

SUSTAINABILITY AT POH KONG

ABOUT THIS STATEMENT

POH KONG HOLDINGS BERHAD (“POH KONG” OR “THE COMPANY”) IS PROUD TO PRESENT ITS SUSTAINABILITY STATEMENT (“STATEMENT”) FOR THE FINANCIAL YEAR ENDED 31 JULY 2025 (“FYE 2025”).

We have taken steady steps forward in improving and integrating sustainability into our day-to-day operations and business planning as we strive to deliver long-term value to our shareholders and stakeholders. This Statement provides a comprehensive picture of our sustainability performance during the financial year under review and an update on our actions.

We encourage and welcome feedback from stakeholders in relation to our Statement by contacting us at ir@pohkong.com.my.

Assurance Statement

The information presented in the Sustainability Statement has not undergone assurance by any other independent sustainability or Environmental, Social & Governance (“ESG”) assurance provider. The Board has reviewed the information provided herein and is satisfied that the information is supported with underlying records and arrived at based on management’s judgement.

Limitations

Poh Kong acknowledges that ongoing challenges in collecting certain data indicators and is actively working towards improving data collection and performance monitoring in relation to our sustainability matters.

SUSTAINABILITY FRAMEWORK AND STANDARDS

To ensure a balanced and holistic approach to sustainability, we developed the Statement according to best practices in sustainability framework, standards, and guidelines:



Main Market Listing Requirements, issued by the Bursa Malaysia Securities Berhad (“Bursa Malaysia”),



The United Nation’s Sustainable Development Goals (“UNSDG”).

Sustainability Reporting Guidelines issued by Bursa Malaysia,

Bursa Malaysia’s Enhanced Reporting Framework, and

Compliance with all relevant regulations and legislation and being sustainable is a core part of our business decision-making process, especially in our risk management planning.

Sustainability at Poh Kong (cont'd)

REPORTING SCOPE

This Statement covers the sustainability performance of Poh Kong and all its active ongoing business within Malaysia during FYE 2025, unless stated otherwise.

The core business segments of Poh Kong are as follows:



Investment holding division
Involved in investment holding activities



Manufacturing division
Involved in the manufacturing of gold jewellery and related gold investment products.



Retailing division
Involved in the retailing of gold jewellery and related gold investment products.

Customers come first for Poh Kong. We work relentlessly at creating lifestyle-enhancing products and deepening our customer relationships at every touchpoint to make every interaction more engaging, more convenient and more personalised.

We create awareness among our internal stakeholders of our commitment to sustainability, in terms of the approaches and initiatives. Hence, we continue to encourage our directors and employees, especially our Head of Divisions and departments, to attend seminars, workshops and talks related to sustainability or ESG matters that are relevant to our business planning, risk management and business operations.

SUSTAINABILITY GOVERNANCE STRUCTURE

Corporate responsibility and sustainability are critical priorities for our company and the Board. We have a strong track record of being an ethical and responsible company, operating with the highest standards of integrity and good governance.

During the year under review, we made good headway in our efforts to establish a comprehensive and effective Sustainability Framework and Policy to guide the Group in its business decision-making process.

The Board of Directors (“Board”) of Poh Kong has primary responsibility for the oversight of the Group’s strategic direction and risk tolerance. It ensures high-level corporate governance and risk management in compliance with applicable laws and regulations, including sustainability matters.

During FYE 2025, the Risk Management Committee (“RMC”) reported to the Board on the development and mapping out of sustainability practices. The RMC is also responsible for all sustainability-related matters across Poh Kong, including the decision-making process, implementation of actions and strategies, and oversight of ESG-related performance and measurements. The Company’s Sustainability Working Group (“SWG”) assists the RMC in the execution of sustainability initiatives.

(“SWG”) to assist the RMC in the implementation and execution of sustainability initiatives and matters.

Periodic training and awareness of the latest developments on sustainability drive informed decision-making. The Board also ensures that the required competencies in relation to sustainability are periodically assessed to strengthen board leadership and oversight.

Sustainability at Poh Kong (cont'd)

SUSTAINABILITY GOVERNANCE STRUCTURE (CONT'D)

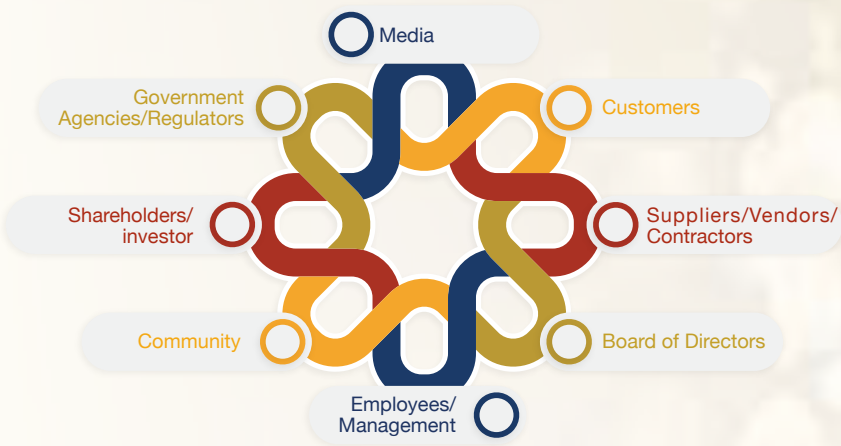





Sustainability at Poh Kong (cont'd)

STAKEHOLDER ENGAGEMENT

Poh Kong regularly engages with various stakeholders, update them on our latest sustainability initiatives and address areas of concern. All legitimate concerns and expectations from our stakeholders are taken into consideration through established measures and processes.




Poh Kong has a broad range of stakeholder groups that influence or are affected by our activities such as –



Key Stakeholder	Engagement Channels	Area of Concerns	Our Response
 Shareholders / Investors	<ul style="list-style-type: none">- Annual general meetings• Annual reports, quarterly report & announcement• Audited financial statement• Investor relation sessions with media, fund houses, bankers and investors	<ul style="list-style-type: none">• Current and projected growth opportunities and threats• Funding needs• Risk management• Corporate governance• Sustainability/ESG-compliant and initiatives• Board representation and diversity• Succession plan	<ul style="list-style-type: none">• Timeliness in information updates• Sound investor relation• Uphold good corporate governance• Clear outline on sustainability strategies
 Board of Directors	<ul style="list-style-type: none">• Board and committees' meetings• Company organised events• Annual general meetings	<ul style="list-style-type: none">• Corporate governance• Company strategy & direction	<ul style="list-style-type: none">• Economic sustainability• Corporate governance and ethics
 Customers	<ul style="list-style-type: none">• Customer Service Ratings ("CSRs")• Customer Service Channel• Showroom visits , digital and social media visit & meetings• Road shows and events	<ul style="list-style-type: none">• Products and services quality• On time delivery• Stock availability• Customer relations management	<ul style="list-style-type: none">• Quality of product and services• Response to customer enquiry and feedback.• Update on customer request



Sustainability at Poh Kong (cont'd)

STAKEHOLDER ENGAGEMENT (CONT'D)

Key Stakeholder	Engagement Channels	Area of Concerns	Our Response
 Suppliers / Vendors / Contractors	<ul style="list-style-type: none"> Interviews Feedback survey and annual assessments Ongoing meetings and interactions Suppliers/subcontractors' performance evaluation Supply and Service Agreement 	<ul style="list-style-type: none"> Enhancing ethical, and fair procurement system Pricing of services 	<ul style="list-style-type: none"> Improvement in procurement process and payment Transparent procurement processes Clear communication with suppliers
 Employees / Management	<ul style="list-style-type: none"> Workshop discussions Induction training Learning and development programs Employee performance appraisal Corporate memos, letters, and emails Employee meetings Employee engagement surveys Computer screensaver Monthly operation meeting Weekly coordinating meeting Ongoing meetings and interactions Board and Board Committee meetings Site visits Job training 	<ul style="list-style-type: none"> Business growth and strategic direction Health and safety at workplace Inclusive work environment Rewards and recognition for performance Remuneration and benefits Career development and upskilling opportunities Employee satisfaction 	<ul style="list-style-type: none"> Promote transparent communication Equal employment opportunities Promote Diversity, Equity and Inclusion ("DEI") Offer industry-competitive remuneration and compensation package Compliance with Occupational Safety and Health Act ("OSHA") 1994 & FMA 1967
 Community	<ul style="list-style-type: none"> Corporate volunteering programs Contributions and donations Support local artist, designers and brands. Public community events Digital and Social Media 	<ul style="list-style-type: none"> Corporate social responsibility Impact on community 	<ul style="list-style-type: none"> Budget and annual plan for CSR programs

Sustainability at Poh Kong (cont'd)

STAKEHOLDER ENGAGEMENT (CONT'D)

Key Stakeholder	Engagement Channels	Area of Concerns	Our Response
 Government Agencies / Regulators	<ul style="list-style-type: none"> Participation in government and regulatory events/ briefings/ dialogues Inspections by local authorities and regulators Audit and verification Approvals and permits Occupational safety and health Environmental management and compliance Training programs for employees Meetings with employees Meetings with management team responsible for compliance 	<ul style="list-style-type: none"> Regulatory compliance Approvals and permits Occupational safety and health Environmental management and compliance Tax transparency Anti-Bribery & Anti-Corruption 	<ul style="list-style-type: none"> Regular review and monitoring of compliance requirements Adoption of practices outlined in the Malaysian Code of Corporate Governance ("MCCG") Show of support for government initiatives
 Media	<ul style="list-style-type: none"> Press releases Press conferences 	<ul style="list-style-type: none"> Company's reputation Business continuity Transparency of the business 	<ul style="list-style-type: none"> Transparent and timeliness reporting Strong rapport

SUSTAINABILITY THEMES

We have segmentised sustainability management into three themes:



Sustainability at Poh Kong (cont'd)

MATERIALITY ASSESSMENT

We conducted an extensive materiality assessment in 2025 to update our sustainability strategy across our Economics, Environmental, Social and Governance (“EESG”) goals. We talked to our customers, business partners,

employees, investors and suppliers to keep us abreast of issues most important to them, our company and our industry. We prioritised the topics that would create the most value for the company, our customers and the community. We concluded that all identified 15 material matters are aligned with our strategic priorities and stakeholder expectations. These matters were further categorised

into sustainability themes, providing us with a focused approach to achieving our sustainability objectives. These were also benchmarked against our local and regional peers, as well as considered emerging risks and relevant frameworks.

Our top 15 material matters are as follows:

Our Business Performance

- Supply chain management
- Business conduct, ethics & compliance
- Financial performance
- Product & service quality
- Customer satisfaction & relationship
- Technology, innovation & development

Our Environmental Management

- Climate change & environmental issue
- Material management
- Energy management
- Waste management

Our People

- Attracting, developing, rewarding & retaining employees
- Labour practices & rights
- Employee well-being, health & safety
- Diversity & inclusion

Our Outreach

- Local community & social impact

We strongly support the United Nation’s Sustainable Development Goals (“UNSDG”)’s 2030 Global Goals where the 17 identified Goals are to lead communities, corporations, and governments into creating a better world for all of us.

During FYE 2025, we selected the top three relevant UNSDG by taking into consideration our material matters, business strategies, principal risks, stakeholder influence and effects on our community.


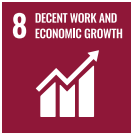

SUSTAINABLE DEVELOPMENT GOALS



Sustainability at Poh Kong (cont'd)

MATERIALITY ASSESSMENT (CONT'D)

Poh Kong’s Top Three relevant UNSDGs

Sustainable Development Goals	Definition	Key Stakeholders Impacted
	Ensure healthy lives and promote wellbeing for all at all ages	<ul style="list-style-type: none">• Employees/ Management/ Directors• Community• Customers
	Promote sustainable economic growth, full and productive employment, and decent work for all	<ul style="list-style-type: none">• Customers• Investors and shareholders• Employees/ Management/ Directors• Community
	Ensure sustainable consumption and production patterns	<ul style="list-style-type: none">• Customers• Community• Vendors/suppliers/ Contractors

Following our materiality assessment and updates to our sustainability strategy, we continued to allocate resources and scale up our efforts to gain company alignment on sustainability work during the financial year under review.





Sustainability at Poh Kong (cont'd)

SUSTAINABILITY RISK MANAGEMENT







Poh Kong aligns its risk management process to build readiness and resilience through the identification and management of potential risks encountered by the Group. We have integrated sustainability risks into our Enterprise Risk Management (“ERM”) framework, in addition to our corporate, operational and financial risks. The Group ensures all identified risks remain within our capacity, capability and risk appetite through constant revision and monitoring by our designated risk owners.

The understanding of significant issues concerning environmental, social and governance matters among our stakeholders is consistently reinforced through training and workshops for both our internal and external stakeholders.

Material Matters	Risks	Opportunities
Our Business Performance		
 Supply Chain Management	Non-compliance by suppliers, vendors and contractors affects our ethical principles, and safety culture which could expose business to operational disruptions.	Sound procurement governance attracts and retains credible suppliers, vendors and contractors. Regular assessment includes ESG assessment to uphold our commitment towards ESG aspects.
 Business Conduct, Ethics & Compliance	Poor corporate governance practices tarnish reputation, credibility, and image.	Effective corporate governance practices enhance our reputation as a trustworthy group amongst stakeholders.
 Financial Performance	Poor financial performance threatens credit worthiness and business continuity, and loss of investment opportunity.	Sustainable financial performance attracts investors and delivers long-term value for all stakeholders.
 Product & Service Quality	Poor product and service quality lead to erosion of customers’ confidence and long-term prospects. Reputation risk.	Excellent product and service quality attract long-term business prospects and enhanced performance.
 Customer Satisfaction & Relationship	Inability to meet customers’ expectations impacts on customers’ confidence and loyalty that leads to lower revenue.	Regular and consistent customer engagements facilitate continuous improvement to meet customers’ expectations.
 Technology, Innovation & Development	Cyber threats including loss of sensitive information such as intellectual property designs and breach of customers’ data may lead to loss of customer trust and reputational harm.	Stringent cybersecurity and improved data management to protect critical information and data within the Group.

Sustainability at Poh Kong (cont'd)

SUSTAINABILITY RISK MANAGEMENT (CONT'D)

Material Matters	Risks	Opportunities
Our Environmental Management		
 Environmental Issue	Non-compliance with environmental/ climate-related regulations leads to potential financial and trade penalties especially in export markets.	Effective mitigation and adaptation of strategies to ensure business continuity and potential trade barriers.
 Material Management	Failure to meet stakeholders’ demand for the use of sustainable materials may result in a loss of sales and/or market share.	Opting for sustainable materials enhances brand image and confidence of stakeholders especially sustainable-minded customers and investors.
 Energy Management	Poor energy management leads to inefficiency, higher costs and potential scarcity of energy resources.	Efficient energy management may reduce operational costs and promote energy conservation behaviors.
 Waste Management	Non-compliance with environmental regulations results in consequences from authorities and activists, and ultimately reputation risk.	Effective waste management and effective utilisation of resources can result in cost savings for operations and mitigate reputation risk.
Our People		
 Employees	Disengaged and underdeveloped employees contribute to lower productivity and performance. Unattractive remuneration and compensation packages affect employees’ motivation.	Effective talent development and upskilling programs with attractive benefits packages enhance employee retention and attract top-quality talent to cultivate a high-performance culture.
 Labour Practices & Human Rights	Breaches in labour practices and human rights practices lead to regulatory penalties, damage in reputation, and impact employee retention and culture.	Good labour practices and human rights practices reinforce reputation as a responsible employer.

Sustainability at Poh Kong (cont'd)

SUSTAINABILITY RISK MANAGEMENT (CONT'D)

Material Matters	Risks	Opportunities
Our People (Cont'd)		
 Employee Well Being, Health & Safety	Accidents and injuries lead to productivity loss, legal repercussions, and reputational damage.	Safety culture with conducive working environment improves employees' well-being and productivity and maintains reputation.
 Diversity, Equity & Inclusion	Discriminatory employment practices damage reputation.	Inclusive, diverse, and empowering work culture attracts talents and brings a range of viewpoints that enhances the quality of decision-making.
Our Outreach		
 Local Community and Social Impact	Business activities that negatively impact communities affect our social license to operate.	Regular engagements through community impact programs strengthen our relationship with local communities.

BUSINESS CONTINUITY PLANNING

Poh Kong has a Business Continuity Plan (“BCP”) outlining a comprehensive crisis management plan and framework, and a Disaster Recovery Plan (“DRP”). The BCP clearly specify the definition of crisis, roles and responsibilities of relevant team and personnel, and the reporting and response processes in the event of a crisis, to ensure business resiliency and a sustainable growth can be achieved.

We have been investing in resources that will help us to cope with various challenges created by market and social changes. The Covid-19 pandemic is a good reminder on the importance of BCP to attain sustainability.

Going forward, we will be emphasising on the following –

Reinforcing the roles and responsibilities of the Crisis Management Committee (“CMC”) and its team members. We have defined the roles and responsibilities of designated personnel from functional to outlet leads, within the CMC.

Enhancing crisis escalation and reporting process. The CMC will be tasked to assist the Group to manage and recover from crisis. Our BCP includes a Crisis Management Framework and Plan, enforced by personnel across the businesses.

Creating and building awareness of BCP. We will continue to conduct regular training, as well as conducting periodic BCP simulations regarding risks that may result in significant impacts on the Group, to strengthen management's readiness to address various crisis.

Sustainability at Poh Kong (cont'd)

MATERIALITY MATRIX

Poh Kong views materiality as a critical part of our corporate sustainability strategy especially when we are in an environment that is volatile and unpredictable. We need to ensure that we can provide our stakeholders with the sustainability information most relevant to them and applicable to our business operations.

During FYE 2025, we conducted a systematic materiality assessment process, which was guided principally by the Bursa Malaysia Sustainability Reporting Guide and their toolkits, EESG indicators.

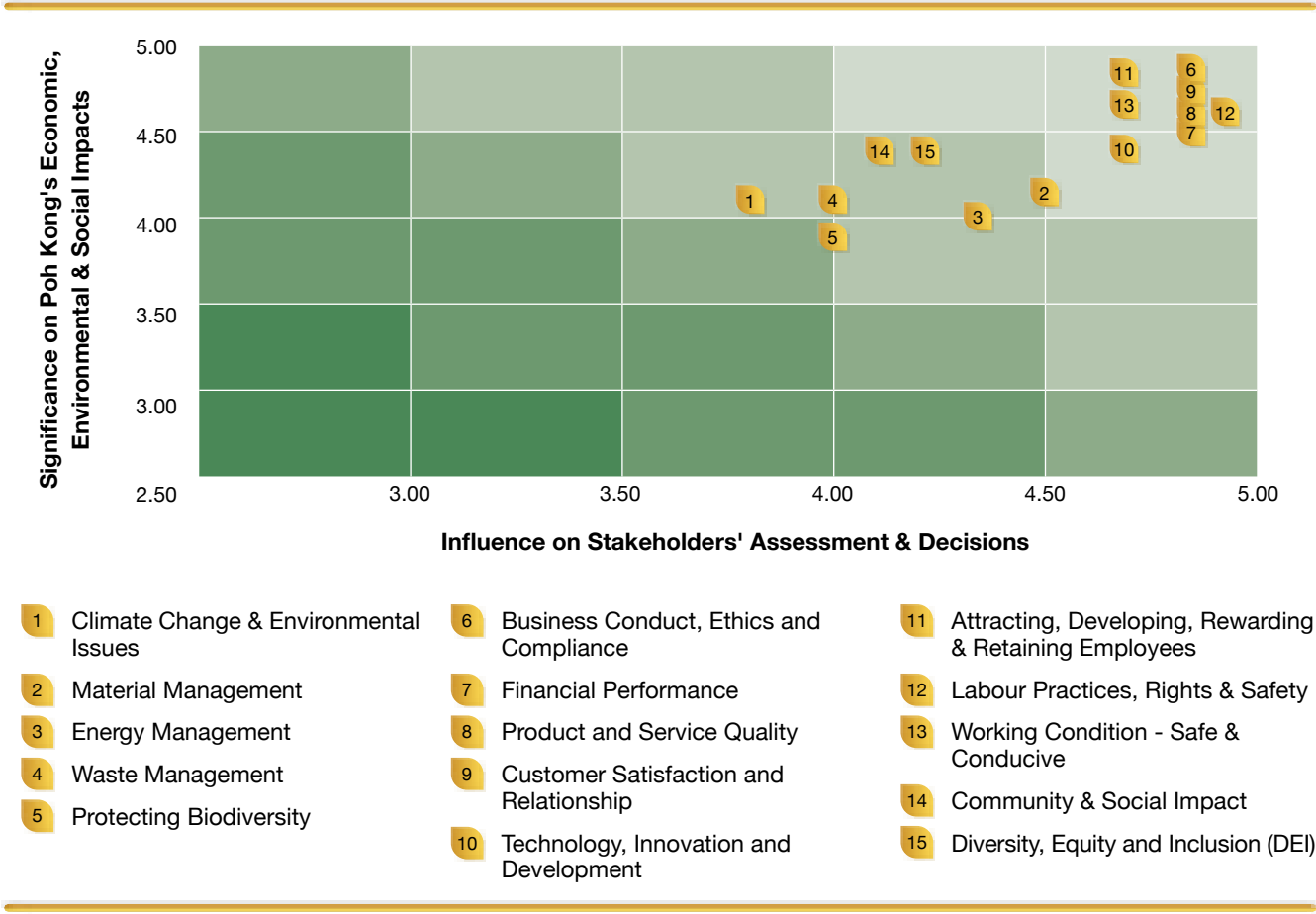
Our SWG identified all relevant sustainability aspects for our business, in conjunction with our operating context that was discussed earlier. We considered the following:

- issues that matter to Poh Kong's business performance;
- issues that matter to Poh Kong's stakeholders; and
- issues that presently have or could potentially have an impact on Poh Kong.

This initial analysis was then refined to identify ‘material’ sustainability aspects, based on:

- The significance of stakeholders' impact on our economic, environmental, and social matters; or
- The extent of our influence on stakeholders' assessments and decisions on sustainability matters.

Our materiality matrix for FYE 2025 is shown below –



Sustainability at Poh Kong (cont'd)

OUR BUSINESS PERFORMANCE



Promote sustainable economic growth, full and productive employment, and decent work for all



Economic Performance

Our financial performance reflects this commitment, demonstrating our focus on creating long-term value while advancing the Group’s sustainability agenda. We are equally dedicated to improving lives in the communities we serve by generating economic opportunities and employment.

To maintain strong and sustainable growth, we ensure our business strategy remains relevant to both current and emerging trends. This is supported by the latest technological advancements, a skilled and dedicated workforce, healthy cash flows, and a robust balance sheet. At the same time, we remain vigilant to both identifiable and inherent risks in our businesses and take proactive, strategic measures to mitigate them.

Financial Performance

FYE	1 Aug 2024 - 31 July 2025 (12 months) RM'000	1 Aug 2023 - 31 July 2024 (12 months) RM'000	1 Aug 2022 - 31 July 2023 (12 months) RM'000
Revenue	1,688,215	1,641,878	1,470,569
Profit Before Tax	163,867	156,573	108,214
Profit After Tax	121,100	116,924	78,441
Total Equity	984,082	871,834	761,932
Total Assets	1,245,146	1,093,052	1,001,142

Poh Kong continued to record growth in its revenue over the last three financial years as consumers increased their purchases and investment in gold jewellery and gold investment products. Demand was also boosted by gradually rising gold prices.

Margins improved, boosting the bottom line, largely due to the increase in revenue and overall uptrend in gold prices, as well as the continued implementation of prudent cost control measures.



Sustainability at Poh Kong (cont'd)

OUR BUSINESS PERFORMANCE (CONT'D)

Product And Service Quality

Our emphasis on product and service quality is part and parcel of our commitment to putting our customers at the heart of everything we do. Our efforts to enrich their lives and ensure their satisfaction with every product, rest on the back of the highest standards, from the procurement of raw material to inspection and production, and after-sales service.

In the event of any complaints on products and services, we conduct a comprehensive investigation through an established Standard of Procedure (“SOP”) within a stipulated timeframe.

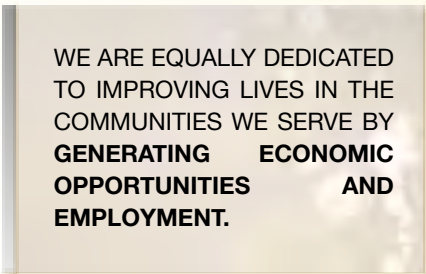
Technology, Innovation & Development

We believe technology and innovation must drive efforts to improve the efficiency and effectiveness of our design and manufacturing processes, and to achieve reductions in energy, water and waste. We are constantly looking at evolving technologies that provide better ways to reduce energy and water consumption and optimise waste management.

Marketing & Promotions

Poh Kong ensures the marketing, promotion and advertising of our products and services adheres to the highest ethical standards. We are committed to abiding to all relevant laws and regulations including encouraging responsible retail consumption and empowering our customers to make well-informed and decisive purchase decisions.

We make sure that our products and services are marketed, promoted and advertised with accurate and balanced information. We do not exaggerate our claims on our products and services’ environmental and social impacts. In addition, we avoid commenting and misinforming our customers on products and services offered by our peers and competitors.



Protecting and Respecting Intellectual Property Rights

Poh Kong is a leading jeweller in Malaysia, widely acknowledged for fine craftsmanship and design. We are home to Malaysia’s, and probably the region’s, top jewellery masters and craftsmen, who have put years of experience and passion into creating exquisite designs that set global trends and standards. We meticulously safeguard our intellectual property (“IP”) by registering our IP rights.

Our designs do not contravene existing registered IP designs not owned by us. This prudent move includes names proposed for our designs as certain names may have been registered as trademarks by external parties.

Customer Satisfaction

Poh Kong acknowledges our customers’ value is paramount, and we give top priority to our customers’ experiences and feedback.

In ensuring our valued customers’ satisfaction, we believe listening to valuable feedback from our customers is the best way to continuous improvement in our service quality. Basically, we collect customer satisfaction feedback daily through direct interactions at our retail outlets. We treat this as real-time feedback which allows us to address concerns promptly and ensure immediate improvements

We listen to customer feedback and evaluate customer satisfaction via retail, Social media, website, loyalty program, providing invaluable insights into our customers’ experience for further enhancement.

We understand the importance of these engagements where we strengthen areas in which we receive compliments while we strive to rectify areas receiving negative feedback and work on constructive suggestions. We ensure our customers’ complaints are responded, solved and reviewed. During the financial year under review, we had put in time and effort to maintain and improve customers’ relationship to enhance customer satisfaction.

Sustainability at Poh Kong (cont'd)

OUR BUSINESS PERFORMANCE (CONT'D)

Customer Satisfaction (Cont'd)

The ten (10) major criteria to improve customer satisfaction are:

Product Excellence

Service Excellence

Product Range

Design Innovation

Brand Trust

Customer Engagement

Price Competitiveness

Operational Efficiency

After Sales Support

Sustainability Commitment

Supply Chain Management

Our suppliers are critical partners in Poh Kong's success, and any disruption to the supply chain is a key business risk. To mitigate this, we place strong emphasis on building a sustainable and responsible supply chain. These practices help ensure the stable sourcing of raw materials and services, maintain cost competitiveness, and support the efficient delivery of quality products.

As part of our risk mitigation efforts, we expanded our supply chain strategy by engaging multiple sources and service providers for critical materials.

This diversification reduces the potential impact of disruptions such as pandemics or other unforeseen events.

We view suppliers as valued business partners and prioritise close collaboration, particularly in project and product development. This approach fosters mutual understanding of our requirements and their capabilities, ensuring consistent product quality.

Our supply chain management processes are continuously reviewed and improved across all business segments to enhance cost efficiency, operational effectiveness, and long-term sustainability.

DURING THE FINANCIAL YEAR UNDER REVIEW, WE HAD PUT IN TIME AND EFFORT TO MAINTAIN AND IMPROVE CUSTOMERS' RELATIONSHIP TO ENHANCE CUSTOMER SATISFACTION.

OUR ENVIRONMENTAL MANAGEMENT



Ensure sustainable consumption and production patterns



Take Urgent Action to Combat Climate Change and its Impact

Poh Kong is aligned with UNSDG 12 and UNSDG 13 as we are committed to sustainable production practices that ensure long-term environmental sustainability. We are committed to minimising our environmental impact through responsible sourcing, efficient resource use, and waste reduction.

Sustainability at Poh Kong (cont'd)

OUR ENVIRONMENTAL MANAGEMENT (CONT'D)

Sustainable Sourcing

We ensure that our gold, precious stones and other precious materials are ethically sourced, prioritise the use of recycled metals and work with suppliers who implement ethical production practices.

Energy Efficiency

Understanding the environmental impacts of the gold and jewellery industries, we actively strive to minimise waste and reduce carbon emissions in our activities. We continuously promote the importance of energy efficiency in activities & processes, and reduce resource consumption across all our operations, from production to retail operations. In the year under review, we continued to explore the use of renewable energy options like solar power for our manufacturing facility in order to reduce its carbon footprint. We also began purchasing electric vehicles as part of our sustainability initiatives,

Waste Reduction & Recycling

Poh Kong promotes responsible waste management in our manufacturing processes and in our retail operations, aiming to minimise environmental damage through recycling programs and reducing material waste.

Reduce Waste

We implement government compliance procedures for scheduled waste & industrial wastewater management.

Circular Economy Practices

We promote recycling programs for old jewellery. This not only reduces waste but also decreases the demand for newly mined materials.

We offer trade-in services to our customers for their gold. The traded in items will then undergo a refining process in our production hub.

Sustainable Packaging Materials

We are gradually switching to recyclable, or reusable packaging that can help reduce the environmental impact of Poh Kong's retail operations.

This Annual Report is printed on recycled material

As part of our efforts in recycling and reduce the need to cut down trees for paper pulp, we printed our Annual Report with recycled material. Shareholders are encouraged to use digital copies of the Annual Report.

Water Management

We may not be heavy users of water, but we strive to be responsible in our water usage.

Water-efficient Manufacturing Processes

Given that jewellery manufacturing involves water usage, we are exploring water recycling techniques and ways to reduce water usage.

Employee and Customer Education

Our employees and customers are the pillars in ensuring we achieve our sustainability goals. We integrate environmental and social responsibility into business practices, fostering a culture of sustainability through education and engagement.

Other Environmental Initiatives

Sustainable Store Design

We continue to explore sustainable initiatives for our retail outlets, focusing on energy efficiency and environment friendly materials. We utilise energy efficient LED lightings for all our retail outlets and offices.

Carbon Footprint Monitoring

We place importance on our carbon footprint measurement tools across our supply chain.

Sustainability at Poh Kong (cont'd)

OUR ENVIRONMENTAL MANAGEMENT (CONT'D)

Carbon Footprint

Under the 12th Malaysia Plan (2021–2025), Malaysia has set a clear aspiration to achieve net-zero greenhouse gas (GHG) emissions by as early as 2050. This national commitment is anchored on the pillars of sustainability: Economic, Environmental, Social, and Governance.

We continue to explore the best way to support Malaysia’s carbon neutrality

and net-zero ambitions by minimising the environmental impacts of our day-to-day operations, building operational resilience, and delivering long-term value to our stakeholders and communities . We recognise that our operations involve energy consumption and GHG emissions, which contribute to climate change, and are committed to doing our part in reducing our carbon footprint and supporting the transition towards a sustainable economy and environment.

Our focus includes adopting sustainable materials and processes, incorporating

eco-friendly features and techniques, and enhancing efficiency in energy and resource usage. We place strong emphasis on managing scheduled waste, reducing water and electricity consumption, optimising fuel use, and ensuring strict compliance with all regulatory requirements and standards.

Looking ahead, we will continue to explore and implement initiatives that mitigate environmental impacts and strengthen our contribution towards a more sustainable future.

Energy Management

Energy Management		FY 2023		FY 2024		FY 2025	
Revenue (RM'000)	1,470,569		1,641,878		1,688,215		
Energy Consumption (Kwh)							
Outlets	2,192,530	57%	2,328,987	57%	2,269,281	60%	
Factory	903,939	24%	914,810	23%	861,690	23%	
Corporate Office	548,422	14%	613,174	15%	484,455	13%	
Hostel	182,260	5%	193,813	5%	172,692	5%	
Total	3,827,151	100%	4,050,784	100%	3,788,118	100%	
Carbon Emission (tCO ₂ e)	2,901		3,071		2,871		
Carbon Emission per Revenue (tCO ₂ er/RM)	0.0020		0.0019		0.0017		
Revenue Growth	8%		12%		3%		
Energy Consumption Growth							
Outlets	8%		6%		-3%		
Factory	-2%		1%		-6%		
Corporate Office	3%		12%		-21%		
Hostel	-10%		6%		-11%		
Total	4%		6%		-6%		

Sustainability at Poh Kong (cont'd)

OUR ENVIRONMENTAL MANAGEMENT (CONT'D)

Energy Management (Cont'd)

The energy consumption of Poh Kong is mainly derived from electricity used during the utilisation of machinery and precision tools in the manufacturing of jewellery items, as well as lighting and air-conditioning systems in our retail outlets. Our report on energy management is based on the consumption of electricity by our outlets, factory, corporate office and hostel. We do not take into consideration the consumption of fuel (petrol and diesel) as part of our calculations due to low usage of such energy.

Water Management

Water Consumption	FY 2023	FY 2024	FY 2025
Revenue (RM'000)	1,470,569	1,641,878	1,688,215
Water Consumption (m³)			
Factory	15,340	9,579	9,800
Water Consumption (m³) per Revenue (m³ / RM)	0.0104	0.0058	0.0058

The water consumption of Poh Kong is primarily derived from water used during the manufacturing of jewellery items. We consistently explore ways to improve efficiency in water management.

Waste Management

Poh Kong believes in recycle, reuse and reduce (“RRR”) the materials we utilise in our production process and day-to-day operations. For example, customers can trade in used gold for new products and the used gold traded in can be refined into raw materials. We recycle all used materials and paper, particularly in packaging and wrapping. Most importantly, we work hard to minimise the waste generated and ensure strict compliance with the scheduled waste generated from our production processes in compliance with the regulatory requirements and standards.

We adopt the following steps in our waste management -



Appropriate Hazardous Waste Storage On-Site

All hazardous waste is stored and labelled accordingly on-site to prevent waste contamination and leakage.



Licensed Waste Contractors

Only licensed waste contractors are engaged for collection and disposal of hazardous waste, as authorised by regulators.



On-Site Inspections

We conduct regular inspections on hazardous waste storage and other facilities to ensure handling of scheduled waste is performed accordingly.



Trained and Experienced Personnel

Our facility team is experienced and skilled.

Sustainability at Poh Kong (cont'd)

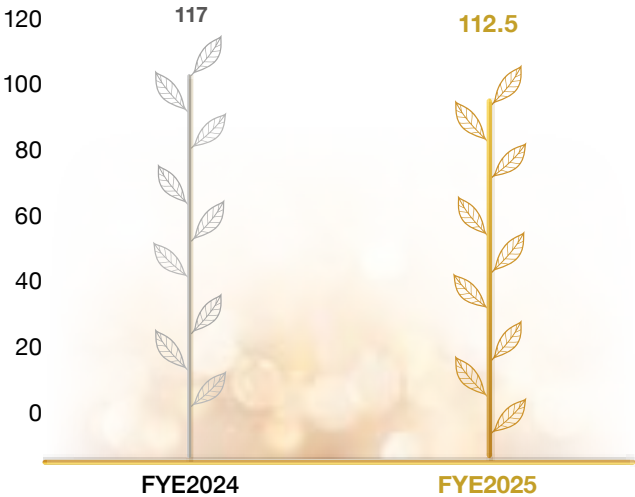
OUR ENVIRONMENTAL MANAGEMENT (CONT'D)

Waste Management (Cont'd)

Poh Kong uses the Electronic Scheduled Waste Information System (“eSWIS”), which is one of the environmental mainstreaming tools maintained by the Ministry of Natural Resources and Environmental Sustainability Malaysia. eSWIS is an online portal which allows users to file any scheduled waste consignment and inventory details, and review submitted consignment notes for transfer and receiving in an efficient and secure environment.

Waste generators and waste contractors are properly recorded, tracked, and monitored in their waste movement, consignment in compliance with Environmental Quality (Scheduled Waste) Regulation 2005 and Environmental Quality (Prescribed Premises) (Scheduled Waste Treatment and Disposal Facilities) Regulation 1989). All the new scheduled waste generated is fully recorded into the eSWIS, including production information, waste code, waste name, waste component, waste type, and packaging type. For recurring scheduled waste, we update the waste code, waste name and quantity.

SCHEDULED WASTE (METRIC TONNE)



During FYE2025, the total amount of scheduled waste was 112.50 metric tonne as compared to 117 metric tonne a year ago. The scheduled waste is managed and disposed of by our Environment, Safety & Health (ESH) Department. The disposal is based on the period and quantity allowed to be stored by the Department of Environmental (“DOE”), and the availability of storage area in Poh Kong.

CUSTOMERS CAN TRADE IN USED GOLD FOR NEW PRODUCTS AND THE USED GOLD TRADED IN CAN BE REFINED INTO RAW MATERIALS.

DURING FYE2025, THE TOTAL AMOUNT OF SCHEDULED WASTE WAS 112.50 METRIC TONNE AS COMPARED TO 117 METRIC TONNE A YEAR AGO.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE



Ensure healthy lives and promote well-being for all at all stage



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all



Promote sustainable economic growth, full and productive employment, and decent work for all



Reduce inequality within and among countries

At Poh Kong, we respect the dignity, rights, and well-being of everyone connected to our business. Guided by our people-first approach, we are committed to creating a safe, supportive, and inclusive workplace where our employees feel valued and empowered to grow. Beyond our own operations, we extend this commitment to our partners and suppliers by encouraging diversity and fostering responsible practices. In doing so, we aim not only to strengthen our business but also to create a lasting, positive impact in the communities we serve.

Our employees are among the Group's most valuable assets, and we remain committed to investing in their growth and development as they play a vital role in driving long-term sustainable success. As part of our stakeholder engagement efforts, we actively engage with our workforce to ensure they are aligned with our mission, culture,

best practices, and, importantly, our commitment to sustainability and EESG priorities.

Feedback from our employees has highlighted the importance of work satisfaction, work-life balance, and access to structured career development opportunities across the Group. In response, Poh Kong strives to meet these expectations by adopting a holistic approach to employee development, creating programmes that support both professional advancement and personal well-being.

In shaping our business strategy, we continue to uphold human rights as a core principle and strictly prohibit all forms of discrimination. We operate with integrity and responsibility, taking proactive measures to prevent incidents of sexual harassment, child labour, and forced labour.

WE RESPECT THE DIGNITY, RIGHTS, AND WELL-BEING OF EVERYONE CONNECTED TO OUR BUSINESS.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

Employee Welfare and Development

We offer comprehensive training programs, promote safe working environments, and ensure fair compensation and benefits.

Fair Wages and Benefits

We ensure that all employees, including those in manufacturing and retail, receive fair and competitive wages, comprehensive benefits, and a safe working environment. This includes compliance with labour laws and industry standards.

Attracting, Rewarding & Retaining Employees

As an organisation that recognises its human capital as the most important asset of the group, Poh Kong always values its employees' contributions to the group's continued success. We implement and adhere to the best practices of employment engagement, which include attractive remuneration, competitive compensation and benefits program, continuous training, and development programs, assurance for employees' wellness, and talent retention.

For our workers that require accommodation, we provide clean and safe accommodation, and we adhere to the Standards of Housing and Amenities (Amendment) Act 2019. We also provide meal subsidy to our employees.

The diagram below shows our benefits to our employees.

Benefits-In-Kind	<ul style="list-style-type: none">Accommodation (Hostel)Bereavement BenefitClub MembershipCompany Car (Managerial Level)CSR ProgrammeNatural Disaster Financial AssistanceCritical Illness affecting staff's immediate familyDirector / Staff Purchase PriceEducation / Training FundFestive CelebrationFlexi Working HoursLong Service AwardLocal Travel (for Managers)Local & Oversea Travel (for Senior Managers)Meal SubsidyPerformance IncentivePhone AllowanceStaff Wellness RewardTeam BuildingCompany TripUniformWedding gift
Statutory Contribution	<ul style="list-style-type: none">Employees' Provident Fund ("EPF")Social Security Organisation ("SOCSO")Employment Insurance System ("EIS")
Insurance & Medical Funds	<ul style="list-style-type: none">Clinical ClaimCritical Illness & Non-Critical Medical AssistanceHealth Screening (for Drivers & Goldsmiths)Health Screening (for Assistant Managers and Managers)Life Insurance
Leave Entitlement	<ul style="list-style-type: none">Annual LeaveCompassion LeaveHospitalisation LeaveMarriage LeaveMaternity LeavePaternity LeaveSick LeaveUntaken Annual Leave – Allowed to be carried forward or exchange for jewellery

In addition to the above-mentioned benefits, Poh Kong also organises departments and company trips and celebrates various festivals to strengthen employee bonding.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

Employee Welfare and Development (Cont'd)



Diversity and Inclusion

We promote diversity across all levels of the organisation, ensuring equal opportunities for women, minorities, and differently abled individuals.

Training and Professional Development

We provide ongoing education and training programs for employees to enhance their skills in areas such as craftsmanship, customer service, and sustainability.

Poh Kong collaborates with Saito University to offer scholarships up

to 30% of the fee, to deserving students.

Health and Safety

At Poh Kong, the health and safety of our employees and stakeholders are paramount. We are committed to providing a safe, healthy, and conducive environment across all operations, believing that high safety standards not only protect people but also drive efficiency and productivity.

Our Occupational Safety and Health (OSH) Policy, supported by an OSH Committee, ensures risks

are managed responsibly through regular training, audits, and continuous improvements. Medical care, periodic health screenings, and strategically located first-aid facilities are provided to safeguard employee well-being.

We also conduct health and safety training, including CPR and emergency response, in collaboration with medical professionals. These programmes are regularly updated to strengthen hazard awareness, risk management, and crisis preparedness.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

Grievances Mechanism

Labour Practices & Rights

We place great importance on respecting and safeguarding the rights of our people. Our Code of Conduct, along with our human resource and labour policies, is designed to protect employees and ensure they are treated with fairness, dignity, and respect. These policies are guided by local employment regulations, including the Malaysian Employment Act 1955, as well as relevant industry standards, reinforcing our commitment to a supportive and equitable workplace for all.

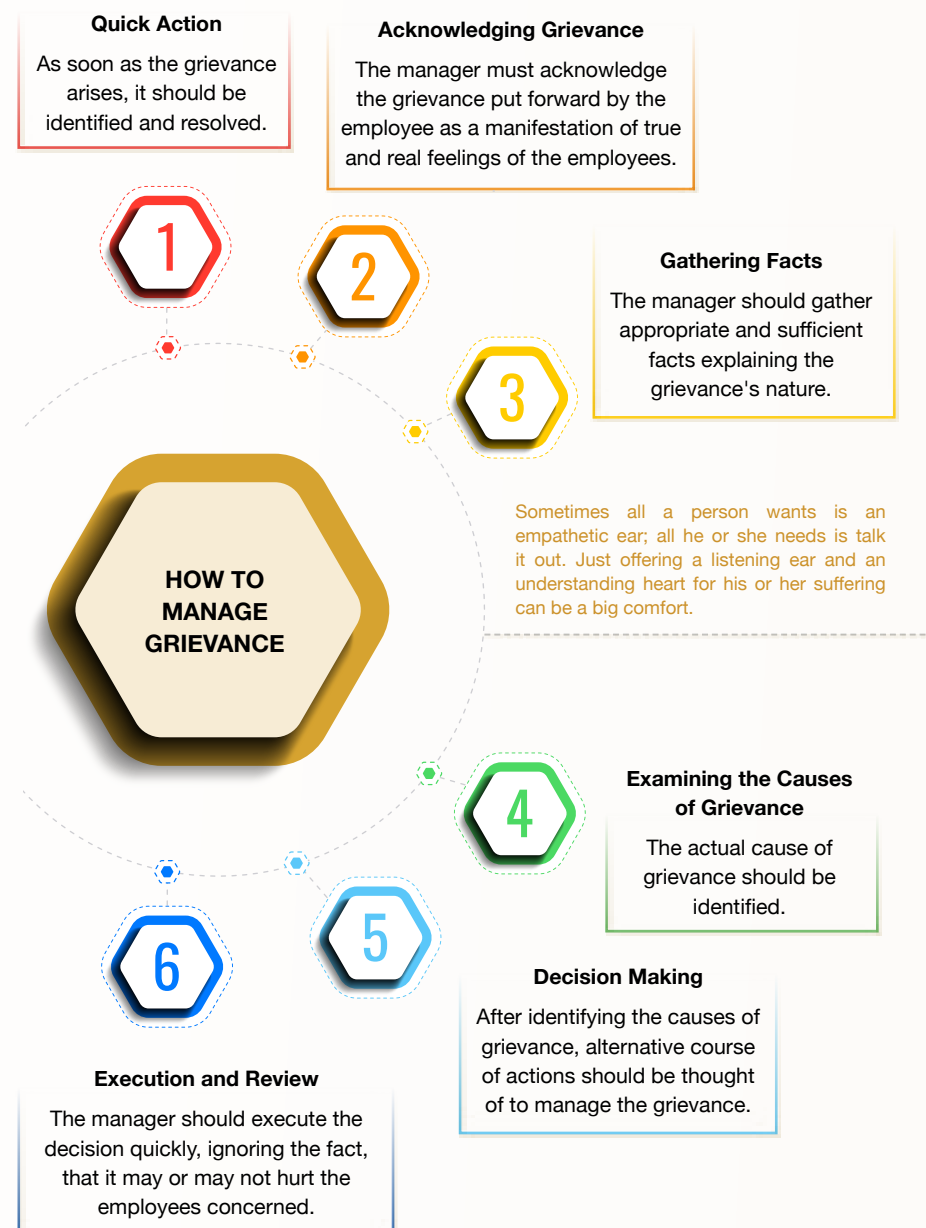
Labour Rights of our Employees

-  No Child Labour
-  No Forced Labour
-  No Unreasonable Working Hours
-  Fair Wages
-  Safe Workplace
-  Human Treatment
-  No Discrimination

Seminars & Trainings

Poh Kong continued to send its employees to attend seminars and training on the Employment (amendment) Act 2022 during FYE2025 to update ourselves on the latest developments.

Employees need an avenue to vent their dissatisfaction or grievances so that issues can surface and be addressed before they affect morale. We have put in place a mechanism to handle grievances. Depending on the complexity and seriousness of grievance, we aim to close all grievance cases within a month.



Listening, holding space, withholding judgment, emotionally connecting, and communicating that incredibly healing message of you're not alone.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

Labour Practices & Rights (Cont'd)

Ethics & Compliance

Poh Kong is committed to upholding the highest standards of corporate governance across the Group, ensuring that all affairs are conducted with integrity, professionalism, and accountability. Our objective is to safeguard shareholders' investments, enhance long-term value, and reinforce stakeholder confidence in the Group. These commitments are underpinned by our core values—Honesty, Integrity, and Operational Excellence—which guide our business ethics and compliance practices at every level.

We require all our employees to maintain the highest standards of conduct and integrity when conducting business with customers, suppliers, and other stakeholders. In addition, we do not tolerate any breach of the Group's Code of Ethics and Conduct ("Code") and encourage our employees to highlight any instances of malpractice and non-compliance.

We are guided by legislative and regulatory requirements, including corporate governance, best practices published by the relevant authorities. Our Corporate Governance Overview Statement forms part of our Annual Report.

Our Corporate Governance practices include the following:-

-  ... Code of Ethics and Conduct
-  ... Internal Audits and Controls
-  ... Anti-Bribery and Corruption Policy
-  ... AMLA Policy
-  ... Housing and Occupational and Safety Policy
-  ... Risk Management
-  ... External Audit
-  ... Whistle-Blowing Policy
-  ... PDPA Policy

Standards of Code of Ethics and Employees' Discipline & Conduct

Our Corporate Code comprises policies on Standards of Conduct, Business Ethics and Conflicts of Interest.

All employees of Poh Kong are expected to comply with the Code which is adopted at all levels within the group. It covers the principles by which behaviours are assessed and guides an employee's direct and indirect roles and responsibilities inside and

outside the group. These principles are shared with all employees and emphasised during training sessions. Upon employment in Poh Kong, employees pledge their agreement to the Code when signing their letter of offer.

The Code encompasses the following policies –

-  ... Declaration of Interest
-  ... Health & Safety
-  ... Gifts & Business Courtesies
-  ... Company Assets
-  ... Integrity & Professionalism
-  ... Compliance Obligations
-  ... Insider Trading
-  ... Abuse of Power
-  ... Human Rights
-  ... Environment
-  ... Company Records & Internal Controls
-  ... Exclusive Service
-  ... Confidential Information
-  ... Anti-Bribery & Anti-Corruption
-  ... Money Laundering

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

Labour Practices & Rights (Cont'd)

Anti-Bribery Corruption Policy

In Poh Kong, we call our Anti-Bribery Corruption Policy as Integrity Policy. We are fully committed to ensuring the highest business conduct, upholding integrity, and good corporate governance. We adopt zero-tolerance towards corruption and bribery.

The Anti-Corruption Amendments requires Public Listed Companies ("PLCs") on Bursa Malaysia to establish and implement policies and procedures on anti-corruption and whistleblowing to prevent corrupt practices, which will enable PLCs to have a measure of defence against corporate liability for corruption under Section 17A of the MACC Act. In addition, the Anti-Corruption Amendments require PLCs and their board of directors to review the policies and procedures periodically or at least once every three years to assess their effectiveness. The Anti-Corruption Amendments also require PLCs to ensure that corruption risks are included in the annual risk assessment of PLCs and their group of companies.

We are glad to announce that there are no reported incidents of corruption and bribery during the financial year under review.

Whistle Blowing Policy

The Whistle Blower Protection Act 2010 provides the guide in formulating the Whistleblowing

Policy ("WBP") of Poh Kong. This WBP provides the assurance and confidence to our employees and external parties that we have an effective channel to report on any activity that breaches our Code and/or any breach of ethics or omission by an employee of Poh Kong.

Our WBP can be accessed from our website at www.pohkong.com.my. Whistle blowers can report directly to our AC Chair and Integrity Officer via whistleblower@pohkong.com.my.

As at to date, Poh Kong confirms that there were minor complaints received during the period of reporting and all complaints are attended to.

THERE ARE NO REPORTED INCIDENTS OF CORRUPTION AND BRIBERY DURING THE FINANCIAL YEAR UNDER REVIEW.

Ethical Sourcing

We ensure that our gold, precious stones and other precious materials are sourced responsibly. Poh Kong adheres to international best practices, ensuring that the raw materials we use are conflict-free and come from suppliers that follow ethical labour practices. This commitment safeguards both human rights and environmental sustainability across our supply chain.

Community Engagement & Social Responsibility

Poh Kong actively engages with local communities through philanthropic initiatives, focusing on education, healthcare, and skill development. Our CSR initiatives are designed to uplift the communities where we operate, creating shared value for all stakeholders. Through these efforts, we aim to contribute to the sustainable development of the communities that we serve and operate in.



Corporate Social Responsibility (CSR)

Poh Kong is committed to making a positive impact through meaningful community projects, including support for welfare organisations and fundraising initiatives, particularly for underprivileged communities.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

Community Engagement & Social Responsibility (Cont'd)

Philanthropy

As part of our CSR efforts, we contribute to charitable causes with a focus on education, healthcare, and social welfare. These initiatives include direct contributions, donations, and the organisation of fundraising events in collaboration with local NGOs, reflecting our dedication to uplifting lives and fostering social well-being.

Local Economic Development

We support local suppliers and vendors, helping to strengthen local economies and create sustainable livelihoods. This approach not only benefits communities but also aligns with our commitment to responsible sourcing and reducing environmental impact.

We also support local brand via collaboration with local artist, local fashion designers local sports and cultural activities, product designs that elaborate Malaysia iconic nature, food, arts & Culture

Ethical Customer Relations

We prioritise transparency and ethical practices in our customer interactions.

Customer Engagement and Education - Ethical Marketing

Transparency is of utmost importance to customers. Our brand name and practices are stamped with integrity whenever we communicate with customers.

Customer Feedback and Satisfaction Stakeholder Engagement - Investor and Stakeholder Dialogue

We establish strong channels for customer feedback and continuously improve our customers' experience via Poh Kong's loyalty programs, such as "Jewelend", which also reward customers for supporting sustainable and ethical practices, while encouraging long-term, positive engagement.

Product Quality and Safety

We ensure that all products meet high industry safety standards.

Ethical Customer Service

We ensure that customer interactions reflect ethical practices, promoting honesty, fairness, and transparency in all business dealings.

Commitment to Continuous Improvement

Sustainability is an ongoing journey, and Poh Kong is dedicated to continuously improving our ESG performance. We will continue to monitor and transparently report our progress in these areas, ensuring that we contribute positively to the environment, economy, and society.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

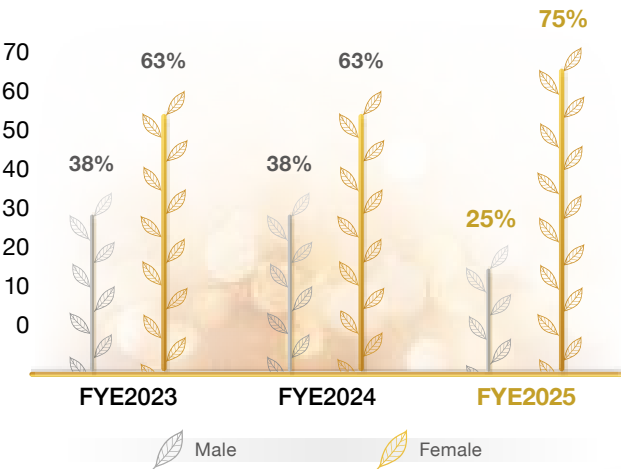
DIVERSITY, EQUITY & INCLUSION (“DEI”)

Board of Directors (“BOD”)

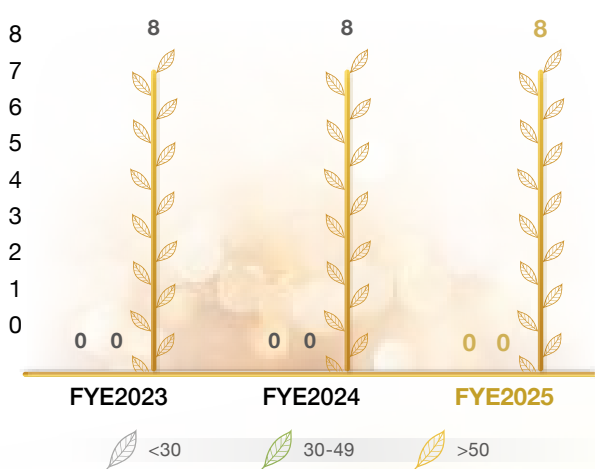
By Gender	FYE2023	FYE2024	FYE2025
Male	3	3	2
Female	5	5	6
Grand Total	8	8	8

By Age Group	FYE2023	FYE2024	FYE2025
<30	0	0	0
30-49	0	0	0
>50	8	8	8
Grand Total	8	8	8

BOARD OF DIRECTORS - BY GENDER (%)



BOARD OF DIRECTORS - BY AGE GROUP



Poh Kong is cognisant of the need for a balanced group of individuals to form its Board of Directors (“BOD”), to lead its journey in sustainability. As a result, the BOD of Poh Kong comprises members who are qualified and highly experienced in their own expertise and field. In addition, female members make up 75% of the BOD, which is well above the minimum 30% requirement set by Bursa Malaysia. Presently, all the members of the BOD are above 50 years.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employees

In Poh Kong, we do not set any gender target; however, we strive to achieve a balance at both the departmental and Group level. As at financial year 2025, we have a total of 1,098 employees and the breakdown by age and gender are as follows:

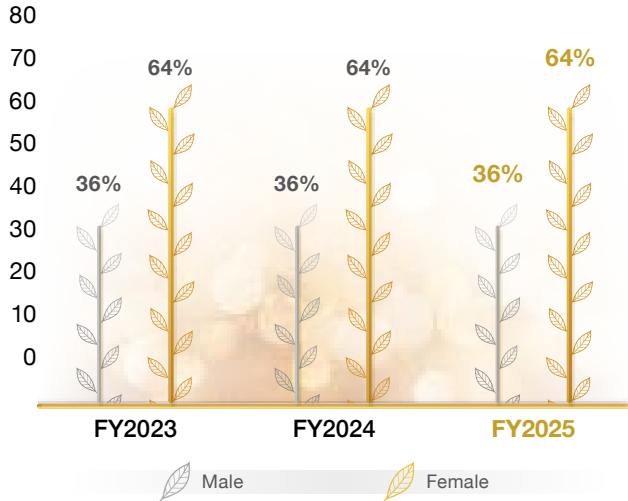
By Gender

	FY2023	FY2024	FY2025
Female	684	690	704
Male	388	389	394
Total	1,072	1,079	1,098

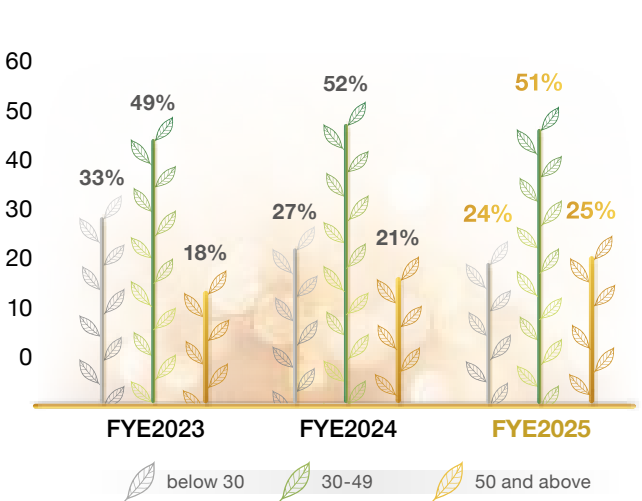
By Age Group

	FY2023	FY2024	FY2025
Below 30	353	287	263
30-49	525	561	559
50 and above	194	231	276
Total	1,072	1,079	1,098

EMPLOYEES - BY GENDER (%)



EMPLOYEES - BY AGE GROUP (%)



Poh Kong remains committed to fair and merit-based talent acquisition, ensuring that recruitment decisions are guided by candidates’ capabilities and qualifications. We also place strong emphasis on nurturing young talent to take on future leadership roles within the Group. In FYE2025, employees aged 49 and below accounted for 75% of

our total workforce, reflecting a strong pipeline of future leaders. At the same time, more than 60% of our employees are women, many of whom serve as frontline staff in our retail outlets—demonstrating our commitment to diversity and inclusivity across the organisation.

IN FYE2025, EMPLOYEES AGED 49 AND BELOW ACCOUNTED FOR 75% OF OUR TOTAL WORKFORCE, REFLECTING A STRONG PIPELINE OF FUTURE LEADERS.

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

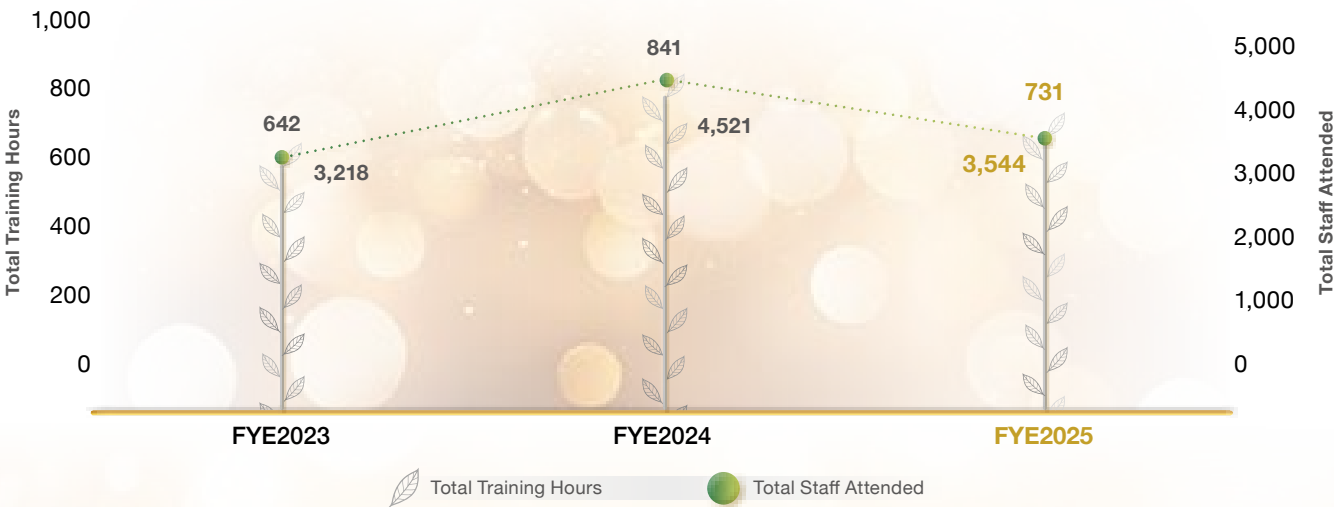
Employee Turnover Rate

Employee Turnover		
	FY2024	FY2025
Corporate Division	3	13
Retail Division	55	108
Manufacturing Division	21	16
Grand Total	79	137

Employee Learning & Developments

Poh Kong believes that human resources within the group is our most important asset. As a result, we place great importance on employee learning and development through on-the-job, internal and external training. Competent staff will contribute significantly towards the efficiency and effectiveness of our business operations.

TOTAL TRAINING HOURS & TOTAL STAFF ATTENDED



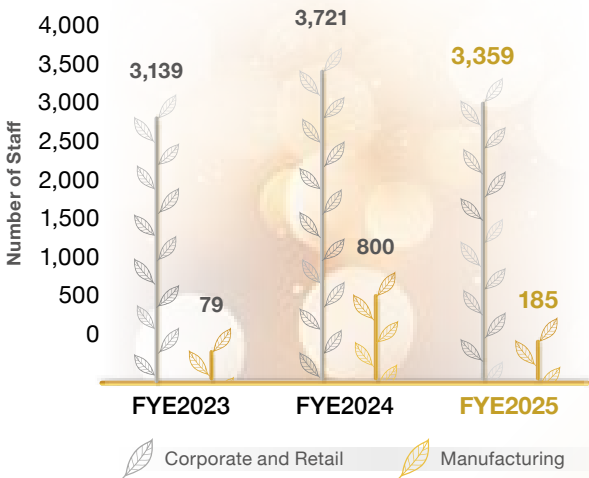
Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

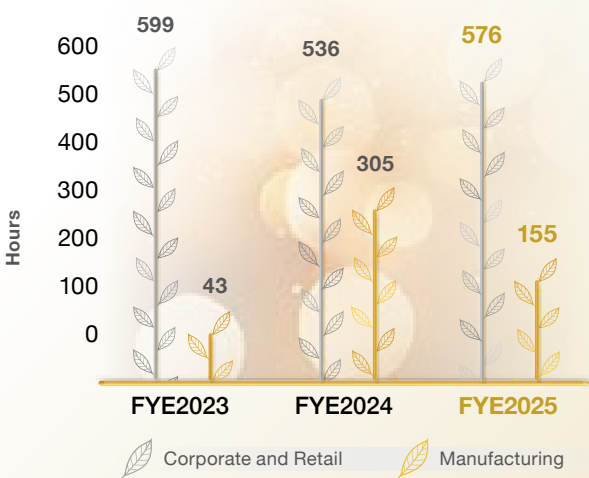
DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employee Learning & Developments (Cont'd)

TOTAL STAFF ATTENDED TRAINING



TOTAL TRAINING HOURS



During FYE2025, Poh Kong recorded a 21.6% decrease in the number of staff attending training courses, from 4,521 staff a year ago to 3,544. Both the Corporate and Manufacturing Divisions recorded a decline. The decrease was particularly significant in the Manufacturing Division, with the numbers dropping by 76.8%, from 800 in FYE24 to 185 in the current financial year. The number of staff from the Corporate and Retail Division attending training, fell by 9.7%, from 3,721 staff to 3,359 during the financial year under review.

Our staff training programs are based on business strategies and operational needs, meeting regulatory requirements, and ensuring the development of our people’s technical, interpersonal, business and management skills.

WE PLACE GREAT IMPORTANCE ON EMPLOYEE LEARNING AND DEVELOPMENT THROUGH **ON-THE-JOB, INTERNAL AND EXTERNAL TRAINING.**

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employee Learning & Developments (Cont'd)



TRAINING CONDUCTED IN FY2025 (CORPORATE PKHB)

HR Training		
Type of Training	Key Areas Covered in the Training	Target Attendees
AMLA Compliance Training (New Update)	This program is widely used in the industry to help companies comply with anti-money laundering act and the required procedures.	Branch Managers & Sub Branch Managers, Cashier, Executives Level
Employment Act	The Employment Act is a fundamental statute that specifies the minimum terms of work for persons who are recognised as employees under this Act. This course will cover all essential provisions, emphasising the most recent modifications and amendments. Upon completion, participants will be able to appropriately identify an employer's responsibilities under this law.	Branch Managers & Sub Branch Managers
Poh Kong SOP and Statutory Compliances Training	SOP is Standard Operating Procedures duly documented to provide all employees a standard guide in performing daily operation in a consistent manner with an aim of achieving organisation goals and objectives.	Branch Managers & Sub Branch Managers, Cashier, Executive Level
Retail Branch Standard Operating Procedures for Future Manager		Branch Managers & Sub Branch Managers, Sales Executives, Cashier, Executive Level
OSHA & House Amenities Meeting	The aim of our Safety and Health management is to ensure the wellbeing of our employees and others that may be affected by unsafe work places condition and to resolved noncompliance issue (if any) to legal requirement.	Branch Managers & Sub Branch Managers, HOD, Representatives
Occupational Safety and Health Coordinator		Branch Managers & Sub Branch Managers, Cashier, Sales Executives
On Job Training		
Customer Focused Selling Workshop	This training emphasise on the correct technique to greet our customers, the courteous way to address customers' needs and the appropriate selling skills used to effectively sell your products.	Branch Managers & Sub Branch Managers, Sales Executives, Cashier

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employee Learning & Developments (Cont'd)



TRAINING CONDUCTED IN FY2025 (CORPORATE PKHB) (CONT'D)

On Job Training (Cont'd)		
Type of Training	Key Areas Covered in the Training	Target Attendees
From Service to Signature Experience: Winning Hearts in Retail	Equip staff to understand luxury customer needs, tailor their service, project a premium brand image, provide personalised experiences, and handle challenges with empathy and confidence.	Branch Managers & Sub Branch Managers, HOD, Sales Executives
Improves Sales Performance	This training aimed to trained all managers to be on the basic knowledge on how to manage sales well and how to increase sales.	Branch Managers & Sub Branch Managers, Senior Sales Executives
Sales and Profitability Training	This training emphasise manager should not only excel in sales but also have a solid understanding of the branch's Profit & Loss statement and Balance Sheet. This financial awareness will drive incremental sales and ultimately enhance the overall profitability of the store.	Branch Managers & Sub Branch Managers, Sales Executives
Board of Directors Training		
Bursa Malaysia Mandatory Accreditation Programme (MAP) I	MAP consists of globally benchmarked competency development modules that are designed to equip directors with critical knowlegde and skills to lead effectively in a highly accountable manner.	Independent & Non-Executive Director
SSM National Conference 2024 Enhancing Corporate Transparency Building Resilience	The Conference aims to help board members and professionals strengthen resilience and transparency by addressing current business challenges and opportunities.	Independent & Non-Executive Director
Understanding the new National Sustainability Reporting Framework	This training, participants will understand ISSB Standards, apply them in sustainability reporting, and prepare for upcoming regulatory developments.	Independent & Non-Executive Director
Understanding the Challenging Role of An Independent Director	This programme prepares independent directors to meet evolving governance demands by strengthening their ability to provide oversight, manage risks, and uphold transparency and accountability.	Independent & Non-Executive Director

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employee Learning & Developments (Cont'd)



TRAINING CONDUCTED IN FY2025 (CORPORATE PKHB) (CONT'D)

Technical Training		
Type of Training	Key Areas Covered in the Training	Target Attendees
Diamond and Pearl Product Knowledge and Selling Skill	An advance class for employees on diamond identification and assessment courses coupled with the selling techniques for our in-house diamond brands.	Branch Managers & Sub Branch Managers, Sales Executive
Journey of Jade	This training is designed for all Poh Kong staff, focusing on jade product knowledge and developing jade specialists to support product presentation and boost sales.	Branch Managers & Sub Branch Managers, Sales Executive, Cashier
E-Invoicing Implementation Training	Involved in understanding the fundamentals and significance of e-invoicing as well as the implementation procedures.	Branch Managers & Sub Branch Managers, Cashier & Executive Level
ESG and Supply Chain Management	This training helps participants understand ESG in supply chains, identify related risks and opportunities, and apply best practices to enhance ESG performance.	HOD
Audit and Internal Controls and Awareness of Fraud Risks	This training equips participants to assess and monitor internal controls, address fraud risks, and develop a risk-based audit approach.	HOD
Microsoft Excel	Employees will be able to design and manage spreadsheets, apply best practices, troubleshoot, analyse data with PivotTables, and create customised charts.	Executive Levels

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employee Learning & Developments (Cont'd)



MANUFACTURING TRAINING COURSES - MANUFACTURING (PKJM)

Type of Training	Key Areas Covered in the Training	Target Attendees
Microsoft Excel For Advanced Level-1	a. Sort data by multiple columns b. Analyse data using pivot tables c. Use auto filter d. Use top 10 filter	All Clerical Staff
Bengkel Tanggungjawab Majikan Terhadap Pekerja	Tingkatkan pengetahuan dan keprihatinan mengenai peranan, hak dan tanggungjawab majikan terhadap pekerja dan sebarang perubahan semasa berkaitan akta atau perundangan dari setiap agensi iaitu MDEC, HRD Corp, JTK, Imigresen, Majlis perundingan gaji negara, LHDNM, Perkeso dan KWSP.	Manager
Seminar Pendidikan Majikan SWP 2024	Tanggungjawab majikan tentang penuruan caruman, penyelesaian masalah dari agensi MPGN, LHDNM, Perkeso, dan KWSP.	Manager
Seminar Perakuan Penginapan Pekerja: Kerjasama Pihak Berkuasa Tempatan dan Jabatan Tenaga Kerja dalam Menyediakan Perumahan Selesa	a. Proses Permohonan Permit Asrama Pekerja di bawah MBSA b. Tanggungjawab majikan dibawah Akta Standard Minima Perumahan dan Penginapan Pekerja - Akta 446 c. Prosedur Permohonan Perakuan Penginapan Pekerja di bawah Jabatan Tenaga Kerja (JTK) d. Proses Rayuan Penolakan Perakuan Penginapan	Manager & Clerk
Simplifying E-Invoicing At A Glance 2.0 Seminar	a. Introduce to e-invoice b. Understanding different formats and their applications c. E-invoice solutions d. Learn how to register for My Tax Portal	Manager
Seminar Pengurusan Pekerja Asing: Peranan dan Tanggungjawab Majikan Serta Pemahaman Sistem Pengurusan di bawah Jabatan Imigresen Malaysia (JIM) dan Jabatan Tenaga Kerja (JTK)	a. Proses Pengambilan, Penggajian & Penghantaran Pekerja Asing b. Sistem berkaitan permohonan pekerja asing c. Pengenalan sistem FWCMS d. Tanggungjawab majikan dalam penggajian pekerja asing	Manager & Clerk

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employee Learning & Developments (Cont'd)

MANUFACTURING TRAINING COURSES - MANUFACTURING (PKJM) (CONT'D)

Type of Training	Key Areas Covered in the Training	Target Attendees
Workplace Interpersonal Relationship & Communication Skills	a. Communication Role in Corporate b. Communication Channel in Corporate c. Effective Communication d. The Secret of Communication	All Clerical Staff
Employment Contract Stamping Compliance	a. Introduction the rules and compliance to the Malaysia Stamp Act 1949 b. Online stamping process	Manager
Employment Act 1955 Seminar	a. Onboarding and Employment Arrangement b. Daily HR Operations and Attendance Management c. Employee Discipline Management and Handling Procedures d. Payroll Processing and Statutory Compliance	Manager & Clerk
RS202 Radiation Safety Practices for RPO	a. Basic Information onlonising radiation b. Biological effects of ionising radiation c. Radiation protection system d. Atomic energy licensing Act 1984 (ACT 304) & Radiation protection regulations e. Safety and Security f. Radiation Safety Manegement System g. Transportation of radioactive materials	Executive
Bursa Malaysia Mandatory Accreditation Programme (MAP) Part 1	a. The Essentials of Corporate Directorship b. The Role of the Board & Board Committees c. Board Dynamics, Effectiveness & Organisational Performance d. Board Culture & Ethics e. Demystifying Listing Obligations	Director

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employee Learning & Developments (Cont'd)

MANUFACTURING TRAINING COURSES - MANUFACTURING (PKJM) (CONT'D)

Type of Training	Key Areas Covered in the Training	Target Attendees
Forklift Safety & Certification Training (Theory & Practical)	<ul style="list-style-type: none">Identify cause and effect of accident and sensitivenes about safety.Identify character and functions of truck components.To carry out daily inspection, safety, performance & preventive maintenance to reduce repair cost.To train MHE handlers become more cautious , safe and efficient.	Operator & Supervisor
Safe Chemical Handling & Spillage Control Training	<ul style="list-style-type: none">Definition & terminology of ChemicalsWhat is the role of employees to comply to legal requirements on chemicalChemical hazardsThe importance of SDS to chemical usersControl of chemicalCorrect usage of Protective Equipment	Operator & Supervisor
Ergonomics Training: Awareness and Practices	<ul style="list-style-type: none">Understand and learn to identify hazards at their office which can be caused by bad manual handling.Develop skills to enhance human performance while improving safety, health, comfort and job satisfaction.Learn how to design work procedures with ergonomic prnciples will result in benefits such as increased productivity and employee satisfaction, decreased injury rates and associated medical expenses, as well as decreased employee turnover, and sick leave.	Operator, Supervisor, Manager & HOD

Sustainability at Poh Kong (cont'd)

OUR PEOPLE (CONT'D)

DIVERSITY, EQUITY & INCLUSION (“DEI”) (CONT'D)

Employee Learning & Developments (Cont'd)



MANUFACTURING TRAINING COURSES - MANUFACTURING (PKJM) (CONT'D)

Type of Training	Key Areas Covered in the Training	Target Attendees
Radiation Safety Refresher Training	• Basic information on Ionising Radiation.	Officer
	• Biological effects of Ionising Radiation.	
	• Radiation Protection System.	
	• Atomic Energy Licensing Act 1984 (ACT 304) & Radiation Protection Regulations.	
	• Safety and Security.	
	• Radiation Safety Management System.	
	• Transportation of Radioactive Materials.	
Hazard Identification, Risk Assessment and Risk Control (HIRARC) Training	• Understand and implement the requirements of DOSH Guidelines on HIRARC.	Operator, Supervisor, Manager & HOD
	• Understand the true value of HIRARC on its effectiveness and limitations.	
	• Formulate and develop safety management system through process approach for continuous improvement.	
	• Create and maintain safe and healthy working culture in the Organisation.	
New Staff Environment, Safety & Health Briefing by ESH Officer	a. PKJM Environment, Safety & Health Briefing	All New Staff

Sustainability at Poh Kong (cont'd)

OUR GOVERNANCE



Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions for all levels



Poh Kong focuses on ensuring transparency, ethical leadership, and robust risk management practices. We are committed to upholding the highest standards of corporate governance, transparency, and accountability. This approach is in line with **UNSDG 16 (Peace, Justice, and Strong Institutions)**, promoting transparent, effective, and accountable governance. By implementing these governance practices, we ensure long-term sustainability and build trust among our stakeholders, aligning our group’s operations with global best practices in corporate governance.

Ethical Governance

Our governance structure ensures strong oversight of our sustainability strategy, with clearly defined roles for the Board of Directors in overseeing environmental, social, and governance (ESG) matters. We enforce a Code of Ethics that governs business conduct, ensuring compliance with anti-corruption laws and upholding ethical practices throughout our supply chain.

Board Composition and Leadership - Diverse and Independent Board

The Board of Poh Kong is diverse in terms of gender, experience, and expertise. A higher percentage of independent directors will promote objectivity in decision-making.

In recognising the role of women in the decision-making process and to strengthen the governance and effectiveness of the Board, Bursa Malaysia made it mandatory to have at least 1 woman director sitting in the Board for all public listed companies from 1st June 2023.

The Board of Poh Kong has maintained at 75% of its composition comprising female representatives. They are experienced and accomplished female board members. Our Independent Non-Executive Director (“INED”) Dato Esther Tan, has been a board member since 2014 while Datin Amy Ooi and Puan Rohaiza Binti Tan Sri Basir joined our Board in 2023.

Ethical Business Practices - Code of Ethics and Conduct

Poh Kong enforces a robust Code of Ethics that covers areas like anti-bribery, corruption, conflict of interest, and fair dealing. This ensures ethical behaviour throughout the organisation.

Whistleblower Policy

A whistleblower policy allows stakeholders to report unethical behaviour without fear of retaliation. This policy is regularly communicated to all levels of the organisation.

Transparency & Reporting

We provide transparent reporting on our sustainability performance, covering key areas such as environmental impact, labour practices, and governance structures.



Sustainability Reporting

We publish an annual sustainability report in line with global standards. This report includes measurable goals and KPIs related to our environmental, social, and governance performance. Transparent reporting builds trust with stakeholders.



Disclosure of Risks

We disclose business risks, including environmental, social, and financial risks, to shareholders and the public. This includes proactive risk management strategies to mitigate issues related to supply chain vulnerabilities, and regulatory changes.

THE BOARD OF POH KONG HAS MAINTAINED AT 75% OF ITS COMPOSITION COMPRISING FEMALE REPRESENTATIVES.

Sustainability at Poh Kong (cont'd)

OUR GOVERNANCE
(CONT'D)Stakeholder Engagement and
Shareholder Rights

Stakeholder Dialogue

We engage with key stakeholders, including shareholders, customers, employees, and suppliers, on important issues like sustainability, ethics, and governance. We conduct such dialogue through annual general meeting ("AGM") and direct consultations.

Shareholder Rights

We protect and uphold shareholders' rights by ensuring fair treatment and transparency in communications. We provide shareholders with opportunities to participate in major decisions, such as voting on key resolutions during AGM.

Risk Management and Compliance

Robust Risk Management

We implement a formal risk management framework that identifies, assesses, and mitigates operational, environmental, financial, and reputational risks. This framework is overseen by the board and regularly reviewed.

Compliance with Regulations

We ensure strict adherence to local and international regulations, including those related to environmental standards, labour laws, anti-money laundering, and corporate governance.

CYBERSECURITY AND IT
MANAGEMENT

We have witnessed the rapid acceleration of trends such as remote working, e-commerce, and automation, all of which have driven the adoption of digital technologies and infrastructure. While these advancements bring efficiency and growth opportunities, they also increase exposure to cybersecurity risks. Poh Kong recognises its responsibility to safeguard against threats such as hacking, cyber intrusions, and data breaches, ensuring the protection of sensitive information belonging to the Group and our customers.

To address these risks, Poh Kong remains cautious and vigilant, placing strong emphasis on maintaining a robust internal control framework that protects the privacy, security, and intellectual property of the Group and its stakeholders. We have established comprehensive policies

on cybersecurity and IT management, which are regularly reviewed, enhanced, and updated to reflect evolving threats. In addition, we ensure employees are equipped with the knowledge and awareness needed to effectively manage cybersecurity risks.

The policies are as follows:

-  Acceptable Use Policy
-  Identity and Access Management Policy
-  IT Cybersecurity and Incident Response Policy
-  Network Security Policy
-  Personal Data Protection Policy
-  Data Classification and Protection Policy

Poh Kong continuously strengthens its IT security framework by upgrading to next-generation protection systems and enhancing safeguards such as firewalls, endpoint protection, and 24-hour real-time monitoring. Regular assessments ensure that potential risks are promptly identified and addressed.

We prioritise cybersecurity awareness through mandatory training for all employees and IT policy briefings for new hires, ensuring a consistent understanding of risks, safeguards, and procedures. To further protect data, we apply the 3-2-1 Backup Rule and enforce strict identity access controls across all systems, safeguarding sensitive information and business continuity.

Sustainability at Poh Kong (cont'd)

COMMUNITY

3 GOOD HEALTH
AND WELL-BEING

Ensure healthy lives and promote well-being for all at all ages

8 DECENT WORK AND
ECONOMIC GROWTH

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work at all

Poh Kong believes in giving back to society, particularly to the communities where we operate, while also investing in the future of the next generation. These communities are an integral part of our growth, as many of our employees come from them. In fulfilling our social responsibilities, we encourage our employees to volunteer in causes that matter to us, fostering not only positive community impact but also compassion and empathy within our workforce.

Promoting Employment of Local Youth

We believe in contributing to the development of the next generation of graduates and business leaders through our sought-after internship programme.

Year	2023	2024	2025
Intern Headcount	11	5	12
Intern transfer to permanent	2	-	2

Supporting government, public and private organisations

During FYE2025, we supported various government agencies, public, and private organisations.

CSR Program

1 Yayasan Kebajikan Suria Kawasan Permas	2 Persatuan Dialisis Touch	3 MRCA CNY Charity Auction and Celebration 2025
4 National Cancer Society Malaysia	5 Mahkota Parade Thank You Frontliner CSR Program	6 MRCA Charity Golf
7 Visit to the Elderly Home	8 MGA ladies golf	9 Aeon foundation
10 MRCA charity	11 Schools	

As a **Hole-in-One sponsor** at the MRCA Charity Golf & Dinner, Poh Kong contributed to education and community upliftment through the MRCA Branding Education Charity Foundation. We also expressed appreciation to Malaysia's healthcare frontliners by donating jewellery in kind to the Mahkota Parade "Thank You Frontliners" programme.

Our partnership with the **Malaysian Golf Association (MGA) Women in Golf Charter (WIGC)** continued with the Ladies Golf Series 2.0, promoting women's empowerment and supporting Yayasan Kebajikan Suria Kawasan Permas in aid of underprivileged communities.



Sustainability at Poh Kong (cont'd)

PERFORMANCE DATA TABLE FROM BURSA MALAYSIA ESG REPORTING PLATFORM

This ESG Performance Data Table was generated from Bursa Malaysia's ESG Reporting Platform and is included in this Sustainability Statement as mandated by Bursa Malaysia's enhanced sustainability requirements within the Main Market Listing Requirements.

Indicator	Measurement Unit	2024	2025
Bursa (Anti-corruption)			
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category			
Management	Percentage	93.80	4.90
Executive	Percentage	27.00	0.00
Non-executive/Technical Staff	Percentage	33.50	0.00
General Workers	Percentage	0.00	0.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100.00	100.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0
Bursa (Community/Society)			
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	88,600.00	105,069.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	7	6
Bursa (Diversity)			
Bursa C3(a) Percentage of employees by gender and age group, for each employee category			
Age Group by Employee Category			
Management Under 30	Percentage	4.40	3.80
Management Between 30-50	Percentage	52.70	48.37
Management Above 50	Percentage	42.90	47.83
Executive Under 30	Percentage	20.50	10.89
Executive Between 30-50	Percentage	63.80	64.02
Executive Above 50	Percentage	15.70	25.09
Non-executive/Technical Staff Under 30	Percentage	55.75	55.55
Non-executive/Technical Staff Between 30-50	Percentage	30.75	33.62
Internal assurance	External assurance	No assurance	(*)Restated

Sustainability at Poh Kong (cont'd)

PERFORMANCE DATA TABLE FROM BURSA MALAYSIA ESG REPORTING PLATFORM (CONT'D)

Indicator	Measurement Unit	2024	2025
Non-executive/Technical Staff Above 50	Percentage	13.50	10.83
General Workers Under 30	Percentage	39.10	9.52
General Workers Between 30-50	Percentage	39.10	23.81
General Workers Above 50	Percentage	21.80	66.67
Gender Group by Employee Category			
Management Male	Percentage	36.70	34.80
Management Female	Percentage	63.30	65.20
Executive Male	Percentage	26.20	27.10
Executive Female	Percentage	73.80	72.90
Non-executive/Technical Staff Male	Percentage	40.20	46.40
Non-executive/Technical Staff Female	Percentage	59.80	53.60
General Workers Male	Percentage	81.60	95.20
General Workers Female	Percentage	18.40	4.80
Bursa C3(b) Percentage of directors by gender and age group			
Male	Percentage	37.50	25.00
Female	Percentage	62.50	75.00
Under 30	Percentage	0.00	0.00
Between 30-50	Percentage	0.00	0.00
Above 50	Percentage	100.00	100.00
Bursa (Energy management)			
Bursa C4(a) Total energy consumption	Megawatt	4,051.23	3,788.12
Bursa (Health and safety)			
Internal assurance	External assurance	No assurance	(*)Restated



Sustainability at Poh Kong (cont'd)

PERFORMANCE DATA TABLE FROM BURSA MALAYSIA ESG REPORTING PLATFORM (CONT'D)

Indicator	Measurement Unit	2024	2025
Bursa C5(a) Number of work-related fatalities	Number	0	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00	0.00
Bursa C5(c) Number of employees trained on health and safety standards	Number	103	135
Bursa (Labour practices and standards)			
Bursa C6(a) Total hours of training by employee category			
Management	Hours	347	236
Executive	Hours	342	288
Non-executive/Technical Staff	Hours	152	207
General Workers	Hours	0	0
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	4.00	6.00
Bursa C6(c) Total number of employee turnover by employee category			
Management	Number	4	4
Executive	Number	23	22
Non-executive/Technical Staff	Number	46	111
General Workers	Number	6	0
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0
Bursa (Supply chain management)			
Bursa C7(a) Proportion of spending on local suppliers	Percentage	93.00	95.00
Bursa (Data privacy and security)			
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0
Bursa (Water)			
Bursa C9(a) Total volume of water used	Megalitres	9.594500	22.266260
Internal assurance External assurance No assurance (*)Restated			

Sustainability at Poh Kong (cont'd)

PERFORMANCE DATA TABLE FROM BURSA MALAYSIA ESG REPORTING PLATFORM (CONT'D)

Indicator	Measurement Unit	2024	2025
Bursa (Waste management)			
Bursa C10(a) Total waste generated	Metric tonnes	-	349.46
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	-	2.96
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	-	234.00
Bursa (Emissions management)			
Bursa C11(a) Scope 1 emissions in tonnes of CO2e	Metric tonnes	-	No Data Provided
Bursa C11(b) Scope 2 emissions in tonnes of CO2e	Metric tonnes	-	No Data Provided
Bursa C11(c) Scope 3 emissions in tonnes of CO2e (at least for the categories of business travel and employee commuting)	Metric tonnes	-	No Data Provided
Internal assurance External assurance No assurance (*)Restated			