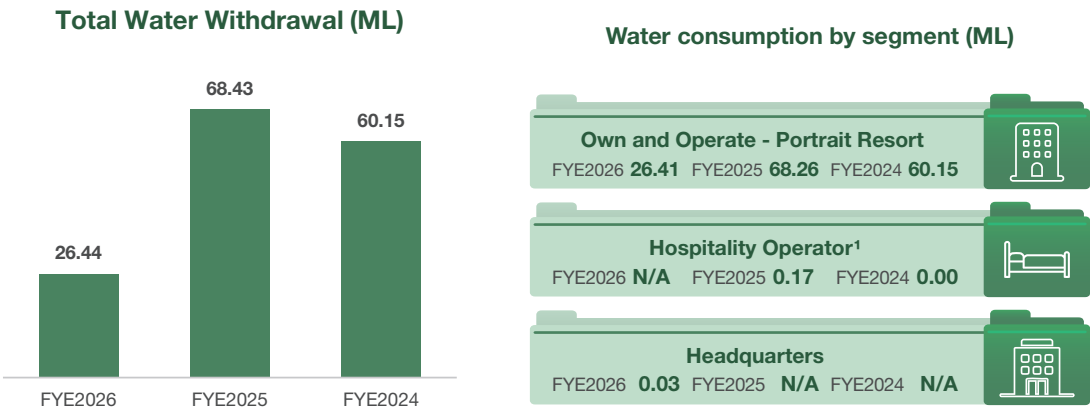
6.3.2 Water Consumption

Water supports our daily office needs and activities at Portrait Resort, including renovation works. At EHB, we continue to explore practical ways to reduce water use across our operations and the properties we manage, while ensuring a comfortable stay for our guests.

Water Usage

In FYE2026, our water consumption decreased to 26.44 ML from 68.43 ML in FYE2025. The decrease was mainly attributable to the temporary suspension of hotel operations at Portrait Resort for renovation, which reduced water usage associated with guest stays, housekeeping and related hospitality activities.

The total includes water used at Portrait Resort during the renovation and headquarters consumption from April to June 2026 following our relocation. Previously, EHB shared an office with EXSIM Development Sdn. Bhd., and separate water consumption data was unavailable. The addition of headquarters data affects year-on-year comparability.



Note:

- 1. The FYE2025 Hospitality Operator figure relates to The Flash Living Sdn. Bhd., which is excluded from the FYE2026 reporting scope. Water within units managed on behalf of third-party owners is outside EHB's operational control and is shown as N/A for FYE2026.

Water Conservation Measures

For short-term rental properties managed on behalf of owners, complimentary housekeeping is generally provided every third day, with additional services available upon request. This practice helps conserve water at owners' properties while meeting guests' needs. Water used within these managed units is excluded from EHB's reported consumption, as explained in Section 1.2.

At headquarters, employees are encouraged to adopt water-saving habits, such as turning off taps when not in use, reporting leaks promptly and avoiding unnecessary water use during pantry and cleaning activities.

SUSTAINABILITY STATEMENT

Cont'd

6.3.3 Waste Management

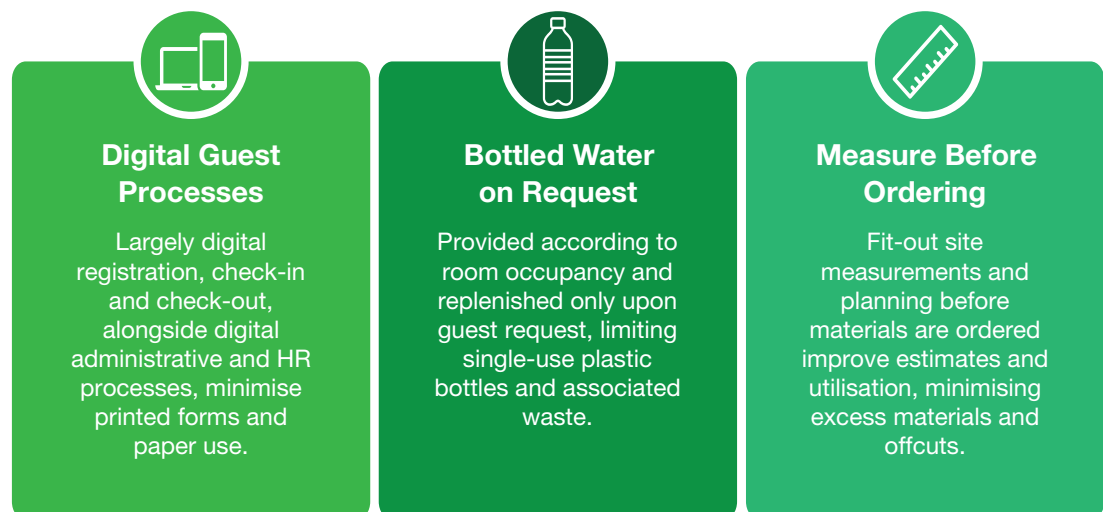
EHB's office, hospitality, renovation and fit-out activities generate general waste, packaging, refurbishment materials and material offcuts. We strive to apply the 3Rs of Reduce, Reuse and Recycle where practicable, through efficient material use, reduced reliance on disposable items and opportunities for reuse and recycling.

Waste Management Practices

Within our hospitality operations, guest registration, check-in and check-out processes are largely digital, minimising printed forms and paper documentation. Digital administrative and HR processes also help reduce paper use at our offices.

Bottled drinking water is initially provided according to room occupancy and replenished only upon guest request. This approach meets guests' needs while limiting unnecessary distribution of single-use plastic bottles and the associated waste entering the building's collection system.

Within our fit-out operations, site measurements and planning are undertaken before materials are ordered and installed. This supports more accurate material estimates, improves material utilisation and helps minimise excess materials and offcuts.



Waste Generation and Diversion

EHB's waste collection and disposal arrangements vary across its offices, managed hospitality properties and renovation activities. These services are coordinated through building management or appointed contractors, with the availability of waste quantity data depending on the records maintained by these parties.

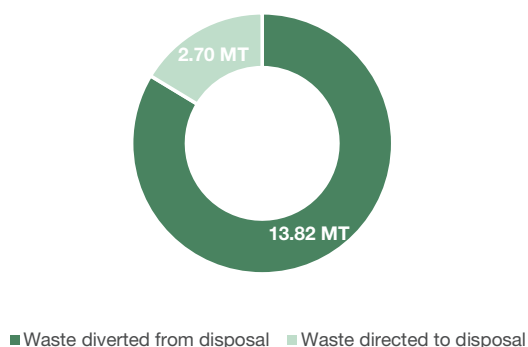
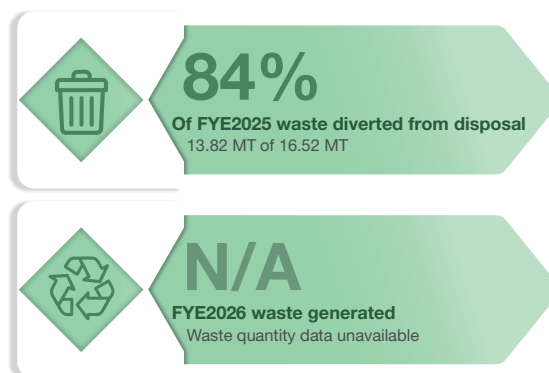
At headquarters, which also houses our Fit-Out office, waste is handled through the building management's centralised collection system. Waste from our managed hospitality properties is similarly managed through the respective buildings' collection systems. Separate quantity records attributable to EHB were unavailable for these locations in FYE2026. At Portrait Resort, general waste generated during the renovation period was handled by the appointed construction contractor. Thus, separate waste quantity data attributable to EHB was unavailable for reporting.

EHB aims to strengthen waste monitoring over time by exploring the availability of relevant records from building management and appointed contractors.

SUSTAINABILITY STATEMENT

Cont'd

FYE2025 Waste Generated: 16.52 MT



Note:

1. N/A indicates that waste quantity data was unavailable.
2. Waste data for FYE2024 is unavailable, as data collection commenced in FYE2025.

6.4 Social Impact and Development

6.4.1 Labour Practices and Standards

Our people shape the quality of our services and the experiences of our guests and clients. We want every employee to feel respected, supported and safe at work, with fair treatment guiding our workplace practices.

Human Rights and Discrimination

A respectful workplace is a shared responsibility. EHB's Code of Business Ethics states that unlawful discrimination will not be tolerated and that sexual harassment and unwelcome sexual advances constitute misconduct. It also expects employees to help maintain a workplace that supports physical, emotional and psychological well-being and is free from discrimination and harassment. EHB also complies with the Employment Act 1955, the Minimum Wages Order and the statutory contribution requirements applicable to its employees.

Employees can raise workplace concerns through the channels provided under EHB's Whistleblower Policy, with confidentiality safeguards and protection against retaliation for reports made in good faith. Further details are provided in Section 6.2.1, Corporate Governance and Anti-Corruption.

Zero substantiated complaints

concerning human rights violations in FYE2026, consistent with FYE2025 and FYE2024.



Employee Engagement

We recognise that positive workplace relationships contribute to employee well-being, collaboration and a supportive working environment. During FYE2026, EHB organised Chinese New Year and Iftar gatherings, providing employees with opportunities to interact outside their regular work responsibilities and strengthen relationships across the Group.

SUSTAINABILITY STATEMENT

Cont'd



Chinese New Year Celebration



Iftar Dinner

Compensation and Benefits

We recognise that appropriate remuneration and employee benefits play an important role in supporting employee well-being and enabling EHB to attract and retain talent.

EHB provides a combination of statutory and company-provided benefits to address employees' professional, health, family and work-related needs. The benefits available to individual employees vary according to factors such as their employment category, role, grade, work arrangements and the applicable terms and conditions of employment.

During FYE2026, EHB updated its Employee Handbook to enhance and clarify the Group's employee benefits framework. The updates broadened the areas of support available to eligible employees, including care responsibilities, healthcare and well-being, professional development and work-related needs.

SUSTAINABILITY STATEMENT

Cont'd



Moreover, to complement the healthcare and insurance benefits available to employees, EHB undertook initiatives to promote preventive healthcare and improve employees' understanding of their coverage. During FYE2026, we facilitated influenza vaccinations for employees and conducted a group insurance briefing to provide employees with greater clarity on their insurance coverage and entitlements.

SUSTAINABILITY STATEMENT

Cont'd



Influenza Vaccination for Employees



Group Insurance Policy Briefing Session

6.4.2 Health and Safety

The safety of our employees, contractors and guests is a priority across EHB's hospitality and fit-out operations. We manage health and safety risks through clear responsibilities, operational controls and relevant training, guided by applicable occupational safety and health requirements, including the Occupational Safety and Health Act 1994 ("OSHA 1994") and its amendments.

Safety Across Our Operations

As renovation works at Portrait Resort neared completion in FYE2026, our focus shifted towards preparing employees for the hotel's reopening. This included equipping newly onboarded and returning employees with the safety knowledge needed for their roles and the risks associated with hotel operations.

At our managed hospitality properties, building management oversees fire protection systems and annual fire drills. EHB supports these arrangements by communicating safety instructions and coordinating guests during drills. Within managed units, we check the validity of fire extinguishers and notify owners when replacement is needed.

For fit-out activities, contractors conduct weekly toolbox briefings covering site hazards, safety requirements and safe work practices. EHB assigns personnel to monitor work activities and coordinate safety matters with contractors and subcontractors.



Portrait Resort Reopening

As renovation neared completion, newly onboarded and returning employees were equipped with the safety knowledge needed for their roles and hotel operations.



Managed Hospitality

We support building management's fire protection systems and annual fire drills, coordinate guests during drills and check fire extinguisher validity in managed units.



Fit-Out Sites

Contractors conduct weekly toolbox briefings on site hazards and safe work practices, while EHB personnel monitor work activities and coordinate safety matters.

SUSTAINABILITY STATEMENT

Cont'd

Health and Safety Performance

We monitor health and safety performance across our operations to evaluate the effectiveness of our controls and identify areas where further preventive action may be required. We are pleased to report zero work-related fatalities and lost-time injuries over the past three financial years, reflecting a sustained positive safety outcome across our operations. There were also zero recorded cases of work-related ill health during FYE2026.



Note:
1. Total hours worked for FYE2025 have been restated from 930,383 hours to 137,824 hours following a correction to the calculation.

Health and Safety Training

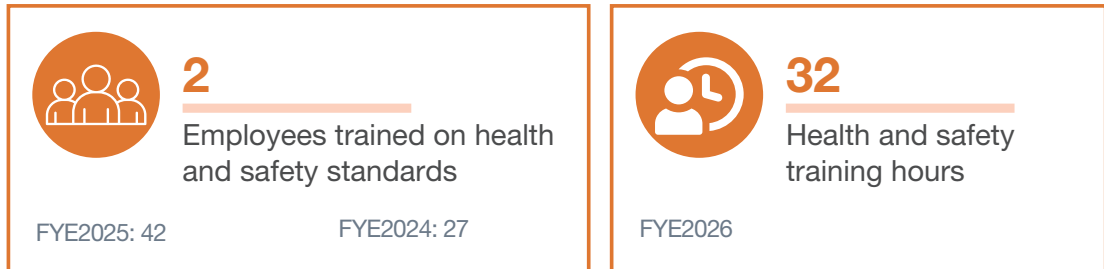
Health and safety training supports the consistent application of safety requirements across our daily operations. Through relevant training programmes, we strengthen our employees' occupational safety and health ("OSH") competencies to identify workplace hazards and respond appropriately to emergencies.

During FYE2026, EHB organised a cardiopulmonary resuscitation ("CPR"), First Aid and Automated External Defibrillator ("AED") Workshop to equip employees with practical emergency-response skills. Through the workshop, participants learned how to assess and respond to medical emergencies, administer basic first aid and perform CPR and AED procedures while awaiting professional medical assistance.

Two employees completed health and safety training during the year, accounting for 32 training hours. As operations resume at Portrait Resort, we aim to broaden training coverage, with attention to operational employees and new hires. Training needs will be assessed according to employees' responsibilities and workplace risks to support safe daily operations and emergency readiness.

SUSTAINABILITY STATEMENT

Cont'd



6.4.3 Diversity and Employee Development

Our people bring different experiences, perspectives and skills to EHB's operations, shaping how we work together and serve our guests and clients. During FYE2026, our workforce expanded as preparations progressed for the reopening of Portrait Resort.

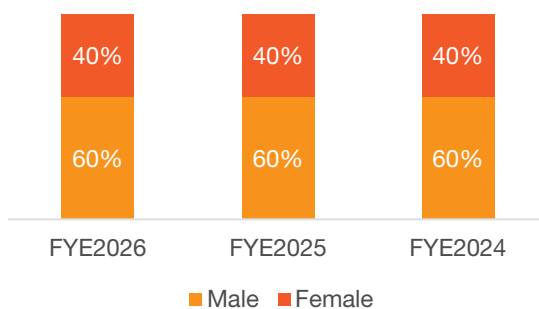
We provide equal employment opportunities, assessing candidates on their qualifications, experience and suitability for the role, regardless of gender, race or background. We also support employees' growth through training aligned with operational, regulatory and organisational needs, alongside structured performance appraisals to evaluate performance and identify development opportunities.

Board Diversity

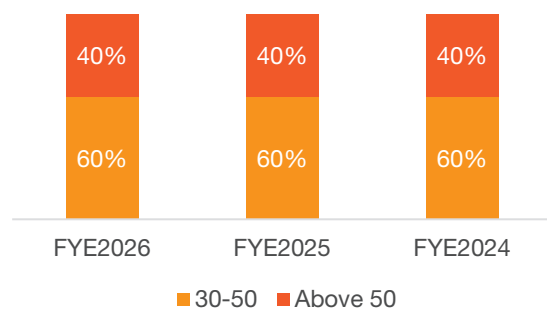
The Board recognises that diversity in experience, gender and age supports balanced decision-making and effective governance oversight. Accordingly, these considerations inform Board composition to maintain an appropriate mix of expertise and perspectives.

As at FYE2026, the Board comprised five Directors, with gender and age composition unchanged from FYE2025 and FYE2024.

Board Diversity by Gender



Board Diversity by Age



Workforce Diversity

As at the end of FYE2026, EHB's workforce comprised 135 employees, with men and women each accounting for approximately 50%. Female representation increased from 45% in FYE2025 and 37% in FYE2024, reflecting a more balanced gender composition.

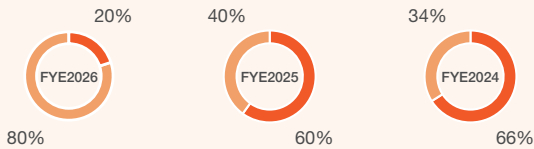
Our workforce spans different age groups and experience levels, bringing together fresh perspectives and established knowledge to support collaboration and continuity.

SUSTAINABILITY STATEMENT

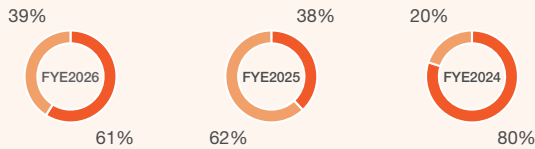
Cont'd

Gender Diversity by Employee Category

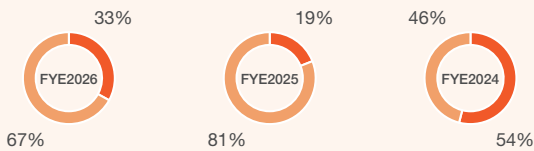
Senior Management



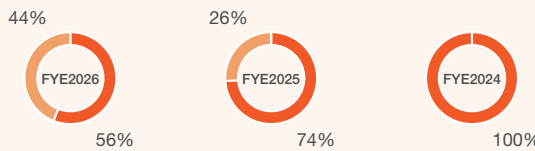
Management



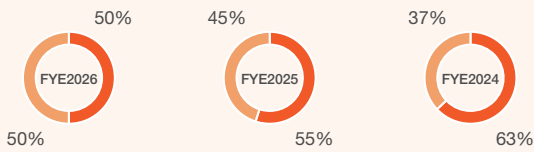
Executive



Non-Executive



Overall



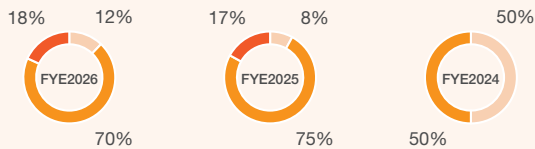
■ Male
■ Female

Age Diversity by Employee Category

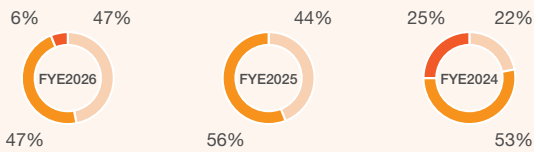
Senior Management



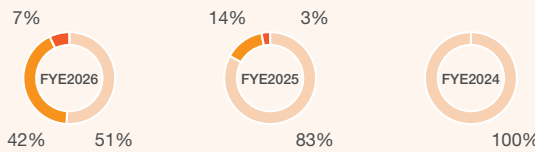
Management



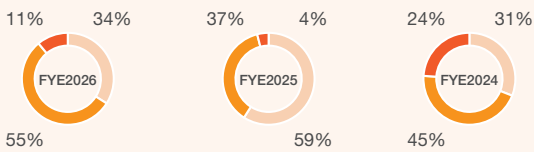
Executive



Non-Executive



Overall



■ <30
■ 30-50
■ >50

SUSTAINABILITY STATEMENT

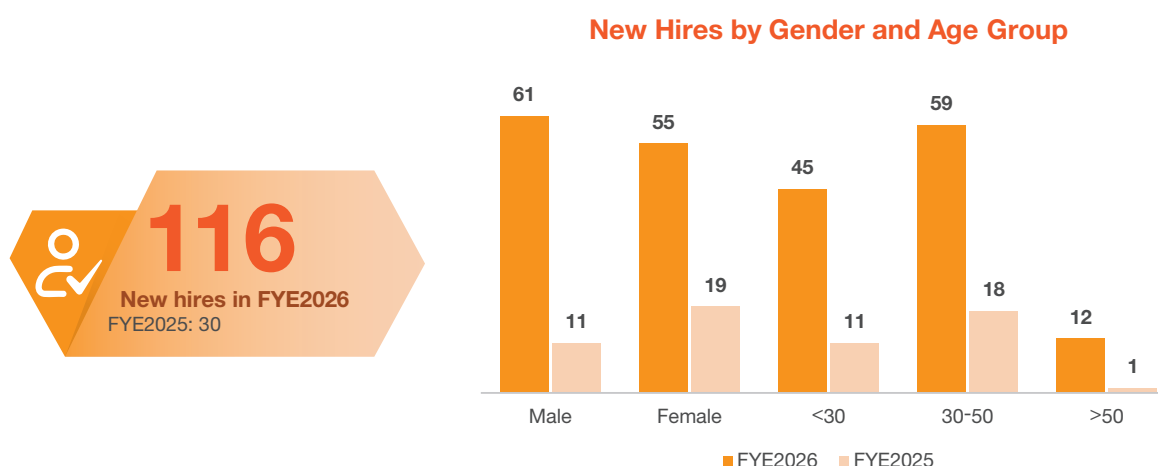
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New Hires

During FYE2026, EHB hired 116 employees, compared with 30 in FYE2025. The increase was primarily driven by recruitment in preparation for the reopening of Portrait Resort, as we built the workforce needed to support the resumption of hotel operations.

New hires comprised 61 male and 55 female employees, representing 52.6% and 47.4%, respectively, and reflecting a relatively balanced gender distribution. We look forward to welcoming guests back to the resort, supported by a team ready to deliver quality service and a positive guest experience.

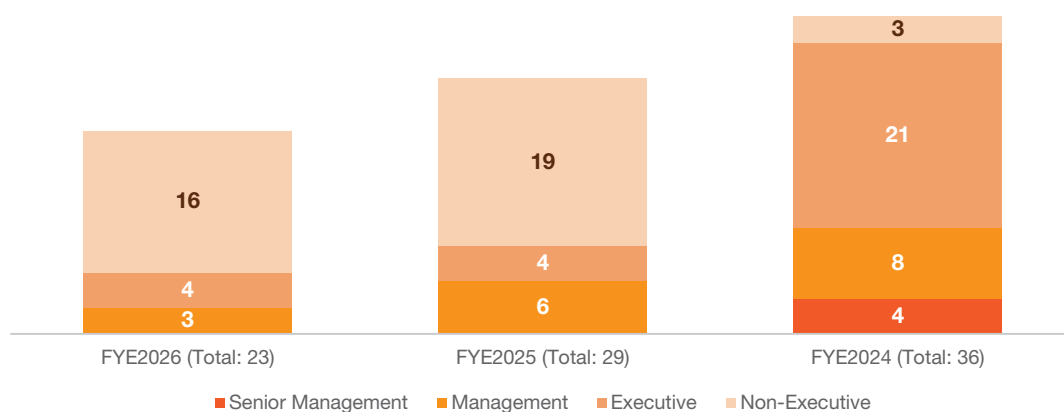
The table below presents the composition of new hires by gender and age group.



Employee Turnover

Alongside recruitment, we monitor employee departures across job categories to understand workforce changes and inform our approach to engagement and retention. During FYE2026, 23 employees left the Group, compared with 29 in FYE2025 and 36 in FYE2024.

Employee Turnover by Employee Category



SUSTAINABILITY STATEMENT

Cont'd

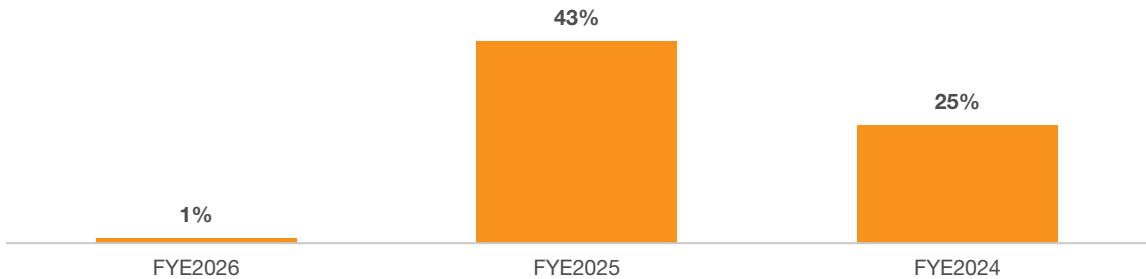
Contract and Temporary Workforce

In April 2026, EHB transitioned employees previously engaged on fixed-term contract arrangements to permanent employment, providing greater continuity and stability in their employment with the Group.

We also recognise the experience and knowledge that older employees bring to our workforce. Two employees above the Group's retirement age of 60 continued working under contract arrangements, allowing them to remain part of our team and contribute their skills and experience.

As at 30 June 2026, these two employees represented approximately 1% of EHB's workforce, compared with a contract and temporary workforce proportion of 43% in FYE2025.

Contract / Temporary Staff as Percentage of Workforce



Note:

1. FYE2025 figures included fixed-term employees and contract staff supplied by a third-party workforce provider.
2. FYE2026 figures reflect two employees above the Group's retirement age who continued working under contract arrangements.

Training and Development

We invest in employee learning and development to maintain service quality, strengthen operational capabilities and support compliance across our hospitality and fit-out operations.

EHB identifies training needs by considering employees' roles and responsibilities, operational requirements, regulatory developments and organisational priorities. Employee development is also supported by a performance appraisal process, which provides an opportunity to review performance, discuss development needs and identify areas for further growth.

During FYE2026, our employees participated in 30 training and development programmes, including orientation and onboarding sessions to familiarise new employees with the organisation and the working environment. The figure below summarises the six key capability areas covered by our training programmes.

SUSTAINABILITY STATEMENT

Cont'd



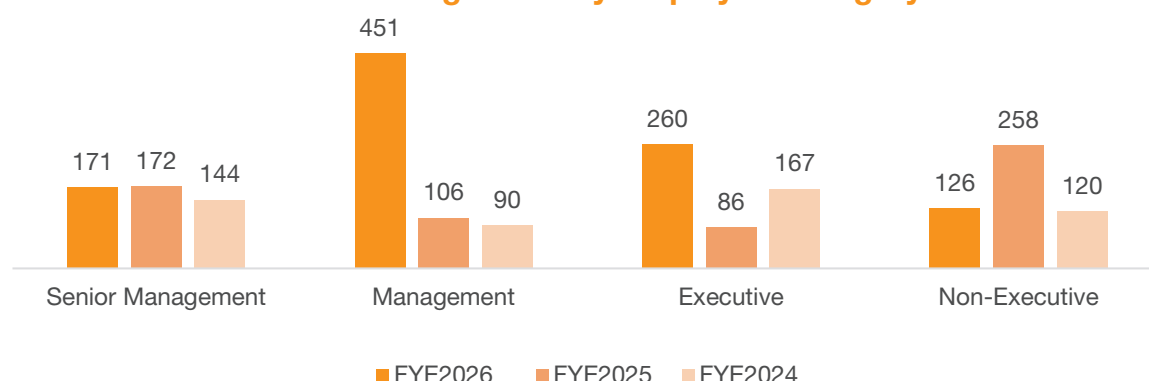
Through these initiatives, we aim to equip our employees with relevant knowledge and practical skills that support their development and enable them to contribute effectively to EHB's operations.

Training Hours

EHB recorded 1,008 training hours in FYE2026, an increase of approximately 62% from 622 hours in FYE2025. The increase was mainly attributable to higher training participation among Management and Executive employees, alongside orientation and onboarding initiatives to support workforce readiness.

As operations commence at Portrait Resort, we aim to further strengthen training across employee categories, with particular attention to practical skills, service standards and the operational needs of our hotel workforce.

Total Training Hours by Employee Category



6.4.4 Community Engagement and Contribution

EHB views community engagement as an opportunity to extend practical support beyond our business operations. During FYE2026, we focused on supporting community needs, encouraging active lifestyles and promoting student development.

SUSTAINABILITY STATEMENT

Cont'd



Our community engagement efforts extended to promoting active lifestyles and mental well-being through the high-intensity interval training (“HIIT”) workshop and the One Million Steps Challenge on 10 October 2025. We invited the Millerz Square building community to work together towards a collective target of one million steps. The initiatives brought together 173 external participants and 12 EHB employees, encouraging physical activity as part of their daily routines while providing opportunities for our employees to connect with the wider community through a shared goal.



One Million Steps Challenge



Participants taking part in the HIIT workshop

Beyond promoting community health and well-being, we supported student development through sponsorship of the Industry Excellence Award 2025 at First City University College (“FCUC”), recognising an outstanding student from the Faculty of Design and Built Environment. In July 2025, we entered into a collaboration with FCUC that provides for joint research projects, internships, training programmes and institutional events, creating opportunities to connect academic learning with industry experience.



Award presentation at First City University College

SUSTAINABILITY STATEMENT

Cont'd

SUSTAINING OUR PROGRESS, SHAPING TOMORROW

During FYE2026, EHB continued to develop its sustainability approach across economic and service excellence, environmental stewardship, social impact and ethical governance. Our focus remained on supporting responsible business practices and improving the information available to assess our sustainability performance.

Looking ahead, EHB remains committed to strengthening the quality and coverage of our data collection, developing our approach to emissions management, and continuing to invest in our people and the communities we serve. In FYE2027, we will establish baseline years for Scope 1 emissions, Scope 2 emissions and waste, set energy and emissions intensity targets, and report on Portrait Resort following its reopening. We will keep working closely with our stakeholders to improve our reporting, with the aim of delivering long-term value and contributing meaningfully to a more sustainable future for the Group and the communities in which we operate.



SUSTAINABILITY STATEMENT

Cont'd

GRI CONTENT INDEX

Statement of use	EXSIM Hospitality Berhad has reported the information cited in this GRI Content Index for the period 1 July 2025 to 30 June 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION (PAGE)
GRI 2: General Disclosures 2021	2-1 Organisational details	58
	2-2 Entities included in the organisation's sustainability reporting	59
	2-3 Reporting period, frequency and contact point	58, 60
	2-4 Restatements of information	70,84
	2-5 External assurance	60
	2-6 Activities, value chain and other business relationships	58-59, 70-71
	2-7 Employees	85-87
	2-8 Workers who are not employees	88
	2-9 Governance structure and composition	64
	2-12 Role of the highest governance body in overseeing the management of impacts	64, 67
	2-13 Delegation of responsibility for managing impacts	64
	2-14 Role of the highest governance body in sustainability reporting	64, 66
GRI 3: Material Topics 2021	3-1 Process to determine material topics	66
	3-2 List of material topics	66-67
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	69-70
	201-2 Financial implications and other risks and opportunities due to climate change	67-68
	201-3 Defined benefit plan obligations and other retirement plans	81-82
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	71
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	76-77
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	78
	303-5 Water consumption	78
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	77-78
	305-2 Energy indirect (Scope 2) GHG emissions	77-78
	305-3 Other indirect (Scope 3) GHG emissions	77-78

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GRI STANDARD	DISCLOSURE	LOCATION (PAGE)
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	79
	306-2 Management of significant waste-related impacts	79
	306-3 Waste generated	80
	306-4 Waste diverted from disposal	80
	306-5 Waste directed to disposal	80
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	87
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	81-82
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	83
	403-2 Hazard identification, risk assessment, and incident investigation	83
	403-4 Worker participation, consultation, and communication on occupational health and safety	83-84
	403-5 Worker training on occupational health and safety	84-85
	403-6 Promotion of worker health	81-83
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	84
	403-9 Work-related injuries	84
	403-10 Work-related ill health	84
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	88-89
	404-2 Programs for upgrading employee skills and transition assistance programs	88-89
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	85-86
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	80
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	89-90
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	75-76

SUSTAINABILITY STATEMENT

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EXSIM HOSPITALITY BERHAD

BMLR Transition Period

Date & Time: 2026-10-28_17:37:30
Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Supply Chain Management	Proportion of spending on local suppliers	Percentage (%)	99.7	99.5	At least 70%	No assurance
Corporate Governance and Anti-Corruption	Percentage of employees participated in anti-corruption training – Senior Management	Percentage (%)	0	* 80	-	No assurance
Footnote 2026 Updated Figures.						
* Corporate Governance and Anti-Corruption	Percentage of employees participated in anti-corruption training – Management	Percentage (%)	0	* 45	-	No assurance
Footnote Sustainability Matter -						
Footnote 2026 Updated Figures.						
Corporate Governance and Anti-Corruption	Percentage of employees participated in anti-corruption training – Executive	Percentage (%)	100	61	-	No assurance
Corporate Governance and Anti-Corruption	Percentage of employees participated in anti-corruption training – Non-Executive	Percentage (%)	100	2	-	No assurance
Data Privacy and Security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	-	No assurance
Energy, Emissions and Climate Resilience	Total energy consumption	Gigajoules (GJ)	4406	716	-	No assurance
Energy, Emissions and Climate Resilience	Total energy consumption	MWh	1224	199	-	No assurance
Energy, Emissions and Climate Resilience	Total electricity consumption	MWh	1146	199	-	No assurance
Energy, Emissions and Climate Resilience	Total GHG emissions (Scope 1)	tCO2e	19	0	Establish baseline year by FYE2027	No assurance

SUSTAINABILITY STATEMENT

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Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Energy, Emissions and Climate Resilience	Total GHG emissions (Scope 2)	tCO2e	887	147	Establish baseline year by FYE2027	No assurance
Energy, Emissions and Climate Resilience	Total GHG emissions (Scope 3)	tCO2e	43	126	-	No assurance
Water Consumption	Total water consumption	Megalitres (ML)	68.43	26.44	-	No assurance
Waste Management	Total waste generated	Metric tonnes (MT)	16.52	N/A	Establish baseline year by FYE2027	No assurance
Waste Management	Total waste diverted from disposal	Metric tonnes (MT)	13.82	N/A	-	No assurance
Waste Management	Total waste directed to disposal	Metric tonnes (MT)	2.70	N/A	-	No assurance
Labour Practices and Standards	Number of substantiated complaints concerning human rights violations	Number	0	0	0	No assurance
Health and Safety	Total number of manhours worked	Hours	137824	266004	-	No assurance
Health and Safety	Number of work-related fatalities	Number	0	0	0	No assurance
Health and Safety	Lost Time Incident Rate	Rate	0	0	-	No assurance
Health and Safety	Number of employees trained in health and safety standards	Number	42	2	-	No assurance
Diversity and Employee Development	Percentage of directors by gender (Male)	Percentage (%)	60	60	-	No assurance
Diversity and Employee Development	Percentage of directors by gender (Female)	Percentage (%)	40	40	-	No assurance
Diversity and Employee Development	Percentage of directors by age group (<30 years old)	Percentage (%)	0	0	-	No assurance

SUSTAINABILITY STATEMENT

Cont'd

EXSIM HOSPITALITY BERHAD

BMLR Transition Period

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Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity and Employee Development	Percentage of directors by age group (between 30-50 years old)	Percentage (%)	60	60	-	No assurance
Diversity and Employee Development	Percentage of directors by age group (>50 years old)	Percentage (%)	40	40	-	No assurance
Diversity and Employee Development	Percentage of employees by gender for each employee category – Senior Management (Male)	Percentage (%)	60	* 20	-	No assurance
Footnote 2026 Updated Figures.						
Diversity and Employee Development	Percentage of employees by gender for each employee category – Senior Management (Female)	Percentage (%)	40	* 80	-	No assurance
Footnote 2026 Updated Figures.						
Diversity and Employee Development	Percentage of employees by gender for each employee category – Management (Male)	Percentage (%)	38	* 61	-	No assurance
Footnote 2026 Updated Figures.						
Diversity and Employee Development	Percentage of employees by gender for each employee category – Management (Female)	Percentage (%)	62	* 39	-	No assurance
Footnote 2026 Updated Figures.						
Diversity and Employee Development	Percentage of employees by gender for each employee category – Executive (Male)	Percentage (%)	19	33	-	No assurance

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity and Employee Development	Percentage of employees by gender for each employee category – Executive (Female)	Percentage (%)	81	67	-	No assurance
Diversity and Employee Development	Percentage of employees by gender for each employee category – Non-Executive (Male)	Percentage (%)	74	56	-	No assurance
Diversity and Employee Development	Percentage of employees by gender for each employee category – Non-Executive (Female)	Percentage (%)	26	44	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Senior Management (<30 years old)	Percentage (%)	0	0	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Senior Management (between 30-50 years old)	Percentage (%)	100	80	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Senior Management (>50 years old)	Percentage (%)	0	* 20	-	No assurance
Footnote 2026 Updated Figures.						
Diversity and Employee Development	Percentage of employees by age group for each employee category – Management (<30 years old)	Percentage (%)	8	12	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Management (between 30-50 years old)	Percentage (%)	75	* 70	-	No assurance

SUSTAINABILITY STATEMENT

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EXSIM HOSPITALITY BERHAD

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Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Footnote 2026 Updated Figures.						
Diversity and Employee Development	Percentage of employees by age group for each employee category – Management (>50 years old)	Percentage (%)	17	18	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Executive (<30 years old)	Percentage (%)	44	47	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Executive (between 30-50 years old)	Percentage (%)	56	47	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Executive (>50 years old)	Percentage (%)	0	6	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Non-Executive (<30 years old)	Percentage (%)	83	51	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Non-Executive (between 30-50 years old)	Percentage (%)	14	42	-	No assurance
Diversity and Employee Development	Percentage of employees by age group for each employee category – Non-Executive (>50 years old)	Percentage (%)	3	7	-	No assurance
Diversity and Employee Development	Number of new hires by gender (Male)	Number	11	61	-	No assurance
Diversity and Employee Development	Number of new hires by gender (Female)	Number	19	55	-	No assurance

SUSTAINABILITY STATEMENT

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EXSIM HOSPITALITY BERHAD

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Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity and Employee Development	Number of new hires by age group (<30 years old)	Number	11	45	-	No assurance
Diversity and Employee Development	Number of new hires by age group (between 30-50 years old)	Number	18	59	-	No assurance
Diversity and Employee Development	Number of new hires by age group (>50 years old)	Number	1	12	-	No assurance
Diversity and Employee Development	Number of employee turnover by employee category – Senior Management	Number	0	0	-	No assurance
Diversity and Employee Development	Number of employee turnover by employee category – Management	Number	6	3	-	No assurance
Diversity and Employee Development	Number of employee turnover by employee category – Executive	Number	4	4	-	No assurance
Diversity and Employee Development	Number of employee turnover by employee category – Non-Executive	Number	19	16	-	No assurance
Diversity and Employee Development	Utilisation of contract staff	Percentage (%)	43	1	-	No assurance
Diversity and Employee Development	Total hours of training by employee category – Senior Management	Hours	172	171	-	No assurance
Diversity and Employee Development	Total hours of training by employee category – Management	Hours	106	451	-	No assurance
Diversity and Employee Development	Total hours of training by employee category – Executive	Hours	86	260	-	No assurance

SUSTAINABILITY STATEMENT

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EXSIM HOSPITALITY BERHAD

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Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity and Employee Development	Total hours of training by employee category – Non-Executive	Hours	258	126	-	No assurance
Community Engagement and Contribution	Total amount invested in the community where the target beneficiaries are external to the listed issuer	RM	3500	3854	-	No assurance
Community Engagement and Contribution	Total number of beneficiaries of the investment in communities	Number	2	2	-	No assurance