

CONTENT INDEX

for Sedania Innovator Berhad's Sustainability Statement 2022

The Sustainability Statement of Sedania Innovator Berhad ("Sedania" or the "Group") for the period of 1 January 2022 to 31 December 2022 ("SS2022") has been prepared in alignment with the themes and recommended disclosures of various sustainability frameworks and standards. It provides stakeholders with a comprehensive overview of Sedania's environmental, social, and governance ("ESG") performance for the financial year ended 31 December 2022 ("FY2022").

In order to ensure transparency and drive continuous improvements in our sustainability reporting, we have published detailed indexes on the report that allow stakeholders to track our adherence to the sustainability frameworks referenced and easily navigate to the specific sections of interest.

These content indexes reference specific sections of Sedania's Annual Report for FY2022 ("AR2022") where more detailed explanations can be found. Sedania's AR2022 can be downloaded at: <https://www.sedaniainnovator.com/annual-reports>.

The content index tables below have been prepared with reference to the following frameworks:

- **Bursa Malaysia Sustainability Reporting Guide 3rd Edition**
- **Task Force on Climate-related Financial Disclosures ("TCFD")**
- **FTSE4Good Bursa Malaysia Index ("FTSE4Good")**
- **Global Reporting Initiative ("GRI") Standards 2021: Core Option**

** The United Nations Sustainable Development Goals ("UNSDGs") index is disclosed on pg68-70 of AR2022.*

Our voluntary disclosure of this information demonstrates our commitment to ESG best practices to drive positive value creation for all stakeholders.

BURSA MALAYSIA

SR GUIDE 2022 DISCLOSURE INDEX

Enhanced sustainability disclosures for ACE Market listed corporations will take effect on a staggered basis from FYE 31 December 2024 onwards.

No.	Common Sustainability Matters	Code	Indicators	Location / Explanation
1.	Anti-corruption	C1 (a)	Percentage of employees who have received training on anticorruption by employee category	Page 43 of AR2022
		C1 (b)	Percentage of operations assessed for corruption-related risks	Page 42 of AR2022
		C1 (c)	Confirmed incidents of corruption and action taken	Page 43-44 of AR2022
2.	Community/ Society	C2 (a)	Total amount invested in the community where the target beneficiaries are external to the listed issuer	Page 67 of AR2022
		C2 (b)	Total number of beneficiaries of the investment in communities	Page 67 of AR2022
3.	Diversity	C3 (a)	Percentage of employees by gender and age group, for each employee category	Page 64 of AR2022
		C3 (b)	Percentage of directors by gender and age group	Page 39 for gender. The ages of Sedania's Directors are provided on pages 14-20, with breakdowns as below: Aged 31-50: 1 (16.67%) Aged 51-65: 4 (66.67%) Aged 66 and above: 1 (16.67%)
4.	Energy management	C4 (a)	Total energy consumption	Page 53 of AR2022
5.	Health and safety	C5 (a)	Number of work-related fatalities	Page 66 of AR2022
		C5 (b)	Lost time incident rate	Page 66 of AR2022
		C5 (c)	Number of employees trained on health and safety standards	Page 66 of AR2022
6.	Labour practices and standards	C6(a)	Total hours of training by employee category	Page 63 of AR2022
		C6 (b)	Percentage of employees that are contractors or temporary staff	Page 59 of AR2022
		C6 (c)	Total number of employee turnover by employee category	Page 59 of AR2022

No.	Common Sustainability Matters	Code	Indicators	Location / Explanation
		C6 (d)	Number of substantiated complaints concerning human rights violations	Socio-economic non-compliance disclosure on page 44 is inclusive of human rights violations.
7.	Supply chain management	C7 (a)	Proportion of spending on local suppliers	Page 49 of AR2022
8.	Data privacy and security	C8 (a)	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 47 of AR2022
9.	Water	C9 (a)	Total volume of water used	Page 57 of AR2022
10.	Waste management	C10 (a)	Total waste generated, and a breakdown of the following: (i) total waste diverted from disposal (ii) total waste directed to disposal	Not Disclosed. Waste collection at Sedania's HQ and operating facilities are managed by the respective building owners. The Group is working on a feasible means to track and report this data by FYE 2026.
11.	Emissions management	C11 (a)	Scope 1 emissions in tonnes of CO ₂ e	Page 55
		C11 (b)	Scope 2 emissions in tonnes of CO ₂ e	Page 55
		C11 (c)	Scope 3 emissions in tonnes of CO ₂ e (at least for the categories of business travel and employee commuting)	Not Disclosed. The Group is working on a feasible means to track and report this data by FYE 2026.

TCFD INDEX

TCFD Recommendations	Recommended Disclosures	Location / Explanation
Governance <i>Disclose the organisation's governance around climate-related risks and opportunities.</i>	a) Board Oversight	<p>All ESG matters, including climate-related directives, fall under the direct oversight of the Board. The Executive Director ("ED") and Group Chief Executive Officer ("GCEO") oversee the implementation of ESG initiatives throughout all levels of Sedania's business divisions.</p> <p>To further facilitate the incorporation of ESG matters within the operational framework of Sedania, the Board Sustainability Committee ("BSC") was established in FY202. Its main purpose is to develop effective responses towards material ESG topics while strategising the progressive immersion of sustainability within the Group.</p> <p>For more information, please refer to the Sustainability Governance Structure section on page 38 of AR2022.</p>
	b) Management's Role	<p>The Management team assists the Board in the implementation of ESG initiatives. They are responsible for cascading down the practical application of Board initiatives at the respective business units and divisions. The Management team will also monitor the effectiveness of said initiatives at the working level by comparing them against measurable indicators. This information will then be sent to the Board for their review and further deliberation.</p> <p>More information can be found in the Sustainability Governance Structure section on page 38 of AR2022.</p>
Strategy <i>Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material</i>	a) Risks and Opportunities	<p>Given Sedania's role as a Sustainable Energy solutions provider, climate change and increased awareness towards climate-related risks present an opportunity for further business growth. As such, the Group has begun investing considerable time and funding into expanding the Sustainable Energy segments to capitalise on this.</p> <p>More information can be found in the Energy Consumption and Climate Change & Emissions sections of AR2022 on page 52-53 and 54-56.</p>
	b) Impact on Organisation	<p>Climate change is not expected to significantly impact Sedania. Conversely, the Group anticipates growth in business as organisations begin to realise the importance of sustainable and energy-efficient systems. As such, Sedania, as a key service provider of energy efficient and renewable energy ("RE") anticipates positive growth for, at least, the next few years.</p> <p>More detailed information is provided within the Energy Consumption and Climate Change & Emissions sections of AR2022 on page 52-53 and 54-56.</p>
	c) Resilience of Strategy	<p>Sedania has taken steps to ensure business growth in the face of increasing climate awareness. The Group has already begun</p>

TCFD Recommendations	Recommended Disclosures		Location / Explanation
			<p>investing significant amounts of CAPEX and OPEX into expanding and upgrading the Sustainable Energy business segment.</p> <p>At the same time, Sedania has also begun venturing into strategic cooperations and mergers to enhance the Group's RE and EE capabilities.</p> <p>Please refer to page 52-53 and 54-56 of AR2022 on the Energy Consumption and Climate Change & Emissions sections for more information.</p>
<p>Risk Management <i>Disclose how the organisation identifies, assesses, and manages climate-related risks</i></p>	a)	Risk ID and Assessment Processes	Sedania maintains a robust framework for risk management that allows Sedania to rapidly identify, monitor, and react to any significant ESG risks, including climate, that may threaten operations.
	b)	Risk Management Processes	The assessment of these risks is further augmented by the Group's robust Stakeholder Engagement and Materiality assessment processes outlined on page 33-35 and 36-37 of AR2022. The findings of these processes are presented to the Board Sustainability Committee ("BSC") for further management and incorporation into the Group's overall risk management.
	c)	Integration into Overall Risk Management	<p>More information on the Group's overall risk management process is detailed within the Statement on Risk Management and Internal Control on page 108-114 of AR2022. The Anticipated or Known Risks identified by the Group is detailed in the Management Discussion & Analysis section of AR2022 at page 97-99.</p>
<p>Metrics and Targets <i>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material</i></p>	a)	Climate-Related Metrics	<p>Sedania tracks climate change and emissions data through the amount of CO₂ generated as a result of Scope One and Scope Two energy consumption. This figure is then compared against the Group's revenue in RM Million to determine the average energy efficiency/ intensity.</p> <p>Scope One energy consumption (i.e. fuel such as petrol and liquid petroleum gas) is measured in litres while Scope Two energy consumption (i.e. electricity from the national grid) is measured using kWh.</p> <p>Please refer to the Energy Consumption and Climate Change & Emissions sections of AR2022 on page 52-53 and 54-56 for more information.</p>
	b)	Scope 1, 2, 3 GHG Emissions	<p>In FY2022, Sedania recorded 501 litres of petrol per RM million in revenue (Scope One energy consumption) and 2,555 kWh per RM million in revenue (Scope Two energy consumption).</p> <p>Overall, the Group recorded a 75% improvement in operational GHG emissions in FY2022 compared to the previous year and achieved 98% of the target to reduce overall emissions.</p>

TCFD Recommendations	Recommended Disclosures		Location / Explanation
			<p>More information can be found on page 52-53 and 54-56 of AR2022 in the Energy Consumption and Climate Change & Emissions sections.</p>
	c)	Climate-Related Targets	<p>Sedania is committed to reduce the Group's CO₂ emissions per RM million in revenue by at least 5% annually for the short and medium term. Further emissions reduction is also expected as the Group expands their services with the aim of achieving 15 million kWh in energy savings through EE solutions and generating over 1 million kWh in RE.</p> <p>Please refer to page 52-53 and 54-56 of AR2022 in the Energy Consumption and Climate Change & Emissions sections.</p>

FTSE DISCLOSURE INDEX

ESG	Code	Theme	Disclosure / Location
ENVIRONMENTAL	EBD	Biodiversity	Not Applicable. Sedania is committed to protecting biodiversity through responsible business practices and the provision of eco-friendly solutions.
	ECC	Climate Change	<ul style="list-style-type: none"> • Energy Consumption on page 52-53; • Climate Change & Emissions on page 54-56.
	EPR	Pollution & Resources	<ul style="list-style-type: none"> • Waste & E-Waste Management on page 56.
	ESC	Supply Chain (Environment)	<ul style="list-style-type: none"> • Environmental Compliance Data on page 44; • Fair and Competitive Local Procurement on page 49-50.
	EWT	Water Use	<ul style="list-style-type: none"> • Water Management on page 56-57.
SOCIAL	SCR	Customer Responsibility	<ul style="list-style-type: none"> • Product & Service Quality on page 46-47.
	SHS	Health & Safety	<ul style="list-style-type: none"> • Occupational Health & Safety on page 66.
	SHR	Human Rights & Community	<ul style="list-style-type: none"> • Stakeholder Engagement and Materiality on page 33-35 and 36-37; • Socio-economic Compliance on page 44; • Fair and Competitive Local Procurement on page 49-50; • Developing Local Businesses on page 50-51; • Talent Management on page 57-60; • Talent Satisfaction on page 60-63; • Local Community Development on page 67.
	SLS	Labour Standards	<ul style="list-style-type: none"> • Risk assessments and socio-economic compliance data on page 42-44; • Talent Management on page 57-60; • Talent Satisfaction on page 60-63; • Diversity and Equal Opportunity on page 63-65.
	SSC	Supply Chain (Social)	<ul style="list-style-type: none"> • Risk assessments and socio-economic compliance data on page 42-44; • Fair and Competitive Local Procurement on page 49-50; • Developing Local Businesses on page 50-51; • Talent Management on page 57-60; • Talent Satisfaction on page 60-63;
GOVERNANCE	GAC	Anti-Corruption	<ul style="list-style-type: none"> • Anti-Bribery and Corruption on page 41-46.
	GCG	Corporate Governance	<ul style="list-style-type: none"> • Governance Matters on page 37-38; • Board Independence and Skills on page 39-40; • Corporate Governance Overview Statement on page 71-91; • Other Additional Compliance Information on page 115-116
	GRM	Risk Management	<ul style="list-style-type: none"> • Stakeholder Engagement and Materiality on page 33-35 and 36-37; • Financial and EESG Risk Management on page 40; • Risk assessments and compliance data on page 42-44; • Anticipated or Known Risks on page 97-100; • Audit and Risk Management Committee Report on page 101-107; • Statement on Risk Management and Internal Control on page 108-114.
	GTX	Tax Transparency	Not Applicable.

GRI STANDARDS 2021 INDEX

GRI Standard	Code	Disclosure	Location	Page
GRI 2: General Disclosures 2021	2-1	Organisational details	Corporate Information, Who We Are	2, 6
	2-2	Entities included in the organisation's sustainability reporting	Corporate Structure, Reporting Scope & Boundary	3, 29
	2-3	Reporting period, frequency and contact point	Introduction, Availability & Feedback	29, 31
	2-4	Restatements of information	N/A	N/A
	2-5	External assurance	N/A	N/A
	2-6	Activities, value chain and other business relationships	Our Growth Engines	6-7
	2-7	Employees	Talent Management, Talent Satisfaction, Diversity and Equal Opportunity	57-60, 60-63, 63-65
	2-8	Workers who are not employees	N/A	N/A
	2-9	Governance structure and composition	Governance Matters, Board Independence and Skills, Corporate Governance Overview Statement	37-38, 39-40, 71-73
	2-10	Nomination and selection of the highest governance body	Board Composition, Procedures for Appointment of Directors and Senior Management	78, 79,
	2-11	Chair of the highest governance body	Governance Matters	38
	2-12	Role of the highest governance body in overseeing the management of impacts		37-38
	2-13	Delegation of responsibility for managing impacts		38
	2-14	Role of the highest governance body in sustainability reporting		
	2-15	Conflicts of interest	Board of Directors Profiles, Other Additional Compliance Information	14-20, 115- 116
	2-16	Communication of critical concerns	Stakeholder Engagement, Materiality, Whistleblowing Policy	33-35, 36-37, 77
	2-17	Collective knowledge of the highest governance body	Board of Directors Profiles	14-20
	2-18	Evaluation of the performance of the highest governance body	Board Independence and Skills, Annual Assessment, Remuneration Committee, Part III - Remuneration	39-40, 82, 86-87, 87
	2-19	Remuneration policies		
	2-20	Process to determine remuneration		
	2-21	Annual total compensation ratio	N/A	N/A
	2-22	Statement on sustainable development strategy	Chairman's Sustainability Message	26-28
	2-23	Policy commitments	Governance Matters	37-38
	2-24	Embedding policy commitments	Corporate Governance Portal: www.sedaniainnovator.com/corporate-governance	

GRI Standard	Code	Disclosure	Location	Page
	2-25	Processes to remediate negative impacts	N/A	N/A
	2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing Policy	77
	2-27	Compliance with laws and regulations	Risk assessment and Regulatory compliance data	42-44
	2-28	Membership associations	N/A	N/A
	2-29	Approach to stakeholder engagement	Stakeholder Engagement	33-35
	2-30	Collective bargaining agreements	N/A	N/A
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Materiality	36-37
	3-2	List of material topics		
	3-3	Management of material topics	Governance Matters, Economic Matters, Environmental Matters, Social Matters	37-46, 46-51, 52-57, 57-67
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Developing Local Businesses	50-51
	201-2	Financial implications and other risks and opportunities due to climate change	Financial and EESG Risk Management, Climate Change & Emissions	40 54-56
	201-3	Defined benefit plan obligations and other retirement plans	Employee Benefits table	62
	201-4	Financial assistance received from government	N/A	N/A
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Developing Local Businesses	51
	203-2	Significant indirect economic impacts		
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Fair and Competitive Local Procurement	49
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Anti-Bribery and Corruption	42
	205-2	Communication and training about anti-corruption policies and procedures		41-42
	205-3	Confirmed incidents of corruption and actions taken		43
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Anti-Bribery and Corruption	44
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Fair and Competitive Local Procurement	49-50
	301-2	Recycled input materials used		
	301-3	Reclaimed products and their packaging materials		
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Energy Consumption Climate Change and Emissions	52-53, 54-56
	302-2	Energy consumption outside of the organisation		
	302-3	Energy intensity		
	302-4	Reduction of energy consumption		

GRI Standard	Code	Disclosure	Location	Page
	302-5	Reductions in energy requirements of products and services		
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water Management	56-57
	303-5	Water consumption		
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Energy Consumption Climate Change and Emissions	52-53, 54-56
	305-2	Energy indirect (Scope 2) GHG emissions		
	305-3	Other indirect (Scope 3) GHG emissions		
	305-4	GHG emissions intensity		
	305-5	Reduction of GHG emissions		
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Waste and E-Waste Management	56
	306-2	Management of significant waste-related impacts		
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Risk assessments and Regulatory compliance data Fair and Competitive Local Procurement	42-44, 50
	308-2	Negative environmental impacts in the supply chain and actions taken		
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Talent Management	57-60
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Talent Satisfaction	60-63
	401-3	Parental leave		
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Occupational Health & Safety	66
	403-2	Hazard identification, risk assessment, and incident investigation		
	403-3	Occupational health services		
	403-4	Worker participation, consultation, and communication on occupational health and safety		
	403-5	Worker training on occupational health and safety		
	403-6	Promotion of worker health		
	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		
	403-10	Work-related ill health		
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Talent Satisfaction	60-63
	404-2	Programs for upgrading employee skills and transition assistance programs		

GRI Standard	Code	Disclosure	Location	Page
	404-3	Percentage of employees receiving regular performance and career development reviews		
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Board Independence and Skills, Diversity and Equal Opportunity	39-40, 63-65
	405-2	Ratio of basic salary and remuneration of women to men	Talent Satisfaction	60-63
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Diversity and Equal Opportunity	63-65
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Risk assessments and socio-economic compliance data, Talent Management	42-44, 57-60
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour		
GRI 409: Forced or Compulsory Labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Developing Local Businesses, Local Community Development	50-51, 67
	413-2	Operations with significant actual and potential negative impacts on local communities		
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Risk assessments and socio-economic compliance data	42-44,
	414-2	Negative social impacts in the supply chain and actions taken	Product and Service Quality, Fair And Competitive Local Procurement	46-47, 49-50
GRI 415: Public Policy 2016	415-1	Political contributions	Anti-Bribery and Corruption	41
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Product and Service Quality	46-47
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		
GRI 417: Marketing and Labelling 2016	417-1	Requirements for product and service information and labelling	Product and Service Quality	46-47
	417-2	Incidents of non-compliance concerning product and service information and labelling		
	417-3	Incidents of non-compliance concerning marketing communications		
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Product and Service Quality	46-47