



DISCLOSURES FOR FTSE4GOOD

Climate Change (TPI)

F4G Indicator	Indicator Question	MFCB Response
ECC03	Demonstrating support for mitigating climate change through: ECC03_1 - a) Membership of business associations	a) MFCB demonstrates support for climate action through our membership in associations that promote renewable energy and sustainable development, including the Sustainable Energy Development Authority (SEDA), Malaysian Photovoltaic Industry Association (MPIA) and Registered Solar PV Investor (RPVI). Please see Integrated Annual Report 2024 page 59.
ECC03	Demonstrating support for mitigating climate change through: ECC03_2 - b) Company position on public policy and regulation	b) The Group contributes to national and global sustainability goals and is supportive of the Malaysian government's policies and regulations with regards to climate change, energy and emissions. Our strategy and goals are directly contributing to the country's Net Zero Nation by 2050 and 45% reduction in GHGs by 2030 goals. We are also supportive of the National Energy Transition Roadmap (2023) to accelerate Malaysia's energy transition and the Energy Efficiency and Conservation Act (EECA) that was implemented in January 2025. We believe that effective public policy and regulation is a step in the right direction to act on mitigating climate change.

Climate Change (TPI)

F4G Indicator	Indicator Question	MFCB Response
ECC05	Initiatives in place include measures to address climate change through adaptation: ECC05_1 - a) Company mentions addressing adaptation	a) The Group is acutely aware of the need to adapt to the impacts that climate change poses. Already we are seeing the impact of increasing energy prices and the potential for more regulations around energy efficiency and emissions. Over the past few years the Group has already taken steps to address climate change through adaptation by further investing in our Renewable Energy division to secure opportunities in this space and at the same time safeguarding our existing operations by investing in solar power and other energy efficient technology.
ECC05	Initiatives in place include measures to address climate change through adaptation: ECC05_2 - b) Company explains specific actions taken	b) Across the group we are installing solar panels at our key operational sites to support the use of renewable energy and reduce our overall emissions from energy use. At our hydropower site in DSPC, we have nearly fully transitioned to using EV cars for transportation around the site which has reduced our Scope 1 emissions from fuel use. In our Packaging Division (page 12 and 57 of our IAR), we are specifically moving towards developing and using more eco-friendly packaging options that will reduce the use of plastic and improve recyclability which will reduce Scope 3 emissions for our customers. In our Food Security Division, CSC has already started to implement adaptation measures which includes modern greenhouses for clean leafy vegetables. The utilisation of modern greenhouse technology will enhance productivity, combat the effects of climate change and optimize water and land use while ensuring a stable supply of affordable, high-quality food for all Malaysians. Please see Integrated Annual Report 2024 page 2 and 6, and Disclosure for FTSE4Good 2023 at https://mega-first.com/wp-content/uploads/2025/04/FTSE4GOOD-Oct2023.pdf

Climate Change (TPI)

F4G Indicator	Indicator Question	MFCB Response
ECC08	Board oversight of climate change: ECC08_1 - a) Evidence of board or board committee oversight of the management of climate change risks ECC08_2 - b) Named position responsible at Board level	a) The Board has overall responsibility and oversight of the company's climate-related efforts and performance. The Board is highly aware of the changing landscape and need to address climate-related issues. It has delegated responsibility to Ms. Goh Mei Sze to implement and manage sustainability across the Group and is kept up to date on sustainability matters, including climate-related risks and issues, through formal sustainability updates during quarterly Board meetings. b) Mrs. Goh Mei Sze is responsible for driving the development of the Group-wide Net Zero target and ensuring progress is made in embedding climate-related initiatives across the Group. This includes initiatives on energy/emissions reduction, water and waste as well as addressing potential climate-related impacts on facilities and operations. She is currently looking into appointing a consultant to undertake a climate risk assessment for the Group to better understand its risks.
ECC74	The company has a stated policy or commitment to ensuring ECC74_1 - a) Consistency between its climate change policy and the positions taken by the trade associations of which they are members ECC74_2 - b) For responding appropriately in those instances where the trade association position is significantly weaker than or contradicts that of the company	The Group is committed to ensuring consistency between our Group Sustainability Policy (which includes climate change) and the positions taken by trade associations and will respond appropriately where the trade association position does not align with the Group's policies. Please see Group Sustainability Policy at https://mega-first.com/wp-content/uploads/2025/05/Group-Sustainability-Policy.pdf.

Climate Change (TPI)

F4G Indicator	Indicator Question	MFCB Response	
ECC49	Scope 3 Emissions		
	ECC49_11 Downstream transportation and distribution	Category of Scope 3 Emissions	Emissions in 2024 (tCO ₂ e)
	ECC49_2 Purchased Goods and Services	Category 1 – Purchase Goods and Services	94,873.15
	ECC49_5 Upstream transportation and distribution	Category 4- Upstream Transportation and Distribution	45,698.01
	ECC49_49 Waste generated in operations	Category 5- Waste Generated in Operations	985.35
	ECC49_11 Downstream transportation and distribution	Category 6- Business Travel	507.44
	ECC49_8 Employee Commuting	Category 7- Employee Commuting	2,012.20
		Category 9- Downstream Transportation and Distribution	82,829.97
		Total	226,906.12

Climate Change (TPI)

F4G Indicator	Indicator Question	MFCB Response
ECC39	Long term (more than 5 years) GHG emissions reduction targets - this could include scope 1 and/or scope 2 and/or scope 3: ECC39_29 - Net-zero target ECC39_38 - Net-zero target ECC39_47 - Net-zero target ECC39_56 - Net-zero target	We have set a long-term target to achieve Net Zero Emissions by 2050. We are also committed to achieving carbon neutrality by 2035, reducing waste to landfill by 50% by 2030 and reducing our supply chain emissions by 50% by 2035. A group-wide GHG inventory has been developed for 2022, 2023 and 2024 and will be updated annually as part of the transition planning process. Our policies are available on our website at https://mega-first.com/policies/
ECC76	Does the company have a commitment to align disclosures to the to the recommendations of the Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD)? ECC76_1 The company commits to or currently aligns its disclosures to the TCFD recommendations	As a public-listed company in Malaysia, it is mandatory to adhere to the National Sustainability Reporting Framework and Bursa Malaysia Sustainability Reporting Requirements. Both of these mandate reporting against the IFRS, of which subsumed TCFD disclosures. For the 2025 Report, we will be providing a Climate Risk Report that is aligned with the TCFD and IFRS S2 disclosures.

Climate Change (TPI)

F4G Indicator	Indicator Question	MFCB Response
ECC43	Recognition of climate change: ECC43_1 - a) As a relevant risk and/or opportunity to the business	We recognize that GHG emissions and climate change are critical issues, relevant to SDG 13. We acknowledge the urgent need to mitigate our impact as the world moves toward a low-carbon economy. Some of the risks include higher energy prices which can increase the cost of production, unpredictable weather patterns which can impact our renewable energy and agriculture operations, and changing consumer/customer preferences which can impact demand for some of our products. At the same time we also find opportunities to address climate change through our investments and operations. For example, using modern greenhouse technology in our agriculture business boosts productivity, fights the effects of climate change, and improves water and land use efficiency. We continue to take advantage of the government's energy transition programs and initiatives to conduct free energy audits and we continue to invest in our Renewable Energy Division to provide more renewable energy solutions for customers who are looking to reduce their energy costs. Please see Integrated Annual Report 2024. Information regarding our GHG inventory and reduction strategies is on pages 8, 30 and 36. Details on the agriculture business, the energy audit and the solar award are on pages 6, 53 and 57.

Climate Change (TPI)

F4G Indicator	Indicator Question	MFCB Response
ECC44	Impact of climate-related risks and opportunities. The company: ECC44_1 - a) Details how they incorporate climate change risks and opportunities in their strategy (mitigation, new products, R&D, etc.) ECC44_2 - b) Discloses the impact of climate change risks and opportunities on financial planning (OPEX, CAPEX, M&A, debt)	a) Climate-related risks and opportunities are identified and assessed through market research and internal and external stakeholder discussions that may raise certain areas of concern or interest. <u>NEW PRODUCTS</u> As concerns grow over environmental sustainability, there is an increasing push towards sustainable packaging materials that are recyclable or biodegradable. Stenta has integrated this into their strategy by developing new products by moving away from multi-material multilayer packaging films to mono-material, monolayer films with the aim to improve recyclability and support a circular economy approach. The new films also have a lower density and packaging weight compared to multi-material films of equivalent thickness. In addition, we have also increased the amount of recycled materials used in the films where some films include 10-20% of post-consumer recycled materials and some include up to 40% of pre-industrial recycled materials. Ekolene, a product by Stenta is a fully biodegradable film that has been proven to achieve more than 90% biodegradation within 2 years as tested at Intertek under ISO 15985 (anaerobic) and ISO 17556 (aerobic). This is achieved without compromised functionality, with no creation of microplastics, no ecotoxicity residues and the film is fully recyclable. <u>MITIGATION</u> With the cost of energy rising and growing concern over the availability of resources, the Group continues to focus on how it can improve its environmental performance. MFCB has committed to reducing energy consumption and emissions by installing solar PV systems within its existing key operations in line with its efforts to transition to cleaner sources of energy and reduce its carbon footprint. b) Climate change risks and opportunities are taken into financial planning consideration especially for CAPEX where due diligence is undertaken to ensure feasibility of a new project.

Climate Change (TPI)

F4G Indicator	Indicator Question	MFCB Response								
ECC60	Electricity production by energy type (MWh) ECC60_8 - Hydro ECC60_10 - Solar ECC60_14 - Total	MFCB only generates solar and hydropower. <table><tr><th>Type of Energy</th><th>Production in 2024</th></tr><tr><td>Hydro</td><td>2,300,000 MWh</td></tr><tr><td>Solar</td><td>34,322 MWh</td></tr><tr><td>Total</td><td>2,324,322 MWh</td></tr></table> In 2024, MFCB produced 2,300,000 MWh of electricity from hydropower and 34,322 MWh from solar energy, achieving a total renewable energy generation of 2,324,322 MWh. Please see Integrated Annual Report 2024 page 38.	Type of Energy	Production in 2024	Hydro	2,300,000 MWh	Solar	34,322 MWh	Total	2,324,322 MWh
Type of Energy	Production in 2024									
Hydro	2,300,000 MWh									
Solar	34,322 MWh									
Total	2,324,322 MWh									

Environment - Biodiversity

F4G Indicator	Indicator Question	MFCB Response
EBD02	Time-specific Targets at Critical Sites EBD02_1 - a) Quantified time-specific targets to address biodiversity impact	a) We have always conducted biodiversity conservation initiatives, but in 2023, we formalized these efforts. Our goal is to achieve a net positive impact on biodiversity and to maintain, enhance or restore the integrity of the ecosystem within and around our project areas by 2050. This commitment benefits both biodiversity and local communities. Please see Sustainability Report 2023, page 3.
EBD05	Disclosed assessment of biodiversity risks for: EBD05_1 - a) Potential new operations or projects (due diligence) EBD05-2 – b) Existing operations or projects	a) Since there are no new operations or projects, we do not have any due diligence responsibility to conduct any assessment. b) Don Sahong Power Company Ltd. (DSPC) conducted multiple assessments before the construction of the Don Sahong Hydropower Project (DSHPP) in Lao PDR. In 2013, the Environmental Impact Assessment (EIA) highlighted the potential risks of the project to aquatic biodiversity, endangered species and the affected human population. The EIA and other reports are available on DSPC's website at: https://dshpp.com/wp-content/uploads/2025/03/ESG-Report_EIA_2013.pdf Additionally, we continuously assess biodiversity-related risks associated with our existing hydropower operations. Since the project's inception in 2008, we have conducted extensive environmental and biodiversity monitoring, focusing on fish populations, migration patterns and ecosystem health in the Khone Falls-Siphandone region. We also actively address biodiversity risks posed by external pressures such as illegal fishing through inspections, gear removal and market monitoring. These actions help reduce anthropogenic pressures and maintain aquatic biodiversity integrity. Please see Integrated Annual Report 2024 page 42.

Environment - Biodiversity

F4G Indicator	Indicator Question	MFCB Response
EBD08	Disclosure of engagement on efforts to reduce loss of biodiversity with: EBD08_2 - b) Local or International Organisations and NGOs	b) • Mekong River Commission (MRC) • Khone Community village • Village Youth Union • Women Union • National defense Unit • The World Wide Fund for Nature (WWF) We engage with both local and international organizations in our efforts to reduce the loss of biodiversity. As an example of our ongoing efforts to maintain the diversity and population of key fish species, we actively engage with local organizations such as the Don Sahong Fisheries Management Committee (DSFMC). The DSFMC released 40,000 indigenous fish into the head pond of the Don Sahong dam. Additionally, DSPC and the DSFMC have been collaborating with relevant stakeholders and authorities to identify Fish Conservation Zones (FCZs) in the Siphandone area. This contributes to broader efforts by WWF-Laos aimed at conserving fish populations. The resulting map will outline protected areas within the Khong District and detail the specific regulations for each designated FCZ. Please see Integrated Annual Report 2024, pages 42-44 and ESG Report EIA From DSPC at https://dshpp.com/wp-content/uploads/2025/03/ESG-Report_SIA_2013.pdf

Environment - Population & Resources

F4G Indicator	Indicator Question	MFCB Response
EPR02	Waste - policy or commitment statement to: EPR02_1 - b) Reduce or avoid the impact or improve efficiency	Our Group Sustainability Policy and Waste Management Policy include commitments to reduce or avoid the impact of pollution and resource consumption and improve efficiency. Our Group Sustainability Policy (Environment section) states: "We actively seek to reduce and minimize our impact on the environment by finding ways to reduce, reuse, and recycle the resources we use, including energy, water, and waste, where possible. This includes finding ways to use our resources more efficiently and minimizing our operational impact on the Earth's resources. We also commit to responsibly disposing of our waste and wastewater in a safe and efficient manner and minimizing all forms of pollution." Our Waste Management Policy reinforces this commitment: "We aim to reduce the waste we generate by reducing, recycling, and reusing resources where possible as well as by safely and efficiently disposing the waste generated from our businesses." Additionally, in 2024, we diverted 7,334 tonnes of waste from landfill, representing a 10% increase compared to 2023. We strive to adopt the best practices in resource management throughout our operations and currently embrace at least 6Rs of the 10Rs waste management framework: rethink, reduce, reuse, remanufacture, repurpose, and recycle. We have a target to reduce waste to landfill by 50% by 2030. Please see this target in Integrated Annual Report 2024, pages 30 and 40.

Environment - Biodiversity

F4G Indicator	Indicator Question	MFCB Response
EPR04	Time-specific targets, beyond regulatory requirements, to reduce or avoid pollution: EPR04_1 - a) Unquantified, process targets EPR04_2 - b) Quantified targets	We have disclosed a clear, time-specific, quantified target beyond regulatory requirements: “Reduce waste to landfill by 50% by 2030” Please see Integrated Annual Report 2024, page 30 and 40.
EPR05	Time-specific targets, beyond regulatory requirements, to reduce or avoid waste: EPR05_1 - a) Unquantified, process targets EPR05_2 - b) Quantified targets	a) We have adopted multiple waste reduction and diversion initiatives beyond regulatory requirements, including recycling operational materials and partnering with third-party waste vendors. Additionally, “7,334 tonnes of waste were diverted from landfill” in 2024, demonstrating continuous progress towards improved waste management. Please see Integrated Annual Report 2024 page 40. b) We have disclosed a clear, time-specific, quantified target beyond regulatory requirements: “Reduce waste to landfill by 50% by 2030” Please see Integrated Annual Report 2024, page 30 and 40.

Environment – Population & Resources

F4G Indicator	Indicator Question	MFCB Response
EPR06	Time-specific targets, beyond regulatory requirements, to reduce or avoid resource use: EPR06_1 - a) Unquantified, process targets EPR06_2 - b) Quantified targets	a) We have set a long-term Net Zero target by 2050, which indirectly requires us to reduce electricity and energy consumption across our operations. This commitment goes beyond regulatory requirements and reflects our internal process targets to continuously improve energy efficiency and reduce dependency on non-renewable resources. Hence, we have already begun implementing measures such as solar PV installations and energy-efficient equipment upgrades, which serve as milestones toward achieving our Net Zero ambition. Please see Integrated Annual Report 2024, page 2 and 30. b) We have set clear, time-bound quantified targets related to resource use and energy efficiency, including our "net zero emissions by 20250 " and "achieving carbon neutrality by 2035" Please see Integrated Annual Report 2024, page 30 and 35 .

Environment – Population & Resources

F4G Indicator	Indicator Question	MFCB Response
EPR07	Progress against previously set targets to reduce or avoid pollution: EPR07_1 - a) Unquantified, process targets	We implement continuous environmental management processes focusing on pollution avoidance and resource efficiency: 1. We achieved 42,144 GJ of total renewable energy consumption in 2024, with our DSPC site running on 100% renewable electricity. 2. Furthermore, we enhanced Water Management by including DSPC's consumption data in 2024 to ensure comprehensive oversight of our municipal potable water source. 3. Our total carbon avoidance through renewable energy generation -Generated RE (hydro and solar) for sale avoided 554,405 tCO₂e -Generated RE for internal consumption avoided 2,917 tCO₂e Please see Integrated Annual Report 2024, page 15 and 30.

Environment – Population & Resources

F4G Indicator	Indicator Question	MFCB Response																
EPR07	Progress against previously set targets to reduce or avoid pollution: EPR07_2 - b) Quantified targets	Our progress in 2024: 1. Waste: We achieved a 11.8% reduction in Waste to Landfill Intensity from 2022 to 2024 which supports our long-term resource efficiency commitment. WASTE TO LANDFILL INTENSITY (tonnes/RM billion) <table><thead><tr><th>Year</th><th>Intensity (tonnes/RM billion)</th></tr></thead><tbody><tr><td>2022</td><td>590.8</td></tr><tr><td>2023</td><td>632.7</td></tr><tr><td>2024</td><td>521.3</td></tr></tbody></table> Note: Waste to landfill data in 2024 does not include the Food Security Division. 2. GHG Emissions: We are on track for our Net Zero by 2035 commitment, achieving a 23% reduction in GHG emissions intensity in 2024 compared to the 2022 baseline. GHG EMISSIONS INTENSITY (tCO₂e/RM billion) <table><thead><tr><th>Year</th><th>Intensity (tCO₂e/RM billion)</th></tr></thead><tbody><tr><td>2022</td><td>595,979.41</td></tr><tr><td>2023</td><td>607,735.13</td></tr><tr><td>2024</td><td>458,817.37</td></tr></tbody></table> Notes: 1. The GHG emissions intensity per revenue data for 2024 excludes Scope 3 emissions from the Food Security Division, with the exception of Category 6 (Business Travel) and Category 7 (Employee Commuting).	Year	Intensity (tonnes/RM billion)	2022	590.8	2023	632.7	2024	521.3	Year	Intensity (tCO ₂ e/RM billion)	2022	595,979.41	2023	607,735.13	2024	458,817.37
Year	Intensity (tonnes/RM billion)																	
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Year	Intensity (tCO ₂ e/RM billion)																	
2022	595,979.41																	
2023	607,735.13																	
2024	458,817.37																	

Environment - Biodiversity

F4G Indicator	Indicator Question	MFCB Response
EPR18	Disclosure of three years of NOX emissions (tonnes) EPR18_1 - Current Year EPR18_2 - Current Year NOx emissions EPR18_3 - T minus 1 Year EPR18_4 - T minus 1 NOx emissions EPR18_5 - T minus 2 Year EPR18_6 - T minus 2 NOx emissions	NOx emissions are monitored continuously, and data is reported as average concentration per kiln. Average NOx emissions per kiln (mg/m³): 145.20 (2024). Average NOx emissions per kiln (mg/m³): 118.40 (2023). Average NOx emissions per kiln (mg/m³): 125.00 (2022). Please see Integrated Annual Report 2024, page 60.
EPR19	Disclosure of three years of SOX emissions (tonnes) EPR18_1 - Current Year EPR18_2 - Current Year SOx emissions EPR18_3 - T minus 1 Year EPR18_4 - T minus 1 SOx emissions EPR18_5 - T minus 2 Year EPR18_6 - T minus 2 SOx emissions	SOx emissions are monitored continuously, and data is reported as average concentration per kiln. Average SOx emissions per kiln (mg/m³): 1.30 (2024). Average SOx emissions per kiln (mg/m³): 4.40 (2023). Average SOx emissions per kiln (mg/m³): 34.57 (2022). Please see Integrated Annual Report 2024, page 60.
EPR27	Total costs of environmental fines and penalties during financial year EPR27_1 -Year EPR27_2 - Currency	We reported zero incidents of environmental non-compliance during the year, hence the total cost is zero. Please see Integrated Annual Report 2024, page 49 and 67.

Environment – Water Security

F4G Indicator	Indicator Question	MFCB Response								
EWT24	Water management plan (including water recycling system): EWT24_2 - b) Company discloses the number and/or proportion of sites with a water management plan	At Stenta Group under our Packaging Division, we conduct incoming water quality testing annually and discharged water quality testing every quarterly. Stenta also installed water faucets with sensors for efficiency and eliminate all water leaks reported in its operation.								
EWT29	Does the company disclose the number of incidents of non-compliance with water quality/quantity permits, standards and regulations EWT29_1 - Does the company disclose the number of incidents of non-compliance with water quality/quantity permits, standards and regulations	MFCB recorded no incidents of non-compliance with environmental regulations in 2024, which includes compliance with water quality and quantity permits, standards, and regulations. Please see Integrated Annual Report 2024, page 49 and 67.								
EWT31	Three years of total water withdrawal data is disclosed by source: EWT31_5 - Municipal potable water	Our third-party water source is municipal potable water, and we reported our third-party water consumption as below. <table><tr><th>Year</th><th>Consumption (Megalitres)</th></tr><tr><td>2022</td><td>184.11</td></tr><tr><td>2023</td><td>178.38</td></tr><tr><td>2024</td><td>8,306.96</td></tr></table> The water consumption in 2024 has a significant difference because only in 2024 did we include DSPC water consumption in our calculations.	Year	Consumption (Megalitres)	2022	184.11	2023	178.38	2024	8,306.96
Year	Consumption (Megalitres)									
2022	184.11									
2023	178.38									
2024	8,306.96									

Social – Human Rights & Community

F4G Indicator	Indicator Question	MFCB Response
SHR03	Statement of principles or process by which community investments are made: SHR03_2 - b) Community investment focus area(s) linked to the company's business strategy	Our community investments are strategically aligned with our business objectives, ensuring that our contributions create meaningful, sustainable impact while supporting our long-term growth and values. Our community investments are made within three key themes, education, infrastructure and enhancing livelihoods, which are aligned with our strategy of sustainable long-term value creation. Please see Integrated Annual Report 2024, page 52.
SHR05	Commitment to local employment and/or sourcing: SHR05_2 - b) Clear commitment	The Group is committed to hiring and sourcing locally wherever possible to ensure we support the local communities we operate in and contribute to enhancing their livelihood and the local economy.
SHR16	Mechanisms to facilitate employee engagement and involvement with charitable partners: SHR16_2 - b) Specific targets or structures set up to facilitate employee engagement	Across the Group our divisions have active employee engagement activities and participate in a number of events with charitable partners. For example, in Perak, Malaysia, both Bloxwich and RCI provided financial support for less fortunate communities. Bloxwich contributed RM2,400 to the Handicap Welfare Home in Batu Gajah, Perak to help support their operations for the disabled community. RCI participated in an initiative organised by the Kampar District Police to support NGOs and contributed RM1,500 to 10 underprivileged families and 30 children and orphans in conjunction with the Eid celebration. They also contributed RM1,208 to Persatuan Pusat Jagaan Kasih Sayang Kampar to support the care for 20 children Please see Integrated Annual Report 2024, page 54.

Social – Human Rights & Community

F4G Indicator	Indicator Question	MFCB Response
SHR21	Public commitment to respect and support the protection of internationally proclaimed human rights: SHR21_1 - The company's commitment includes reference to international human rights instruments, including those contained within the International Bill of Human Rights	MFCB is committed to respect and support the protection of internationally proclaimed human rights. Our Human Rights Policy is aligned with the UN Guiding Principles on Business and Human Rights and those contained within the International Bill of Human Rights.
SHR22	Identification of salient human rights issues specific to the business: SHR22_1 - Salient, industry or business-specific human rights issues are identified SHR22_2 - Commitment to engage with stakeholders to identify these issues	MFCB understands the salient human rights issues that may be an issue in our operating regions and industries. These may include forced labour, discrimination or other human right issues within our supply chain. We are committed to engage with stakeholders to identify these issues and are engaging with our Tier 1 suppliers to increase their awareness on human rights issues.
SHR23	Oversight responsibility and resources to ensure respect for human rights: SHR23_1 - Oversight responsibility assigned to member or committee of the Board SHR23_2 - Day-to-day responsibilities and resources for relevant functions have been clearly allocated	The Board has overall oversight of the Group's sustainability agenda and initiatives. Mrs Goh Mei Sze (Executive Director and Board member) has oversight responsibility for human rights and has allocated day-to-day responsibilities to the respective sustainability representatives in each Division. At Group level, the Group Sustainability Team is responsible for coordinating with the respective Divisions on their progress and efforts with respect to Human Rights.

Social – Human Rights & Community

F4G Indicator	Indicator Question	MFCB Response
SHR24	Embedding human rights commitments into corporate practice: SHR24_1 - Human rights expectations are clearly communicated to all stakeholders, including business partners	The policy is communicated to all employees on an annual basis and is made available on our website. We expect our employees, business partners and suppliers to adhere to this policy, underscoring the importance of respecting boundaries related to security and human rights. Our policy is publicly available on our website, allowing stakeholders to understand and align with our expectations. Our supplier training for all tier 1 suppliers included communication on human rights. Please see Integrated Annual Report 2024, page 49.
SHR25	Human rights impact assessment and mitigation SHR 25_1 - The company proactively assesses its human rights impacts on an on-going basis, as part of core business processes SHR25_2 - Human rights impact assessment and mitigation.	We proactively assesses our human rights impacts on an on-going basis and have put in place a number of actions to avoid, prevent and mitigate any potential human rights issues. The Group takes a proactive approach in assessing our human rights impacts as part of our commitment to ensuring compliance with relevant laws and regulations. As part of this, we strictly prohibit any recruitment fee practices for hiring foreign workers at any stage of the recruitment process across all our operations. Please see Integrated Annual Report 2024, page 49.

Social – Human Rights & Community

F4G Indicator	Indicator Question	MFCB Response
SHR26	Grievance mechanisms in place for individuals and communities impacted by business activities SHR26_1 - Formal mechanisms cover human rights explicitly, guarantee confidentiality/anonymity, and are available to internal and external stakeholders SHR 26_2 - The company commits to remedy affected parties where it has been identified that it has caused or contributed to human rights impacts.	MFCB maintains a formal, secure and confidential grievance mechanism governed by its Whistleblowing Policy which is available on the company website. This mechanism is explicitly accessible to internal and external stakeholders including employees, suppliers and the public to raise concerns regarding human rights issues and other suspected misconduct. The policy guarantees strict confidentiality and protection against retaliation for all whistleblowers. While the policy does not explicitly use the term "remedy," MFCB demonstrates its commitment to the principle of remedy by stating that all reports of non-compliance and human rights issues are thoroughly reviewed and appropriate corrective actions are taken to uphold accountability. This process ensures that any confirmed impacts caused or contributed to by the company will be addressed and resolved to rectify the situation for the affected parties. Please see Integrated Annual Report 2024, page 58 and Whistle-Blowing Policy at https://mega-first.com/wp-content/uploads/2025/05/Whistle-Blowing-Policy.pdf

Social – Safety & Health

F4G Indicator	Indicator Question	MFCB Response
SHS05	Employee involvement in health and safety improvements, through: SHS05_2 - b) Management discussions on health and safety with worker representatives or trade unions	b) The OHS Committees, which include both management and employee representatives, convene bi-monthly to discuss safety improvements and welcome input from all members. Employees are part of our OHS Committees. Furthermore, new employees receive comprehensive OHS training, while those working in production and quarrying areas participate in weekly OHS briefings to reinforce safety protocols and highlight potential risks. Please see Integrated Annual Report 2024, page 50.
SHS37	In cases of accidents or incidents leading to injuries or fatalities, the company discloses: SHS37_1 - a) Investigations and findings of reported incidents, or that no health & safety incidents leading to injuries or fatalities occurred SHR37_2 - b) Actions following reported incidents, or that no health & safety incidents leading to injuries or fatalities occurred	a) We disclose the processes and findings of incidents leading to injuries or fatalities. All incidents are reported within 24 hours, followed by an Incident Investigation Report. Serious accidents are reported to DOSH and investigated within one month. In 2024, we recorded a work-related injury rate of 1.01 per 200,000 man-hours, including 13 injuries and one fatality involving a third-party contractor, which was thoroughly investigated to determine its root cause. Please see Integrated Annual Report 2024, page 50. b) We disclose actions taken following incidents. Based on investigation outcomes, corrective measures are implemented, which may include targeted training, physical improvements, reinforced safety protocols, and enhanced on-site supervision. We also conduct continuous monitoring of these corrective actions to evaluate their effectiveness and perform follow-up investigations if similar issues arise. Please see Integrated Annual Report 2024, page 50.

Social – Labour Standards

F4G Indicator	Indicator Question	MFCB Response
SLS14	Company has taken action to address labour issues, including: SLS14_2 - b) Prevention of forced labour SLS14_3 - c) Mechanisms to allow employee representatives to engage with company management SLS14_3 - d) Reduction of excessive working hours SLS14_5 - e) Supporting a living wage	b) Our labour standards are part of the Group's Human Rights Policy. This policy is communicated to all new employees and is made available on our website. c) In our Packaging and Resources Divisions, employees are free to join the established workers' union and elect representatives for collective bargaining. The union representatives maintain communications with the management. d) We disclose our commitment to eliminating excessive working hours. Our approach includes implementing reasonable work shift schedules that promote manageable working hours, encouraging regular breaks, and discouraging the abuse of overtime. e) We have consistently provided fair remuneration that is above the minimum wage for all employment levels across the Group. This is to ensure that all employees are able to earn a reasonable living wage in the areas where we operate. Please see Integrated Annual Report 2024, page 49 and Human Rights Policy at: https://mega-first.com/wp-content/uploads/2025/05/Human-Rights-Policy.pdf

Social – Labour Standards

F4G Indicator	Indicator Question	MFCB Response
SLS07	Policy/Principles/Code addressing the elimination of excessive working hours, which: SLS07_2 - b) Focuses on specifically reducing excessive working hours	We have a formal Human Rights policy that explicitly states that we have formal systems to ensure regular shifts for employees to reduce excessive working hours. We disclose our commitment to eliminating excessive working hours and outline specific measures to achieve this. These measures include implementing reasonable work shift schedules, encouraging regular breaks, discouraging overtime abuse, and introducing Flexible Work Arrangements (FWA). Please see Integrated Annual Report 2024, page 49 and Human Rights Policy at: https://mega-first.com/wp-content/uploads/2025/05/Human-Rights-Policy.pdf
SLS12	Company policy on labour standards is: SL12_1 - a) Communicated globally to employees	Our labour standards are part of the Group's Human Rights Policy. This policy is communicated to all new employees and is made available on our website. Please see Integrated Annual Report 2024, page 49 and Human Rights Policy at: https://mega-first.com/wp-content/uploads/2025/05/Human-Rights-Policy.pdf

Social – Labour Standards

F4G Indicator	Indicator Question	MFCB Response
SLS26	Amount of time spent on employee development training to enhance knowledge or individual skills, using: SLS26_1 - Current Year SLS26_2 - Total Time as Company SLS26_3 - Average hours per employee SLS26_4 - Everage days per employee	The total training hour as a company in 2024 are 17,244 hours. While 2023 are 14,249 hours and 2022 are 8,440.5 hours. Average hours per employee is calculated with: $\frac{\text{Total Training Hours (2024)}}{\text{Total Headcount (2024)}} = \frac{17,244}{1,644} = 10.3 \text{ hours}$ Average days per employee is calculated with: $\frac{\text{Average hours per employee}}{\text{Working day (8 hours)}} = 1.3 \text{ days}$ Please see Integrated Annual Report 2024, page 65.
SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on: SLS16_1 - a) Race SLS16_2 - b) Religion	a) We foster an inclusive culture by celebrating diverse festive occasions (e.g., CNY, Hari Raya, Deepavali) and providing supportive amenities such as prayer rooms. b) We prohibit discrimination based on religion. We actively promote an inclusive environment by organising inclusive celebrations for all key festivals and providing amenities like prayer rooms across our divisions Please see Integrated Annual Report 2024, page 48 and the Governance body and employee breakdown by ethnicity on page 62 and Diversity and Inclusion Policy at https://mega-first.com/wp-content/uploads/2025/05/Diversity-and-Inclusion-Policy.pdf

Social – Labour Standards

F4G Indicator	Indicator Question	MFCB Response
SLS16	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on: SLS16_3 – c) Gender SLS16_4 – d) Age SLS16_5 – e) Sexual Orientation SLS16_6 – f) Disabilities SLS16_7 – g) Nationality	c) The Board is working toward a minimum target of 30% women Directors, having maintained 25% (3 women Directors) in the current year. Across the Group, we support employees through the provision of nursing rooms and special leave days, including maternity and paternity leave, to support both personal and professional growth. d) We ensure diverse perspectives by taking age into consideration for Board composition (e.g., Board members across below 30 to above 50 age groups). Furthermore, we support employee professional development across all career stages by providing study leave to empower employees regardless of age. e) We maintained a zero-tolerance approach to direct or indirect discrimination and harassment, including on the basis of sexual orientation. For the year, we reported zero incidents of discrimination, reflecting our commitment to fostering a respectful workplace environment. f) We maintain a zero-tolerance approach to discrimination based on physical attributes and disabilities. We set recruitment criteria to ensure that all talent is recruited fairly based on capabilities and suitability for the job alone, removing potential physical bias. We reported zero incidents of discrimination for the year. g) We ensure non-discrimination based on nationality through fair recruitment criteria. Our commitment is demonstrated by our workforce composition across different operating regions. We reported, Malaysia (92.5%), Lao PDR (1.6%) and Cambodia (5.9%), showing an inclusive approach aligned with our footprint. We foster unity by celebrating various festive occasions, embracing the diverse cultural heritage of our regional workforce. Please see Integrated Annual Report 2024, page 48 and the Governance body and employee breakdown on page 62 and Diversity and Inclusion Policy at https://mega-first.com/wp-content/uploads/2025/05/Diversity-and-Inclusion-Policy.pdf

Social – Labour Standards

F4G Indicator	Indicator Question	MFCB Response
SLS32	SLS32_2 Percentage of global staff with a disability	As of 2024, we have no employees who have self-identified as having a disability. This represents 0% of our total staff.
SLS34	In relation to equal pay for equal work, the company: SLS34_1 - Addresses the issue/states it complies with local laws in general disclosures SLS34_2 - Publishes a Policy/Principles/Code	The Group is committed to equal pay for equal work and this is state in our Diversity and Inclusion Policy. We are committed to ensuring all employees receive equal pay for equal work and comply with local laws and regulations with regards to this. Please see Diversity and Inclusion Policy at https://mega-first.com/wp-content/uploads/2025/05/Diversity-and-Inclusion-Policy.pdf .
SSC06	Supplier policy addresses the elimination of excessive working hours: SSC06_2 - b) Clear policy on reducing excessive working hours	MFCB addresses the elimination of excessive working hours within our supply chain through our Responsible Sourcing Policy. This policy explicitly mandates that suppliers must ensure safe and healthy working conditions for all workers, contractors and suppliers, which includes complying with local laws on working hours and reducing excessive working hours, where possible. Our procurement teams are trained to select suppliers who adhere to these sustainability standards, ensuring that this commitment is integrated into our value chain. Please see Responsible Sourcing Policy at https://mega-first.com/wp-content/uploads/2025/05/Responsible-Sourcing-Policy.pdf .
SSC17	Capacity building for suppliers, including: SSC17_1 - a) Supplier training on social issues	We have conducted training for our Tier 1 Suppliers, which included topics on social issues such as respecting human rights, maintaining a safe workplace, and promoting diversity and inclusion. Please see Integrated Annual Report 2024, page 33,55,56 and 57.

Supply Chain (Environment)

F4G Indicator	Indicator Question	MFCB Response
ESC08	Environmental policy/policies integrated with suppliers through: ESC08_1 - a) Communication ESC08_2 - b) Training of relevant supplier staff	Our Responsible Sourcing Policy has been communicated to all our Tier 1 suppliers through email, followed by an online training and assessment. This process concluded with a signed acknowledgment that they have read and understood the policy. Please see Integrated Annual Report 2024, page 56.
ESC10	Action taken to manage the environmental impact of suppliers through encouraging: ESC10_1 - a) Reporting ESC10_2 - b) Impact reduction	We developed a Supplier Development Programme to engage closely with our high-risk suppliers, which includes encouraging the monitoring and reporting of key data. The Integrated Annual Report stated: Of the 48 suppliers who responded, seven were classified as high-risk due to poor sustainability management and limited oversight of ESG progress. To address these challenges, we have developed a High-Risk Supplier Development Programme designed to help suppliers eliminate noncompliance practices and enhance their overall ESG performance within three defined timelines. Through tailored action plans that will require more detailed reporting on progress and impact reduction, we will be working closely with these suppliers to address their shortcomings. By fostering stronger partnerships and building capacity, we aim to not only mitigate risks but also drive meaningful progress towards a more resilient and responsible supply chain. Please see Integrated Annual Report 2024, page 57.

Corporate Governance

F4G Indicator	Indicator Question	MFCB Response
GCG09	Disclosure of: GCG09_2 - b) Their Charters, terms of reference or equivalent	MFCB fully discloses the Charters and terms of reference for its key Board Committees and the Board itself. These documents, which outline the duties and responsibilities, are publicly available on the company's website. The documents disclosed include: 1. Board Charter at https://mega-first.com/wp-content/uploads/2025/04/Board-Charter.pdf 2. Terms of Reference for the Audit Committee at https://mega-first.com/wp-content/uploads/2025/05/Terms-of-Reference-of-Audit-Committee.pdf 3. Terms of Reference for the Nominating Committee at https://mega-first.com/wp-content/uploads/2025/04/Terms-of-Reference-of-Nominating-Committee.pdf 4. Terms of Reference for the the Remuneration Committee at https://mega-first.com/wp-content/uploads/2025/04/Terms-of-Reference-of-Remuneration-Committee.pdf The Board Charter was last reviewed and updated in 2023.
GCG10	Disclosure of number of times the board/each committee have/has met per annum: GCG10_2 - b) Each Committee	We explicitly disclose the number of times the Board has met per annum. During the year under review, five Board meetings, five (5) Audit Committee (AC) meetings, one (1) Nominating Committee (NC) meeting and one (1) Remuneration Committee (RC) meeting were held. Please see Integrated Annual Report 2024, page 83.

Corporate Governance

F4G Indicator	Indicator Question	MFCB Response
GCG48	In relation to executive remuneration, the company discloses: GCG48_2 - b) A detailed process for setting remuneration	MFCB discloses its detailed process for setting executive and senior management remuneration within the Remuneration Policy and Procedures for Directors and Senior Management, which is publicly available on the company website. Key elements of the disclosed process include, authority and oversight where the Remuneration Committee (RC) assists the Board in setting and administering the policy, and the Board has the final authority for approval. Additionally, the remuneration structure is designed to attract, engage and retain top talent and key components are explicitly linked to corporate and individual performance based on key performance indicators (KPIs) set annually. The Board and RC take into consideration factors such as qualifications, skills, performance of the company, market competitiveness and market benchmark in deciding remuneration. Executive Directors shall not participate in determining or voting on their own individual remuneration. Please see Remuneration Policy and Procedures for Directors and Senior Management at https://mega-first.com/wp-content/uploads/2025/05/Remuneration-Policy-and-Procedures-for-Directors-and-Senior-Management.pdf .

Thank you.

For any enquiries or suggestions regarding to sustainability of MFCB Group, please email us at sustainability@mega-first.com