

SUSTAINABILITY STATEMENT

COMPANY OVERVIEW

1.1 ABOUT THIS REPORT

(GRI 2-1, 2-2, 2-3, 2-5, 2-28)

AME Elite Consortium Berhad ("AME" or "the Group") proudly presents the Sustainability Statement 2026 ("SS2026"), detailing AME's management, initiatives, and achievements in its Economic, Environmental, Social, and Governance ("EESG") framework. As part of the Group's commitment to and mission of contributing to economic, environmental, and social progress, AME continues to integrate sustainability across every facet of its operations.

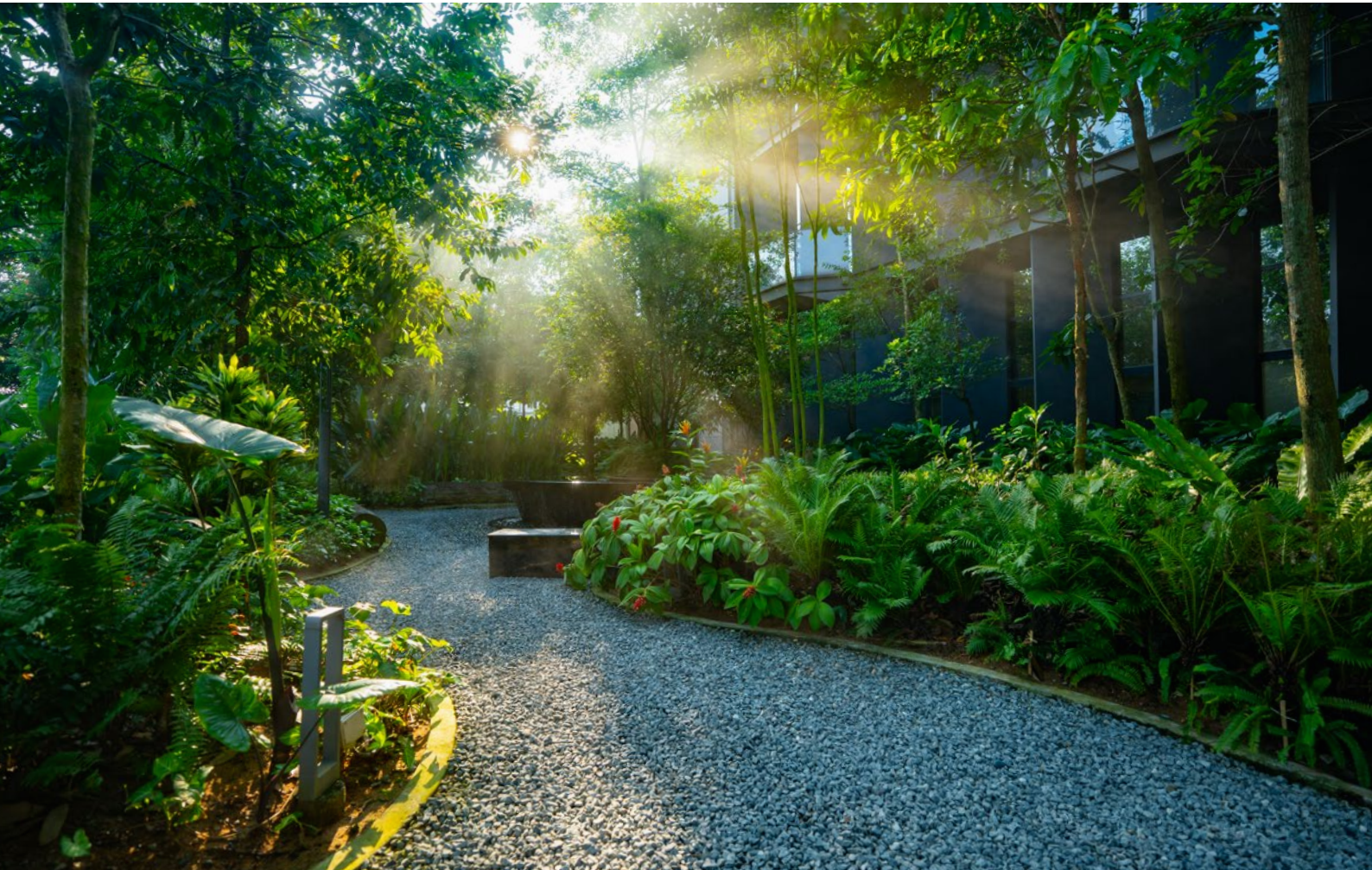
1.1.1 Reporting Framework

This report has been prepared in accordance with various sustainability standards, ensuring all disclosures are aligned with industry best practices and maintaining a high standard of transparency for its stakeholders. This alignment covers the following standards:

- Bursa Malaysia's Sustainability Reporting Guide (Third Edition)
- International Financial Reporting Standards ("IFRS") S1 and S2
- Sustainability Accounting Standards Board ("SASB") Sector-Specific Disclosures
- Global Reporting Initiatives ("GRI") Standards
- FTSE4Good Bursa Malaysia Index
- United Nations Sustainable Development Goals ("UN SDGs")
- Greenhouse Gas ("GHG") Protocol

1.1.2 Reporting Period and Cycle

The SS2026 reports all EESG-related initiatives and achievements for the Financial Year 2026 ("FY2026"), set between 1st April 2025 to 31st March 2026, unless otherwise stated. The Group discloses three years of historical data where applicable.



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1.1.3 Membership in Association

AME maintains active memberships in various industry and trade associations that allow the Group to advocate for sustainability beyond its organisational boundary while staying at the forefront of evolving EESG trends and advancements. AME's participation in the following organisations supports the Group's commitment to industry excellence:

Associations	AME's Contributions and Roles
Construction Industry Development Board ("CIDB") G7	G7 is the highest grade conferred under Malaysia's contractor registration system, carrying no ceiling on contract value. Holding this accreditation signals to clients, financiers, and joint venture partners that AME has the financial standing, technical depth, and track record to deliver construction works of any scale. This is a prerequisite for government-linked projects and reflects AME's proven ability to consistently deliver high-quality work.
Federation of Malaysian Manufacturer ("FMM")	AME's industrial parks exist to serve manufacturers, and FMM places the company in direct, ongoing dialogue with them. Understanding manufacturers' operational priorities allows AME to design facilities that genuinely address customer needs, rather than simply following generic industrial development templates.
International Real Estate Federation ("FIABCI") Malaysia	Through FIABCI Malaysia, AME leverages global networking opportunities and international market insights to drive innovation in real estate development and investment strategies. This engagement has helped shape AME's FIABCI-recognised "industrial resort" concept, which seamlessly fuses eco-friendly design with modern industrial spaces.
Malaysian International Chamber of Commerce and Industry ("MICCI")	Participation in MICCI connects AME with a broad network of international and local business leaders, facilitating cross-border investment opportunities and reinforcing AME's position as a trusted industrial real estate partner for multinational corporations operating in Malaysia.
Malaysian REIT Managers Association ("MRMA")	Managing a REIT demands ongoing regulatory alignment, and MRMA places AME at the table where Malaysian REIT policy is actively shaped. The association serves as a direct conduit between fund managers and regulators, enabling AME to engage on issues ranging from asset valuation methodology to distribution requirements.
Malaysian Photovoltaic Industry Association ("MPIA")	Rooftop solar and embedded renewable energy are increasingly central to AME's industrial offering. Through MPIA, AME stays current on evolving feed-in tariff structures, net energy metering policy, and installation standards, enabling the Group to integrate photovoltaic systems confidently and position its assets as energy-efficient facilities that meet the sustainability requirements of global manufacturers.
Master Builders Association Malaysia ("MBAM")	MBAM connects AME to the broader construction supply chain, from main contractors to specialist trades. Beyond peer networking, the association provides early visibility into shifts in building regulations and procurement standards, which allows AME to stay ahead of compliance requirements and maintain consistent delivery quality throughout its development pipeline.
Persatuan Pembinaan Pakar Keluli	Membership in Persatuan Pembinaan Pakar Keluli strengthens AME's technical proficiency in steel construction, enabling the adoption of advanced building methodologies and rigorous quality standards across its industrial and commercial property developments.
Real Estate & Housing Developers' Association Malaysia ("REHDA")	REHDA is where Malaysia's property developers engage the government collectively on policies that shape the built environment. For AME, this means an active voice on decisions affecting development charges, planning approvals, and housing policy, while also gaining early intelligence on regulatory shifts and demand signals that inform its land acquisition and project planning strategies.

1.1.4 Reporting Scope and Boundary

The SS2026 reports on all sustainability initiatives and progress across AME's business operations and subsidiaries in Malaysia, including the property development, property investment and management services, and construction and engineering divisions. External entities, including disclosures related to suppliers, business partners, and contractors, are reported where relevant.

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1.1.5 Data Verification and Assurance Statement

All data in the SS2026 has been sourced internally, verified by respective data owners, reviewed by the management, and approved by the Board of Directors ("Board") of AME. The disclosures have also been subjected to independent limited assurance by Sterling Business Alignment Consulting Sdn Bhd, which is included in this Annual Report.

1.1.6 Limitations and Forward-Looking Statements

AME acknowledges potential data gaps within SS2026 and remains committed to enhancing the comprehensiveness and accuracy of its disclosures. This objective is supported by ongoing refinements to data collection methods and the implementation of more stringent internal controls across the Group's operations and supply chain.

Strategic priorities, targets, and forecasted figures throughout this report are based on reasonable assumptions and market trends available at the time of publication. While these forward-looking statements reflect the Group's current outlook, stakeholders are encouraged to exercise discretion, as these indicators do not constitute guarantees of future economic performance.

1.1.7 Report Availability and Feedback Channel

AME values stakeholder engagement and welcomes constructive feedback to enhance its sustainability journey. Inquiries or suggestions regarding the SS2026 and the Group's broader sustainability initiatives may be directed to AME's dedicated channel at sustainability@ame-elite.com.



1.2 INTRODUCTION TO AME (GRI 2-6,2-22)

AME Elite Consortium Berhad is a leading integrated industrial space solutions provider specialising in the development of modern industrial parks and the construction of large-scale manufacturing plants. The Group operates an integrated business model that combines industrial park development, construction and engineering, and property investment and management services. This model is supported by AME REIT, which acts as a principal vehicle to unlock the value of leased industrial assets and enhance capital efficiency.

The Group distinguishes itself through its pioneering industrial resort concept, such as the award-winning i-Park developments, which integrate expansive green spaces and premium clubhouse amenities to foster a balanced work-life environment. AME further adds value through proper managed i-Stay workers' dormitories and the utilisation of digital construction technologies like Building Information Modelling ("BIM") and Industrialised Building Systems ("IBS") to ensure precision and reduce waste. These innovations allow the delivery of customised manufacturing facilities within tight project timelines, meeting the rigorous standards of multinational corporations.

AME's sustainability strategy is operationally embedded through an EESG framework that functions as a strategic driver that supports operational efficiency and value creation. By integrating green building standards, such as GBI, the Group delivers facilities designed to improve energy-efficiency that help customers save energy and reduce utility costs. Furthermore, AME's sustainable supply chain strategy, prioritising local sourcing, directly reduces logistics-related carbon emissions while strengthening delivery timelines and regional economic resilience. Socially, high-standard managed worker accommodations and community investments reinforce the Group's social license to operate, ensuring that its industrial ecosystems remain resilient and attractive to global investors.

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1.2.1 Sustainability Awards

Being named among the recipients of the 2025 RAM League Awards places AME alongside many of Malaysia's leading financial institutions and established corporate issuers. The recognition reflects the confidence of participants in the debt capital market in the Group's credit profile and capital market activities.

This achievement reinforces the credibility of AME's disciplined approach to capital management and underscores the Group's continued commitment to maintaining a prudent and sustainable funding strategy.



RAM Ratings
22nd RAM League Awards 2025

Selected as one of only three first-time winners in 2025 out of 13 companies recognised nationwide, AME's inclusion in the Deloitte Best Managed Companies programme is an independent validation of how the Group is run. The assessment covers strategy, governance, culture, and financial stewardship, meaning the award speaks to the quality of AME's management rather than any single project or financial result.



Deloitte Malaysia
Best Managed Companies Award 2025

Bringing home four awards across both the Quality Assessment System in Construction ("QLASSIC") (quality) and Safety and Health Assessment System in Construction ("SHASSIC") (safety) categories, AME's sweep at the 2025 CIDB QUEST Awards is significant because it covers multiple active project sites simultaneously. These are independently assessed scores, not self-declared standards, and achieving them consistently across the development pipeline reflects an operational culture where quality and safety are built into the process from the beginning.



CIDB Malaysia
QLASSIC & SHASSIC QUEST Awards 2025

1.2.2 Sustainability Highlights



RM 1,120 million
Economic Value
Generated



99.99%
Materials Procured Locally



81.28%
Customers Satisfied



100%
Suppliers Assessed for
ESG Criteria



27.20%
of GHG Emissions intensity
Reduced Against FY2025



40.40%
of Energy Intensity
Reduced against FY2025



255.94 tonnes
More Waste Recycled
Against FY2025



5,170.25
Total Training Hours
Achieved



0
Fatalities and
LTIR Recorded



0
Reported Incidents of
Human Rights Violations



RM518,989.10
Invested in Local
Communities, Benefiting
2,302 People



0
Incidents of Regulatory
Non-Compliance



96%
of Employees Trained
on ABAC

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1.3 SUSTAINABILITY STEERING COMMITTEE CHAIRPERSON'S STATEMENT

Sustainability remains an important part of our business approach as we continue to create long-term value through our business activities. We recognise the importance of managing EESG matters responsibly while supporting business growth and meeting stakeholder expectations.

In FY2026, AME continued to integrate sustainability considerations into our business operations and decision-making processes, with a focus on workplace health and safety, regulatory compliance, environmental responsibility, and employee and community development. We remain committed to maintaining high standards of governance and promoting a culture of accountability across the organisation. We are also strengthening our governance and reporting practices in line with emerging regulatory and market expectations, including the IFRS Sustainability Disclosure Standards, namely IFRS S1 and IFRS S2 on climate-related disclosures.

Recognising that climate change presents both risks and opportunities, we are enhancing our understanding of climate-related impacts on our business, including the application of climate scenario analysis to assess the resilience of our strategy under different climate pathways and transition scenarios.

The Sustainability Steering Committee works closely with management to identify and monitor material sustainability matters, implement relevant initiatives, and enhance reporting practices. We will continue to strengthen our sustainability efforts and improve our EESG performance in line with industry developments and stakeholder expectations.

Lee Ling Sien
Sustainability Steering Committee Chairperson
Alternate Director to Lee Chai, AME Elite Consortium Berhad

2.0 STAKEHOLDERS AND MATERIALITY

AME considers the needs and voices of its stakeholders as an important aspect of the Group's decision-making processes. This encompasses individuals or groups that may influence or be influenced by AME's operations. By conducting regular stakeholder engagements, the Group ensures that the needs and critical concerns of each stakeholder are met, fostering a culture of trust and building long-lasting relationships.

2.1 STAKEHOLDER ENGAGEMENT (GRI 2-29)

As part of AME's commitment to fostering good stakeholder relations, the Group takes active measures to align with its stakeholders' interests. To achieve this, AME conducts proactive stakeholder engagement initiatives to identify key concerns, sustainability expectations, and areas for further improvement. This is conducted through various communication platforms that promote two-way discussions, providing the necessary feedback for AME to tailor its ongoing operations to the needs of its stakeholders.

Method & Frequency of Engagement	Stakeholder Expectations	AME's Initiatives
 Employees AME engages and empowers its employees by fostering a diverse, inclusive, and supportive workplace that promotes professional growth, enhances productivity, strengthens relationships, and drives long-term organisational success.		
Annual Performance reviews	- Opportunities for career progression - Equal opportunity - Safe and conducive workplace - Fair and competitive remuneration benefits - Employee well-being and conducive work environment - Employee engagement - Knowledge and skill enhancement - Job security and a sense of belonging at work	- Offer competitive pay, career growth, and continuous learning to boost performance, well-being, and retention - Ensure fair, transparent performance reviews to support employee development - Promote diversity, inclusion, and equal opportunities while safeguarding well-being and open communication - Maintain a safe, supportive workplace that encourages collaboration and work-life balance
As Needed - Surveys - Code of Conduct and Ethics ("CoC") - Conferences/Seminars/Workshops - Interviews - Training programmes - Face-to-face meetings - Electronic communication platform (email, newsletter, Microsoft Teams, and other virtual channels) - Safety inspections		

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Method & Frequency of Engagement	Stakeholder Expectations	AME's Initiatives
 Customers The Group builds strong relationships with customers, tenants, and lessees by understanding their business space needs and concerns, delivering high-quality and healthy spaces that enhance satisfaction, support retention, and drive sustainable revenue growth		
As Needed - Customer satisfaction surveys - Face-to-face meetings - Building survey - Website & Social media - Festive/ Corporate greetings - On-ground events - Marketing and promotional campaigns - Email	- Product pricing - Rental terms and renewal - Quality products and services - Prompt response to enquiries and complaints - Responsive customer service - Defect rectification - Occupational Health, Safety and Environment ("OHSE")	- Conduct inspections to identify and address defects - Ensure customer service remains accessible at all times - Strategic planning to support customers' growth, including capacity planning, and long-term partnership development
 Vendors & Suppliers AME engages reliable suppliers and service providers that deliver quality technical services while supporting a resilient, compliant, and sustainable supply chain that enhances operational efficiency and creates long-term value		
Annual/ As Needed - New supplier selection and evaluation - EESG screenings - Supplier re-evaluation record	- Supply chain management - OHSE practices - Legal compliance and contractual commitments - Product and service quality and delivery - Cost effectiveness - Payment schedule - Fair and transparent procurement process	- Require vendor evaluation and ESG screening before registration - Communicate anti-bribery and anti-corruption expectations to all suppliers - Conduct annual evaluations to strengthen compliance and performance - Collaborate with suppliers to align scope, deliverables, and timelines
As Needed - Face-to-face meetings - Conferences - Email		
 Government/ Regulators/ Certification Bodies Through proactive engagement, AME stays abreast of evolving regulatory and sustainability requirements, ensuring ongoing compliance, effective risk management, and strengthened stakeholder trust		
Quarterly/ As Needed Audits	- Corporate governance - Ethical business conduct - Regulatory compliance - Environmental management and compliance	Participate in virtual and physical meetings and events to keep updated on regulatory developments and emerging regulations
As Needed - Presentations - Site visits - Statutory and annual filings - Income tax filings - Industry events and seminars		
 Local Communities By upholding good corporate citizenship, the Group contributes positively to communities through meaningful corporate social responsibility ("CSR") initiatives		
As Needed - Community charity events - Press releases - Social media - Internships	- Community investment and community engagement - Job creation and internship opportunities - Local welfare	Conduct community charity and engagement programmes, provide internship opportunities to support local talent development, job creation, and community well-being

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Method & Frequency of Engagement	Stakeholder Expectations	AME's Initiatives
 Shareholders/ Investors/ Financial Institution Analysts Transparent and timely communication is maintained to strengthen investor confidence, foster positive market perception, and support informed stakeholder engagement	- Corporate developments - Financial performance - Growth plans - EESG practices - Risk management - Corporate governance - Transparent disclosure	- Provide quarterly announcements, briefings, AGMs, and media releases for timely, transparent communication - Organise site visits and engagement sessions to enhance investor understanding of operations and performance
Annual		
Annual General Meetings ("AGM")		
Quarterly/ As Needed		
- Quarterly financial reports - Fund/ Analyst briefings		
As Needed		
- Investor relations website - Extraordinary general meeting(s) - Press releases - Face-to-face meetings - Site visits - Surveys		
 Media The Group provides accurate and timely information to the media to ensure transparency and strengthen stakeholder confidence	- Brand image - Reputation - Corporate news - Industry outlook	Engage an investor relations agency to manage media relations, distribute press releases promptly, organise briefings, and handle interview enquiries
As Needed		
- Interviews - Press releases		

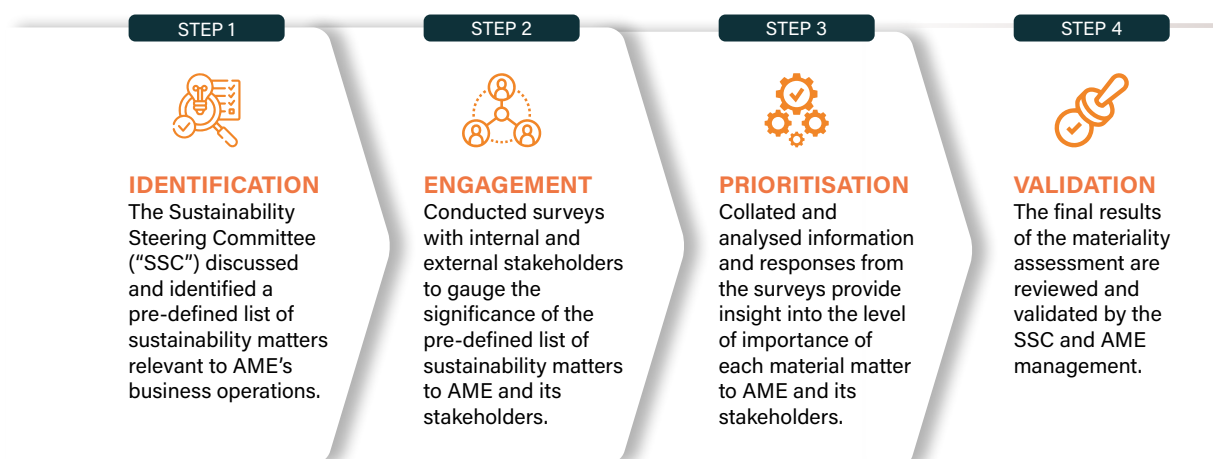
2.2 MATERIALITY ASSESSMENT

(GRI 3-1, 3-2, 3-3)

2.2.1 Identifying Material Topics

To ensure AME focuses on the most pressing issues, the Group conducted a materiality assessment that incorporates the needs and priorities of its internal and external stakeholders, which include investors, customers, employees, suppliers, and local communities. This materiality assessment identifies the most pressing concerns and allows AME to align and prioritise its resources towards sustainability and EESG concerns.

The Group's materiality assessment process is aligned with the Bursa Malaysia Sustainability Reporting Guide (3rd Edition) and conducted once every two years. AME's materiality assessment process is detailed below:



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While the most recent assessment was conducted in FY2025, the identified material matters were reviewed by management and the Board in FY2026 and deemed applicable to this reporting period.

The material matters selected for assessment are:

ECONOMIC

- Operational Excellence
- Innovation and Technology
- Customer Satisfaction
- Responsible Sourcing and Supplier Management
- Economic Performance



ENVIRONMENT

- Climate Change
- Energy Management
- Waste Management
- Water Management



SOCIAL

- Corporate Social Responsibility
- Employee Well-being, Development, and Retention
- Occupational Health and Safety



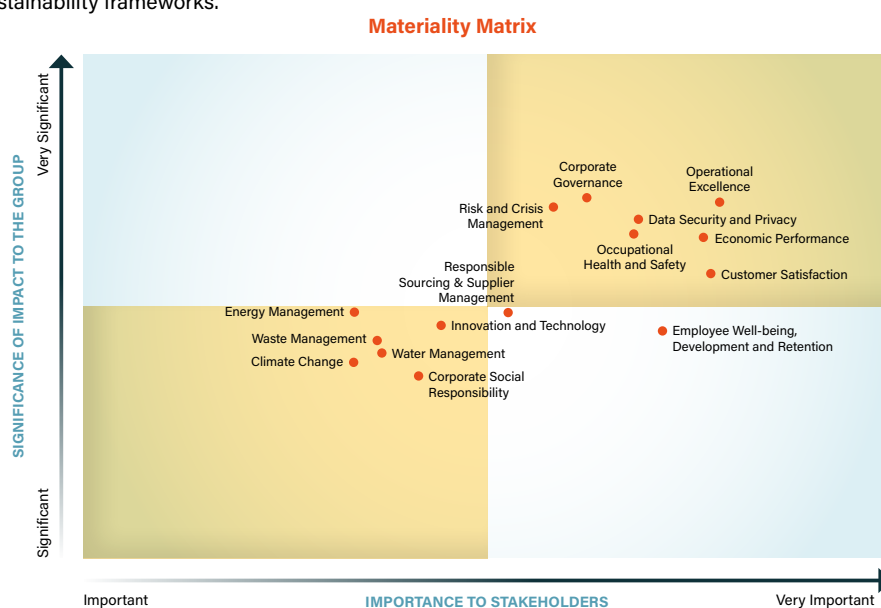
GOVERNANCE

- Data Security and Privacy
- Corporate Governance
- Risk and Crisis Management



2.2.2 Materiality Matrix

Based on the materiality assessment, AME developed a materiality matrix that outlines the prioritised list of material sustainability matters, reflecting the risks and opportunities most relevant to AME's operations. The identified material topics align with the Group's stakeholders' needs and sustainability objectives, which guide its sustainability initiatives, performance alignment, and planning in accordance with global and local sustainability frameworks.



Among the identified material matters, AME has identified the following seven topics as the most material concerns.



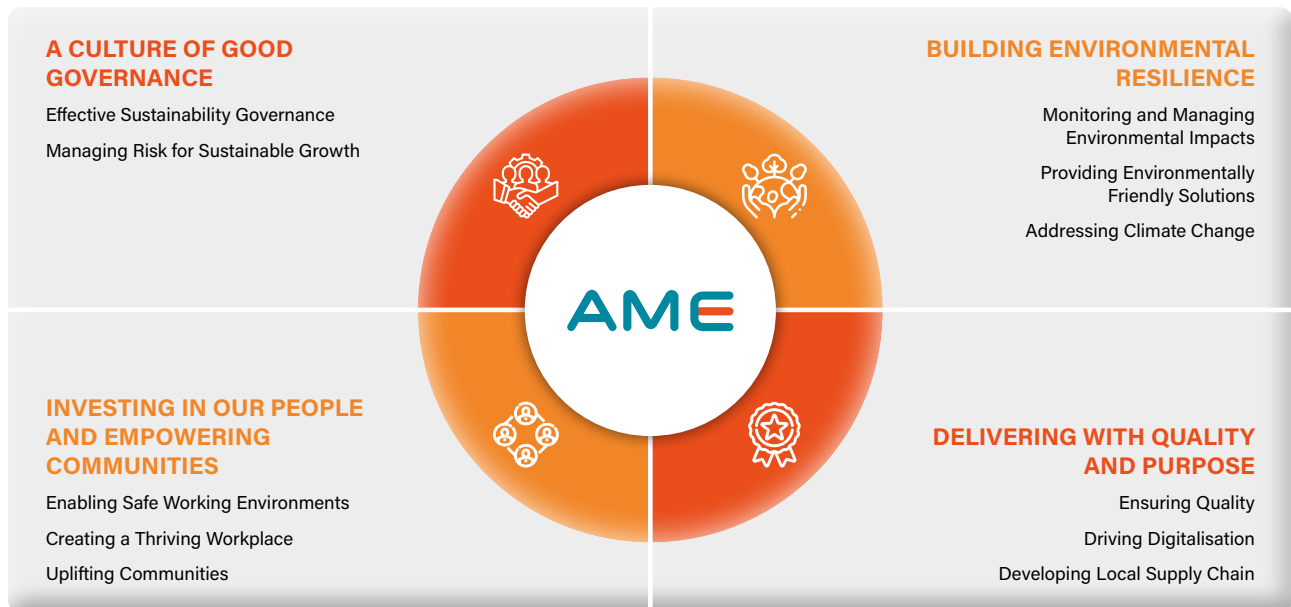
SUSTAINABILITY STATEMENT

2.3 SUSTAINABILITY COMMITMENT*(GRI 2-23, 2-24)*

AME developed the Sustainability Policy to guide the Group in its sustainability commitments, targets, and initiative implementation across the four EESG pillars. This policy, formally adopted since FY2022, was further integrated into the Sustainability Framework the following year, operationalising sustainability and integrating EESG considerations into the Group's value creation processes.



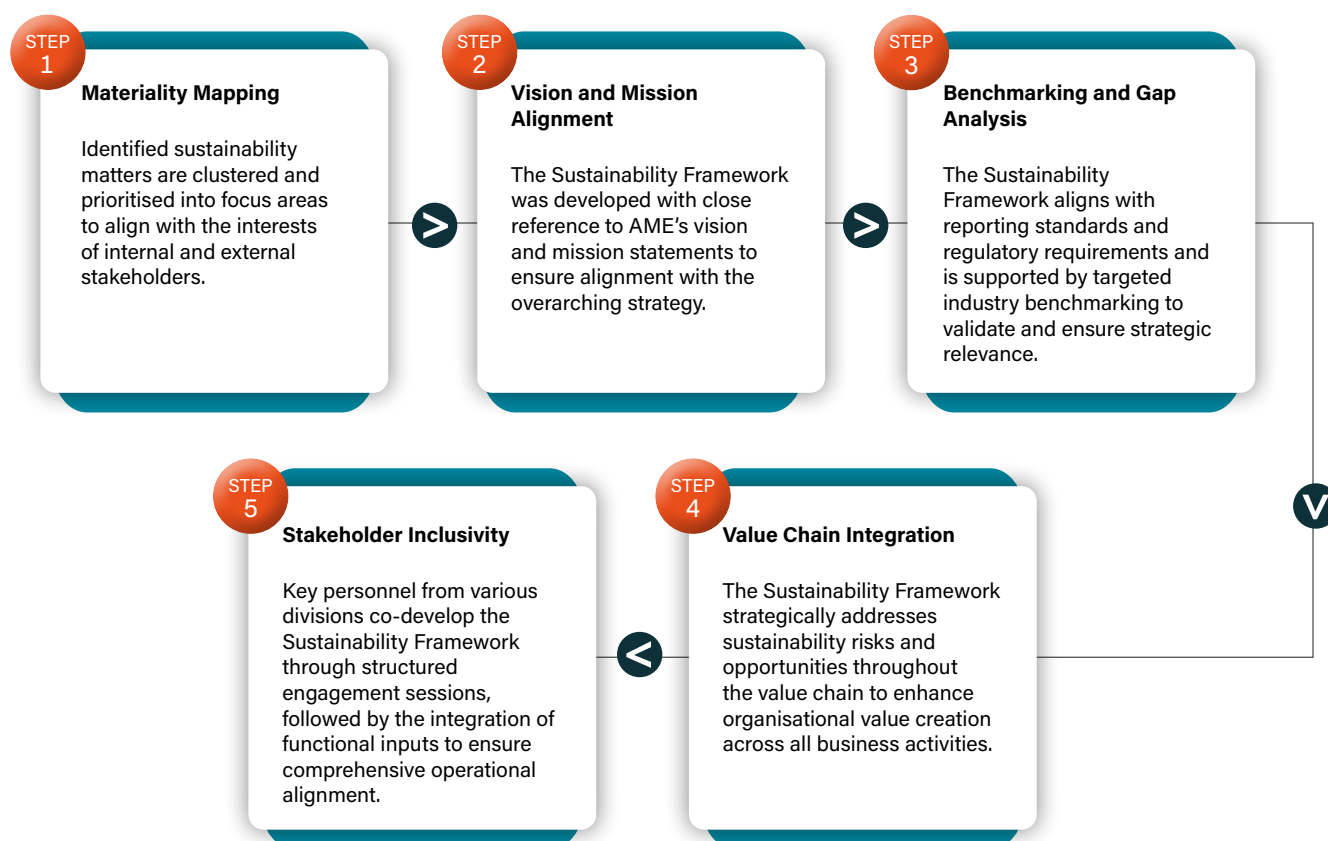
For more details on AME's Sustainability Policy, please refer to the following link
<https://ame-elite.investor.net.my/wp-content/uploads/2026/03/AME-Sustainability-Policy-V2.1.pdf>



For more details on AME's Sustainability Framework, please refer to the following link
<https://ame-elite.investor.net.my/wp-content/uploads/2026/03/AME-Sustainability-Framework-V1.1.pdf>

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In addition to embedding sustainability, the Sustainability Framework provides clear guidelines, measurable targets, and focused strategies, which support AME's decision-making, risk management, and day-to-day processes. To ensure the incorporation of best sustainability practices, the framework was developed in alignment with various sustainability standards, including FTSE Russell and the GRI Standards, as well as continuous benchmarking against industry trends and developments. The development of the Sustainability Framework encompasses the following processes:

**UN SDG Alignment**

As part of AME's commitment towards the improvement of the environment and the well-being of society as a whole, the Group aligns its sustainability implementations with best practice recommendations and the priorities provided by the UN SDG.

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Material Matter	UN SDGs	AME's Impact
Delivering With Quality and Purpose		
Economic Performance	 	Facilitate sustainable economic growth by delivering quality products and services that create economic value and support long-term regional prosperity and job creation
Operational Excellence	 	Enhance resource efficiency and construction standards, ensuring that high-quality outputs are delivered with minimal operational waste, environmental footprint, and optimised lifecycle management
Customer Satisfaction		Align business offerings with the evolving sustainability requirements of customers, fostering responsible consumption patterns through high-performance industrial spaces
Innovation and Technology	 	Leverage modern technology, such as IBS and digitalisation, to optimise operations and advance construction processes, reducing AME's environmental footprint
Responsible Sourcing and Supplier Management	 	Promote global sustainability standards by propagating sustainability throughout the supply chain, ensuring ethical procurement, and fostering collaborative partnerships for responsible production
Building Environmental Resilience		
Climate Change	   	Address climate-related physical and transition risks and opportunities through formal assessment frameworks while managing greenhouse gas emissions to support national and global decarbonisation
Energy Management	   	Optimise the Group's energy intensity through technical innovation and monitoring, contributing to a lower-carbon energy mix and increased operational efficiency
Water Management	   	Ensure sustainable water withdrawal for business operations, mitigating local water stress and safeguarding essential resources for future use
Waste Management	   	Implement circularity initiatives to divert disposed waste, prioritising recycling and responsible resource recovery
Investing in Our People and Empowering Communities		
Employee Well-being, Development, and Retention	    	Foster an inclusive workplace by integrating comprehensive benefits, lifelong learning, and diversity initiatives that protect human and labour rights, alongside reducing inequalities
Occupational Health and Safety	 	Protect employee well-being through the adoption of safety standards, proactive safety communication and training, and stringent occupational health and safety controls
Corporate Social Responsibility	  	Strengthen community resilience through social investments and infrastructure contributions that support sustainable urban development and community well-being

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Material Matter	UN SDGs	AME's Impact
A Culture of Good Governance		
Corporate Governance		Establish a foundation of transparency and accountability through strict anti-bribery and anti-corruption policies, regulatory compliance protocols, and the propagation of an ethical and transparent culture to build enduring stakeholder trust
Risk and Crisis Management		Integrate sustainability risks into the overarching risk register, ensuring strategic resilience and the stability of AME's operations
Data Security and Privacy		Uphold digital ethics and protect stakeholder confidentiality through cybersecurity protocols, contributing to a secure and reliable digital institution

2.4 SUSTAINABILITY GOALS AND PERFORMANCE

(GRI 2-22)

AME has developed EESG key performance indicators ("KPIs") and targets to guide the Group in its sustainability journey. These sustainability objectives are aligned with the material topics identified in the FY2025 materiality assessment and with global standards such as the UN SDGs, ensuring AME's medium- and long-term sustainability objectives align with its operational developments and stakeholder needs.

To ensure the relevance of the EESG KPIs and targets, AME continuously monitors and re-evaluates performance against them. This ensures that new data, regulatory changes, and evolving stakeholder expectations are accounted for and aligned with the Group's operations. Notably, AME has surpassed several targets set for completion in 2030, showcasing the Group's commitment towards sustainability. While this feat shows a positive outlook for AME's sustainability performance, the Group remains committed to further improving its sustainability initiatives and will revise these targets at future SSC meetings.

The following are the Group's EESG KPIs and targets, alongside their performance throughout FY2026:

Topic	Target (FY2030)	Performance (FY2026)	UN SDGs
Economic	Goal 1: Foster Economic Growth and Resilience		
	Achieve an overall customer satisfaction score above 70%	Completed - AME recorded a Group-wide average customer satisfaction score of 81.28%, driven by its integrated one-stop solution model and digitalised defect management. Refer to the Customer Satisfaction section for more information	 
	Sourcing 100% from local suppliers	Completed - Virtually all (99.99%) of the Group's materials and services were procured from local suppliers. Refer to the Local Procurement section for more information	
	Supplier EESG assessment 100%	Completed - 100% of new suppliers were screened against AME's EESG criteria in FY2026, with re-evaluations of existing contractors and suppliers for continued compliance. Refer to the Sustainable Supply Chain section for more information	 

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Topic	Target (FY2030)	Performance (FY2026)	UN SDGs
Environmental	Goal 2: Uphold Environmental Responsibility		
	Reduce non-construction* Scope 1 and 2 carbon emission intensity by 20%	Completed – Non-construction* Scope 1 and 2 emission intensity reduced by approximately 40%. Refer to the Climate Change section for more information	  
	Reduce non-construction* Scope 3 carbon emission intensity by 10%	In Progress – Non-construction* Scope 3 emission intensity increased by around 24%. Refer to the Climate Change section for more information	  
	Reduce non-construction* energy intensity by 20%	Completed – Non-construction* energy intensity reduced by approximately 40%. Refer to the Energy Management section for more information	 
	Reduce non-construction waste directed to landfill by 10%	In Progress – Total waste increased to 5,804.70 tonnes in FY2026 due to higher development activity. Refer to the Waste Management section for more information	  
Social	Goal 3: Empower Communities and People		
	Invest a minimum commitment RM300,000 annually in community projects	Completed – AME has invested over RM518,989 in local communities throughout FY2026. Refer to the Corporate Social Responsibility section for more information	   
	Minimum average 10 training hours per employee (excluding foreign workers)	Completed – AME employees received an average of 11.80 hours of training. Refer to the Employee Training section for more information	  

* Non-construction consists of the Property Development, Property Investment and Management divisions.

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Topic	Target (FY2030)	Performance (FY2026)	UN SDGs
Governance	Goal 4: Promote Ethical Business Practices		
	Zero incidents of confirmed corruption or ethical breaches	Completed - There were no material incidents of corruption and ethical breaches. Refer to the Code of Conduct and Ethics section for more information	
	Zero incidents of confirmed data and privacy breaches	Completed - There were no breaches of customer or employee privacy or data loss throughout FY2026. Refer to the Data Security and Privacy section for more information	
	Zero incidents of using child or forced labour, including in the supply chain	Completed - AME recorded zero reported incidents of human or labour rights violations in FY2026. Refer to the Upholding Rights section for more information	
	Achieve board diversity consisting of 30% women directors	In progress - Currently, only two of the nine Board members are women (~22%). However, AME has diversity-focused recruitment initiatives and succession plans in place. Refer to the Sustainability Governance Structure section for more information	
	Train 100% of employees on the Group's ABAC	In Progress - 96% of the existing workforce received anti-bribery and anti-corruption training in FY2026. Meanwhile, all new employees were briefed on the Group ABAC Policy. Refer to the Anti-Bribery and Anti-Corruption Communication section for more information	
	Disclose sustainability performance and governance KPIs annually	Ongoing - All sustainability performance and governance KPIs are published as part of the Group's Annual Report	

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3.0 SUSTAINABILITY GOVERNANCE

3.1 CORPORATE GOVERNANCE

(GRI 2-9, 2-10, 2-13, 2-15, 2-23, 2-24, 2-25, 2-26, 2-27, 205-1, 205-2, 205-3, 405-1, 415-1)

Corporate governance serves as the foundation of AME's operations, establishing the ethical basis required to maintain transparency and foster stakeholder trust. By upholding the highest standards of integrity and accountability, the Group ensures the long-term operability of the business through continued regulatory compliance while fostering a corporate culture rooted in integrity and professional excellence.

3.1.1 Sustainability Governance Structure

AME adopts a top-down approach in maintaining oversight over its EESG initiatives, including the management of sustainability and climate-related risks and opportunities. This structure places the Board at the helm, providing the oversight to drive the Group's sustainability strategies and ensure alignment with long-term objectives. Directly under the Board, the SSC is chaired by an Alternate Director of AME and comprises one key sustainability representative from each division. The SSC oversees the integration of sustainability principles into its business strategies and operations, while ensuring the continuous monitoring of progress against established sustainability targets.

To bridge these strategies with daily operations, senior leadership supports the SSC in ensuring key sustainability strategies are adapted to the diverse operations and businesses under the Group. Implementing sustainability throughout daily operations, the Sustainability Working Group ("SWG"), consisting of key sustainability representatives from each department, cascades strategic directives to their divisions while monitoring operational progress and sustainability implementation. The outcomes of each sustainability implementation are then reported back, ensuring that AME's highest governance has the information necessary to adapt to the evolving sustainability landscape, alongside regular stakeholder engagement to uphold transparency throughout the Group's sustainability initiatives.

BOARD OF DIRECTORS ("BOARD")

- Provide strategic oversight over the governance of sustainability-related strategies, priorities, and targets, including ensuring all Board members remain abreast of relevant sustainability and climate-related issues, risks, and opportunities.
- Integrate sustainability considerations into the development of strategies, business plans, major plans of action, and risk management.
- Ensure the Group's sustainability strategies, priorities, targets, and performance against these targets are communicated to internal and external stakeholders.
- Review the performance of Board and Senior Management in addressing AME's material sustainability risks and opportunities.

SUSTAINABILITY STEERING COMMITTEE ("SSC")

- Manage and oversee the planning and integration of sustainability principles, including climate-related risks and opportunities, into Group business strategies and operations.
- Ensure continuous monitoring of sustainability initiatives and consider revisions to long-term targets within the broader strategic, regulatory, and stakeholder context.
- Meet at least quarterly to ensure sustainability decisions align with the Group's strategy, reporting the progress directly to the Board.
- Ensure the availability of adequate resources required for the successful implementation of sustainability strategies and initiatives.

SUSTAINABILITY WORKING GROUP ("SWG")

- Oversee and manage daily sustainability and climate-related matters to ensure effective integration throughout the Group.
- Implement sustainability strategies and initiatives while performing data gathering and tracking progress.
- Report sustainability and climate-related performances directly to the SSC.

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Board Diversity

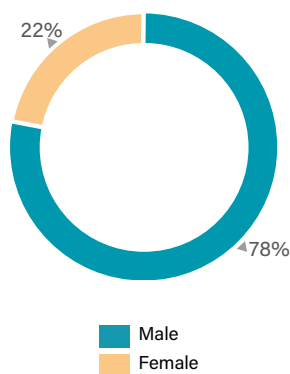
AME recognises the importance of a diverse perspective at the highest level of management to ensure its sustainability and operational strategies are resilient. The Group has taken cognisance of the recommendation under Practice 5.9 of the Malaysian Code of Corporate Governance ("MCCG") 2021 to have at least 30% female representation on the Board. The current Board comprises two female Directors out of a total of nine Directors, representing approximately 22% of the Board, which is below the recommended threshold. The Board will continue to identify and appoint suitable female candidates based on merit and the skills, experience, and competencies required to support the Group's business needs.

As part of its succession planning, the Board has appointed two female Alternate Directors to act as substitutes for two male Directors. These appointments provide opportunities for the Alternate Directors to gain board exposure and progressively assume greater board responsibilities, thereby strengthening the Group's leadership pipeline and supporting its longer-term Board diversity objectives.

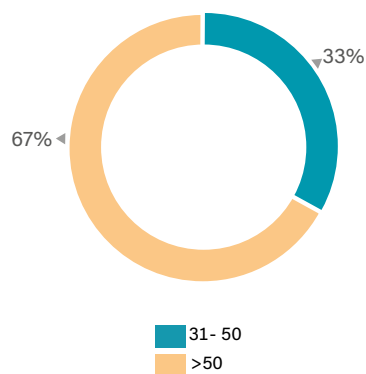
To further support gender diversity in both Board and Senior Management roles, AME has implemented strategies focused on the following pillars:

Diverse Recruitment	Targeted Selection	Succession Planning
Proactively recruiting qualified female candidates from diverse talent pool for various positions	Identifying specific factors in recruitment processes to encourage gender diversity	Regularly reviewing succession plans to ensure an appropriate focus on gender representation at all levels

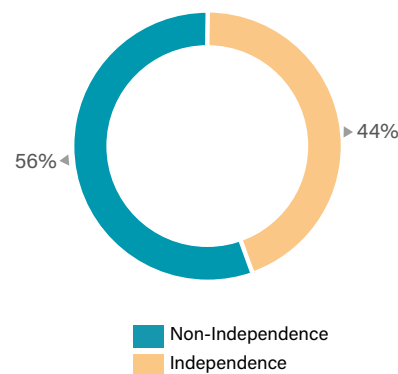
Board Composition by Gender



Board Composition by Age Group



Board Composition by Independence



Full information on the Board members can be found under the Board of Directors section in AME's Annual Report 2026.

SUSTAINABILITY STATEMENT

3.1.2 Code of Conduct and Ethics

AME has established the CoC that sets the tone and expectations for ethical behaviour, guiding the Group's operations to ensure full compliance with all applicable laws, rules, and regulations and fostering a culture where ethical decision-making is embedded in daily operations, business practices, and corporate values.

The CoC is communicated to all employees upon employment and is also made publicly accessible through AME's website. To ensure its broader business ecosystem remains aligned with these standards, AME incorporates the code of conduct and ethics as a governance criterion that is part of the screening and selection of new suppliers.

AME's Code of Conduct and Ethics can be accessed through the following link:

<https://ame-elite.investor.net.my/wp-content/uploads/2026/02/AME-Code-of-Conduct-and-Ethics-v1.2-final-clean.pdf>

The Group maintains a zero-tolerance stance toward unethical behaviour and expects all internal and external parties to strictly adhere to the established principles. The Group enforces strict accountability and disciplinary action, including termination of employment, for any violations or non-compliance.

	FY2024	FY2025	FY2026
Percentage of employees communicated on the CoC (%)	100	100	100
Number of material breaches to the Group's ethical CoC	0	0	0

There have been no cases of unethical behaviour or violations of the Group's CoC in FY2026.

3.1.3 Regulatory Compliance

AME is committed to maintaining regulatory compliance with the relevant laws through a structured governance framework and alignment with international management standards. This approach enables continuous monitoring and evaluation, ensuring all business activities remain aligned with legal and ethical requirements.

The Group's commitment to regulatory compliance extends to the supply chain, where new suppliers are screened against governance and EESG criteria. Through performance-driven evaluations and annual monitoring, AME enforces compliance among associates to safeguard the Group from legal and reputational risks.

In FY2026, AME recorded zero fines, penalties, or confirmed cases of non-compliance for material environmental and social related regulations, reaffirming the Group's continued adherence to the law.

	FY2024	FY2025	FY2026
Confirmed cases of material non-compliance with environmental and social related regulations	0	0	0
Penalties and fines paid due to material incidents of non-compliance (RM)	0	0	0

3.1.4 Anti-Bribery and Anti-Corruption

100% of AME's new employees were informed of the Group's ABAC Policy	96% of employees have received training on anti-bribery and anti-corruption
0 employees were disciplined or dismissed due to non-compliance with the Group's ABAC Policy	0 cases of corruption-related cases or violations

SUSTAINABILITY STATEMENT

AME maintains a zero-tolerance approach to all forms of corruption, including but not limited to extortion, collusion, breach of trust, abuse of power, trading under influence, embezzlement, fraud, or money laundering. To ensure this commitment is applied across every facet of AME's operations, the Group has established an Anti-Bribery and Anti-Corruption ("ABAC") Policy that sets out clear principles for addressing improper solicitation and related issues.

To ensure further enforcement and alignment with these standards, AME's Board exercises oversight over the Group's ABAC Policy as part of its governance and risk management responsibilities. Any violations of the ABAC Policy or Code of Conduct and Ethics are subject to disciplinary action, including termination or escalation. At the same time, any other significant issues or concerns are reported to the Board to keep them informed and enable them to make well-considered decisions.

AME's practices are strictly aligned with relevant legal requirements, specifically Section 17A of the Malaysian Anti-Corruption Commission ("MACC") Act 2009 and the Anti-Money Laundering, Anti-Terrorism Financing, and Proceeds of Unlawful Activities Act 2001 ("AMLA"). This ethical stance extends throughout the Group's value chain, where adhering to the ABAC Policy is a governance criterion for the screening and selection of new suppliers.

AME's Anti-Bribery and Anti-Corruption ("ABAC") Policy can be accessed through the following link:
<https://ame-elite.investor.net.my/wp-content/uploads/2025/06/AME-Anti-bribery-and-Anti-corruption-Policy-v2-2.pdf>

The Group reported zero confirmed incidents of corruption and its equivalent forms throughout FY2026.

	FY2024	FY2025	FY2026
Confirmed cases of material non-compliance with ABAC Policy	0	0	0
Number of staff disciplined or dismissed due to material non-compliance with ABAC Policy	0	0	0

3.1.4.1 ANTI-BRIBERY AND ANTI-CORRUPTION COMMUNICATION

AME ensures that the Group's stance on anti-bribery and anti-corruption is communicated to all personnel and supply chain partners. The ABAC Policy is compulsory for all employees, where all new employees receive a formal briefing on the Policy upon joining the Group in FY2026. In FY2026, 100% of new employees have been informed of the Group's ABAC Policy and practices. This ensures that all employees remain aligned with upholding good conduct and preventing all forms of corruption, as outlined in the ABAC Policy.

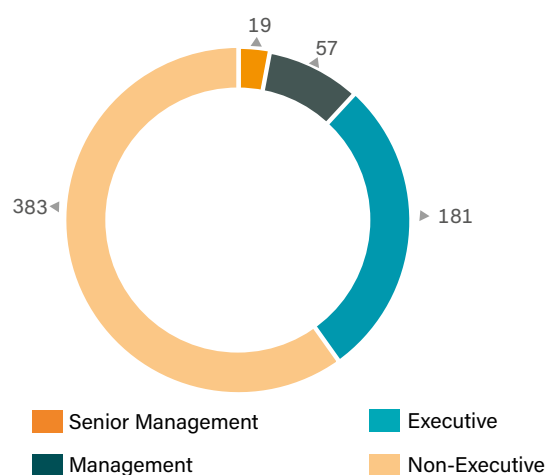
In addition to initial briefings, AME conducts regular training and awareness programs for its employees. In FY2026, the share of employees who received specialised anti-bribery and anti-corruption training by category is as follows:

Overall, the Group has conducted 960.0 hours of anti-bribery and anti-corruption training covering 640 (including foreign workers) (or 96%) of the workforce throughout FY2026.

To ensure the highest standards of leadership oversight, AME's Board of Directors also participated in anti-bribery, anti-corruption, and ethics-related training sessions in FY2026. The Group's ethical requirements are also communicated to the supply chain through mandatory governance criteria incorporated into the supplier assessment process.

Beyond employees and the Board, AME also communicates its ABAC Policy and stance to external stakeholders, particularly suppliers. All purchase, rental, service, and work orders require suppliers to comply with the ABAC Policy published on the Group's corporate website. At the same time, ABAC forms are completed for donation and sponsorship events. In FY2026, all suppliers have continued to comply with the Policy.

Employees Who Received Anti-Corruption Training in FY2026 by Employment Category (people)



SUSTAINABILITY STATEMENT

3.1.4.2 CORRUPTION RISK ASSESSMENT

AME adopts a proactive, structured approach to managing corruption risks through its Risk Management Framework, which aligns with global standards, including ISO 31000. The risk assessment assesses the Group's relevant operations for corruption risks, as outlined in the ABAC Policy. Also, as part of these controls, employees are required to complete an ABAC declaration form for donations or other sponsorship-related activities.

In addition to risk assessments, the Group reviews the ABAC Policy with a minimum frequency of once every three years or as needed to ensure the relevance of existing controls in mitigating corruption risks.

More information on AME's risk management practices and initiatives can be found under the Risk and Crisis Management section on pages 38-42.

As part of AME's ongoing effort to mitigate corruption throughout its operations, 100% of AME's relevant operations were assessed for corruption-related risks in FY2026.

This risk assessment methodology is further extended to supply chain partners. AME employs a performance-driven evaluation and annual monitoring process to ensure business associates remain in compliance with the Group's ethical standards and regulatory requirements.

3.1.4.3 CONFLICT OF INTEREST

AME maintains a strict zero-tolerance policy regarding the offer, solicitation, or acceptance of any form of gratification. Directors and employees are prohibited from exchanging gifts, entertainment, hospitality, or donations that may influence business decisions, secure unfair advantages, or compromise professional integrity. To further reinforce this commitment, the Group has established the Conflict of Interest Policy, which outlines procedures for handling conflicts of interest and the consequences for violations.

AME's Conflict of Interest Policy can be accessed through the following link:
<https://ame-elite.investor.net.my/wp-content/uploads/2023/12/AME-Conflict-of-Interest-Policy-Final.pdf>

To safeguard the Group's reputation and ensure objective decision-making, all personnel must avoid situations that create actual or perceived conflicts of interest. By strictly adhering to these ethical standards, the Group prevents bias and ensures that all business dealings are conducted transparently and impartially, in the best interests of the Group as a whole.

3.1.5 Whistleblowing Channel

AME is committed to maintaining the highest standards of corporate ethics. To safeguard the Group's integrity, AME has established the Whistleblowing Policy that provides a secure mechanism for any party, including employees, contractors, suppliers, customers, and bankers, to report suspected improper conduct. This includes unethical acts, such as fraud, misappropriation of assets, sexual harassment, abuse of power, criminal breach of trust, bribery, and improprieties in financial reporting.

In alignment with the Whistleblower Protection Act 2010, AME ensures that all reports made in good faith are treated as highly confidential, only revealing information for investigation purposes by the relevant authorities. While reports may be made anonymously, the Group encourages whistleblowers to provide their identity and contact information so that the necessary protection can be accorded and any follow-up required during the investigation can be facilitated. The Group maintains a strict non-retaliation stance, prohibiting any form of reprisal against individuals for reporting concerns, where any such acts of retaliation by an individual or a group will be subject to disciplinary action.

To ensure accessibility and transparency, AME provides multiple dedicated channels for stakeholders to raise concerns in writing. These reports are directed to the Chairperson of the Nomination Committee, who serves as the Group's Whistleblowing Officer.

Whistleblowing Form	The whistleblowing form can be accessed through the following link: https://ame-elite.investor.net.my/wp-content/uploads/2026/02/AME-Whistleblowing-Form-v1.3-final-clean.pdf
Via Mail	Physical whistleblowing reports may be sent to the following address: Chairperson, Nomination Committee: Chang Tian Kwang Boardroom Corporate Services Sdn. Bhd. (Johor Branch) Suite 9D, Level 9, Menara Ansar, No. 65 Jalan Trus, 80888 IIBD, Johor Darul Takzim, Malaysia.
Via E-mail	Whistleblowing reports may be sent via email to: whistleblow@ame-elite.com

SUSTAINABILITY STATEMENT

AME has established clear procedural responses once a report is received to ensure objective resolution. This process is detailed below, with additional details accessible in the Group's Whistleblowing Policy.



To maintain board-level oversight, the Whistleblowing Officer prepares a summary report of all received disclosures for presentation to the Audit and Risk Management Committee during its quarterly meetings. The Group maintains a formal record to track the receipt, investigation, and final resolution of all reports.

AME continuously monitors the efficacy of its reporting platforms to foster a transparent and accountable work culture. Throughout FY2026, the Group received zero whistleblowing reports.

	FY2024	FY2025	FY2026
Whistleblowing reports received	0	0	0

3.1.6 Stance on Political Contributions

The Group prohibits the provision of monetary or in-kind political contributions to political parties, officials, or candidates to ensure its business activities remain independent of political affiliations. While Directors and Employees are permitted to make personal political contributions, the Group strictly forbids any compensation or reimbursement for such payments to maintain its ethical standing and neutrality.

Any exceptional contribution requires formal approval from the Group Chief Executive Officer, must be permissible under applicable laws, and is only permitted if made without expectation of favourable treatment and properly documented in the Group's records. AME made no political contributions in FY2026.

	FY2024	FY2025	FY2026
Total political contributions made (RM)	0	0	0

SUSTAINABILITY STATEMENT

3.2 RISK AND CRISIS MANAGEMENT*(GRI 2-12, 2-13, 2-14, 2-16)*

To ensure AME is equipped and adaptable to operational and sustainability risks, the Group has established the Risk Management Framework that facilitates the identification, assessment, and management of key risks. This framework aligns with global best-practice standards, including ISO 31000 and the Committee of Sponsoring Organisations Enterprise Risk Management Framework (2017). These stringent risk management measures strengthen the Group's resilience against a wide range of risks, enabling AME to proactively manage them and enhance investor confidence as a reliable entity and partner. The Group's risk management undergoes the following process:



The full details of AME's risk management processes can be found in the Risk Management Framework, accessible through the following link:

<https://ame-elite.investor.net.my/wp-content/uploads/2026/02/AME-Risk-Management-Framework-v1.2-final-clean.pdf>

In addition to the Risk Management Framework, the Group has developed a Risk Register that identifies, monitors, and manages key risks, evaluating them by likelihood and potential impact, assigning specific mitigation strategies, and supporting informed decision-making and transparency in tracking risk mitigation efforts. This register covers a broad spectrum of risks, including political, economic, financial, operational, people, succession, environmental, social, governance, technology, and climate, and is regularly reviewed to adapt to evolving regulatory landscapes and stakeholder expectations.

More details on AME's risk management approach can be found in the Statement of Risk Management and Internal Control section of the Annual Report.

SUSTAINABILITY STATEMENT

3.2.1 EESG Risk Identification and Management

To further reinforce the Group's risk management, AME integrates sustainability- and climate-related risks and opportunities into the Group's key Risk Management Framework. This commitment to integrating EESG concerns aligns with the IFRS standards.

In FY2026, AME assessed its Sustainability-Related Risks and Opportunities ("SRROs"), which comprehensively identify sustainability risks and opportunities, while developing the Group's mitigation strategies and approaches to these risks. The assessment identified the short-, medium-, and long-term likelihood and severity of AME's most material EESG concerns.

Legend:

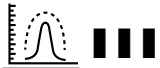
Likelihood				
Rare	Unlikely	Moderate	Likely	Almost Certain
I	II	III	IIII	IIIIII
Severity				
Insignificant	Minor	Moderate	Major	Catastrophic
I	II	III	IIII	IIIIII

Material Matter	Risk and Opportunity Description	Resilience Strategy
Operational Excellence	Risk:  AME proactively manages standard industry variables related to supply chain alignment and the availability of technical talent, such as engineers. These areas are viewed as manageable adjustments within the Group's project framework rather than structural threats. While immediate impacts are negligible due to proactive planning and advanced project specifications, the Group anticipates a gradual and manageable trend toward stricter global standards over the future periods. This provides the Group sufficient time to adapt through ongoing digital transformation and strategic human capital initiatives.	▪ Comprehensive Supplier Management: Implementing proactive supplier pre-qualification, regular evaluation, and environmental, social and governance ("ESG") focused clauses to ensure a resilient and compliant value chain. ▪ Strategic Talent Development: Building a sustainable talent pipeline through university internships, competitive remuneration, and continuous technical upskilling for existing staff.
	Opportunity:  The Group sees significant potential to scale its digital maturity and adopt modern construction techniques, such as BIM and IBS, to enhance production efficiency and reduce material waste. Achieving industry excellence awards further affirms AME's quality leadership, fostering long-term brand preference and strengthening its competitive position in premium market tenders. Complementing this is the deeper integration of artificial intelligence ("AI") and Internet-of-Things ("IoT") technologies, which provide the Group with the data-driven insights necessary to optimise turnaround times and maintain a superior level of service. These strategic advancements ensure the Group remains at the forefront of technology-led operational excellence within the industrial development sector.	▪ Technological Integration: Allocating budget for AI, IoT, and BIM software streamline design processes, improve turnaround times, and minimise on-site operational errors. ▪ Enhanced Operational Control: Utilising digitalised Request for Information ("RFI") processes and Quality Management Systems ("QMS") to uphold superior workmanship and reduce rework costs. ▪ Supply Chain Diversification: Proactively broadening the vendor base and identifying alternative, eco-friendly materials to maintain cost stability during regulatory transitions.

SUSTAINABILITY STATEMENT

Material Matter	Risk and Opportunity Description	Resilience Strategy
Economic Performance	Risk:   Project-specific variables, including the environmental impacts of construction, such as noise and dust, are continuously monitored by the Group. These factors presently carry a negligible impact in the near term, as AME's site controls and customer screening protocols remain effective in today's robust industrial climate. Though current market demand is robust, the Group is proactively strengthening its resilience against potential economic sluggishness that could impact sales stability. AME achieves this through a continuous focus on operational efficiency and a long-term strategy of diversifying into counter-cyclical, high-demand sectors.	• Sectoral Diversification: Expanding the project portfolio into high-demand industry, to ensure revenue resilience across economic cycles. • Financial Resilience: Maintaining strong cash reserves and implementing rigorous cost-optimisation strategies to buffer against potential economic slowdowns. • Sustainable Finance Alignment: Aligning future developments with green financing and green building certification criteria to unlock lower-cost capital and attract purpose-driven investors. • Market-Responsive Offerings: Providing flexible product models to meet the evolving financial requirements of diverse clients. • Strategic Operational Planning: Utilising advanced resource management and scheduling to minimise asset inactivity during seasonal shifts or temporary demand fluctuations.
	Opportunity:   Scaling into green investments, such as solar energy, and aligning with sustainable finance criteria unlocks competitively priced capital while attracting values-based investors. By entering these markets, AME can build a more resilient financial profile against traditional industry downturns. Such strategic expansions ensure the Group is well-positioned to capitalise on a pioneering advantage as the industrial landscape continues to evolve.	
Customer Satisfaction	Risk:   AME identifies potential disruptions to customer satisfaction from build quality issues, delivery delays, and environmental sensitivities, such as construction-related noise and dust, as fully within its current operational control. Rigorous quality assurance, disciplined project scheduling, and site management strategies ensure these issues remain minor in the immediate term. The Group anticipates that rising ESG consciousness among multinational clients and tighter environmental regulations will likely heighten these risks over the medium and long term. Consequently, AME is proactively enhancing its monitoring frameworks to stay ahead of shifting compliance and community expectations.	• Quality Assurance and Timely Delivery: Enforcing rigorous quality checks, benchmarked against QLASSIC standards, throughout construction and handover, alongside disciplined project scheduling to deliver products defect-free and on time. • Proactive Environmental Management: Deploying advanced on-site controls, including water curtains and high hoarding, while conducting regular audits to minimise community impacts from noise and pollution. • Responsive After-Sales Care: Implementing dedicated defect management systems and fast-response teams to address purchaser concerns promptly and maintain superior workmanship. • Digital and Technological Innovation: Investing in innovations for smart mobile applications and AI-driven tools to provide seamless real-time interaction and improve the overall user experience. • Sustainability-Led Product Development: Adopting a standard quality framework focused on green design and building certification to meet the growing preference for eco-friendly industrial infrastructure.
	Opportunity:   There is a distinct advantage in meeting the escalating market demand for green-certified, eco-friendly industrial developments and smart-enabled facilities. By leveraging high QLASSIC scores and implementing innovative digital tools, such as mobile applications, the Group strengthens its brand as a premium and reliable developer. These efforts bolster client retention and foster repeat business, while also aligning AME with global sustainability trends. Such strategic positioning ensures the Group's value creation outputs remain highly competitive as premium industrial products in a maturing market.	

SUSTAINABILITY STATEMENT

Material Matter	Risk and Opportunity Description	Resilience Strategy
Corporate Governance	Risk:  AME navigates common industry variables, such as the timing of project approvals and the maintenance of rigorous labour standards within its multi-tiered subcontractor network. These areas are currently managed through efficient site protocols and close collaboration with relevant authorities. The Group anticipates that, as regulatory landscapes evolve and client expectations for transparency intensify, these governance-related factors will become increasingly complex. In response, AME is proactively strengthening its internal oversight frameworks to ensure continued compliance and sustained operational resilience.	• Strategic Regulatory Engagement: Maintaining specialised liaison teams and regular engagement with government bodies to streamline approval workflows and ensure adherence to project timelines. • Supply Chain Governance: Implementing comprehensive EESG screening, site-specific audits, and contractual clauses that ensure vendor compliance with ethical labour and anti-bribery and anti-corruption standards. • Operational Efficiency and Optimisation: Adopting lean manpower models and automating routine administrative tasks to offset rising compliance costs and statutory wage increases. • Enhanced Transparency and Reporting: Formalising ESG policies and obtaining third-party assurance to bolster investor confidence. • Continuous Internal Capacity Building: Providing regular training on ESG frameworks and ethical standards to ensure all employees remain abreast of evolving regulatory requirements.
	Opportunity:  The Group identifies a distinct advantage in fostering a sustainability-first culture to attract purpose-driven investors and unlock access to competitively priced green capital. By proactively adapting to upcoming regulations, AME secures a strategic lead, positioning it as the preferred partner for global entities that require ethical, transparent value chains. Furthermore, streamlining internal workflows through digital tools supports long-term value creation while enhancing organisational maturity and decision-making. Such strategic initiatives ensure the Group remains a resilient, ethical leader within the industrial development and construction sectors.	
Data Security and Privacy	Risk:  AME manages standard industry variables related to data security, such as potential vulnerabilities in cybersecurity controls or gaps in employee awareness regarding phishing and insecure connections. These areas are currently addressed through established protocols designed to protect sensitive corporate and stakeholder information from unauthorised access or misuse. As operations become increasingly digitalised and global cyber threats grow more sophisticated, the need for enhanced cybersecurity implementations will grow as external threats continue to adapt. Consequently, AME is proactively refining its technological defences and internal security culture to maintain business continuity and sustain stakeholder trust.	• Technological Infrastructure and Defence: Allocating dedicated budgets to implement security software, multi-factor authentication, and data encryption across cloud platforms and backups to safeguard against unauthorised access. • Proactive System Oversight: Conducting regular penetration testing, vulnerability assessments, and annual audits by specialised cybersecurity firms to identify and rectify potential system weaknesses. • Comprehensive Employee Awareness: Instituting mandatory cybersecurity training and phishing simulations to empower staff with the skills to recognise digital threats and adhere to secure data-handling guidelines. • Governance and Policy Frameworks: Establishing clear data protection policies and role-based access protocols to ensure that sensitive information is only accessible to authorised personnel and managed according to standard legal requirements. • Resilient Incident Management: Developing structured incident response plans with defined escalation procedures and regular data recovery drills to ensure rapid restoration and minimise operational downtime.
	Opportunity:  The Group recognises a strategic advantage in positioning itself as a secure digital partner, fostering greater client confidence and supporting long-term growth. By adopting and leveraging relevant guidance and frameworks from National Institute of Standards and Technology ("NIST") and Cybersecurity and Infrastructure Security Agency ("CISA"), AME enhances its operational resilience and demonstrates a high-tier commitment to data integrity and business maturity. Leveraging secure cloud-based collaboration platforms allows the Group to centralise construction data and streamline interactions with stakeholders, improving productivity while ensuring information remains protected. Such initiatives safeguard the Group's assets and serve as a competitive advantage in a market increasingly focused on digital governance.	

SUSTAINABILITY STATEMENT

Material Matter	Risk and Opportunity Description	Resilience Strategy
Occupational Health and Safety	Risk:  AME implements strict controls to maintain a low Lost Time Injury Rate ("LTIR") and prevent on-site incidents that could impact worker well-being or operational legitimacy. These areas are currently addressed through strict adherence to safety protocols and regular internal audits, which also mitigate the risk of regulatory penalties stemming from occupational health and safety ("OHS") incidents. As construction projects grow in complexity and climate-related stressors, such as extreme heat, intensify, the demand for more sophisticated health and safety frameworks will likely increase. Consequently, AME is continuously maturing its safety management systems to safeguard its workforce and maintain its reputation as a responsible employer.	▪ Rigorous Safety Protocols and Training: Conducting mandatory safety inductions, regular toolbox meetings, specialised technical training, and adherence to management systems (such as ISO 45001:2018) to ensure all employees and contractors are equipped to mitigate on-site hazards. ▪ Comprehensive Health and Wellness: Implementing mental health support, health promotion campaigns, and workplace environment improvements, such as enhanced ventilation, to address both physical and chronic health stress. ▪ Advanced Regulatory and Internal Oversight: Maintaining a dedicated compliance department to track permits and conducting regular internal audits to ensure adherence to statutory requirements and safety standards.
	Opportunity:  The Group leverages its exemplary safety record to strengthen its social licence to operate and enhance its appeal to both investors and diverse clients. Investing in comprehensive employee wellness and mental health programmes serves to reduce absenteeism while fostering a more committed and productive workforce. The adoption of digital safety inspection tools and cloud-based monitoring platforms allows AME to achieve real-time hazard detection and data-driven risk prevention. By positioning itself as a leader in occupational safety, the Group not only ensures business continuity but also creates a distinct competitive advantage in attracting and retaining talent.	▪ Technological Integration for Safety: Deploying cloud-based platforms for digitalised inspections and exploring AI-driven tools for automated hazard detection to minimise human error and expedite response times. ▪ Emergency and Climate Preparedness: Developing Business Continuity Plans ("BCP") and conducting frequent emergency drills, along-side adjusting working hours during extreme weather to protect personnel from climate-related risks.

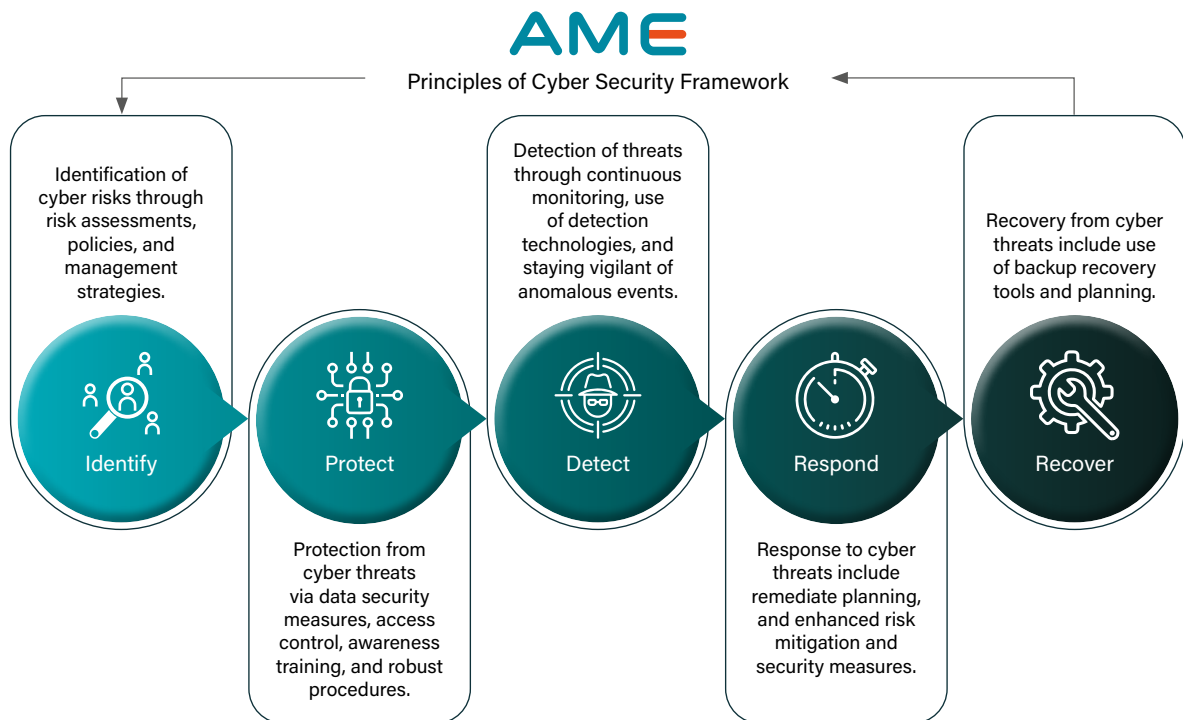
SUSTAINABILITY STATEMENT

3.3 DATA SECURITY AND PRIVACY*(GRI 418-1)*

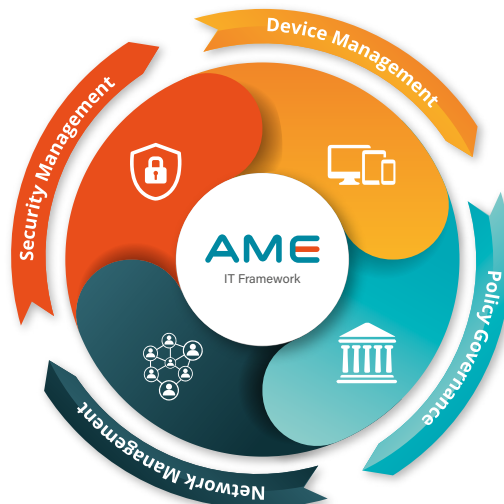
AME is committed to implementing stringent cybersecurity and data privacy measures, as breaches of the Group's information network could cause harm to the business and the well-being of employees and customers. To ensure the Group's data integrity, AME has developed systems and processes to collect, process, store, and protect personal data in accordance with the Personal Data Protection Act ("PDPA") 2010 and other applicable regulations.

To provide additional transparency to AME's stakeholders, the Group outlines the management of personal information in its privacy policy, accessible through AME's website and communicated to data subjects. The use of data collected by the Group is limited to legitimate business purposes and governed by the relevant laws, ensuring that all information is handled responsibly without compromising the rights and privacy of individuals.

To ensure the Group's data management remains effective, AME follows a structured framework with five key principles to support cybersecurity efforts in the workplace:



This framework is governed by a set of IT policies and procedures, guided by best practice recommendations across the industry:



SUSTAINABILITY STATEMENT

In addition to AME's overarching procedures on data management and privacy policy, the Group conducts training and awareness sessions on data protection protocols as and when needed. Controls are also regularly reviewed to ensure the relevance of existing measures and maintain privacy compliance. The Group further reinforces its controls by conducting various initiatives that enhance AME's data security and controls:

Secure Digital Tax Integration	Centralised Cybersecurity Defence
AME has implemented the LHDN e-Invoice system by leveraging its existing ERP infrastructure to support Malaysia's digital economy. This integration ensures full regulatory compliance while maintaining strict cybersecurity protocols for the secure transmission of financial data.	Information security is a strategic priority managed through a centralised IT system that enables real-time monitoring across digital infrastructure. Enhanced email security protocols provide safeguards against escalating threats such as phishing and malware.

AME's cybersecurity controls remain resilient, as the Group maintained data integrity throughout FY2026, with no breaches of customer or employee privacy or data loss.

Material Used in Construction	FY2024	FY2025	FY2026
Number of cases concerning breaches of customer and employee privacy or data loss	0	0	0

4.0 ECONOMIC SUSTAINABILITY

4.1 ECONOMIC PERFORMANCE

(GRI 201-1, 203-1, 203-2)

4.1.1 Direct Economic Values

Recognising the significance of economic sustainability to generating long-term value for stakeholders, maintaining long-term business operability and resilience, alongside funding future sustainability initiatives, AME is committed to driving its growth strategy through sound financial management, strategic investment, and operational excellence.

The Group achieves this through various improvements in efficiency and innovation, and through continuous engagement with its customers and supply chain, while investing in technologies, infrastructure, and sustainable solutions that support AME's ongoing development.

	FY2024 (RM'million)	FY2025 (RM'million)	FY2026 (RM'million)
Economic value generated	772.9	649.1	1,120.0
Economic value distributed	718.1	595.3	918.8
Economic value retained	54.8	53.8	201.2

For FY2026, the increase in economic value generated, distributed, and retained was mainly attributable to the Group's record financial performance, supported by strong industrial property demand, strategic land sales, higher development progress, and fair value gains on investment properties.

4.1.2 Indirect Economic Values

Beyond generating direct economic value for its stakeholders, AME drives broader regional progress through strategic initiatives that benefit local communities and businesses. While the Group prioritises local procurement as a standard practice to stimulate regional business growth, its commitment extends to targeted projects with specific social and economic benefits. The following projects highlight AME's participation in initiatives designed to create a lasting positive impact on the broader society:

SUSTAINABILITY STATEMENT

**i-Park @ Senai Airport City**

The i-Park is a premiere industrial resort that has created job opportunities, spanning both high-skilled professional and technical roles. This influx of employment supports the growth of surrounding mature townships by increasing local household income and spending.

**i-Park @ Indahpura**

i-Park @ Indahpura is the region's first holistically managed industrial park, attracting a strong base of multinational corporations. This concentration of international investment has generated numerous job opportunities for locals within the Kulai district and meaningfully strengthened the regional economy.

**i-TechValley**

As a modern industrial park that anchors high-value manufacturing in the pharmaceutical, medical device, and precision engineering sectors, i-TechValley attracts foreign direct investment ("FDI") into Iskandar Puteri, Johor. This draws skilled talent and multinational employers into the region, strengthening the local economy and creating spill-over opportunities for surrounding communities.

In addition to the aforementioned benefits, AME's industrial parks are developed to promote comfort and inclusivity, fostering a vibrant local community that redefines the traditional industrial landscape. AME's industrial resorts feature recreational parks, lakeside jogging tracks, and in the case of i-Park @ Senai Airport City. While primarily serving customers, these projects demonstrate a socially responsible, integrated land-use model that prioritises liveability and sustainability over maximum density. This model brings together dedicated large-scale worker dormitories, GBI-certified buildings, resort-style landscaped parks, and comprehensive CCTV security within a single development, and is reinforced by renewable-energy capabilities. Building on this approach, the upcoming Green Industrial Park in Selangor is set to advance the concept further, positioning AME to help shape regional urban planning standards.

4.2 OPERATIONAL EXCELLENCE

(GRI 2-25, 203-1, 203-2, 416-1)

As a strategic priority across all business divisions, AME's focus on operational excellence serves as a cornerstone for long-term value creation. This commitment strengthens the Group's brand reputation and market outreach while ensuring sustained economic continuity.

The Group operates in alignment with the ISO 9001:2015 Quality Management System, maintaining rigorous monitoring and inspections to meet project goals across its property development, construction, and engineering divisions. This process includes active engagement with consultants to ensure consistent delivery standards. A full list of the best practice standards guiding AME's operational excellence is provided below:

UPSTREAM

DOWNSTREAM

Property Development	Construction	Engineering	Property Investment & Management Services
ISO 9001 : 2015 Quality Management System			
- Uniform Building By Law 1984 - Town and Country Planning Act 1976	Construction Industry Development Board ("CIDB") Act 1994 - Malaysian Construction Industry Standards ("CIS") - ISO 45001:2018 Occupational Health and Safety Management System	- Uniform Building By Laws 1984 - Electricity Supply Act 1990 (Act 447) - Environmental Quality Act 1974 - Occupational Safety and Health Act 1994 - MS 1837:2018 Installation of Grid-Connected Photovoltaic Systems - MS IEC 60364-7-712:2017 Requirements for special installations or locations - Solar photovoltaic (PV) power supply system - MS 2692:2020 Testing and Commissioning of Grid-Connected Photovoltaic System	- Workers' Minimum Standards of Housing and Amenities Act 1990 (Act 446) - Department of Labour Requirements - Responsible Business Alliance Requirements

SUSTAINABILITY STATEMENT

Furthermore, AME has implemented various initiatives to further support the quality of its products and services throughout its business divisions:

Property Development

As part of AME's commitment to operational excellence, the Group ensures that its developments are built for long-term durability and functionality. This commitment to physical quality is supported by internal reviews that translate data-driven insights into architectural and structural refinements, alongside a Project Quality Plan ("PQP") that provides a structured approach to meeting best practice quality standards, which ensures every asset delivers sustained economic and operational value.

i-Park @ Senai Airport City: Blending Industrial Parks with Resorts

Creating beyond traditional, production-heavy designs, AME's development strategy reimagines the industrial landscape through i-Park @ Senai Airport City, as Malaysia's first industrial development built on an industrial resort concept. This design philosophy prioritises a community-centric atmosphere where a balanced work-life dynamic is the standard.

i-Park @ Senai Airport City is the integration of expansive green lungs and communal infrastructure that encourage a work-and-play lifestyle. By providing these communal spaces, the Group enables operators and staff to build stronger social ties and engage meaningfully with the surrounding local community.



The i-Privilege Club further distinguishes the development by offering a premium clubhouse environment with fitness centres and saltwater pools. Currently accessible to both i-Park @ Senai Airport City operators and AME's employees, these facilities serve as a tangible commitment to enhancing the daily well-being of the workforce.

This innovative approach shifts the perception of industrial zones from regular workplaces to vibrant, inclusive ecosystems, redefining the standard for the potential of industrial parks.

Construction

The construction division utilises the QLASSIC as its primary benchmark for workmanship excellence. By adhering to the Construction Industry Standard ("CIS") 7:2021, the Group ensures a structured and objective evaluation of all completed projects.

AME implements a systematic, end-to-end quality assurance process that includes material inspections, client-specific requirements, and performance evaluations throughout the project life cycle, including the development of a Quality Control Plan ("QCP") to ensure compliance with project specifications. This extends to the Defects Liability Period ("DLP"), during which customers receive digital customer support to resolve issues within 14 days, followed by the issuance of a Certificate of Making Good Defects ("CMGD") upon satisfactory completion.

These initiatives are further reinforced by AMEC's Quality Assurance and Quality Control ("QAQC") personnel, trained and certified by the QLASSIC Academy, who conduct internal assessments and technical briefings to ensure consistent compliance with industry-leading quality requirements.

This commitment to quality and excellence resulted in the Group's achievement in attaining an average QLASSIC score of 78.1% throughout its portfolio in FY2026, which consists of the following projects:

Project Name	QLASSIC Score
Internally Assessed	
SAC Plot 31	75.0%
Plot 11	78.5%
Plot 34	79.7%
Plot 35	77.9%
Plot 83	75.0%
Plot 2	77.7%
Plot 27	79.0%
Plot 84	80.0%
Plot 85	78.0%
Plot 73	75.9%
Plot 74	78.3%
Plot 82	76.8%
Plot 87	75.0%
Plot 5	77.0%
Plot 65	78.0%
Plot 86	75.0%
Externally Assessed	
SAC Plot 60 & 61	81.0%
SILC 1	81.0%
SAC 1	81.0%
SILC 2	84.0%
SILC 3	77.0%

Note: Internal assessments were conducted by AME's Quality Assurance and Quality Control ("QAQC") team, whereas external assessments were conducted by CIDB.

SUSTAINABILITY STATEMENT

Engineering

AME's engineering division delivers high-quality, reliable solutions by maintaining strict adherence to safety standards and ensuring precise execution. Operating as an independent service provider and integrated partner within the Group, the division focuses on the structural and mechanical integrity of its projects by conducting a rigorous quality approach across business development, procurement, fabrication, testing, and inspections. This ensures that every engineering solution is built to withstand rigorous industrial requirements.

Additionally, the engineering division conducts project-specific satisfaction surveys that measure the quality of execution, cost-effectiveness, adherence to timelines, and compliance with safety standards. This initiative enables the Group to stay informed about areas for improvement that support AME's commitment to delivering quality.

Property Investment and Management

AME implements tailored solutions across business operations and assets under the property investment and management division. For instance, i-Stay dormitories maintain a robust digital facilities management system and self-service kiosks that enable immediate reporting and tracking of defects. By logging all maintenance actions to ensure accountability, the division preserves the functional integrity and comfort of its living environments. This systematic approach to asset management ensures that all facilities remain in optimal condition for the safety and well-being of residents.

4.3 CUSTOMER SATISFACTION*(GRI 2-29)*

As part of AME's commitment to operational excellence and quality, the Group takes proactive measures to meet customer expectations and foster loyalty by ensuring satisfaction across every facet of its operations. AME monitors this through customer satisfaction surveys that evaluate nine distinct criteria across the construction, property development, and engineering divisions. The assessment criteria are as follows:



Through these surveys, AME has observed customer satisfaction mainly improving across the Group, especially within the Property Development division. FY2026 is also the first year that the Property Investment and Management division was included in the assessment, broadening the scope of measurement across AME's business activities. Overall, the Group-wide average customer satisfaction was at 81.28% in FY2026.

Division	FY2024	FY2025	FY2026
	Customer satisfaction score (%)		
Construction	69.35	72.50	74.62
Property Development	80.88	79.32	93.15
Engineering	73.09	82.33	80.85
Property Investment and Management	-	-	76.52

SUSTAINABILITY STATEMENT



Over the past three years, AME's customer satisfaction has increased on average. Despite constantly evolving customer expectations and the specific circumstances of each project, the Group continues to strengthen the mechanisms that have allowed for this outcome.

The Property Development division, in particular, has seen a significant increase in customer satisfaction. This is attributed to the digitalisation of AME's defect management process via a dedicated mobile app. Through this method, defects can be recorded instantly during site inspections, replacing the previous manual entry approach. This has made the process smoother and more effective, allowing the Group to respond to raised defects more promptly.

To further improve the Group's customer satisfaction, AME implements initiatives that streamline communication and engagement, while organising events to foster stakeholder relations and trust. At the Group level, a key driver of customer satisfaction lies in AME's ability to function as a one-stop solution provider. Beyond property development, the Group's integrated construction and engineering arms enable it to manage the entire project lifecycle in-house, from project establishment and design through construction management to completion and delivery. This end-to-end model streamlines the customer experience, eliminating the need to coordinate multiple external parties. By taking full ownership of quality, timeline, and delivery across every stage, AME provides customers with greater assurance, consistency, and convenience, reinforcing long-term trust and creating lasting value that supports customer retention.

Meanwhile, some of the specific initiatives conducted under each division are as follows:

Property Development

AME utilises electronic communication platforms to streamline communication and gather transparent feedback following project handover. This system enables customers to evaluate critical service metrics such as responsiveness and professionalism. These insights are compiled annually as reports for Senior Management, ensuring that direct customer feedback informs the Group's strategic decisions and elevates the overall service experience.

Construction

In addition to maintaining high QLASSIC scores, AME prioritises client alignment through a culture of proactive communication through regular briefings, brainstorming sessions, and quality awareness programs. This ensures that construction details remain strictly aligned with the client's design intent and desired outcomes. This collaborative approach ensures that the final delivery not only meets technical standards but also fulfils the specific operational expectations of the client.

Engineering

The engineering division conducts project-specific satisfaction surveys that measure performance in areas such as cost-effectiveness, adherence to timelines, and responsiveness. These evaluations provide a clear metric for the client's experience, allowing the division to refine its dual-service model and strengthen long-term relationships through a flexible and highly responsive approach to varying project requirements.

Property Investment and Management

i-Stay, under AME's property investment and management division, prioritises a respectful and inclusive community environment by bridging communication gaps within its multicultural resident population. Several initiatives are conducted to improve tenant well-being, such as through the election of tenant representatives, the provision of multilingual onboarding materials, and the organisation of cultural exchange programs and national festival celebrations, ensuring that all tenants feel supported and heard.

SUSTAINABILITY STATEMENT

Complementing this, i-Stay provides various facilities and services that enhance tenant experience:

Facilities and Services Provided by i-Stay Dormitories to Enhance Living Environment

Badminton Court

i-Stay's new dormitory in Indahpura features a badminton court, providing tenants with the opportunity to engage in physical activities and recreation.



Free Wi-Fi and Astro TV

Common areas are equipped with free Wi-Fi access and Astro TV programmes, providing tenants with entertainment options and connectivity.



Doctors' Consultation

Scheduled periods are designated for doctors' consultations, providing tenants with access to medical professionals for any health concerns or check-ups.



Laundry Corner

A 24-hour self-service laundry is available, allowing tenants to conveniently take care of their laundry needs at any time.



Health and Safety Measures

Regular measures such as quarterly drinking water testing, monthly pest control, and fortnightly fogging are conducted to ensure a clean and safe environment for the tenants' well-being.



Treatment room

Treatment room is conveniently located near the living areas, ensuring quick access to medical assistance. Certified First Aiders from the i-Stay team are readily available to respond to any emergencies.



Community Mart and Canteen

Tenants can enjoy a diverse selection of products and delicacies from various countries, catering to their cultural preferences and culinary needs, from the community mart and canteen. The upgraded community mart aims to offer a premium shopping experience at an affordable price.



Remittance and Auto Teller Machines

Conveniently located throughout the facility, remittance and automated teller machines ("ATMs") provide seamless financial accessibility for dormitory residents. This setup aims to deliver an all-inclusive, hassle-free lifestyle experience by ensuring essential financial services are always within arm's reach.



SUSTAINABILITY STATEMENT

In addition to providing excellent services and tracking customer satisfaction, AME conducts various customer engagement initiatives to proactively foster relations with the Group's valued stakeholders. These events provide a venue for clients, partners, and employees to network, share feedback, and align on common sustainability goals.



Customer Visitation during Chinese New Year

As part of the Group's efforts to build a closer relationship with its customers, the AME team visited customers and tenants across its industrial parks to extend festive greetings in celebration of Chinese New Year. This gesture reflects the Group's commitment to nurturing strong, personal relationships with its tenants and reinforcing a sense of community within its industrial parks.

4.4 INNOVATION AND TECHNOLOGY

AME leverages digital transformation as a strategic driver for operational excellence and long-term value creation across its diverse business divisions. By integrating advanced solutions such as BIM and IBS, the Group enhances design precision and minimises waste, thereby directly supporting a more sustainable built environment. These technical advancements are integrated through a comprehensive Enterprise Resource Planning ("ERP") system, which streamlines contract management and resource allocation to ensure resilience throughout the project lifecycle.

Industrialised Building System ("IBS")



IBS assists in the prefabrication of steel and precast concrete components within controlled environments, ensuring rigorous quality monitoring and control. By shifting assembly away from the site, the Group optimises material usage and significantly reduces waste, labour requirements, and construction timelines. This industrialised approach enhances operational productivity and provides greater process control, resulting in high-quality, cost-effective industrial developments.

Building Information Modelling ("BIM")



BIM serves as a collaborative 3D platform that integrates architectural, mechanical, and electrical services to eliminate design discrepancies before construction begins. By leveraging 4D and 5D BIM for sequencing, project management, and resource scheduling, AME improves procurement accuracy and stakeholder communication, preventing costly delays and material overruns. These digital models facilitate informed decision-making throughout the project lifecycle, ensuring streamlined execution and precise cost management.

SUSTAINABILITY STATEMENT

Beyond field operations, this commitment to innovation empowers the workforce by replacing manual processes with collaborative digital tools, improving data accuracy while reducing the Group's environmental footprint through decreased resource consumption. Equipping personnel with real-time applications for tracking site conditions and machinery performance ensures comprehensive oversight and reduces disruptions.

Under the property investment and management division, AME integrates various smart technologies that enhance safety, security, and tenant experiences. In the case of i-Stay dormitories, these digitalisation implementations encapsulate the following, among other features:

Digitalisation Highlights at i-Stay Dormitories

**Biometric Security System**

The biometric turnstile system limits access to authorised residents and enhances site safety. The system enables management to monitor entries and document security incidents, such as the exclusion of intoxicated individuals, to maintain a harmonious living environment.

**i-Kiosk**

Multilingual i-Kiosks are provided throughout the site, facilitating seamless two-way communication regardless of the preferred language, and allowing tenants to report defects, book facilities, schedule parcel collections, and receive announcements on upcoming events. This system ensures management accountability by logging all service requests and tracking them through to resolution.

**Cashless Vending Machine**

Cashless vending machines in common areas provide tenants with 24/7 access to food and beverages. By eliminating the need for physical currency, these digital payment systems offer a convenient and modern amenity that improves the daily tenant experience.

**Hostel Management System**

The hostel management system facilitates tenants in maintaining regulatory compliance. By providing automated document expiry alerts, the system ensures proactive coordination with clients for document renewals, offering residents greater administrative ease and peace of mind.

This transition to a digital-first workplace not only enhances productivity and flexibility but also fosters an attractive environment for top talent, supporting safer and more resilient development, and aligning AME's technological investments with its broader sustainability goals.

SUSTAINABILITY STATEMENT

4.5 RESPONSIBLE SOURCING AND SUPPLIER MANAGEMENT*(GRI 204-1, 308-1, 308-2, 414-1, 414-2)*

AME integrates responsible supply chain management as a core driver of ethical partnerships, local economic growth, and its broader sustainability objectives. By embedding EESG criteria into supplier engagement and prioritising local procurement, the Group effectively mitigates operational risks while ensuring partners uphold its high standards for environmental and social responsibility.

4.5.1 Sustainable Supply Chains

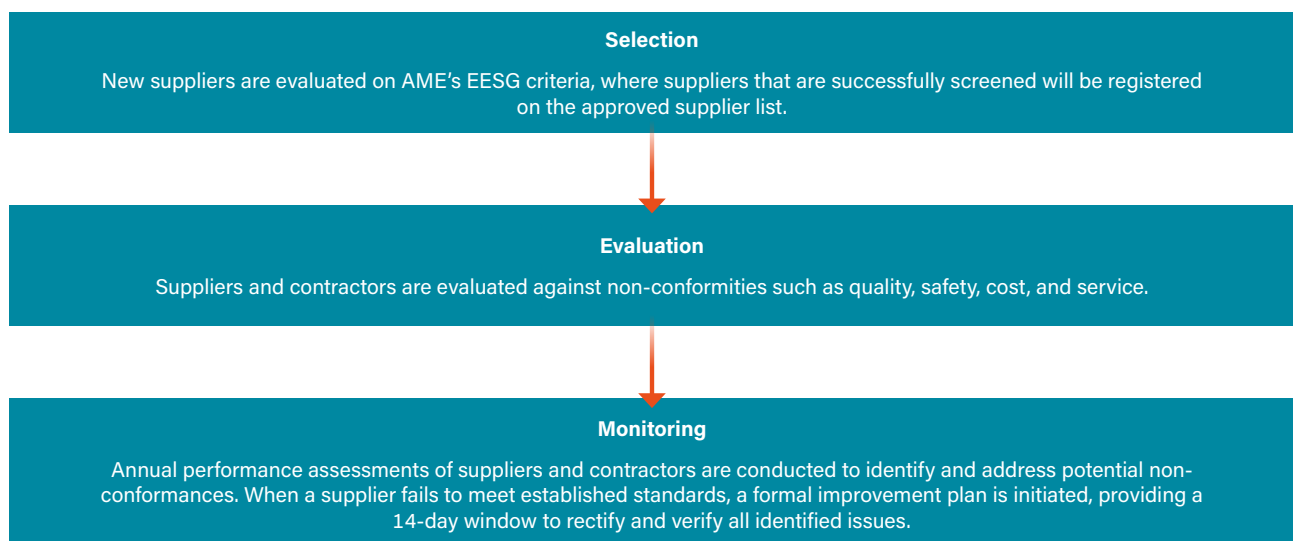
As part of the Group's commitment to embedding sustainability throughout its supply chain, AME has developed procedures and EESG criteria that are used to screen new suppliers. These criteria are based on the Sustainability Framework and best-practice standards, such as ISO 9001:2015 and ISO 45001:2018, to ensure sufficient controls are in place within the supply chain. In addition to propagating sustainability, this initiative reduces the risk of non-compliance within the supply chain, safeguarding the Group from further regulatory risks and reputational damage.

Supplier EESG Criteria		
Environment - Green building materials - Environmental policy - Environmental management plan	Social - Registration with government and statutory bodies - Worker compliance - Conformity with human and labour rights - Health and safety policy - Policy prohibiting forced and child labour - Workforce diversity	Governance - Code of conduct and business ethics - ABAC policy - Data protection policy - Whistleblowing policy

Beyond the initial screening of new suppliers, AME conducts annual re-evaluations of its existing suppliers and contractors to ensure they continue to meet the required EESG and quality standards. This ongoing assessment allows the Group to monitor performance consistently and identify areas for improvement throughout the supply chain relationship.

AME enforces a zero-tolerance policy against exploitative practices, including child labour, forced labour, and any form of human or labour rights violations. The Group conducts comprehensive risk assessments and due diligence regarding health and safety for all existing operations and potential new operations. This prohibition extends to unethical acts of corruption as covered in the ABAC Policy, which includes but is not limited to extortion, collusion, breach of trust, abuse of power, trading under influence, embezzlement, fraud, or money laundering. There is a due diligence process on new business partners, covering anti-bribery and anti-corruption comprehensively.

During tender processes, suppliers and contractors are evaluated to ensure product or service quality, compliance, and adherence to human rights principles. AME's approach to supplier selection follows a three-step process as shown below:



SUSTAINABILITY STATEMENT

Over the past three years, AME has consistently screened new suppliers with the EESG criteria.

	FY2024	FY2025	FY2026
New suppliers screened using environmental, social, and governance criteria (%)	100.00	75.00	100.00

4.5.2 Local Procurement

While AME takes measures to improve the environmental, social, and governance performance throughout its supply chain, the Group is also committed to benefiting local businesses and communities by prioritising local procurement. In addition to reducing logistic costs, delivery times, and Scope 3 GHG emissions, this commitment strengthens local industries and stimulates regional economic development.

In FY2026, 99.99% of AME's materials and services were acquired from local suppliers.

	FY2024	FY2025	FY2026
Proportion of spending on local suppliers (%)	98.95	99.99	99.99

5.0 ENVIRONMENTAL SUSTAINABILITY

5.1 CLIMATE CHANGE

(GRI 305-1, 305-2, 305-3, 305-4, 305-5)

AME recognises the significance of climate change and its impacts on the business and overall environmental well-being. By identifying and preparing mitigation strategies against climate risks, the Group builds its climate resilience to safeguard its assets and operations from physical and transition risks. Additionally, AME is committed to the reduction of its GHG emissions to mitigate the progression of climate change and its impacts.

5.1.1 Climate Governance

AME's climate governance is aligned with its sustainability governance structure and the Group's Sustainability Policy and Sustainability Framework. This top-down hierarchy places the Board at the head, ensuring oversight over all climate-related concerns and facilitating communication between daily operations and management. The Board also provides the strategic direction for ongoing climate initiatives, including the setting of climate-related targets.

Supporting the Board is the SSC, which ensures the alignment of operational performance with the Group's climate targets and strategic direction. The SSC's responsibilities include providing resources to support operational climate initiatives, while reporting the Group's climate progress to the Board for further decision-making.

At the operational level, the SWG manages the daily operations and implementation of climate initiatives. The SWG's responsibility extends to researching and developing climate initiatives tailored to their respective divisions, analysing climate performance, tracking progress against targets, managing climate-related stakeholder engagement efforts, and reporting operational progress in their respective operating companies to the SSC.

5.1.2 Climate Strategies

Based on the climate risk assessment, the Group has identified additional physical and transition risks, alongside opportunities that can be capitalised. These climate risks and opportunities were evaluated based on their likelihood and severity throughout the short, medium, and long term time horizons, set at the years 2030, 2040, and 2050, respectively. The estimation of medium and long term risks is supported by scenario analysis, whereas short-term risks are evaluated based on historical precedence.

SUSTAINABILITY STATEMENT

Legend:

Likelihood					Severity				
I	II	III	IIII	IIII	I	II	III	IIII	IIII
Rare	Unlikely	Moderate	Likely	Almost Certain	Insignificant	Minor	Moderate	Major	Catastrophic

Climate Risk	Risk Details	Mitigation Strategy														
Physical Risks																
Increased precipitation and flooding	Description: Sudden extreme rainfall can lead to localised pauses in site activities and delivery delays. However, widespread operational shutdowns or total asset damage are unlikely, as none of the Group's key sites are situated in risk-prone regions. Flood risks have historically been effectively mitigated through immediate rectification and existing infrastructure upgrades. <table><tr><th>Likelihood</th><th>Severity</th></tr><tr><td colspan="2">Short-term (2030):</td></tr><tr><td>II</td><td>II</td></tr><tr><td colspan="2">Medium-term (2040):</td></tr><tr><td>III</td><td>II</td></tr><tr><td colspan="2">Long-term (2050):</td></tr><tr><td>III</td><td>III</td></tr></table>	Likelihood	Severity	Short-term (2030):		II	II	Medium-term (2040):		III	II	Long-term (2050):		III	III	- Regular drainage maintenance and widening - Flood-resistant design and elevated foundations - Use of high-volume pumps and temporary drainage - Elevated generators and backup power systems - Utilisation of BIM and IBS for resource optimisation - Comprehensive insurance with flood and storm extensions - Scheduled vector control and fogging activities at active operational sites to prevent flood-associated vector-borne diseases
Likelihood	Severity															
Short-term (2030):																
II	II															
Medium-term (2040):																
III	II															
Long-term (2050):																
III	III															
Extreme temperatures	Description: Rising temperatures are a chronic risk that may impact workforce productivity and increase energy demand for cooling managed assets. These impacts are currently contained through the Group's building specifications, which integrate advanced insulation and passive cooling. While localised heat stress may occur during peak seasons, it is expected to remain contained and not disrupt core business continuity. <table><tr><th>Likelihood</th><th>Severity</th></tr><tr><td colspan="2">Short-term (2030):</td></tr><tr><td>II</td><td>I</td></tr><tr><td colspan="2">Medium-term (2040):</td></tr><tr><td>III</td><td>I</td></tr><tr><td colspan="2">Long-term (2050):</td></tr><tr><td>III</td><td>II</td></tr></table>	Likelihood	Severity	Short-term (2030):		II	I	Medium-term (2040):		III	I	Long-term (2050):		III	II	- Passive cooling and high-reflectance roofing - Personal protective equipment, shaded resting areas, and hydration protocols - Transition to automated, less labour intensive methods - Implementation of supplementary sensors in high-risk areas - Rooftop solar PV to offset cooling-driven demand - Heat-illness recognition training for workers/tenants
Likelihood	Severity															
Short-term (2030):																
II	I															
Medium-term (2040):																
III	I															
Long-term (2050):																
III	II															
Water scarcity and droughts	Description: Regional supply interruptions may intermittently affect water-dependent activities, such as concrete curing. However, the likelihood of drought events that impact the Group's overall operational and financial position remains rare. Most historical disruptions have resulted in only minor inconveniences, as the Group utilises on-site storage and detention ponds to buffer against periodic water shortages. <table><tr><th>Likelihood</th><th>Severity</th></tr><tr><td colspan="2">Short-term (2030):</td></tr><tr><td>I</td><td>II</td></tr><tr><td colspan="2">Medium-term (2040):</td></tr><tr><td>I</td><td>II</td></tr><tr><td colspan="2">Long-term (2050):</td></tr><tr><td>II</td><td>II</td></tr></table>	Likelihood	Severity	Short-term (2030):		I	II	Medium-term (2040):		I	II	Long-term (2050):		II	II	- Rainwater harvesting to reduce municipal water withdrawal - IBS adoption to reduce on-site water dependency - Low-water fixtures and regular leak audits - Maintenance of on-site water storage and ponds - Use of drought-tolerant native vegetation - Real-time smart meters for consumption tracking
Likelihood	Severity															
Short-term (2030):																
I	II															
Medium-term (2040):																
I	II															
Long-term (2050):																
II	II															

SUSTAINABILITY STATEMENT

Climate Risk	Risk Details	Mitigation Strategy														
Transition Risks																
Climate and energy policy shifts	Description: The introduction of carbon pricing and the reduction of fuel subsidies may result in higher procurement and utility costs. These increases are expected to be manageable as the Group's primary exposure is indirect. Strategic investments in rooftop solar PV and the adoption of energy-efficient manufacturing processes serve as a hedge to stabilise the Group's long-term cost structure. <table><tr><th>Likelihood</th><th>Severity</th></tr><tr><td colspan="2">Short-term (2030):</td></tr><tr><td>III</td><td>III</td></tr><tr><td colspan="2">Medium-term (2040):</td></tr><tr><td>III</td><td>III</td></tr><tr><td colspan="2">Long-term (2050):</td></tr><tr><td>III</td><td>III</td></tr></table>	Likelihood	Severity	Short-term (2030):		III	III	Medium-term (2040):		III	III	Long-term (2050):		III	III	• Rooftop solar PV expansion across operating sites • ISO 50001 Energy Management System certification adoption • Phased equipment replacement with electric models • IBS and BIM for material/design precision • Continuous engagement with regulatory bodies
Likelihood	Severity															
Short-term (2030):																
III	III															
Medium-term (2040):																
III	III															
Long-term (2050):																
III	III															
Increasing compliance and legal requirements	Description: Present compliance risks remain negligible, given that climate-related regulations are currently limited to regulatory reporting. However, the Group continues to monitor evolving sustainability disclosure standards and potential enforcement of climate laws, which present potential risks in the long-term. Compliance risks are currently within the Group's risk thresholds, supported by the Group's existing governance frameworks and international certifications, which ensure high data integrity and regulatory adherence. <table><tr><th>Likelihood</th><th>Severity</th></tr><tr><td colspan="2">Short-term (2030):</td></tr><tr><td>III</td><td>II</td></tr><tr><td colspan="2">Medium-term (2040):</td></tr><tr><td>III</td><td>III</td></tr><tr><td colspan="2">Long-term (2050):</td></tr><tr><td>III</td><td>III</td></tr></table>	Likelihood	Severity	Short-term (2030):		III	II	Medium-term (2040):		III	III	Long-term (2050):		III	III	• ISO 14001 and ISO 45001 certification audits • Implementation of real-time compliance dashboards • Extensive staff training on IFRS S2 standards • Digitisation for accurate data collection/tracking • Contingency budgeting for compliance needs
Likelihood	Severity															
Short-term (2030):																
III	II															
Medium-term (2040):																
III	III															
Long-term (2050):																
III	III															
Market shifts and reputation	Description: As demand for green-certified spaces increases, AME is proactively enhancing its products and construction services to meet evolving customer preferences. Presently, market risks remain minimal, as EESG expectations are still viewed as a bonus preference rather than a mandatory requirement for the majority of AME's customer base. However, by proactively aligning with these green standards ahead of regulation, the Group ensures it maintains both its competitive edge and long-term asset marketability. <table><tr><th>Likelihood</th><th>Severity</th></tr><tr><td colspan="2">Short-term (2030):</td></tr><tr><td>I</td><td>II</td></tr><tr><td colspan="2">Medium-term (2040):</td></tr><tr><td>II</td><td>II</td></tr><tr><td colspan="2">Long-term (2050):</td></tr><tr><td>III</td><td>II</td></tr></table>	Likelihood	Severity	Short-term (2030):		I	II	Medium-term (2040):		II	II	Long-term (2050):		III	II	• BIM integration and green building certifications • Proactive EESG engagement with investors and customers • Staff training to support low-carbon business transition • Energy-efficient building design investment • Systematic monitoring of NSRF developments • Embedding environmental stewardship into branding
Likelihood	Severity															
Short-term (2030):																
I	II															
Medium-term (2040):																
II	II															
Long-term (2050):																
III	II															
Transitioning to a low-carbon business	Description: Moving toward a low-carbon model will require adopting innovative green materials and shifting to clean, efficient energy. Initial transition risks are mitigated by the Group's established use of IBS manufacturing and pilot solar installations, which provide a head start in decarbonisation. Financial impacts are expected to remain manageable as the market for green industrial segments continues to mature and expand. <table><tr><th>Likelihood</th><th>Severity</th></tr><tr><td colspan="2">Short-term (2030):</td></tr><tr><td>III</td><td>II</td></tr><tr><td colspan="2">Medium-term (2040):</td></tr><tr><td>III</td><td>III</td></tr><tr><td colspan="2">Long-term (2050):</td></tr><tr><td>III</td><td>III</td></tr></table>	Likelihood	Severity	Short-term (2030):		III	II	Medium-term (2040):		III	III	Long-term (2050):		III	III	• Extensive IBS and BIM use to lower footprints • Sourcing low-embodied carbon materials • Selection of verified green-certified contractors • Carbon tracking for Scope 1 and 2 emissions • Workforce upskilling for circular economy roles • Expanding rooftop solar to mitigate carbon taxes
Likelihood	Severity															
Short-term (2030):																
III	II															
Medium-term (2040):																
III	III															
Long-term (2050):																
III	III															

SUSTAINABILITY STATEMENT

Climate Opportunities	Opportunity Details	Likelihood of Benefits
Adoption of renewable energy solutions	Expansion of rooftop solar PV to streamline operational expenditures, reduce grid dependency, and leverage government tax incentives.	Likelihood
		Short-term (2030):
		III
		Medium-term (2040):
		IIII
		Long-term (2050):
IIII		
Purchase or sale of carbon credits	Utilising carbon markets as a transitional tool to address residual emissions and potentially monetise surplus reductions from renewable assets as the market matures.	Likelihood
		Short-term (2030):
		I
		Medium-term (2040):
		II
		Long-term (2050):
III		
Business diversification into climate-related ventures	Capturing market share by integrating EV-ready infrastructure and developing green-certified industrial parks to meet high-value segment demands.	Likelihood
		Short-term (2030):
		III
		Medium-term (2040):
		III
		Long-term (2050):
IIII		

Among the identified climate risks, AME quantified key climate risks and opportunities to determine their potential impacts on the Group's operations and financial performance. The Group's present and short-term risks are considered manageable and are not expected to have a significant impact on overall financial resilience, supported by proactive site planning and established mitigation protocols. While AME anticipates an escalation in risk likelihood over the medium and long term, risk severities are projected to remain within a minor-to-moderate threshold. Financial quantification for these extended horizons cannot be ascertained at this time, as impacts remain highly sensitive to future regulatory shifts and climatic variability.

The Group will periodically review and update its risk disclosures to ensure continuous alignment with operational realities.

Climate Financial Impact	Present (FY2026)	Short-term	Medium-term	Long-term
Estimated daily financial losses due to flood-related incidents (% of FY2026 cost of sales per day)	<0.01%	<0.01%	Note 1	Note 1
Potential costs of carbon taxes, based on FY2026 Scope 1 emissions (% of FY2026 cost of sales per annum)	Nil	Note 1, 2	<0.01% - 0.04%	

Notes:

- To ensure disclosures remain closely aligned with operational realities, AME will regularly review its risk parameters in future time horizons. At present, forward-looking financial projections cannot be determined with confidence due to the inherent uncertainty of evolving regulations, climate trends, and shifting operating conditions. Although baseline projections can be established using climate scenarios, the rapid pace of regulatory changes and the progressive environmental impacts pose practical barriers to assessing the financial impacts of future climate risks.
- As carbon taxes are presently limited only to the iron, steel, and energy sectors, the Group quantifies their direct potential impact on overall financial performance in anticipation of future enforcement. As carbon taxation was a recently introduced policy for select sectors, the Group cannot affirm whether this impact will materialise in the short term. Carbon tax figures do not account for indirect impacts of energy or material costs passed down from upstream supply chain partners, due to limitations in historical data for modelling potential price increases. Displayed percentage figures were based on FY2026 emissions performance and should not be treated as a guarantee of future carbon tax performance.

SUSTAINABILITY STATEMENT

5.1.3 Climate Risk Management

To identify and address the escalating physical and transition risks associated with climate change, AME conducted a comprehensive climate risk assessment in FY2026, which disaggregates acute and chronic physical risks into specific climate disasters and events. Aligned with IFRS S2, this assessment expanded upon previously identified risks to strengthen existing controls and capitalise on emerging opportunities.

To ensure a comprehensive, top-down perspective, the exercise involved active participation from both operational and management-level staff and is supported by external consultants to ensure that the Group's risk identification and mitigation strategies are sufficiently developed to bolster long-term resilience.

To further support the medium- and long-term assessment of the Group's climate risks, AME utilised the Intergovernmental Panel on Climate Change's ("IPCC") SSP2-4.5 projection on potential physical risks, alongside the Network for Greening the Financial System ("NGFS") Net Zero 2050 scenario for modelling potential transition risks.

IPCC's SSP2-4.5	NGFS Net Zero 2050
The SSP2-4.5 scenario represents a projection where social, economic, and technological trends are aligned with historical developments. Under this scenario, global emissions remain around current levels before beginning to decline mid-century, leading to an estimated temperature increase between 2.1 and 3.5°C at 2100, relative to pre-industrial times. This scenario assumes moderate progress toward sustainability and serves as a baseline for assessing physical climate risks in a world that achieves only partial mitigation success.	The NGFS Net Zero 2050 scenario is a transition pathway that assumes immediate and coordinated global climate action to limit global warming to 1.5°C. This scenario requires reaching net-zero CO₂ emissions by 2050 through high carbon pricing, rapid adoption of renewable energy, and stringent policy shifts. While it carries higher transition risks due to the scale of economic restructuring required, it minimises long-term physical climate risks by successfully stabilising the global climate.

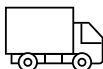
Upon identifying and developing mitigation measures, the Group integrates its climate risk assessment findings into the overarching risk register. This integration ensures that climate-related risks are evaluated alongside other operational and sustainability risks, facilitating decision-making and resource allocation. By formalising these risks within the central framework, AME can effectively prioritise mitigation efforts and ensure long-term operational resilience.

5.1.4 Climate Metrics and Targets

AME actively monitors and sets GHG emission targets to mitigate its contribution to climate change. By continuously tracking GHG performance, the Group can identify emissions hotspots and prioritise decarbonisation initiatives to support decision-making that further reduces its carbon footprint. Decarbonisation targets were subsequently developed to ensure the Group's decarbonisation efforts remain effective.

The Group conducts various activities throughout its business divisions that contribute to climate change. The monitored GHG emissions include contributions from methane (CH₄), nitrous oxide (N₂O), and carbon dioxide (CO₂), which are consolidated as carbon equivalents using conversion factors defined by the IPCC.

AME's GHG performance is broken down by its sources:

Scope 1 Direct Emissions	Scope 2 Indirect Emissions
Direct emissions generated from the combustion of fuel for operations directly operated by AME.	Indirect emissions generated from purchased electricity used to operate buildings and equipment.
 Company Facilities  Company Vehicles	 Purchased Electricity
*Calculated via emission factors provided by the United States Environmental Protection Agency ("US EPA")	*Calculated via emission factors from Malaysia's Grid Emission Factors ("GEF") for FY2025-FY2026 and Malaysia Green Technology and Climate Change Corporation ("MGTC") for FY2024.

SUSTAINABILITY STATEMENT

Scope 3 Indirect Emissions

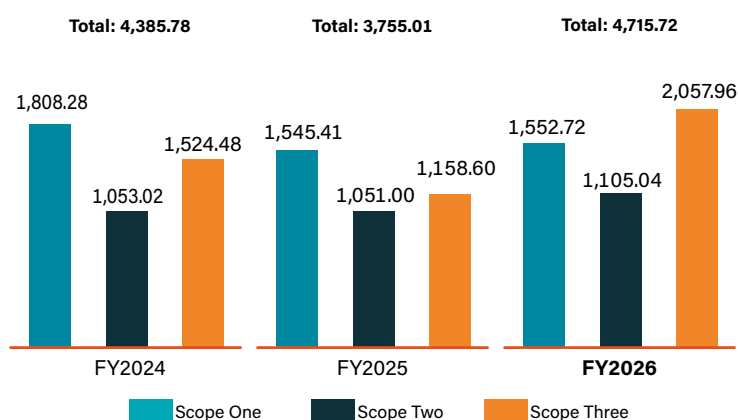
All other upstream and downstream emissions are generated outside of AME's operational boundaries.

Scope 3 Categories		Calculation Methodology
	Category 3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	Average-data method Multiplying activity data (in litres of fuel) by the associated emission factors.
	Category 6: Business Travel	Fuel-based method Multiplying fuel consumption (in litres of fuel) by the associated emission factors.
	Category 7: Employee Commute	Distance-based method Multiplying the distance covered through transportation claims (in km) by the associated emission factors.

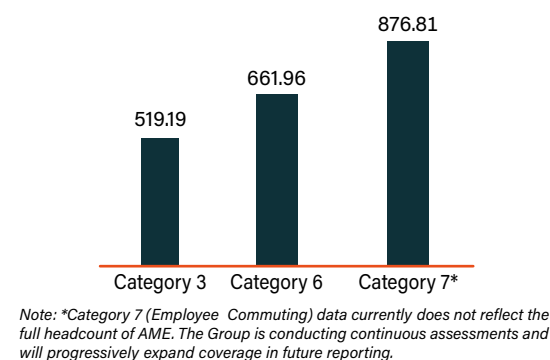
*Calculated via emission factors provided by the United States Environmental Protection Agency ("US EPA")

Performance

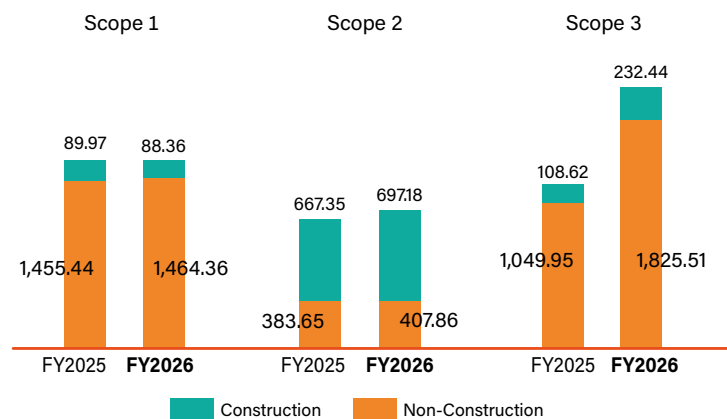
Total GHG Emissions (tCO₂e)



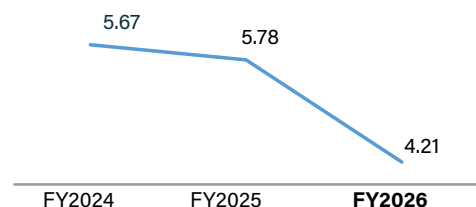
Scope Three Emissions Breakdown for FY2026 (tCO₂e)



Total GHG Emission Breakdown by Construction and Non-Construction



Total Emissions Intensity (tCO₂e)/ RM'million)



Note: *FY2024 data has been recalculated based on the corresponding total economic value generated

Targets

Reduce non-construction Scope 1 and 2 carbon emission intensity by 20%, relative to FY2025 levels.

Reduce non-construction Scope 3 carbon emission intensity by 10%, relative to FY2025 levels.

Note: AME has refined the categorisation of its GHG emissions reporting under 2 categories of (i) construction, which includes both construction and engineering operations; and (ii) non-construction, which includes the corporate office, site offices, sales gallery, and i-Privilege Club. Non-construction consists of the Property Development, Property Investment and Management divisions

SUSTAINABILITY STATEMENT

In FY2026, the Group's total emissions rose approximately 26% from FY2025. While a portion of this increase was driven by AME's accelerated operational and development activity, the bulk of this growth was also due to the Group expanding Scope 3 emissions coverage, particularly employee commuting.

Ultimately, when measured against the total economic value generated by AME in FY2026, the Group's total emissions intensity improved significantly, falling approximately 27%. This decline indicates that AME's emissions grew at a considerably slower pace than its business activity, further indicating that the Group is successfully improving operational efficiency and reducing its carbon footprint.

Beyond identifying and tracking GHG performance, the Group implements initiatives to reduce its carbon footprint. These include the integration of Environmental Management Systems ("EMS") at AME HQ, alongside centralised HVAC systems that ensure efficient, comfortable temperatures throughout common areas. AME is progressively enhancing its data tracking systems to improve measurement accuracy, transparency, and performance benchmarking. By actively monitoring energy consumption across its operations, the Group identifies inefficiencies and implements upgrades to existing systems, including adopting energy-efficient technologies and low-carbon technologies.

5.2 ENERGY MANAGEMENT

(GRI 302-1, 302-3, 302-4, 302-5)

Effective energy management is essential for optimising operational efficiency and mitigating the progression of climate change. As AME relies on fuel and electricity to power its operations, the Group strives to minimise its consumption and substitute fossil-based energy with clean energy. By systematically tracking and reducing energy consumption, AME can significantly lower operational costs and improve its operational resilience. This commitment is solidified through its integration within the Sustainability Framework as a core environmental strategy.

Among AME's ongoing efforts to reduce its energy footprint, the Group invests in renewable energy to generate clean energy within project sites. This initiative has led to the adoption of solar photovoltaic ("PV") panels at non-construction sites such as AME HQ and the i-Privilege Club, alongside its use in construction sites that support the Group's decarbonisation initiative.

In addition to the adoption of clean energy, the Group implements various energy-efficient equipment that optimises energy use throughout its operations. These initiatives target lighting and thermal designs, including light-emitting diode ("LED") and heating, ventilation, and air conditioning ("HVAC") improvements, facilitating AME's value creation, sustainability, and benefits to its stakeholders and customers:

Efficient and Natural Lighting Design	Insulative and Comfortable Thermal Design
Daylighting via translucent glass facade and sheeting LED retrofits Centralised lighting with automatic timers for energy conservation Individual zone lighting for dormitories and offices Optimised daylight coverage via high ceilings, up-lift jack roofs, and low window height	Minimisation of thermal transfer via low windows Optimised building orientation and sun shading Improved thermal insulation and solar reflectance via glazing Improved insulation via Zincalume metal with thick fiberglass roofs Utilisation of thick and laminated doors and glass facade Efficient hot water systems with minimal transfer losses Zoned cooling via variable refrigerant flow HVAC systems Centralised HVAC with automatic timers for energy conservation

SUSTAINABILITY STATEMENT

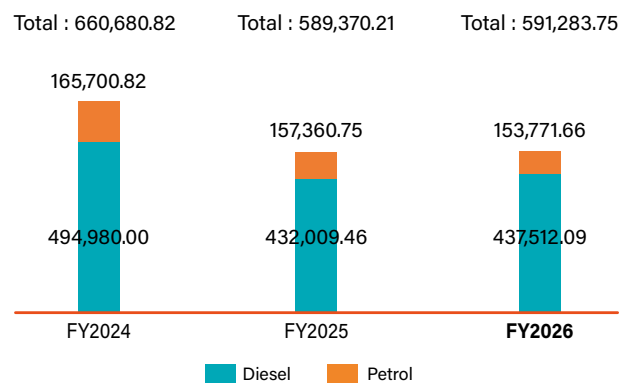
Balanced Insulation and Daylighting Designs



AME's renewable energy initiatives have led to the generation of 640,552.53 kWh of electricity from renewable sources. Of this, 86.7% was used directly to power the Group's own operations, while the remainder was exported to the national grid. Overall, renewable energy contributed 28.0% of the Group's total electricity consumption in FY2026.

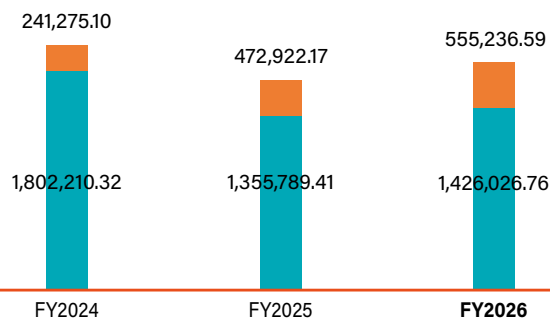
On fossil fuel consumption, while the Group's total fuel consumption increased year-on-year in FY2026, it is still 10.5% lower than in FY2024.

Total Fuel Consumption (L)

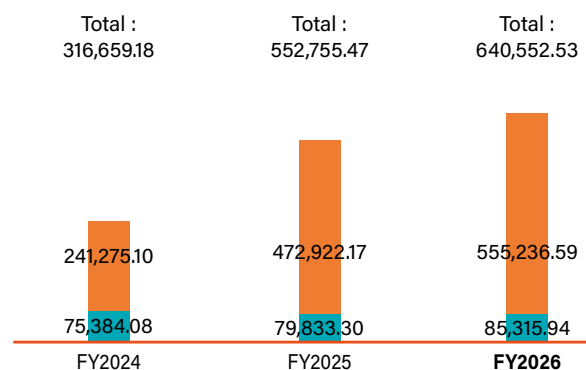


Note: *FY2024 and FY2025 data have been restated to only include AME's own fuel consumption

Total Electricity Consumption (kWh)

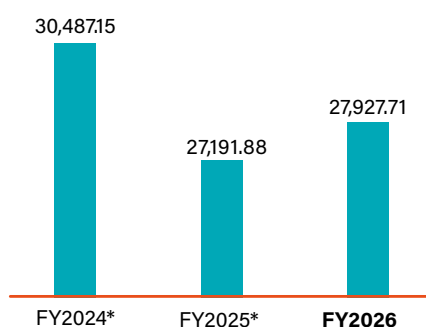


Total Solar Generation (kWh)



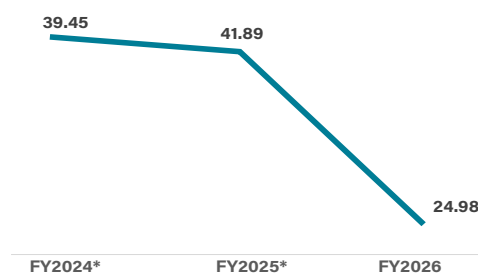
SUSTAINABILITY STATEMENT

Total Energy Consumption (GJ)



Note: *FY2024 and FY2025 data have been restated to include energy from diesel and petrol consumption

Energy Intensity (GJ/RM'million)



Beyond AME's operations, the Group promotes solar energy solutions throughout its client base. For instance, I REIT Managers Sdn Bhd and Quantum Renewable Energy Sdn Bhd conduct advisory efforts on PV installations, alongside communication efforts that raise awareness on reducing GHG emissions.

Overall, AME's solar generation has continued to increase over the past three years. Roughly 37.5% of the generated solar energy is exported to the national grid under TNB's Net Energy Metering ("NEM") scheme. This growth reflects the expanding capacity of the Group's solar assets, which play a role in its overall decarbonisation plan.

5.3 WATER MANAGEMENT

(GRI 303-1, 303-2, 303-3, 303-4, 303-5)

Water is an important resource for AME, as the Group uses municipal potable water for dust suppression, road cleaning, personal hygiene, concrete curing, and brickwork. Recognising the significance of municipal potable water for the environment and nearby communities, AME is committed to reducing its dependency and use of treated water sources by sourcing water from alternative, less critical sources or by recycling water. The Group has implemented various water-saving initiatives, including the following:

Low Water Consumption Fixtures

Buildings are fitted with low-water consumption fixtures to minimise water consumption.

Dust Suppression and Road Cleaning

Recycled water collected from the rainwater recycling system and silt traps is used for dust suppression and general cleaning purposes.

Water Reuse and Recycling

Reusing non-potable water from wetland ponds for landscape management and irrigation. Furthermore, water from the pump flow system testing and commissioning is reused and recycled for essential non-potable consumption activities.



Rainwater Harvesting System

Primarily implemented in industrial buildings within i-Park are rainwater harvesting systems with a capacity of 1000 litres. By capitalising on Malaysia's substantial annual rainfall, rainwater is collected, filtered, stored, and recycled for various non-potable purposes such as watering gardens, flushing of toilets, and other similar activities.



Drought-tolerant Native Vegetation

Utilising special Drought-tolerant plants and vegetation that require minimal irrigation, minimising the requirement for extensive irrigation.

Other Water-Saving Practices

Employee awareness campaigns and other procedures are conducted to encourage water conservation and minimise water consumption through behavioural and data-driven practices:

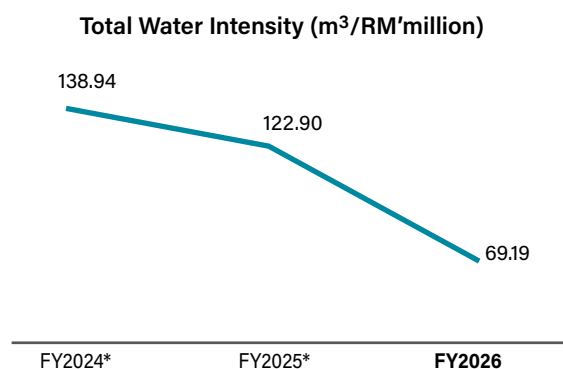
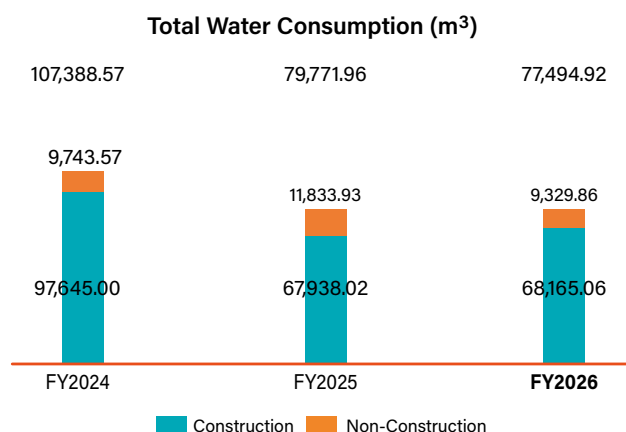
- (i) Turning water taps off when not in use
- (ii) Discourage repeated toilet flushing
- (iii) Conduct routine assessments for water leakages
- (iv) Regularly assess and report water leakages to facilities management team
- (v) Monitor monthly utility bills to identify hotspots and develop improvement plans

SUSTAINABILITY STATEMENT

In FY2026, the Group withdrew and consumed 77,494.92 m³ of water, approximately equal to the previous year's consumption.

Water withdrawal and consumption by source (m ³)	FY2024		FY2025		FY2026	
	C	NC	C	NC	C	NC
Surface water	0	0	0	0	0	0
Groundwater	0	0	0	0	0	0
Used quarry water	0	0	0	0	0	0
Municipal potable water	97,645.00	9,743.57	67,938.02	11,833.93	68,165.06	9,329.86
External wastewater	0	0	0	0	0	0
Harvested rainwater	0	0	0	0	0	0
Ocean/seawater	0	0	0	0	0	0
Total water withdrawal and consumption	107,388.57		79,771.95		77,494.92	

Note: C = Construction; NC = Non-Construction (i.e., Corporate office, site offices, sales gallery, i-privilege club).



Note: *FY2024 data has been recalculated based on the corresponding total economic value generated

5.3.1 Responsible Effluent Management

In addition to responsible water management, the Group takes measures to ensure its water discharge does not pose any environmental harm and is in compliance with the relevant laws and best practices, including the Environmental Quality (Industrial Effluent) Regulations 2009 and the Urban Stormwater Management Manual ("MSMA"). This is achieved by treating wastewater until the effluents meet environmental standards, before they are discharged to approved drainage systems and local waterways.

Water Discharge by Destination (m ³)	FY2024		FY2025		FY2026	
	C	NC	C	NC	C	NC
Surface water	0	0	0	0	0	0
Groundwater	0	0	0	0	0	0
Ocean	0	0	0	0	0	0
Off-site water treatment	97,645.00	9,743.57	67,938.02	11,833.93	68,165.06	9,329.86
Total water discharge	0	0	0	0	0	0

Note: C = Construction; NC = Non-Construction (i.e., Corporate office, site offices, sales gallery, i-privilege club). The quantity of water discharged is assumed to be equal to the quantity of water withdrawn from municipal sources.

Overall, AME's practices and controls for water and effluent management remain effective, as the Group received no reports or incidents of non-compliance throughout FY2026.

SUSTAINABILITY STATEMENT

5.4 WASTE MANAGEMENT*(GRI 301-1, 306-1, 306-2, 306-3, 306-4, 306-5)*

As improper waste management can cause environmental harm and contribute to climate change, the Group takes measures to reduce waste generation and ensure its responsible disposal. To ensure all waste generated throughout the Group's operations is handled properly, AME adheres to all relevant environmental regulations, including the Environmental Quality (Scheduled Waste) Regulations 2005, alongside other industry standards such as the GBI for selected projects.

To monitor waste generation, the Group estimates waste volume based on the number of trips made in a single month. Since bin sizes are standardised and all trips are systematically monitored, this provides a reliable, consistent proxy for tracking waste flows across AME's operations. The generated waste is sent to licensed waste handlers for either disposal or recovery, depending on the waste type. Additional measures are undertaken for scheduled waste in accordance with the relevant laws.

As part of AME's efforts to minimise waste and its environmental impacts, the Group implements reduce, reuse, and recycling ("3R") initiatives, which include the following initiatives:

Reduce

By reducing waste, the Group mitigates environmental impacts from the source. AME achieves this through various initiatives such as digitalising processes that traditionally require paper and providing reusable towels and hand dryers throughout various restrooms. This extends to AME's construction sites, where the use of IBS and BIM facilitates informed planning that minimises errors and their consequential waste.

Reuse

By promoting resource reuse, the Group minimises the need to procure new items and extends their life cycle. This initiative is implemented through measures such as replacing single-use items with refillable amenities, such as hand soap gel. This extends to construction operations where AME reuses formwork up to three times and timber waste for signage and storage facilities.

Recycle

Any remaining waste generation is then recycled to mitigate the environmental impacts from landfill disposal. This includes activities such as repurposing concrete waste as crusher run for access roads and to cover potholes within project sites, alongside composting trimmed branches and dry leaves as organic fertiliser. AME also provides recycling bins throughout its offices and properties to promote recycling among employees and customers.

The Group's recycling initiatives diverted the following waste types from landfills in FY2026:

1,335.10 kg of plastic		72.00 kg of aluminium		8,193.90 kg of cardboard		331.40 kg of clothing	
2,272.75 kg of paper		13,710.70 kg of metal		407,080.00 kg of construction scrap metal		278.20 kg of e-waste	
		196.00 kg of glass bottles		1,146.00 units of mattresses			

Additionally, the Group hosts active community programs throughout the year, including the Clean Recycling Program held on the final Friday of each month from May to November 2025. Through this initiative, AME fosters a culture of responsible waste management by encouraging employees to actively contribute clean, recyclable materials. This approach ensures that environmental stewardship is integrated directly into the company culture, extending beyond standard policies and meeting compliance requirements.

This commitment to creating a circular economy and the development of a responsible and environmentally conscious culture is further propagated through training and awareness programmes at every level on responsible waste handling and sustainability. The topics covered in this programme include waste segregation, disposal practices, and the environmental impact of improper waste disposal.

Total Waste Generation (Tonnes)	FY2024	FY2025	FY2026
Total waste directed to landfill	6,505.00	4,450.00	5,370.00
Total waste diverted from landfill	620.05	601.35	434.40
Total hazardous waste	N/A	0.22	0.30
Total waste generated	7,125.05	5,051.57	5,804.70

Note: AME began tracking hazardous waste generation in FY2025.

SUSTAINABILITY STATEMENT

5.4.1 Efficient Resource Consumption

Another approach AME has taken to reduce its generated waste is by minimising its resource consumption. This commitment is supported by innovative technologies such as IBS and BIM, which reduce waste generation through design optimisation, alongside initiatives aligned with the Group's 3R campaigns that reduce disposal volumes.

	Unit	FY2024	FY2025	FY2026
Reinforced bar	Tonnes	3,074.00	2,442.68	4,969.67
Concrete	Tonnes	293,864.40	107,616.00	183,502.80
Steel structures	Tonnes	8,714.69	6,011.66	7,012.59
Roofing	m²	122,026.01	98,479.42	157,046.38

Beyond efficient resource consumption, the Group implements controls and initiatives to reduce the environmental impact of its materials. Further details can be found under the Environmental Management section on pages 64-67.

5.5 ENVIRONMENTAL MANAGEMENT

(GRI 304-1, 304-2, 304-3)

Beyond resource and climate initiatives, AME adopts additional initiatives to ensure full operational compliance with environmental regulations. This ensures alignment with the Group's commitment to environmental stewardship and impact minimisation, supporting long-term sustainability goals and maintaining the license to operate.

Among AME's initiatives to support this commitment, the Group conducts Environmental Impact Assessments ("EIAs") in applicable projects before project commencement to determine the potential environmental impacts and mitigation strategies. Certain projects advance their environmental planning further through the creation of Environmental Management Plans ("EMP") that monitor, manage, and create more concrete strategies for mitigating impacts. For instance, the EMP implemented at i-Park has led to protocols for river water quality inspections, quarterly ambient air sampling, and boundary noise monitoring, among other tracked aspects, which are compiled into monthly reports. Based on these monthly reports, additional mitigation measures may be implemented to remedy areas of concern that do not meet set targets or regulatory requirements.

Monitored Environmental Component	Frequency	Parameters
Effluent quality/river water quality	Monthly	National Water Quality Standard Class IIA/IIB pH, COD, BOD ⁵ , AN, <i>E-Coli</i> , O&G, TSS, and DO
Ambient air quality	Monthly	PM10, PM2.5, NO ₂ , SO ₂
Noise level	Monthly	L _{ReqR} , L _{R90R} , L _{R10R} , L _{RmaxR} , L _{Rmin}

To support efforts in maintaining compliance with environmental laws, AME conducts Environmental Compliance Audits ("ECA") on an annual basis for certain project sites. The ECA is undertaken by independent third-party auditors that benchmark collected data against relevant environmental statutes and standards. At the end of the ECA, a report is created that outlines any non-conformities, recommended corrective actions, alongside potential opportunities for further environmental improvement.

SUSTAINABILITY STATEMENT

Green Portfolio Collaborations

AME recognises that achieving a low-carbon, resilient future requires collective action and the exchange of specialised expertise. Collaboration remains central to the Group's approach, as it actively engages with government bodies, industry experts, and external partners to propagate environmental stewardship across its industrial ecosystem. By hosting knowledge-sharing events and developing green infrastructure, AME strengthens its role as a catalyst for sustainable industrial growth in Malaysia.

A prime example of this commitment to green infrastructure is the Group's development of Northern TechValley @ BKE:

Northern TechValley @ BKE

Certified as a GreenRE Township, this 176-acre integrated industrial park in Penang is designed around an "Industrial Garden Landscape" concept that harmonises nature with industry. By integrating energy-efficient buildings, water-efficiency measures, sustainable resource management, and enhanced indoor environmental quality, Northern TechValley @ BKE embodies a low-carbon, resilient model of industrial development. This project demonstrates how AME translates its collaborative, sustainability-led philosophy into tangible outcomes, advancing green industrial growth in Malaysia's northern region.

Throughout FY2026, the Group hosted several events and collaborations:

Shaping the Future of Renewable Energy & Industrial Sustainability

On 24 April 2025, AME hosted a seminar titled "Shaping the Future of Renewable Energy & Industrial Sustainability" at the i-Privilege Club, i-Park @ Senai Airport City. This initiative provided a platform for businesses and investors to gain expert insights into optimising government incentives and tax benefits associated with green investments. By highlighting sustainable strategies that drive both profitability and environmental progress, AME continues to encourage its stakeholder ecosystem to embrace clean energy generation and a greener corporate future.



SUSTAINABILITY STATEMENT

**Knowledge Exchange for Smart City Planning**

In a strategic effort to support national development, AME welcomed a visitation from PLANMalaysia Pahang. The visit focused on the Group's pioneering i-Park and i-Stay concepts, which emphasise nature-oriented working environments and integrated living solutions. These concepts serve as a primary guide for the preparation of the Pahang Smart City Blueprint 2040, demonstrating how AME's innovative industrial resort philosophy can be benchmarked to drive smart city initiatives across the State of Pahang.

**Propagating Sustainable Infrastructure**

To facilitate the industry-wide shift toward cleaner transportation, AME launched a new EV Charging Station at the i-Privilege Club. By developing essential infrastructure within its award-winning industrial parks, the Group proactively encourages the transition from internal combustion engine ("ICE") vehicles to electric vehicles ("EVs") as a more sustainable alternative. This initiative aligns with AME's broader goal of reducing the environmental footprint of its community and providing environmentally friendly solutions for its customers..

**Resilient Operations and Regulatory Readiness**

AME maintains a proactive stance toward regulatory changes to ensure long-term operational resilience. The Group conducted an Internal Briefing for the New TNB Tariff Calculation, equipping staff with the knowledge to respond effectively to evolving energy regulations. These efforts inform the Group's overarching strategy for energy management and cost-efficiency, ensuring that AME's operations remain adaptable and resilient in a dynamic economic and climate-conscious environment.

SUSTAINABILITY STATEMENT

5.5.1 Sustainable Construction

As part of AME's commitment to sustainable environments and occupancy well-being, the Group proactively implements sustainable construction practices in its operations. This includes the integration of digitised construction practices and reusable materials that reduce waste generation in construction projects, alongside adopting materials that minimises impact on health and the environment.

Sustainable Construction Materials	Environmentally Friendly Materials	High Life Cycle Building Materials
To reduce the waste generation in project sites, the Group uses reusable materials that do not compromise on quality compared to their conventional counterparts. This includes the use of steel structure High Tensile Deformed ("HTD") steel bars, plasterboard, mineral wool insulation, aluminium louvres, and precast concrete.	AME prioritises the use of green labelled products with eco-friendly ingredients, such as low-Volatile Organic Compound ("VOC"). This extends to the Group's landscaping efforts, which prioritises the use of environmentally friendly fertilisers.	Low maintenance and durable materials that require less maintenance such as IBS design system precast concrete wall and steel structure frame, galvanised wire mesh fencing, and fibreglass insulation are selected over more conventional materials. This maximises the use of raw materials and reduces the usage of natural resources. louvres, and precast concrete.

Additionally, AME partners with responsible suppliers that meet the Group's EESG criteria and adhere to strict environmental and quality standards, ensuring products are sourced with a lower environmental impact. This extends to the prioritisation of material procurement that has a low GHG footprint, is recyclable, and is green-certified.

5.5.2 Biodiversity Conservation

Recognising the intrinsic value of biodiversity in maintaining healthy ecosystems and preserving local population species, AME is committed to minimising its impact on natural habitats. This consideration extends throughout a project's life cycle, which involves the planning, site selection, and adoption of sustainable construction practices.

Where required, the Group utilises EIAs as a strategic tool to protect biodiversity, particularly when operating within or near high conservation value ("HCV") areas. This initiative ensures AME effectively mitigates ecological disruption while engaging with the Department of Environment ("DOE") to ensure compliance. This is further supported by biodiversity audit efforts undertaken at i-Park @ Senai Airport City in FY2022, which identified unique species within their perimeter to further support other biodiversity conservation efforts.

Flora highlights at:	i-Park @ Senai Airport City	AME's HQ
Number of shrub and low plant species	32	92
Number of tree and palm species	32	105
Number of plants	81,927	76,016

Beyond regulatory compliance, AME integrates green spaces and native vegetation into project designs to support ecological balance and restore local biodiversity, where possible. Throughout FY2026, AME has conducted various biodiversity conservation efforts with various benefits to local populations and the greater environment:

Building Green Spaces



The Group incorporates green spaces across its developments to integrate nature into the built environment. At i-Park, 20% of the land is designated for green areas that blend residential and industrial spaces, preserving local flora while enhancing aesthetic appeal. Similarly, AME's HQ conserves approximately one acre, or 26%

of its total land, as green open space. To support these landscaping efforts, the Group maintains a dedicated nursery at i-Park for cultivating trees and seedlings. This internal supply chain eliminates the need for external procurement, effectively reducing logistics costs and GHG emissions.

Earth Day Tree Planting

In conjunction with Earth Day, AME planted 12 *Bucida molineti* trees at the recreational park within i-TechValley Industrial Park. The initiative greened the park's shared communal spaces while fostering a sense of environmental stewardship among the Group's team and the surrounding industrial community.



SUSTAINABILITY STATEMENT

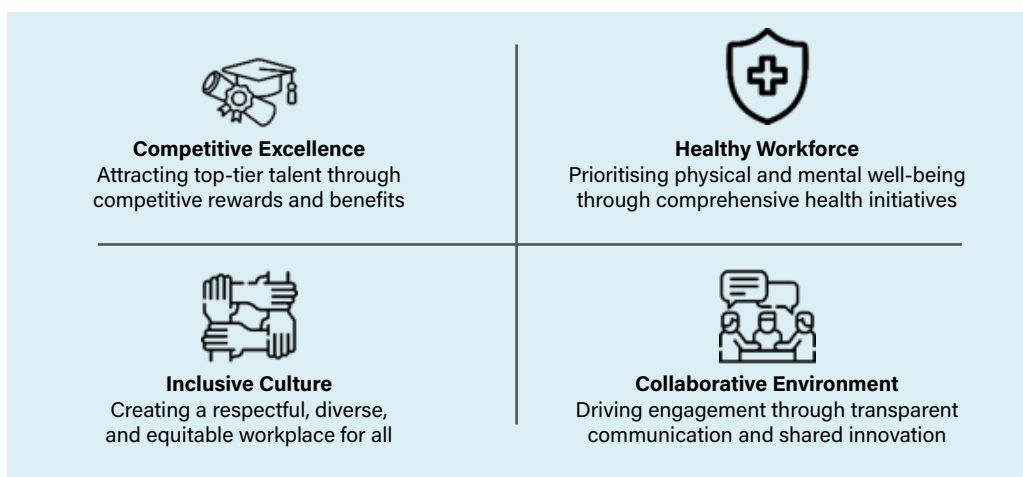
6.0 SOCIAL SUSTAINABILITY

6.1 EMPLOYEE WELL-BEING, DEVELOPMENT, AND RETENTION

(GRI 2-7, 201-3, 401-1, 401-2, 401-3, 404-1, 404-2, 406-1)

AME recognises the importance of upholding human and labour rights, maintaining a safe, diverse, and non-discriminatory workplace, alongside providing benefits, engagement activities, and training for employees to ensure the retention of key talents. This commitment to cultivating a culture of secure and inclusive work environment is a key element to AME's employee value proposition, which raises employee productivity, satisfaction, and expertise.

As part of this commitment, the Group signed a Memorandum of Understanding with Southern Business School in FY2025 to establish a collaborative framework for academic programmes, research initiatives, and industry engagement. This partnership underscores AME's dedication to upskilling its employees and building a capable, future-ready workforce to sustain its long-term operational excellence, which is enshrined in the Group's talent development approach:



6.1.1 Upholding Rights

Among the Group's commitments, AME takes every measure to ensure the protection of human and labour rights of every individual across its business operations. This commitment, enshrined in the Sustainability Policy, extends to the prohibition of child labour and any form of forced labour or exploitation. The Group is also committed to the principle of equal pay for equal work and ensures that all employees receive fair and lawful compensation commensurate with the type and scope of work performed, in line with Malaysia's minimum wage requirements. Where excessive working hours are required, employees are informed in advance and compensated in accordance with the applicable provisions of the Employment Act.

Complementing this, AME's Diversity and Inclusion ("D&I") Policy affirms the Group's commitment to maintaining a diverse workforce and Board, valuing contributions across gender, age, and cultural background. It ensures the rights of all employees are protected by providing equal opportunities in recruitment, retention, and training, regardless of personal characteristics. Instead, all decisions are based solely on merit and objective standards. Similarly, remuneration and benefits are applied equitably and merit-based.

AME's commitment to protecting human and labour rights is reinforced through the communication of said rights and prohibitions during employee onboarding, where directors and employees are made aware of the Group's Sustainability and D&I Policies. AME's Sustainability Policy is also readily available on the Group's website for all stakeholders, including third-party suppliers, to view.

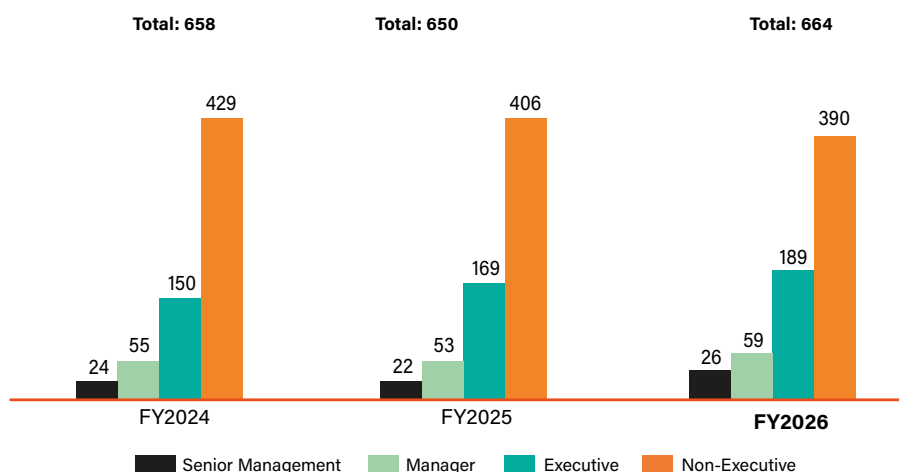
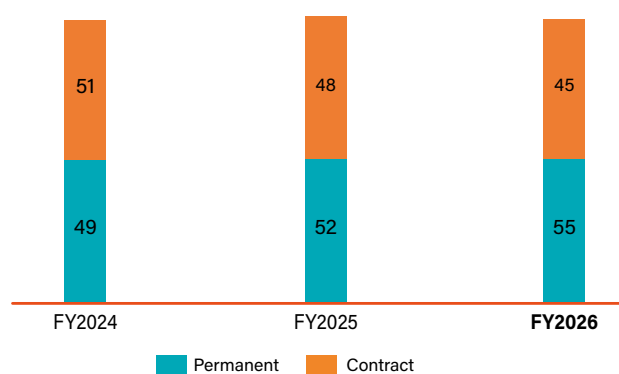
In the event of any human or labour rights abuses, complaints can be lodged through AME's anonymous whistleblowing channel. Details of the whistleblowing process are outlined in the Whistleblowing Channel section. In FY2026, AME received zero reported incidents of human and labour rights violations across all business operations, showcasing the Group's effective controls in upholding individual rights.

SUSTAINABILITY STATEMENT

6.1.2 Diversity in Employment

AME recognises the importance of diversity in opening perspectives, creating safe and welcoming work environments, and developing a more resilient and adaptable workforce. Guided by the D&I Policy, the Group is committed to maintaining a workplace that values unique contributions from individuals, without any discrimination based on age, gender, disability, nationality, or other demographic characteristics.

To foster an inclusive environment, AME ensures its workplace is free from improper conduct, maintaining a zero-tolerance stance toward workplace bullying, discrimination, sexual harassment, intimidation, and victimisation. This policy applies to all directors and employees, including full-time, part-time, probationary, internship, contract, and temporary staff. Violation of these principles results in disciplinary actions, including potential termination. In FY2026, AME recorded zero reported incidents of workplace discrimination.

Total Employees by Employment Category**Employee Breakdown by Employment Type (%)**

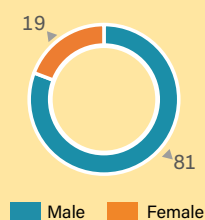
SUSTAINABILITY STATEMENT

Employee Breakdown by Gender and Age Group (%)

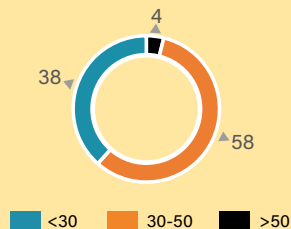
FY2025

Male : 82%
Female : 18%

FY2024

Male : 83%
Female : 17%

Senior Management



FY2025

< 30 : 0%
30-50 : 64%
> 50 : 36%

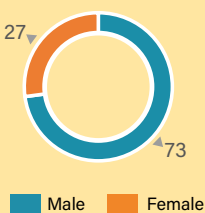
FY2024

< 30 : 4%
30-50 : 50%
> 50 : 46%

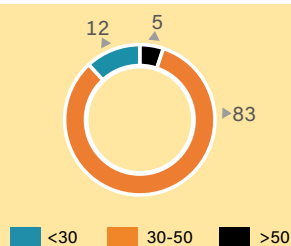
FY2025

Male : 75%
Female : 25%

FY2024

Male : 80%
Female : 20%

Manager



FY2025

< 30 : 7%
30-50 : 80%
> 50 : 12%

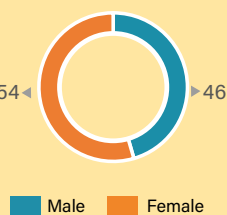
FY2024

< 30 : 18%
30-50 : 69%
> 50 : 13%

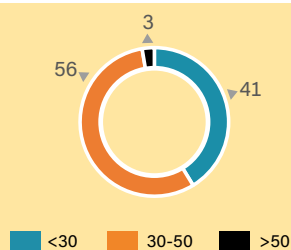
FY2025

Male : 44%
Female : 56%

FY2024

Male : 45%
Female : 55%

Executive



FY2025

< 30 : 43%
30-50 : 55%
> 50 : 2%

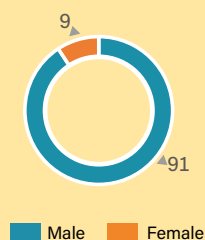
FY2024

< 30 : 58%
30-50 : 39%
> 50 : 3%

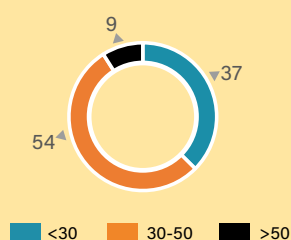
FY2025

Male : 90%
Female : 10%

FY2024

Male : 90%
Female : 10%

Non-Executive



FY2025

< 30 : 38%
30-50 : 54%
> 50 : 8%

FY2024

< 30 : 43%
30-50 : 49%
> 50 : 8%

While the Group acknowledges that certain operational roles are traditionally male-dominated due to the nature of the construction industry, AME makes concerted efforts to balance composition by creating equitable opportunities across all offices and management functions.

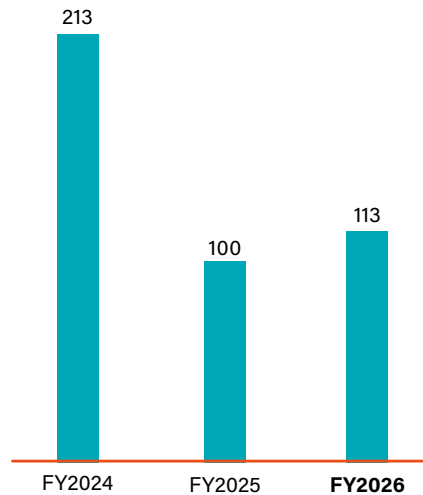
Equitable Hiring

AME practices a merit-based approach to recruitment, retention, career advancement, training opportunities, and remuneration. All employment decisions are based solely on objective standards and professional achievement to ensure every individual has equal access to opportunities regardless of demographic characteristics.

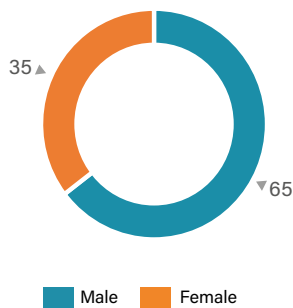
To ensure a smooth transition into the Group's corporate culture and internal workflows, all new recruits undergo a structured onboarding process, which includes mandatory briefings on AME's ABAC Policy. Furthermore, AME fosters a knowledge-sharing culture where new employees are paired with experienced professionals, facilitating the transfer of institutional knowledge and accelerating professional growth.

SUSTAINABILITY STATEMENT

Total New Hire (people)

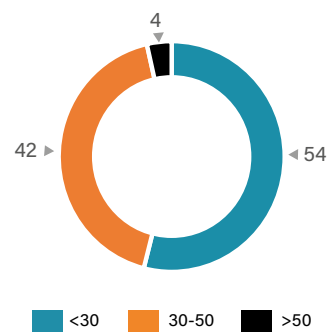


New Hire Breakdown by Gender in FY2026 (%)



FY2025	FY2024
Male : 64%	Male : 83%
Female : 36%	Female : 17%

New Hire Breakdown by Age Group in FY2026 (%)



FY2025	FY2024
< 30 : 64%	< 30 : 63%
30-50 : 34%	30-50 : 35%
> 50 : 2%	> 50 : 2%

In addition to external recruitment, the Group provides internal career pathways that facilitate succession planning and enable employees to transition into leadership roles. This process is overseen by the Nomination Committee, where the Group develops high-potential internal talent, including Alternate Directors, through structured mentorship and institutional knowledge transfer. This process also considers gender diversity to maintain a balanced and resilient leadership pipeline aligned with the Group's strategic direction.

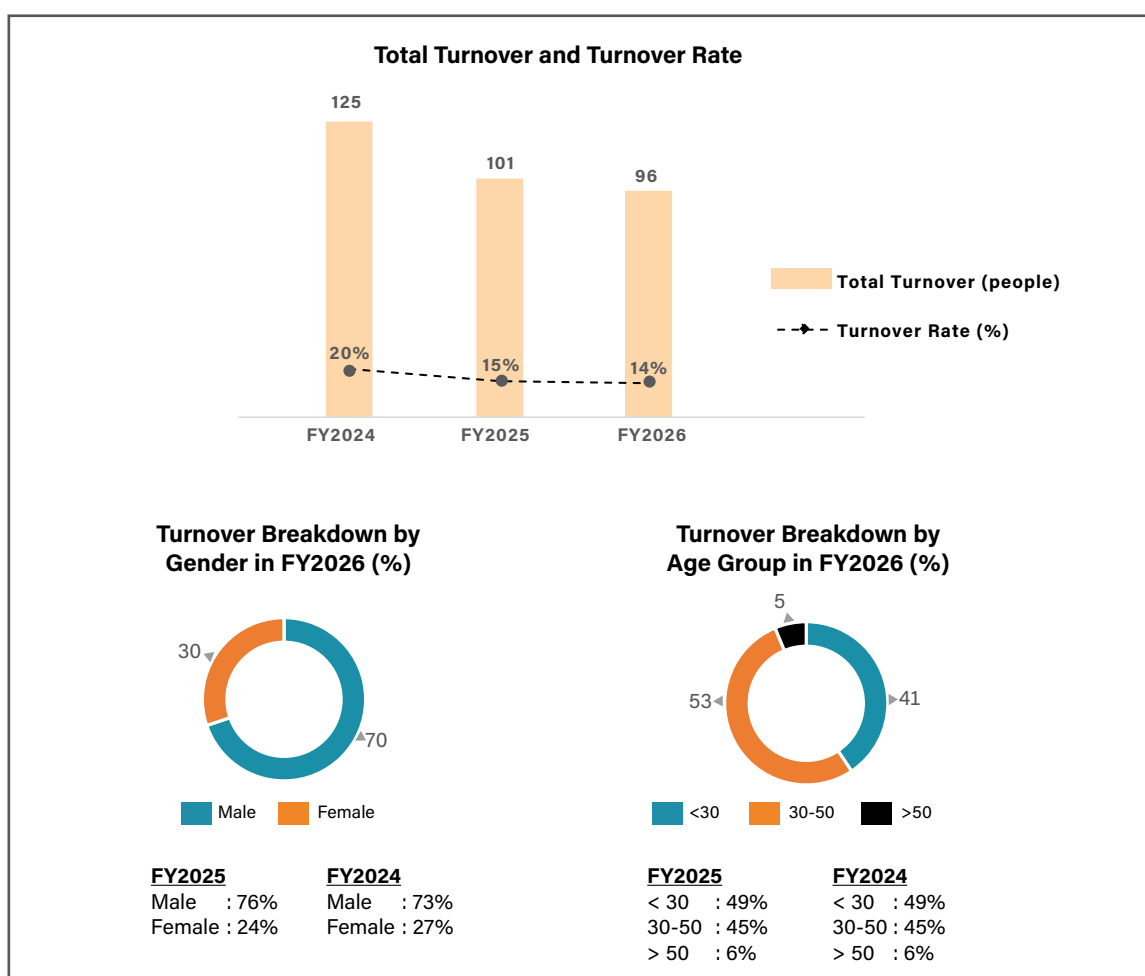
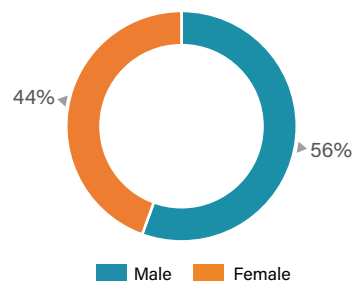
AME also nurtures talent from the ground-up through its internship programme, which serves as an early-stage pipeline for building long-term organisational capability. By offering interns hands-on exposure to real projects, the Group cultivates industry-ready talent while assessing their fit and potential ahead of full employment. In FY2026, AME absorbed 9 interns into permanent roles, with a near-even gender distribution, reinforcing the Group's commitment to a balanced and inclusive workforce. Converting interns into full-time employees retains institutional knowledge while complementing the Group's broader succession planning efforts by developing capable talent from within.

SUSTAINABILITY STATEMENT

Talent Attrition

AME recognises that maintaining retention is fundamental to achieving its long-term operational goals and sustaining its corporate reputation. The Group monitors employee turnover rates as a key performance indicator to evaluate the success of its engagement, talent development, and internal mobility initiatives. Through a proactive human resource management approach, AME seeks to identify and address the underlying causes of attrition to continuously improve its employee value proposition and remain an employer of choice. As part of this approach, the Group conducts structured exit interviews with departing employees, using a standardised form to capture their feedback on their experience with the Group.

Interns Offered Full Time Positions in FY2026



6.1.3 Employee Training

AME practices a merit-based approach to recruitment, retention, career advancement, training opportunities, and remuneration. All employment decisions are based solely on objective standards and professional achievement to ensure every individual has equal access to opportunities regardless of demographic characteristics.

To ensure a smooth transition into the Group's corporate culture and internal workflows, all new recruits undergo a structured onboarding process, which includes mandatory briefings on AME's ABAC Policy. Furthermore, AME fosters a knowledge-sharing culture where new employees are paired with experienced professionals, facilitating the transfer of institutional knowledge and accelerating professional growth.

136 training programmes conducted

RM 147,651.60 invested in training

Average of 11.80 hours of training per employee

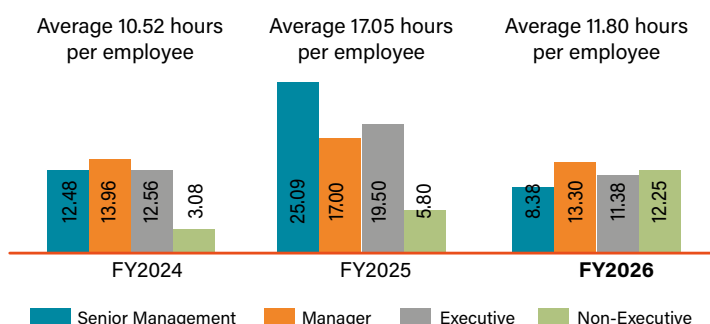
SUSTAINABILITY STATEMENT

AME recognises that a capable and talented workforce is the primary driver of the Group's operational success. To sustain its competitive advantage, the Group is committed to nurturing talent through targeted, innovative training initiatives that empower employees to realise their full professional potential. AME's human capital strategy encourages a proactive mindset, acknowledging that individual development not only facilitates career progression but also strengthens organisational capabilities and resilience in a rapidly evolving industry.

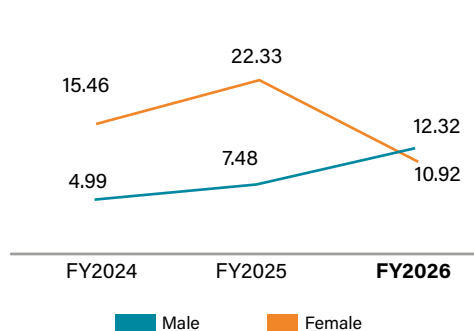
In FY2026, the Group conducted various training programmes, designed to improve both technical and soft skills. These programmes ranged from workplace safety to project management and regulatory knowledge. A portion of these programmes was also dedicated to OSH, reflecting AME's ongoing commitment to providing a safe work environment.

Overall, a total of 438 employees participated in various training sessions organised by the Group, with an average of 11.80 hours of training per employee. This can be further broken down as follows:

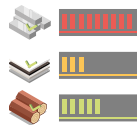
Average Training Hours by Employment Category (hours)



Average Training Hours per Employee by Gender (hours)



Throughout FY2026, several training programmes were conducted for AME employees. These generally cover:

 Technical and Professional Skills – these enhance employees’ ability to use the relevant tools, software, and techniques they need for efficient job performance. Example: Autodesk Civil 3D, Welding Coordinator Training, SharePoint Master Class, Forklift Operator Course	 Industry-Specific and Regulatory Skills – these ensure the Group’s employees have the required knowledge on compliance with legal and regulatory standards, as well as industry trends Example: One Day Seminar on Construction Law, FMM Webinar on Malaysia’s Free Trade, Anti-Bribery and Corruption in the Workplace, Mastering Stamp Duty Charges	
 Quality and Systems Management – these strengthen employee knowledge on quality assurance and process improvement methods, ensuring AME maintains high standards across its operations. Example: ISO & Occupational Health and Safety Assessment Series (“OHSAS”) Procedures, QCLASSIC Assessor Course, Effective Internal Auditing	 Sustainability and Green Technology – these encourage sustainability awareness among the workforce, which allows the Group to integrate innovative and green practices within its operations. Example: International Green Build Conference, Mastering IFRS S1 & S2, Holistic Industrial Waste Management for Net-Zero Goals, Powertalk Series Photovoltaic Instruments	
 Leadership and Management – these build strategic thinking, emotional intelligence, and decision-making capabilities in leaders, empowering them to guide teams and align with AME’s organisational goals. Example: Leadership & Supervisory Management Skills, The Art of Advising, Smart Target Setting and Budgeting for HSE Leaders	 Communication and Presentation Skills – these improve employees’ ability to convey ideas clearly and confidently. Example: Effective Communication at the Workplace, Corporate Grooming & Business Etiquette, AME’s Project: Unique Selling Point Training	 Safety and Health – these ensure that employees are equipped with the necessary knowledge and skills to maintain a safe workplace Example: Basic Occupational First Aid (“BOFA”), Tenaga Safety Leader Passport, Working Safely at Height, Transforming Workplace Safety with AI

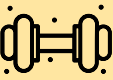
Overall, the Group adopts a holistic approach to talent management through a systematic performance evaluation framework that facilitates open communication between employees and supervisors. Annual performance reviews serve as a platform for self-assessment and managerial evaluation, considering KPIs, core competencies, and career interests. Furthermore, AME fosters a culture of knowledge sharing, pairing new employees with experienced professionals to facilitate the transfer of institutional knowledge and accelerate professional growth.

SUSTAINABILITY STATEMENT

6.1.4 Employee Benefits and Satisfaction

AME is committed to upholding a supportive and inclusive work environment where employees feel valued and empowered. This commitment is underpinned by a formal Remuneration Policy, overseen by the Remuneration Committee, which ensures that compensation and rewards remain competitive, relevant, and aligned with the Group's long-term strategic direction. Guided by a merit-based approach, AME regularly reviews its benefits package to attract and retain high-calibre talent while recognising the dedication and professional achievements of its workforce.

The Group provides a comprehensive array of benefits designed to support its employees' diverse needs throughout their career lifecycle. Beyond basic salaries and bonuses, full-time employees are entitled to a suite of provisions, including:

 Leave Benefits Employees are supported with various leave entitlements that cover annual rest, medical recovery, parental responsibilities, and compassionate circumstances. These provisions ensure AME staff can balance personal well-being and family commitments while maintaining productivity at work. Benefits include: <i>Annual leave, marriage leave, compassionate leave</i>	 Flexi-Wellness The Group provides wellness initiatives, which include medical check-ups and flexible arrangements that promote health and resilience. By investing in preventive care and well-being, AME helps its employees remain fit, engaged, and able to contribute effectively. Benefits include: <i>Pre-employment medical check-up</i>
 Allowances & Subsidies Financial support is provided to employees through allowances for transport, meals, communication, and business travel, as well as reimbursements for medical expenses and professional memberships. These benefits reduce the burden of work-related costs and encourage professional development. Benefits include: <i>Transport allowance, meal allowance, handphone allowance, professional membership subsidy, CIDB Green Card renewal fee</i>	 Insurance Coverage AME employees are protected by personal accident and hospitalisation insurance, offering them peace of mind and financial protection in the event of illness, injury, or unforeseen accidents. Benefits include: <i>Personal accident coverage, surgical & hospitalisation insurance</i>
 Parental Benefits The Group provides a supportive environment for working parents through facilities and initiatives that help balance professional and family responsibilities. This ensures that employees with parental responsibilities feel supported and remain engaged. Benefits include: <i>Parental leave, nursing room</i>	 Other Benefits The Group also provides additional perks such as access to recreational facilities and participation in employee share option schemes. These benefits reward loyalty and create a sense of ownership in AME's success. Benefits include: <i>Clubhouse facilities, employee engagement activities</i>

This benefit extends to the provision of parental leave for both male and female employees, reinforcing AME's commitment to gender equality and recognising the importance of family for its employees.

		FY2024	FY2025	FY2026
Number of employees entitled to parental leave		397	409	438
Number of employees who took paternity leave		12	7	18
Number of employees who took maternity leave		6	4	8
Return to Work Rates ¹	Male	100%	100%	100%
	Female	100%	100%	100%
Retention Rates ²	Male	100%	100%	100%
	Female	100%	100%	100%

¹ Return to work rates represent the number of employees who returned to work after the parental leave period.

² Retention rates refer to the number of employees who continued their employment with AME for at least 12 months after returning from parental leave.

SUSTAINABILITY STATEMENT

The suite of benefits provided to AME includes financial incentives that support employee well-being and satisfaction. This is showcased through the provision of bonuses, salaries, and other statutory requirements, including employees' retirement benefits under the Employees Provident Fund ("EPF") and health insurance coverage via Social Security Organisation ("SOCSO").

Employee Engagement

AME explores various opportunities to improve the morale of its employees, recognising that a positive work environment is essential for fostering a sense of ownership and purpose. The Group views engagement as a core value that strengthens the connection between the workforce and the Group's mission. By offering a variety of inclusive platforms, ranging from cultural celebrations to wellness activities, AME ensures its employees are valued, respected, and empowered to grow as professionals and individuals.

The Group implemented a comprehensive range of engagement programmes during the financial year, designed to promote unity and well-being:



Durian Feast

AME organised this event as a gesture of appreciation for its employees' dedication and hard work. The Durian Feast tapped into a uniquely Malaysian cultural tradition to foster camaraderie among staff, strengthen relationships, and reinforce the Group's commitment to recognising employee contributions in different ways.



2025 High Achiever Award Ceremony

Developed to celebrate the academic and sporting achievements of employees' children, this initiative reflects AME's belief in supporting families. By recognising 10 recipients, the ceremony boosted employee pride and reinforced that the Group not only values its employees but also their families' success.



AME 30th Anniversary Celebration & Annual Dinner

Marking three decades of growth and achievement, this anniversary dinner honoured long-serving employees and celebrated collective milestones. It reinforced loyalty and long-term commitment while creating a shared sense of accomplishment among employees, strengthening organisational culture and unity.



AME Step Challenge 2025

The AME Step Challenge was introduced to encourage physical activity and healthy routines by promoting heart health through teamwork and friendly competition. Employees achieved step goals while building team spirit, with rewards motivating participation. The initiative enhanced awareness of wellness and demonstrated the Group's proactive approach to employee health.

SUSTAINABILITY STATEMENT

Health Carnival Day

AME organised this initiative to provide accessible health screenings and preventive care. The carnival aimed to raise awareness of personal health and well-being. Employees benefited from flu vaccinations, screenings, and consultations, improving health literacy and early detection. The initiative showcased the Group's commitment to holistic employee wellness.



Lou Sang Prosperity Toss & Chinese New Year Celebration

The Group respects the diverse cultures of Malaysia and makes a point of celebrating different festivals to promote unity and inclusivity in the workplace. In FY2026, this commitment was reflected through a Lou Sang Prosperity Toss, held on Renri (the "**Day of Humankind**"), and a Chinese New Year celebration featuring dragon and lion dances and firecrackers. These, and all of AME's festive celebrations aim to bring employees together in a joyful and meaningful way, strengthening bonds, boosting morale, and cultivating a workplace culture that thrives on diversity.



In addition to employee engagement programmes and events, AME provides complimentary access to premium wellness facilities at the i-Privilege Club and the adjacent community park at i-Park @ Senai Airport City. These amenities, including a gym, saltwater pool, and various fitness classes, promote work-life balance and social cohesion.

Facilities at i-Park@Senai Airport City

Classes and Programmes at i-Privilege Club



Tabata



Zumba

Clubhouse Amenities and Facilities



Saltwater Swimming Pool



Gym



Studio Multisport Court



Multisport Court

i-Park's Community Recreational Park



830m walking and jogging track



Outdoor Amphitheatre



Outdoor Fitness Equipment



Sitting Benches



Cycling Lane

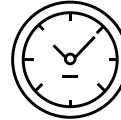
SUSTAINABILITY STATEMENT

6.2 OCCUPATIONAL HEALTH AND SAFETY

(GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8, 403-9, 403-10)



Number of OHS-related training programmes:

775 programmes

Total OHS-related training hours:

1,550 hours

In AME's commitment to employee safety and well-being, the Group implements comprehensive occupational health and safety ("OHS") initiatives and protocols, alongside conducting wellness initiatives throughout its operations. This ensures the morale and productivity of AME's employees and associated contractors while maintaining strict compliance with the relevant regulatory requirements and upholding the Group's reputation as a safe and responsible industry player.

Central to this commitment is the Group's Quality, Health, Safety and Environmental ("QHSE") Policy, which formally establishes health and safety as a core priority integral to AME's business activities. The Policy recognises employees as the Group's key assets and articulates AME's commitment to promoting a safe working culture through the prevention of pollution, accidents, near-miss incidents, injuries, ill-health, and the spread of infectious diseases, as well as the continual improvement of its management system and full compliance with legal and client requirements.

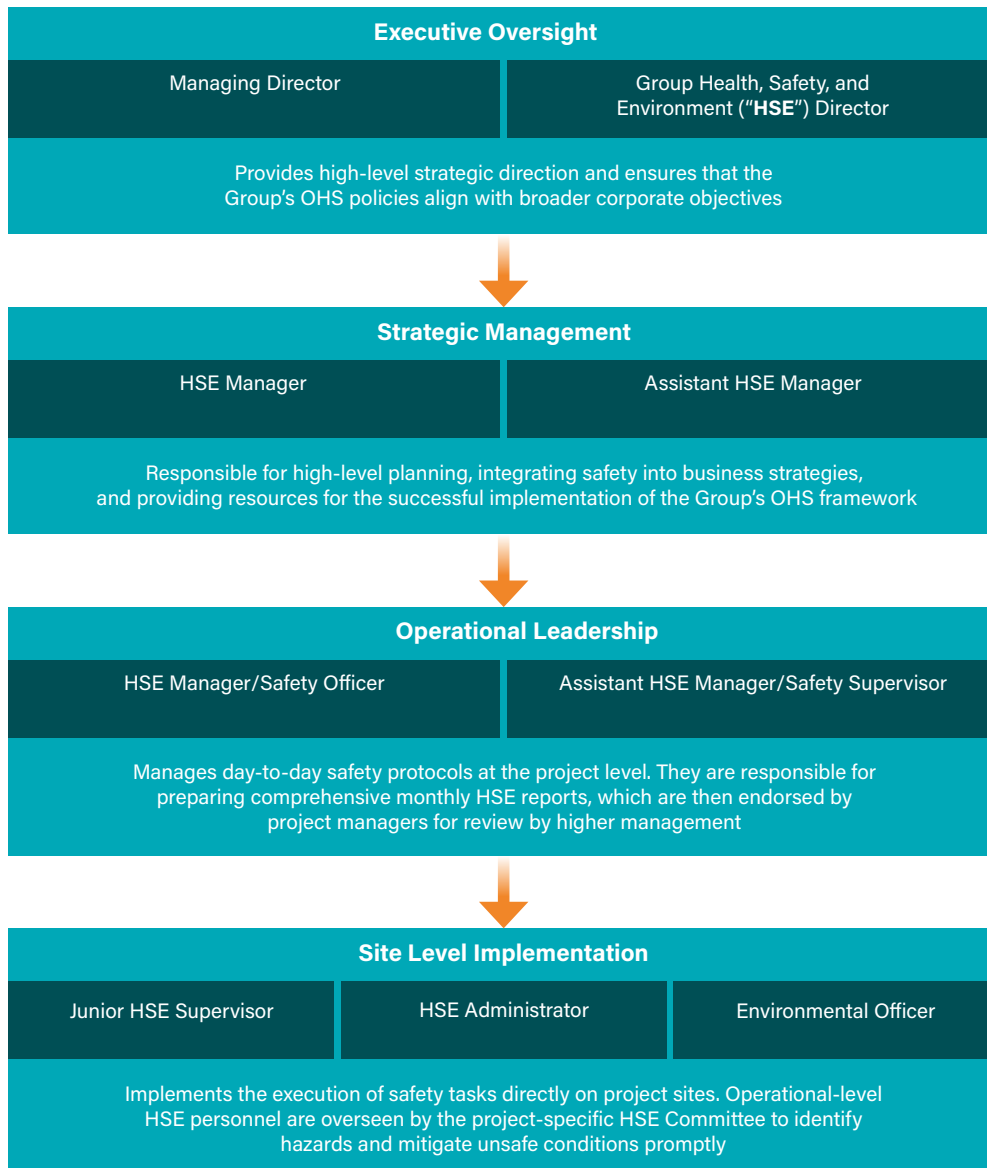
Importantly, the scope of the Policy extends beyond employees to encompass visitors, suppliers, and contractors, ensuring that consistent health and safety standards are communicated to, and upheld by, all external stakeholders operating within AME's environment. To ensure accessibility and clear understanding across its diverse workforce, the Policy is made available in both English and Bahasa Malaysia.

To ensure AME's high standards of OHS are upheld, the Group has also developed a Health, Safety, and Environment ("HSE") Management System that is aligned with the relevant regulatory standards, such as the Occupational Safety and Health Act (Amendment) 2022, ensuring consistent and effective application of health and safety protocols across all levels. Additionally, the Group has secured ISO 45001:2018 certification for its construction and engineering divisions. This initiative reinforces AME's commitment to safeguarding team members in roles that require more stringent health and safety protocols due to the nature of their physical and technical tasks.



SUSTAINABILITY STATEMENT

AME's OHS management is reinforced by the Group's top-down approach with Board oversight of health and safety risks and initiatives:



Individuals are also provided an anonymous communication channel through the You See You Respond ("UCUR") programme to report OHS incidents and non-compliance without fear of retaliation, providing an essential layer of preventative protection for employee well-being. These reports serve as a vital feedback platform for continuous improvement and trigger investigations into root causes. This process allows the Group to implement targeted corrective and preventive measures that effectively mitigate the risk of recurrence.

OHS Communication and Training

Beyond formal management systems, the Group communicates OHS initiatives and controls through digital and physical platforms, including emails, videos, site-wide notices, and notice board information. To ensure clarity across its diverse workforce and subcontractors, these communications are provided in both English and Bahasa Malaysia, reducing the likelihood of OHS incidents due to unsafe practices throughout the Group's operating sites.

At the site level, OHS expectations are communicated regularly through on-site meetings and briefings, such as Safety Toolbox Meetings. These sessions serve as a practical platform to remind site employees of daily safety requirements, highlight potential hazards, and reinforce AME's OHS procedures. It also serves as a way for employees to raise safety concerns or share observations.

Complementing these efforts, AME conducts regular training and development programmes to equip employees with the technical knowledge to ensure safe operations and regulatory compliance. AME's OHS training covered diverse topics and involved employees of various levels.

SUSTAINABILITY STATEMENT

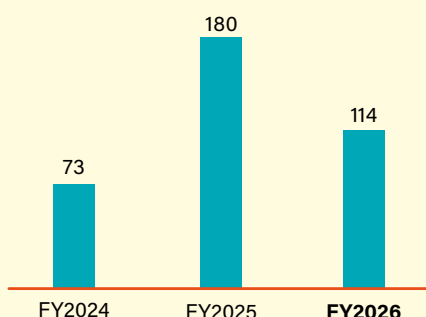
**Integrity Pledge on Workers' Safety and Health**

AME participated in the national Integrity Pledge campaign launched by the Department of Occupational Safety and Health ("JKPP") to fully commit to upholding workplace safety, health, and integrity. Running from 28 April to 4 August 2025, the nationwide campaign aimed to gather 350,000 pledges from Malaysia's workforce. The Group's participation reinforces its dedication to a strong safety culture while strengthening trust among its workforce that their safety and well-being will always be prioritised.

In FY2026, the Group continued this commitment to employee safety and well-being by providing OHS-related training for 114 employees, totalling 1,129 hours.



Number of Employees Who Received OHS Training (people)

**OHS Performance**

AME monitors OHS performance through stringent internal KPIs to maintain its record of zero incidents across all project sites. This is supported by comprehensive OHS controls, systems, and training initiatives, which led to the following performance in FY2026.

OHS Data (Employees)	FY2024	FY2025	FY2026
Manhours worked	4,041,918	3,582,200	3,257,413
Fatalities	0	0	0
Work-related injuries	15	0	0
Lost Time Incidents ("LTI")	0	0	0
Lost Time Incident Rate ("LTIR")	0	0	0

Note: The LTIR is calculated with the assumption that 100 employees work 40 hours each week throughout 50 weeks in one year.

SUSTAINABILITY STATEMENT

6.3 CORPORATE SOCIAL RESPONSIBILITY

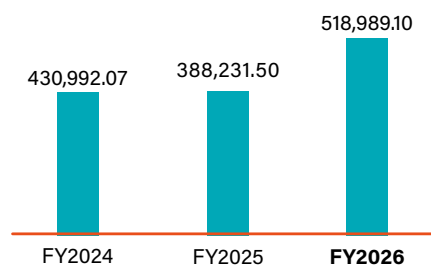
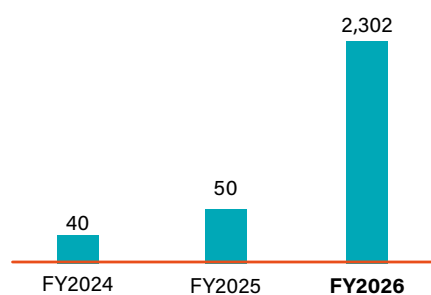
(GRI 413-1, GRI 413-2)

AME recognises the significance of developing harmonious relationships with local communities to foster sustainable, inclusive community development, while also strengthening AME's social licence to operate. This commitment to improving regional livelihoods is exemplified through targeted community outreach, educational programmes, and infrastructure support, all of which are provided under AME's Corporate Social Responsibility ("CSR") umbrella.

In FY2026, AME contributed over RM518,000 to a diverse array of community events, including donations to local schools, support for elderly care homes, and contributions to organisations supporting persons with disabilities. These engagement efforts directly benefited 2,302 people, with many more receiving indirect benefits through initiatives such as AME's blood donation programme.



The marked increase in beneficiaries in FY2026 reflects a more comprehensive data-collection approach, whereby the Group followed up directly with the recipient associations to obtain accurate beneficiary counts. As part of this process, AME also verified that the associations and local communities it sponsored were proper and legitimate organisations, ensuring its contributions reached their intended beneficiaries.

Total Amount Donated to CSR (RM)**Total Number of Beneficiaries (people)**

The Group also encourages employees to volunteer in community events. This builds relationships not only on a corporate level but also strengthens bonds between AME's staff with the communities they collaborate with.

Volunteer Programme with KDSF Johor Bahru Centre

AME team members took part in a volunteer programme held in collaboration with the Kiwanis Down Syndrome Foundation ("KDSF") Johor Bahru Centre, in conjunction with the World Down Syndrome Day celebration. Through the programme, participants engaged directly with beneficiaries, supporting the Centre's mission to nurture and empower children with Down syndrome while raising awareness of the needs and rights of individuals within the community. The initiative fostered inclusivity, empathy, and a greater public understanding of Down syndrome, reflecting AME's commitment to meaningful community engagement and inclusive, purpose-driven social impact.

**AME Blood Donation Programme**

On 6 November 2025, AME collaborated with the Blood Transfusion Unit (Jabatan Perubatan Transfusi) of Hospital Sultanah Aminah ("HSA") to organise its third Blood Donation Programme at the i-Privilege Club. The drive drew 100 registrations, comprising 70 AME employees and 30 industrial park operators, reflecting strong participation from both the Group and its wider industrial community.



SUSTAINABILITY STATEMENT

7.0 APPENDICES

7.1 BURSA PERFORMANCE INDICATORS

AME ELITE CONSORTIUM BERHAD BMLR Transition Period Date & Time: 2026-07-30_09:59:11 Main Market Group 2 FYE 31/03/2026						
Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Senior Management	%	22.7	79.2	100% of employees are training in the Group's ABAC	External (Limited)
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Manager	%	45.3	93.4	100% of employees are training in the Group's ABAC	External (Limited)
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Executive	%	69.2	95.8	100% of employees are training in the Group's ABAC	External (Limited)
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Non-executive	%	49.7	98.2	100% of employees are training in the Group's ABAC	External (Limited)
Anti-corruption	Percentage of operations assessed for corruption-related risks	%	100.0	100.0	Zero incidents of confirmed corruption or ethical breaches	External (Limited)
Anti-corruption	Confirmed incidents of corruption and action taken	Number	0	0	Zero incidents of confirmed corruption or ethical breaches	External (Limited)
Community/ Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	386,231.50	518,989.10	Invest a minimum commitment RM300,000 annually in community projects	External (Limited)
Community/ Society	Total number of beneficiaries of the investment in communities	Number	50	2,302	Invest a minimum commitment RM300,000 annually in community projects	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Senior Management Male	%	82	81	—	External (Limited)

SUSTAINABILITY STATEMENT

AME ELITE CONSORTIUM BERHAD

BMLR Transition Period

Date & Time: 2026-07-30_09:59:11
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by gender and age group, for each employee category - Senior Management Female	%	18	19	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Manager Male	%	75	73	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Manager Female	%	25	27	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Executive Male	%	44	46	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Executive Female	%	56	54	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Non-executive Male	%	90	91	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Non-executive Female	%	10	9	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Senior Management Under 30	%	0	4	—	External (Limited)

SUSTAINABILITY STATEMENT

AME ELITE CONSORTIUM BERHAD

BMLR Transition Period

Date & Time: 2026-07-30_09:59:11
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by gender and age group, for each employee category - Senior Management Between 30-50	%	64	58	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Senior Management Above 50	%	36	38	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Manager Under 30	%	8	5	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Manager Between 30-50	%	80	83	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Manager Above 50	%	12	12	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Executive Under 30	%	43	41	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Executive Between 30-50	%	55	56	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Executive Above 50	%	2	3	—	External (Limited)

SUSTAINABILITY STATEMENT

AME ELITE CONSORTIUM BERHAD

BMLR Transition Period

Date & Time: 2026-07-30_09:59:11
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by gender and age group, for each employee category - Non-executive Under 30	%	38	37	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Non-executive Between 30-50	%	54	54	—	External (Limited)
Diversity	Percentage of employees by gender and age group, for each employee category - Non-executive Above 50	%	8	9	—	External (Limited)
Diversity	Percentage of directors by gender and age group - Male	%	78	78	Achieve board diversity of 30% women directors	External (Limited)
Diversity	Percentage of directors by gender and age group - Female	%	22	22	Achieve board diversity of 30% women directors	External (Limited)
Diversity	Percentage of directors by gender and age group 31-50	%	33	33	—	External (Limited)
Diversity	Percentage of directors by gender and age group Above 50	%	67	67	—	External (Limited)
Energy Management	Total energy consumption	kWh	1,828,711.58	1,981,263.35	Reduce non-construction energy intensity by 20%	External (Limited)
Energy Management	Energy intensity	kWh/MYR	41.89	24.98	Reduce non-construction energy intensity by 20%	External (Limited)
Health and Safety	Number of work-related fatalities	Number	0	0	—	External (Limited)
Health and Safety	Lost time incident rate ("LTIR")	Rate	0	0	—	External (Limited)

SUSTAINABILITY STATEMENT

AME ELITE CONSORTIUM BERHAD

BMLR Transition Period

Date & Time: 2026-07-30_09:59:11

Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Health and Safety	Number of employees trained on health and safety standards	Number	180	114	—	External (Limited)
Labour Practices and Standards	Total hours of training by employee category - Senior Management	Hours	541.0	201.0	Minimum average 10 training hours per employee (excluding foreign worker)	External (Limited)
Labour Practices and Standards	Total hours of training by employee category - Manager	Hours	915.0	811.0	Minimum average 10 training hours per employee (excluding foreign worker)	External (Limited)
Labour Practices and Standards	Total hours of training by employee category - Executive	Hours	3,302.0	2,148.3	Minimum average 10 training hours per employee (excluding foreign worker)	External (Limited)
Labour Practices and Standards	Total hours of training by employee category - Non-executive	Hours	2,345.0	2,010.0	Minimum average 10 training hours per employee (excluding foreign worker)	External (Limited)
Labour Practices and Standards	Percentage of employees that are contractors or temporary staff	%	48.0	44.7	—	External (Limited)
Labour Practices and Standards	Total number of employee turnover	Number	101	96	—	External (Limited)
Labour Practices and Standards	Total number of employee turnover by employee category - Male	Number	77	67	—	External (Limited)
Labour Practices and Standards	Total number of employee turnover by employee category - Female	Number	24	29	—	External (Limited)
Labour Practices and Standards	Total number of employee turnover by employee category - Below 30	Number	49	39	—	External (Limited)

SUSTAINABILITY STATEMENT

AME ELITE CONSORTIUM BERHAD

BMLR Transition Period

Date & Time: 2026-07-30_09:59:11
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Labour Practices and Standards	Total number of employee turnover by employee category - Between 30- 50	Number	45	51	—	External (Limited)
Labour Practices and Standards	Total number of employee turnover by employee category - Above 50	Number	7	6	—	External (Limited)
Labour Practices and Standards	Number of substantiated complaints concerning human rights violations	Number	0	0	Zero incidents of using child or forced labour, including in the supply chain	External (Limited)
Supply Chain Management	Proportion of spending on local suppliers	%	99.99	99.99	Sourcing from local suppliers 100%	External (Limited)
Data Privacy and Security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	Zero incidents of confirmed data and privacy breaches	External (Limited)
Water Management	Total volume of water used	m3	79,771.96	77,494.92	—	External (Limited)
Waste Management	Total waste diverted from disposal	tonnes	601.35	434.40	Reduce non-construction waste directed to landfill by 10%	External (Limited)
Waste Management	Total waste directed to disposal	tonnes	4,450.00	5,370.00	Reduce non-construction waste directed to landfill by 10%	External (Limited)
Sector Specific Indicators	Percentage of new suppliers that were screened using environmental criteria	%	75.0	100.0	Supplier EESG assessment 100%	External (Limited)
Sector Specific Indicators	Number of suppliers assessed for environmental impacts	Number	12	13	Supplier EESG assessment 100%	External (Limited)

SUSTAINABILITY STATEMENT

AME ELITE CONSORTIUM BERHAD

IFRS S2

Date & Time: 2026-07-30_09:59:11
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
GHG emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (tCO ₂ e)	1,545.41	1,552.72	Reduce non-construction Scope 1 and 2 carbon emission intensity by 20%	External (Limited)
GHG emissions	Scope 2 Location-based	Metric tonnes of carbon dioxide equivalents (tCO ₂ e)	1,051.00	1,105.04	Reduce non-construction Scope 1 and 2 carbon emission intensity by 20%	External (Limited)
GHG emissions	Scope 3 Cat.3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)	Metric tonnes of carbon dioxide equivalents (tCO ₂ e)	494.86	519.19	Reduce non-construction Scope 3 carbon emission intensity by 10%	External (Limited)
GHG emissions	Scope 3 Cat.6: Business travel	Metric tonnes of carbon dioxide equivalents (tCO ₂ e)	11.25	661.96	Reduce non-construction Scope 3 carbon emission intensity by 10%	External (Limited)
GHG emissions	Scope 3 Cat.7: Employee commuting	Metric tonnes of carbon dioxide equivalents (tCO ₂ e)	652.49	876.81	Reduce non-construction Scope 3 carbon emission intensity by 10%	External (Limited)

SUSTAINABILITY STATEMENT

7.2 IFRS S1 AND S2 STATEMENT

Recommended Disclosures	IFRS S1 Location/ Explanation	IFRS S2 Location/ Explanation
Governance		
a) Board Oversight	The roles of the Board and Management over sustainability- and climate-related matters are outlined in the Sustainability Governance Structure section on pages 32-33	
b) Management's Roles		
Strategy		
a) Risks and Opportunities	The various sustainability risks and opportunities the Group is exposed to are outlined in the Risk and Crisis Management section on pages 38-42	The various climate-related risks and opportunities the Group is exposed to are outlined in the Climate Change section on pages 53-56
b) Impact on Business Model and Value Chain		
c) Strategy and Decision-Making		
d) Financial Position	NA	
Risk Management		
a) Risk Identification and Assessment Process	AME's approach to risk identification and management is outlined in the Risk and Crisis Management section on page 38	
b) Risk Management Processes		
c) Integration into Overall Risk Management		
Metrics and Targets		
a) Metrics Used	The Group uses a range of metrics to measure and monitor the performance of the sustainability topics it deems material (refer to the Materiality Assessment section on pages 24-25 for more information). All relevant performance data has been presented within the corresponding section, with three-year comparative data provided where relevant	Metrics and performance data for climate-related disclosures can be found in the Climate Change section on pages 57-59
b) Performance Data		
c) Targets Set	The Group's various KPIs and targets can be found in the Sustainability Goals and Performance section on pages 29-31	

SUSTAINABILITY STATEMENT

7.3 SASB CONTENT REFERENCE INDEX

ENGINEERING & CONSTRUCTION SERVICES		
SASB Metric		Disclosure/ Page Reference
Environmental Impacts of Project Development		
IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards, and regulations	0
IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	Refer to the Environmental Management section (pages 64-67)
Structural Integrity & Safety		
IF-EN-250a.2	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	0
Workforce Health & Safety		
IF-EN-320a.1	(1) Total recordable incident rate ("TRIR") and	0
b) Risk Management Processes	(2) fatality rate for: (a) direct employees and (b) contract employees	0
Lifecycle Impacts of Buildings & Infrastructure		
IF-EN-410a.1	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and	Refer to the Environmental Management section (page 66)
	(2) active projects seeking such certification	
IF-EN-410a.2	Discussion of processes to incorporate operational-phase energy and water efficiency considerations into project planning and design	Refer to the Energy Management section (pages 59-60)
Business Ethics		
IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and	0
	(2) anti-competitive practices	0

SUSTAINABILITY STATEMENT

7.4 GRI INDEX

7.4 GRI INDEX		
Statement of use	AME Elite Consortium Berhad has reported the information cited in this GRI Content Index for the period of 1st April 2025 to 31st March 2026 with reference to the GRI Standards	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	PAGE REFERENCE / REASONS FOR OMISSIONS
GRI 2: General Disclosures 2021	2-1 Organisational details	20
	2-2 Entities included in the organisation's sustainability reporting	19
	2-3 Reporting period, frequency and contact point	18
	2-4 Restatements of information	60, 62
	2-5 External assurance	20
	2-6 Activities, value chain and other business relationships	20
	2-7 Employees	69-76
	2-9 Governance structure and composition	32-33
	2-10 Nomination and selection of the highest governance body	Please refer to the Corporate Governance section of this AR
	2-11 Chair of the highest governance body	
	2-12 Role of the highest governance body in overseeing the management of impacts	
	2-13 Delegation of responsibility for managing impacts	
	2-14 Role of the highest governance body in sustainability reporting	
	2-15 Conflicts of interest	Please refer to the Corporate Governance section of this AR
	2-16 Communication of critical concerns	
	2-17 Collective knowledge of the highest governance body	
	2-18 Evaluation of the performance of the highest governance body	
	2-19 Remuneration policies	
	2-20 Process to determine remuneration	26-29
	2-21 Annual total compensation ratio	
	2-22 Statement on sustainable development strategy	
	2-23 Policy commitments	
	2-24 Embedding policy commitments	
	2-25 Processes to remediate negative impacts	34-35, 52, 68-69
	2-26 Mechanisms for seeking advice and raising concerns	
	2-27 Compliance with laws and regulations	36-37
	2-28 Membership associations	34-35
	2-29 Approach to stakeholder engagement	19
		22-24
GRI 3: Material Topics 2021	3-1 Process to determine material topics	24-25
	3-2 List of material topics	
	3-3 Management of material topics	

SUSTAINABILITY STATEMENT

7.4 GRI INDEX (CONTINUED)

7.4 GRI INDEX			
GRI STANDARD	DISCLOSURE		PAGE REFERENCE / REASONS FOR OMISSIONS
ECONOMIC			
GRI 201: Economic Performance 2016	3-3	Management of material topics	44-53
	201-1	Direct economic value generated and distributed	44
GRI 203: Indirect Economic Impacts 2016	3-3	Management of material topics	
	203-1	Infrastructure investments and services supported.	44-47
	203-2	Significant indirect economic impacts	
GRI 204: Procurement Practices 2016	3-3	Management of material topics	
	204-1	Proportion of spending on local suppliers	52-53
GOVERNANCE			
GRI 205: Anti-corruption 2016	3-3	Management of material topics	
	205-1	Operations assessed for risks related to corruption	
	205-2	Communication and training about anti-corruption policies and procedures	32-44
	205-3	Confirmed incidents of corruption and actions taken	
GRI 418: Customer Privacy 2016	3-3	Management of material topics	
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	43-44
ENVIRONMENTAL			
GRI 301: Materials 2016	3-3	Management of material topics	
	301-3	Materials used by weight or volume	64
GRI 302: Energy 2016	3-3	Management of material topics	
	302-1	Energy consumption within the organisation	
	302-3	Energy intensity	59-61
	302-4	Reduction of energy consumption	
GRI 303: Water and Effluents 2018	3-3	Management of material topics	
	303-1	Interactions with water as a shared resource	
	303-2	Management of water discharge-related impacts	
	303-3	Water withdrawal	61-62
	303-4	Water discharge	
	303-5	Water consumption	
GRI 304: Biodiversity 2016	3-3	Management of material topics	
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	67
	304-2	Significant impacts of activities, products and services on biodiversity	
	304-3	Habitats protected or restored	
GRI 305: Emissions 2016	3-3	Management of material topics	
	305-1	Direct (Scope 1) GHG emissions	
	305-2	Energy indirect (Scope 2) GHG emissions	53-59
	305-3	Other indirect (Scope 3) GHG emissions	
	305-4	GHG emissions intensity	

SUSTAINABILITY STATEMENT

7.4 GRI INDEX (CONTINUED)

7.4 GRI INDEX (CONTINUED)		
GRI STANDARD	DISCLOSURE	PAGE REFERENCE / REASONS FOR OMISSIONS
ENVIRONMENTAL (CONTINUED)		
GRI 306: Waste 2020	3-3 Management of material topics	
	306-1 Waste generation and significant waste-related impacts	
	306-2 Management of significant waste-related impacts	63
	306-3 Waste generated	
	306-4 Waste diverted from disposal	
	305-5 Waste directed to disposal	
GRI 308: Supplier Environmental Assessment 2016	3-3 Management of material topics	
	308-1 New suppliers that were screened using environmental criteria	52-53
SOCIAL		
GRI 401: Employment 2016	3-3 Management of material topics	68-76
	401-1 New employee hires and employee turnover	71-72
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	74
	401-3 Parental leave	
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	
	403-1 Occupational health and safety management system	
	403-2 Hazard identification, risk assessment, and incident investigation	
	403-5 Worker training on occupational health and safety	
	401-6 Promotion of worker health	77-79
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
	403-8 Workers covered by an occupational health and safety management system	
	403-9 Work-related injuries	
GRI 404: Training and Education 2016	3-3 Management of material topics	
	404-1 Average hours of training per year per employee	73-74
	404-2 Programs for upgrading employee skills and transition assistance programs	
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics	69-70
	405-9 Diversity of governance bodies and employees	
GRI 408: Child Labor 2016	3-3 Management of material topics	33, 69-70
GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topics	68
GRI 413: Local Communities 2016	3-3 Management of material topics	
	413-1 Operations with local community engagement, impact assessments, and development programs	80
GRI 414: Supplier Social Assessment 2016	3-3 Management of material topics	52-53
	414-1 New suppliers that were screened using social criteria	
GRI 418: Customer Privacy 2016	3-3 Management of material topics	
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	43-44

INDEPENDENT LIMITED ASSURANCE REPORT ON SUSTAINABILITY STATEMENT

To the Board of Directors of AME Elite Consortium Berhad

INDEPENDENT LIMITED ASSURANCE REPORT ON SUSTAINABILITY DATA AND PRACTICES IN AME ELITE CONSORTIUM BERHAD'S SUSTAINABILITY STATEMENT 2026

We, Sterling Business Alignment Consulting Sdn Bhd ("Sterling") was engaged by AME Elite Consortium Berhad ("AME") to provide limited assurance on the Sustainability Statement as reported by AME in its Annual Report for the year ended 31 March 2026 ("Sustainability Statement").

ASSURANCE STANDARD ADOPTED

We conducted our review of the Sustainability Statement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information in accordance with the International Standard on Assurance Engagement (ISAE) 3000 and the Principles to Sustainability Reporting COSO ICIF-2013.

LIMITED ASSURANCE CONCLUSION

Based on the independent review, we have obtained and reviewed the supporting evidence obtained from AME, no factual information has come to our attention that causes us to believe that the Sustainability Data and Practices information have not been prepared and presented, in all material respects, in accordance with information disclosed in accordance with the reporting criteria.

RESTRICTION ON USE

Our work has been undertaken to enable us to express a limited assurance conclusion on the matters stated above in our report prepared solely to the Board of Directors of AME in accordance with the terms of our engagement, and for no other purpose or in any other context. We do not accept or assume liability to any party other than the Board of Directors of AME, for our work, for this report, or for the conclusion we have reached. We consent to the inclusion of this limited assurance report in AME's Annual Report for the financial year ended 31 March 2026, provided it is clearly understood by recipients of the report that we accept no duty of care to them whatsoever in respect of this report. Any reliance on this report by any third party will do so on its own risk.

Sterling Business Alignment Consulting Sdn Bhd

[Reg. No.200401015607(654110-P0)]

Petaling Jaya

Date: 23 July 2026